

# **ERIE COUNTY, OHIO**

## **Comprehensive Annual Financial Report**

FOR THE YEAR ENDED  
DECEMBER 31, 2014

**Richard H. Jeffrey, Auditor**





# Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Erie County, prepared by Rea & Associates, Inc., for the audit period January 1, 2014 through December 31, 2014. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost  
Auditor of State

September 28, 2015

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**INTRODUCTORY  
SECTION**

# **ERIE COUNTY, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

For The Year Ended December 31, 2014

Prepared by the Erie County  
Auditor's Office

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

**ERIE COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

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# RICHARD H. JEFFREY

## Erie County Auditor

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June 29, 2015

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, 2014. 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, 2014. The Independent Auditor's Report is located at the front of the financial section of this report.

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

### Governmental Structure

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

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

The County Auditor and County Treasurer, as well as the County Commissioners, have key roles in the financial functions of the County. The County Auditor, elected to a four-year term, has the task of assessing real property for tax purposes. Under state law, a complete reappraisal must be conducted every six years, as well as a triennial update between appraisals. A complete reappraisal was completed in 2012. Following collection by the County Treasurer, the Auditor is responsible for distributing certain taxes to the various subdivisions within the County. The Auditor serves as Chief Financial Officer, as no contract or obligation may be made without the Auditor's certification that funds have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no funds may be expended except on the Auditor's warrant drawn upon the County Treasury. The Auditor is responsible for payroll and maintains the accounting system. The Auditor also serves as secretary of the County Board of Revision and the County Budget Commission.

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

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

### Local Economy

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

Erie County has a skilled labor force of 35,500 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, ball bearings, 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 home to the world-renowned Cedar Point Amusement Park boasting seventeen roller coasters and plentiful children's attractions. Cedar Point was ranked "Best Amusement Park in the World" in 2013 by *Amusement Today* for the 16<sup>th</sup> consecutive year and receives numerous other awards such as "Best Shows", "Best Kids Area", and "Best Halloween Event" just to name a few. For the 2015 season at the Cedar Point Amusement Park, they will introduce a new roller coaster, "Rougarou", which will feature floorless trains reaching speeds of sixty miles per hour. Outside the park, the County entices residents and travelers with its sandy white Lake Erie beaches, stunning coastal trails, mysterious Seneca Caverns, and numerous refreshing water parks like Kalahari, the second largest indoor water park in the world.

### Major Initiatives

Area Development, a national business publication, recently rated Erie County and the City of Sandusky 37<sup>th</sup> out of 365 metropolitan statistical areas (MSAs) nationwide. This means that, comparatively speaking, the local economy is stronger and recovering more quickly than many other parts of the country. Sandusky is the highest ranked metro area in Ohio; Columbus placed 48<sup>th</sup>. It ranked 6<sup>th</sup> among the nation's Top 25 "Recession-Busting" Small Cities. It ranked 7<sup>th</sup> among Top 20 Midwestern Cities, highest in the State, and ahead of the only other Ohio cities listed, Columbus and Toledo. Erie County Commission President Bill Monaghan said, "manufacturing and tourism have always been keys to our economy. This report recognizes that. Our future will be bright if we build on these while finding ways to diversify into other growth industries such as aerospace". The rankings are based on information from the Bureau of Labor Statistics, the Bureau of Economic Analysis, and the U.S. Census American Community Survey.

Erie County's economy has seen vast improvement since the recession. The unemployment rate has gone from 11.5 percent in 2009 to 6.2 percent in 2014. Since the recession, Erie County has added 4,600 jobs which is a 13 percent growth in employment. A majority of those jobs are manufacturing, with Johns Manville, International Automotive Components, and Sandusky International all adding jobs. Retail and tourism continue to thrive in the County creating additional jobs as well.

The Ohio Attorney General's Moving Ohio Forward demolition program concluded September 30, 2014. This grant provided funding which allowed the Erie County Land Reutilization Corporation to demolish forty-seven residential units encompassing thirty-nine vacant, blighted properties throughout Erie County. Blighted, vacant or abandoned properties were eliminated in the City of Huron, City of Sandusky, City of Vermilion, Margaretta Township, Oxford Township, Perkins Township, and Vermilion Township. The total amount of grant funding expended in these thirty-nine demolitions was \$486,228, or roughly \$12,467 per property.

The County Commissioners, through the U.S. Department of Health and Human Services and Government Services Agency, have successfully acquired an extremely vital piece of waterworks infrastructure at no cost to local taxpayers. The Commissioners are now in control of a deep water forty-two inch Lake Erie raw water intake, pumping station, and more than eleven miles of transmission lines. The intake and pumping station are located at the Sheldon's Marsh State Nature Preserve in western Huron Township just outside the Huron city limits. The line moves southwest through Huron Township and into Perkins Township to the NASA Plumbrook Research Station. From there, it moves north through Perkins Township into the City of Sandusky; ultimately ending at the city's Big Island water treatment plant. This raw water system can provide up to thirty-four million gallons of untreated Lake Erie water a day.

### 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 six years, the County Commissioners have approved budgets that include expenses that fall below estimated income levels. They have avoided deficits and additional debt and have been able to generate annual surpluses. The County Commissioners approved an increase in the sales tax rate of .5 percent starting October 1, 2013, and ending on September 30, 2014. This increase was to help pay for 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.

## 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, 2013.

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

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

### Acknowledgements

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

I also want to thank Local Government Services of the Auditor of State's Office for their guidance and continued professionalism throughout this project. I want to gratefully acknowledge the auditors from Rea & Associates, Inc. who performed the audit on these financial statements.

Finally, I would like to recognize members of my staff who have the responsibility for preparing this report. Planning, coordinating, compiling, and completing this report has been the responsibility of Brianne Markley, Chief Fiscal Officer. Additional assistance for compiling information for the project was given by Brenda Hurst, Fiscal Officer I. I am grateful for their dedication, hard work, and attention to detail contained in every phase of this entire project. Without their assistance and dedication this report would not be possible.

Sincerely,

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

Richard H. Jeffrey  
Erie County Auditor

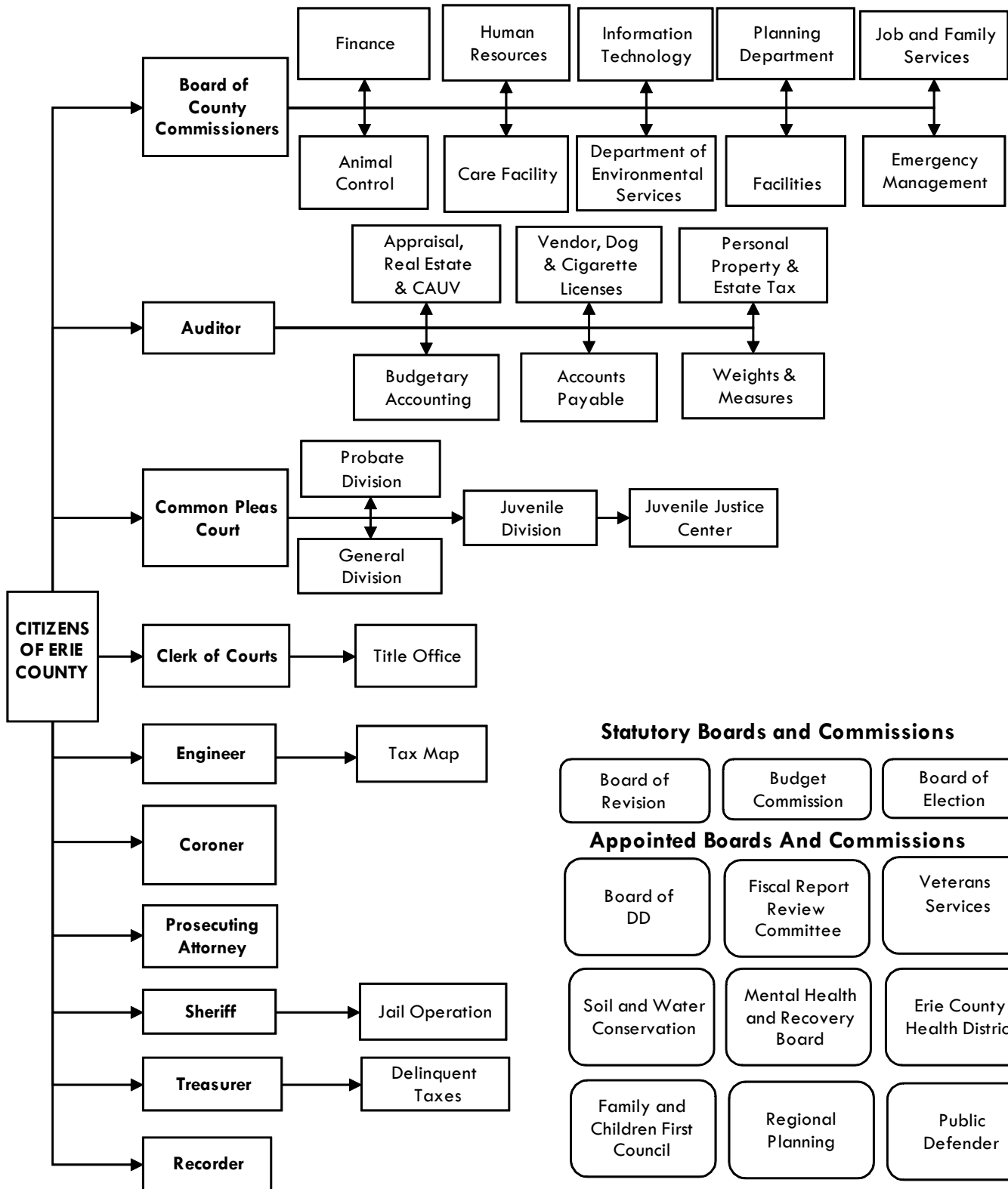
# ERIE COUNTY, OHIO

## PRINCIPAL OFFICIALS December 31, 2014

### 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







Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
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Presented to

**Erie County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2013**

Executive Director/CEO

**FINANCIAL  
SECTION**

June 29, 2015

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, 2014, 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, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Developmental Disabilities funds 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 information on pages 4 through 11 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 introductory section, combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and 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 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 29, 2015 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

*Hea & Associates, Inc.*

Medina, Ohio

Erie County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2014  
Unaudited

The discussion and analysis of Erie County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2014. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter and the basic financial statements and notes to enhance their understanding of the County's financial performance.

Highlights

Highlights for 2014 are as follows:

In total, the County's net position increased 12 percent from the prior year; governmental activities net position increased 4 percent and business-type activities increased 28 percent.

Using this Annual Report

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Erie County's financial position.

The statement of net position and the statement of activities provide information about the activities of the County as a whole, presenting both an aggregate and a longer-term view of the County.

Fund financial statements provide a greater level of detail. For governmental funds, these statements tell how services were financed in the short-term and what remains for future spending. Fund financial statements report the County's most significant funds individually and the County's nonmajor funds in a single column. The County's major funds are the General, Developmental Disabilities, Sewer, Water, Landfill, and Care Facility funds.

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2014. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

These statements report the County's net position and the change in net position. This change in net position is important because it tells the reader whether the financial position of the County as a whole has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating. The causes of these changes may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base and the condition of the County's capital assets. These factors must be considered when assessing the overall health of the County.

Erie County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2014  
Unaudited

In the statement of net position and the statement of activities, the County is divided into two distinct types of activities:

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

**Business-Type Activities** - These services are provided on a charge for services basis and are intended to recover all or most of the costs of the services provided. The County's Sewer, Water, Landfill, and Care Facility are reported here.

Reporting the County's Most Significant Funds

Fund financial statements provide detailed information about the County's major funds, the General, Developmental Disabilities, Sewer, Water, Landfill, and Care Facility funds. While the County uses many funds to account for its financial transactions, these are the most significant.

**Governmental Funds** - The County's governmental funds are used to account for essentially the same programs reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds and focus on how money flows into and out of the funds as well as the balances available for spending at year end. These funds are reported on the modified accrual basis of accounting which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to help make this comparison between governmental funds and governmental activities.

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

**Fiduciary Funds** - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the County's programs. These funds also use the accrual basis of accounting.



Erie County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2014  
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2014 and 2013.

Table 1  
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
<u>Assets</u>						
Current and Other Assets	\$63,078,314	\$59,676,793	\$19,884,193	\$20,964,282	\$82,962,507	\$80,641,075
Capital Assets, Net	61,228,424	61,818,148	117,420,177	108,967,183	178,648,601	170,785,331
Total Assets	<u>124,306,738</u>	<u>121,494,941</u>	<u>137,304,370</u>	<u>129,931,465</u>	<u>261,611,108</u>	<u>251,426,406</u>
<u>Deferred Outflows of Resources</u>	<u>0</u>	<u>0</u>	<u>1,169,063</u>	<u>1,286,276</u>	<u>1,169,063</u>	<u>1,286,276</u>
<u>Liabilities</u>						
Current and Other Liabilities	4,472,351	4,072,088	2,125,359	1,884,410	6,597,710	5,956,498
Long-Term Liabilities	15,241,616	16,686,662	84,737,572	89,137,779	99,979,188	105,824,441
Total Liabilities	<u>19,713,967</u>	<u>20,758,750</u>	<u>86,862,931</u>	<u>91,022,189</u>	<u>106,576,898</u>	<u>111,780,939</u>
<u>Deferred Inflows of Resources</u>	<u>11,866,517</u>	<u>11,785,909</u>	<u>0</u>	<u>0</u>	<u>11,866,517</u>	<u>11,785,909</u>
<u>Net Position</u>						
Net Investment in Capital Assets	48,768,191	47,956,310	58,797,307	45,437,839	107,565,498	93,394,149
Restricted	24,041,105	25,629,073	0	0	24,041,105	25,629,073
Unrestricted (Deficit)	19,916,958	15,364,899	(7,186,805)	(5,242,287)	12,730,153	10,122,612
Total Net Position	<u>\$92,726,254</u>	<u>\$88,950,282</u>	<u>\$51,610,502</u>	<u>\$40,195,552</u>	<u>\$144,336,756</u>	<u>\$129,145,834</u>

For governmental activities, there was a 4 percent increase in net position from the prior year. Current and other assets reflect a \$3.4 million increase from the prior year. There was an increase in cash and cash equivalents of \$4.3 million and primarily due to the additional .5 percent sales tax increase that was in effect from October 2013 through September 2014. This increase is also represented in the increase in unrestricted net position. The termination of the sales tax resulted in a decrease in the permissive sales tax receivable by \$1.1 million. The increase in current and other liabilities was largely due to the timing of the last payroll for the year and an increase in the accrued wages and pension related payables as a result. There was also an increase in contracts payable due to restoration work occurring at the County courthouse. Finally, there was an increase in claims payable for claims incurred but not paid as of year end.

For business-type activities, there was a 28 percent increase in net position. Most of this increase is reflected in the increase in net capital assets and the investment in capital assets as a result of a contribution of capital assets from NASA, in the amount of \$12.3 million. For current and other assets, the most significant change was a decrease in the receivable for special assessments of approximately \$736,000. These are amounts assessed to benefitted property owners, primarily for infrastructure improvements. The decrease in long-term liabilities represents principal retirement on long-term debt of over \$5 million.

Erie County, Ohio  
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For the Year Ended December 31, 2014  
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Table 2 reflects the change in net position for 2014 and 2013.

Table 2  
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$10,159,712	\$10,543,796	\$28,133,502	\$27,341,185	\$38,293,214	\$37,884,981
Operating Grants, Contributions, and Interest	18,084,521	18,361,997	135,150	0	18,219,671	18,361,997
Capital Grants and Contributions	185,046	699,030	12,394,879	2,069,247	12,579,925	2,768,277
Total Program Revenues	<u>28,429,279</u>	<u>29,604,823</u>	<u>40,663,531</u>	<u>29,410,432</u>	<u>69,092,810</u>	<u>59,015,255</u>
General Revenues						
Property Taxes Levied for:						
General Operating	3,842,410	3,882,496	0	0	3,842,410	3,882,496
Developmental Disabilities	4,267,090	4,277,854	0	0	4,267,090	4,277,854
Senior Citizens	835,340	843,916	0	0	835,340	843,916
Payment in Lieu of Taxes	1,674,075	1,651,358	0	0	1,674,075	1,651,358
Permissive Sales Taxes	20,298,279	15,730,216	0	0	20,298,279	15,730,216
Grants and Entitlements	3,257,437	3,325,932	0	0	3,257,437	3,325,932
Interest	334,772	218,120	0	0	334,772	218,120
Other	1,036,438	960,815	143,048	133,796	1,179,486	1,094,611
Total General Revenues	<u>35,545,841</u>	<u>30,890,707</u>	<u>143,048</u>	<u>133,796</u>	<u>35,688,889</u>	<u>31,024,503</u>
Total Revenues	<u>63,975,120</u>	<u>60,495,530</u>	<u>40,806,579</u>	<u>29,544,228</u>	<u>104,781,699</u>	<u>90,039,758</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	13,253,668	11,236,516	0	0	13,253,668	11,236,516
Judicial	7,953,055	8,159,781	0	0	7,953,055	8,159,781
Intergovernmental	617,000	579,734	0	0	617,000	579,734
Internal Service Fund-External Portion	850,229	706,854	0	0	850,229	706,854
Public Safety	11,036,311	10,946,809	0	0	11,036,311	10,946,809
Public Works	6,137,570	5,869,457	0	0	6,137,570	5,869,457
Health	9,066,910	9,525,277	0	0	9,066,910	9,525,277
Human Services	9,177,854	8,415,318	0	0	9,177,854	8,415,318
Economic Development	1,556,924	2,283,167	0	0	1,556,924	2,283,167
Interest and Fiscal Charges	559,936	669,009	0	0	559,936	669,009
Sewer	0	0	7,923,241	7,730,824	7,923,241	7,730,824
Water	0	0	8,531,757	7,739,798	8,531,757	7,739,798
Landfill	0	0	4,976,992	4,985,364	4,976,992	4,985,364
Care Facility	0	0	7,949,330	6,479,828	7,949,330	6,479,828
Total Expenses	<u>60,209,457</u>	<u>58,391,922</u>	<u>29,381,320</u>	<u>26,935,814</u>	<u>89,590,777</u>	<u>85,327,736</u>
Increase in Net Position before Transfers	3,765,663	2,103,608	11,425,259	2,608,414	15,190,922	4,712,022
Transfers	10,309	10,298	(10,309)	(10,298)	0	0
Increase in Net Position	<u>3,775,972</u>	<u>2,113,906</u>	<u>11,414,950</u>	<u>2,598,116</u>	<u>15,190,922</u>	<u>4,712,022</u>
Net Position Beginning of Year	88,950,282	86,836,376	40,195,552	37,597,436	129,145,834	124,433,812
Net Position End of Year	<u>\$92,726,254</u>	<u>\$88,950,282</u>	<u>\$51,610,502</u>	<u>\$40,195,552</u>	<u>\$144,336,756</u>	<u>\$129,145,834</u>

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For governmental activities, there was little change in total program revenues from the prior year; however, there was a 15 percent increase in general revenues and primarily due to the additional .5 percent sales tax increase that was in effect from October 2013 through September 2014. There was a modest 3 percent increase in governmental activities expenses.

For business-type activities, there was a substantial increase in capital grants and contributions due to the \$12.3 million contribution of capital assets from NASA (raw water intake system). The Water and Care Facility funds both had an increase in expenses, primarily due an increase in the need for contracted services.

Table 3 indicates the total cost of services and the net cost of services for governmental activities. The statement of activities reflects the cost of program services and the charges for services, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3  
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2014	2013	2014	2013
General Government:				
Legislative and Executive	\$13,253,668	\$11,236,516	\$8,977,301	\$6,959,389
Judicial	7,953,055	8,159,781	4,243,921	5,029,971
Intergovernmental	617,000	579,734	617,000	579,734
Internal Service Fund-External Portion	850,229	706,854	183,153	105,975
Public Safety	11,036,311	10,946,809	7,804,874	7,874,223
Public Works	6,137,570	5,869,457	849,000	(93,170)
Health	9,066,910	9,525,277	6,284,898	6,171,992
Human Services	9,177,854	8,415,318	2,232,893	1,908,114
Economic Development	1,556,924	2,283,167	27,202	(418,138)
Interest and Fiscal Charges	559,936	669,009	559,936	669,009
Total Expenses	<u>\$60,209,457</u>	<u>\$58,391,922</u>	<u>\$31,780,178</u>	<u>\$28,787,099</u>

For 2014, 53 percent of the costs for services provided by the County were paid for by general revenues, a 4 percent increase from the prior year. A review of the above table demonstrates that program revenues contributed significantly to a number of programs. Costs for both the legislative and executive and judicial programs were well supported through program revenues (charges for services and operating grants), 32 percent and 47 percent, respectively. A combination of charges for services and various grants help to offset the costs for public safety. For the public works program, program revenues provided 86 percent of the costs of services provided in 2014. Charges for services consist primarily of permissive motor vehicle license monies, work the Engineer performs for townships and villages within the County, special assessments, and solid waste fees. Generally, the remainder of the public works costs are provided for through operating and capital grants. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

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Governmental Funds Financial Analysis

The County's major governmental funds are the General Fund and the Developmental Disabilities special revenue fund.

For the General Fund, there was an increase in fund balance of nearly 61 percent from the prior year. Revenues increased significantly due to the additional .5 percent sales tax; sales tax revenue increased \$6.4 million from the prior year. Expenditures also increased (as a result of spending resources generated by the additional sales tax), but not as significantly as revenues. The increases were primarily in the legislative and executive and public safety programs.

The 4 percent decrease in fund balance in the Developmental Disabilities Fund was not significant. Revenues were fairly similar to the prior year but there was a decrease in expenditures. Expenditures correspond to the need/request for services.

Business-Type Activities Financial Analysis

Net position decreased 4 percent in the Sewer Fund. Revenues were down (based on demand) and expenses increased marginally.

Net position increased \$12 million in the Water Fund due to the \$12.3 million capital contribution from NASA.

Net position increased 9 percent in the Landfill Fund even though revenues and expenses remained fairly similar to the prior year. The Landfill Fund continues to operate with a deficit net position due to the requirement to report future postclosure costs.

Net position increased \$252,000 in the Care Facility Fund. There was a 27 percent increase in revenues and 21 percent increase in the expenses, both primarily dependent on residents in care.

Budgetary Highlights

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations ordinance which is effective the first day of January.

The County's most significant budgeted fund is the General Fund. For revenues, changes from the original budget to the final budget and from the final budget to actual revenues were not significant. There was also little change from the original budget to the final budget for expenditures. Actual expenditures were \$3.6 million less than the final budget as the County Commissioners anticipated more county-wide improvements to be provided by General Fund resources in 2014.

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Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2014, was \$48,768,191 and \$58,797,307, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of improvements to County land and buildings, various road and bridge improvements, and the replacement of equipment and vehicles. Additions for business-type activities consisted of building additions, the Landfill's natural gas collection system, vehicle and equipment replacement, and the \$12.3 million contribution of the raw water intake system and related land. For further information regarding the County's capital assets, refer to Note 10 to the basic financial statements.

Debt - At December 31, 2014, the County had a number of long-term obligations outstanding including \$32,017,374 in general obligation bonds, \$797,485 in special assessment bonds, \$31,630 in OPWC loans, and \$53,521,036 in OWDA loans. Of this amount, \$73,691,659 will be repaid from business-type activities. Debt activity for 2014 was primarily principal retirement of existing debt issues.

In addition to the debt outlined above, the County's long-term obligations also include compensated absences, capital leases, and landfill closure and postclosure costs. For further information regarding the County's long-term obligations, refer to Notes 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 debt by \$9.2 million over the last four years. The County recently increased the sales tax rate by .5 percent from October 2013 through September 2014. Sales tax revenue increased by over \$4.5 million in 2014. The rate returned to 1 percent on October 1, 2014. The influx of sales tax monies allowed the County to pay off existing debt and complete some many needed capital improvements such as 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.

Local government funding decreased again in 2014 which resulted in an overall cut of \$1 million from the State based on 2007 levels. Looking forward, this funding should remain steady at 2014 levels. Real estate collections remained consistent from 2013 to 2014 after collections fell by 5 percent in 2013 due to the revaluation of property in 2012. The State is projecting that casino revenue will take the place of tangible personal property tax revenue for some local governments. During 2014, approximately \$914,000 was collected by the County from casino revenues. The State currently projects that Erie County will receive approximately \$1 million in 2015.

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Management's Discussion and Analysis  
For the Year Ended December 31, 2014  
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Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's financial status. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to Richard H. Jeffrey, Erie County Auditor, 247 Columbus Avenue, Suite 210, Sandusky, Ohio, 44870.

Erie County, Ohio  
Statement of Net Position  
December 31, 2014

	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$37,358,021	\$16,454,618	\$53,812,639
Cash and Cash Equivalents with Fiscal Agent	1,132,059	0	1,132,059
Accounts Receivable	61,966	3,811,499	3,873,465
Accrued Interest Receivable	77,098	0	77,098
Permissive Sales Taxes Receivable	3,576,987	0	3,576,987
Due from Other Governments	5,758,270	153,356	5,911,626
Prepaid Items	149,561	0	149,561
Materials and Supplies Inventory	371,309	223,720	595,029
Due from External Parties	188,683	0	188,683
Internal Balances	1,233,288	(1,233,288)	0
Property Taxes Receivable	10,430,536	0	10,430,536
Payment in Lieu of Taxes Receivable	1,992,114	0	1,992,114
Notes Receivable	157,385	0	157,385
Special Assessments Receivable	591,037	474,288	1,065,325
Nondepreciable Capital Assets	3,004,371	2,635,840	5,640,211
Depreciable Capital Assets, Net	58,224,053	114,784,337	173,008,390
<b>Total Assets</b>	<b>124,306,738</b>	<b>137,304,370</b>	<b>261,611,108</b>
<u>Deferred Outflows of Resources</u>			
Deferred Charge on Refunding	0	1,169,063	1,169,063
<u>Liabilities</u>			
Accrued Wages Payable	1,217,837	262,141	1,479,978
Accounts Payable	792,567	1,205,196	1,997,763
Contracts Payable	148,611	181,048	329,659
Due to Other Governments	883,152	319,669	1,202,821
Due to External Parties	38,709	2,946	41,655
Accrued Interest Payable	92,394	142,842	235,236
Claims Payable	1,130,462	0	1,130,462
Unearned Revenue	138,554	0	138,554
Retainage Payable	30,065	11,517	41,582
Long-Term Liabilities:			
Due Within One Year	2,162,538	4,692,470	6,855,008
Due in More Than One Year	13,079,078	80,045,102	93,124,180
<b>Total Liabilities</b>	<b>19,713,967</b>	<b>86,862,931</b>	<b>106,576,898</b>
<u>Deferred Inflows of Resources</u>			
Property Taxes	9,874,403	0	9,874,403
Payment in Lieu of Taxes	1,992,114	0	1,992,114
<b>Total Deferred Inflows of Resources</b>	<b>11,866,517</b>	<b>0</b>	<b>11,866,517</b>
<u>Net Position</u>			
Net Investment in Capital Assets	48,768,191	58,797,307	107,565,498
Restricted for:			
Debt Service	1,658,048	0	1,658,048
Capital Projects	1,793,267	0	1,793,267
Public Safety	1,431,960	0	1,431,960
Public Works	5,010,366	0	5,010,366
Health	8,092,238	0	8,092,238
Human Services	2,143,419	0	2,143,419
Economic Development	537,629	0	537,629
Other Purposes	3,374,178	0	3,374,178
Unrestricted (Deficit)	19,916,958	(7,186,805)	12,730,153
<b>Total Net Position</b>	<b>\$92,726,254</b>	<b>\$51,610,502</b>	<b>\$144,336,756</b>

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio  
Statement of Activities  
For the Year Ended December 31, 2014

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$13,253,668	\$4,080,185	\$196,182	\$0
Judicial	7,953,055	2,385,895	1,323,239	0
Intergovernmental	617,000	0	0	0
Internal Service Fund-External Portion	850,229	667,076	0	0
Public Safety				
Sheriff	10,553,594	1,460,869	1,449,103	0
Other	482,717	26,000	295,465	0
Public Works	6,137,570	763,329	4,340,195	185,046
Health				
Developmental Disabilities	7,762,576	58,418	2,318,209	0
Other	1,304,334	265,642	139,743	0
Human Services				
Children's Services	1,721,206	32,596	1,235,644	0
Job and Family Services	5,646,806	90,932	4,261,413	0
Other	1,809,842	319,593	1,004,783	0
Economic Development	1,556,924	9,177	1,520,545	0
Interest and Fiscal Charges	559,936	0	0	0
Total Governmental Activities	<u>60,209,457</u>	<u>10,159,712</u>	<u>18,084,521</u>	<u>185,046</u>
<u>Business-Type Activities</u>				
Sewer	7,923,241	6,579,196	0	91,659
Water	8,531,757	8,061,171	135,150	12,303,220
Landfill	4,976,992	5,610,170	0	0
Care Facility	7,949,330	7,882,965	0	0
Total Business-Type Activities	<u>29,381,320</u>	<u>28,133,502</u>	<u>135,150</u>	<u>12,394,879</u>
Total Primary Government	<u>\$89,590,777</u>	<u>\$38,293,214</u>	<u>\$18,219,671</u>	<u>\$12,579,925</u>

General Revenues:  
Property Taxes Levied for:  
  General Operating  
  Developmental Disabilities  
  Senior Citizens  
Payment in Lieu of Taxes  
Permissive Sales Taxes  
Grants and Entitlements not Restricted to Specific Programs  
Interest  
Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See Accompanying Notes to the Basic Financial Statements



Net (Expense) Revenue and Change in Net Position

Governmental Activities	Business-Type Activities	Total
(\$8,977,301)	\$0	(\$8,977,301)
(4,243,921)	0	(4,243,921)
(617,000)	0	(617,000)
(183,153)	0	(183,153)
(7,643,622)	0	(7,643,622)
(161,252)	0	(161,252)
(849,000)	0	(849,000)
(5,385,949)	0	(5,385,949)
(898,949)	0	(898,949)
(452,966)	0	(452,966)
(1,294,461)	0	(1,294,461)
(485,466)	0	(485,466)
(27,202)	0	(27,202)
(559,936)	0	(559,936)
<u>(31,780,178)</u>	<u>0</u>	<u>(31,780,178)</u>
0	(1,252,386)	(1,252,386)
0	11,967,784	11,967,784
0	633,178	633,178
0	(66,365)	(66,365)
<u>0</u>	<u>11,282,211</u>	<u>11,282,211</u>
<u>(31,780,178)</u>	<u>11,282,211</u>	<u>(20,497,967)</u>
3,842,410	0	3,842,410
4,267,090	0	4,267,090
835,340	0	835,340
1,674,075	0	1,674,075
20,298,279	0	20,298,279
3,257,437	0	3,257,437
334,772	0	334,772
1,036,438	143,048	1,179,486
<u>35,545,841</u>	<u>143,048</u>	<u>35,688,889</u>
<u>10,309</u>	<u>(10,309)</u>	<u>0</u>
<u>35,556,150</u>	<u>132,739</u>	<u>35,688,889</u>
3,775,972	11,414,950	15,190,922
<u>88,950,282</u>	<u>40,195,552</u>	<u>129,145,834</u>
<u>\$92,726,254</u>	<u>\$51,610,502</u>	<u>\$144,336,756</u>

Erie County, Ohio  
Balance Sheet  
Governmental Funds  
December 31, 2014

	General	Developmental Disabilities	Other Governmental	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$14,527,329	\$6,340,652	\$14,869,811	\$35,737,792
Cash and Cash Equivalents with Fiscal Agent	0	1,132,059	0	1,132,059
Accounts Receivable	44,935	944	16,087	61,966
Accrued Interest Receivable	74,591	15	2,492	77,098
Permissive Sales Taxes Receivable	3,576,987	0	0	3,576,987
Due from Other Governments	1,248,773	517,887	3,991,610	5,758,270
Prepaid Items	149,561	0	0	149,561
Materials and Supplies Inventory	146,134	2,027	223,148	371,309
Due from External Parties	188,683	0	0	188,683
Interfund Receivable	1,958,940	0	44,581	2,003,521
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	142,814	0	0	142,814
Property Taxes Receivable	4,466,209	4,993,412	970,915	10,430,536
Payment in Lieu of Taxes Receivable	0	0	1,992,114	1,992,114
Notes Receivable	0	0	157,385	157,385
Special Assessments Receivable	0	0	591,037	591,037
<b>Total Assets</b>	<b>\$26,524,956</b>	<b>\$12,986,996</b>	<b>\$22,859,180</b>	<b>\$62,371,132</b>
<u>Liabilities</u>				
Accrued Wages Payable	\$609,855	\$104,070	\$502,485	\$1,216,410
Accounts Payable	221,330	87,832	483,405	792,567
Contracts Payable	148,611	0	0	148,611
Due to Other Governments	271,582	81,627	245,860	599,069
Due to External Parties	35,134	0	3,575	38,709
Interfund Payable	84,858	21,400	415,393	521,651
Unearned Revenue	0	0	138,554	138,554
Retainage Payable	25,542	0	4,523	30,065
<b>Total Liabilities</b>	<b>1,396,912</b>	<b>294,929</b>	<b>1,793,795</b>	<b>3,485,636</b>
<u>Deferred Inflows of Resources</u>				
Property Taxes	4,245,674	4,705,757	922,972	9,874,403
Payment in Lieu of Taxes	0	0	1,992,114	1,992,114
Unavailable Revenue	3,819,055	805,372	3,160,772	7,785,199
<b>Total Deferred Inflows of Resources</b>	<b>8,064,729</b>	<b>5,511,129</b>	<b>6,075,858</b>	<b>19,651,716</b>
<u>Fund Balance</u>				
Nonspendable	1,922,344	2,027	223,148	2,147,519
Restricted	0	7,178,911	14,121,901	21,300,812
Committed	794,600	0	200,000	994,600
Assigned	5,899,449	0	447,405	6,346,854
Unassigned (Deficit)	8,446,922	0	(2,927)	8,443,995
<b>Total Fund Balance</b>	<b>17,063,315</b>	<b>7,180,938</b>	<b>14,989,527</b>	<b>39,233,780</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$26,524,956</b>	<b>\$12,986,996</b>	<b>\$22,859,180</b>	<b>\$62,371,132</b>

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio  
 Reconciliation of Total Governmental Fund Balance  
 to Net Position of Governmental Activities  
 December 31, 2014

Total Governmental Fund Balance \$39,233,780

Amounts reported for governmental activities on the statement of net position are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 61,228,424

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.

Accrued Interest Receivable	73,150	
Permissive Sales Taxes Receivable	2,396,147	
Due from Other Governments	4,168,732	
Delinquent Property Taxes Receivable	556,133	
Special Assessments Receivable	591,037	
	7,785,199	7,785,199

An internal balance is recorded in governmental activities to reflect underpayments to the internal service fund by the business-type activities. 64,864

Accrued interest on outstanding debt is not due and payable in the current period and, therefore, is not reported in the funds; it is reported when due. (92,394)

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

General Obligation Bonds Payable	(12,498,306)	
Special Assessment Bonds Payable	(177,560)	
Compensated Absences Payable	(2,540,835)	
Capital Leases Payable	(24,915)	
	(15,241,616)	(15,241,616)

An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net position. (252,003)

Net Position of Governmental Activities \$92,726,254

See Accompanying Notes to the Basic Financial Statements

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Erie County, Ohio  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Funds  
For the Year Ended December 31, 2014

	General	Developmental Disabilities	Other Governmental	Total
<u>Revenues</u>				
Property Taxes	\$4,015,403	\$4,408,375	\$872,947	\$9,296,725
Payment in Lieu of Taxes	0	0	1,674,075	1,674,075
Permissive Sales Taxes	21,128,338	0	0	21,128,338
Charges for Services	3,411,378	58,418	4,335,528	7,805,324
Licenses and Permits	573,972	0	379,960	953,932
Fines and Forfeitures	313,641	0	192,397	506,038
Intergovernmental	2,977,706	2,602,595	16,331,691	21,911,992
Special Assessments	0	0	298,010	298,010
Interest	283,620	49	18,751	302,420
Other	476,300	282,534	307,421	1,066,255
<b>Total Revenues</b>	<b>33,180,358</b>	<b>7,351,971</b>	<b>24,410,780</b>	<b>64,943,109</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	9,842,469	0	2,102,609	11,945,078
Judicial	6,130,957	0	1,434,308	7,565,265
Intergovernmental	0	0	617,000	617,000
Public Safety	7,705,890	0	3,241,112	10,947,002
Public Works	65,365	0	5,895,743	5,961,108
Health	3,962	7,634,937	1,281,436	8,920,335
Human Services	558,609	0	8,391,121	8,949,730
Economic Development	0	0	1,553,115	1,553,115
Capital Outlay	9,500	0	388,831	398,331
Debt Service:				
Principal Retirement	522	0	1,484,369	1,484,891
Interest and Fiscal Charges	232	0	584,752	584,984
<b>Total Expenditures</b>	<b>24,317,506</b>	<b>7,634,937</b>	<b>26,974,396</b>	<b>58,926,839</b>
Excess of Revenues Over (Under) Expenditures	8,862,852	(282,966)	(2,563,616)	6,016,270
<u>Other Financing Sources (Uses)</u>				
OWDA Loans Issued	0	0	59,164	59,164
Sale of Capital Assets	59,732	0	18,117	77,849
Inception of Capital Lease	25,437	0	0	25,437
Transfers In	0	0	3,203,655	3,203,655
Transfers Out	(2,501,527)	0	(692,935)	(3,194,462)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,416,358)</b>	<b>0</b>	<b>2,588,001</b>	<b>171,643</b>
<b>Changes in Fund Balance</b>	<b>6,446,494</b>	<b>(282,966)</b>	<b>24,385</b>	<b>6,187,913</b>
<b>Fund Balance Beginning of Year</b>	<b>10,616,821</b>	<b>7,463,904</b>	<b>14,965,142</b>	<b>33,045,867</b>
<b>Fund Balance End of Year</b>	<b>\$17,063,315</b>	<b>\$7,180,938</b>	<b>\$14,989,527</b>	<b>\$39,233,780</b>

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio  
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance  
 of Governmental Funds to Statement of Activities  
 For the Year Ended December 31, 2014

Changes in Fund Balance - Total Governmental Funds \$6,187,913

Amounts reported for governmental activities on the statement of activities are different because of the following:

Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current year.

Capital Outlay - Nondepreciable Capital Assets	444,587	
Capital Outlay - Depreciable Capital Assets	2,163,821	
Depreciation	<u>(3,118,978)</u>	(510,570)

The proceeds from the sale of capital assets are reported as other financing sources in the governmental funds. However, the cost of the capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a gain or loss on disposal of capital assets on the statement of activities.

Proceeds from Sale of Capital Assets	(77,849)	
Gain on Disposal of Capital Assets	69,480	
Loss on Disposal of Capital Assets	<u>(70,785)</u>	(79,154)

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

Delinquent Property Taxes	(351,885)	
Permissive Sales Taxes	(830,059)	
Intergovernmental	(469,837)	
Special Assessments	(70,668)	
Interest	52,530	
Other	<u>(34,626)</u>	(1,704,545)

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

General Obligation Bonds Payable	1,335,415	
Special Assessment Bonds Payable	89,790	
OWDA Loans Payable Payable	59,164	
Capital Leases Payable	<u>522</u>	1,484,891

Debt proceeds are reported as other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net position. (59,164)

(continued)

Erie County, Ohio  
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance  
 of Governmental Funds to Statement of Activities  
 For the Year Ended December 31, 2014  
 (continued)

The inception of a capital lease is reported as an other financing source in the governmental funds but increases long-term liabilities on the statement of net position.		(\$25,437)
Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding obligations on the statement of net position. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.		
Accrued Interest Payable	9,372	
Amortization of Premium	<u>15,676</u>	25,048
Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated Absences Payable	29,080	
Compensated Absences Payable - Internal Service Fund	<u>(1,139)</u>	27,941
The internal service fund used by management to charge the cost of insurance to individual funds is not reported on the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.		
Allocated to Activities	(1,388,914)	
Transfers In	<u>1,116</u>	(1,387,798)
The internal service fund used by management to charge the cost of insurance to an external agency is reported on the statement of activities. The change for the external portion is reported for the year.		<u>(183,153)</u>
Change in Net Position of Governmental Activities		<u><u>\$3,775,972</u></u>

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		(Under)
<u>Revenues</u>				
Property Taxes	\$3,961,150	\$3,928,951	\$4,004,415	\$75,464
Permissive Sales Taxes	22,001,340	22,001,340	21,431,917	(569,423)
Charges for Services	3,081,380	3,081,380	3,026,741	(54,639)
Licenses and Permits	585,250	585,250	581,916	(3,334)
Fines and Forfeitures	337,500	337,500	313,641	(23,859)
Intergovernmental	2,930,465	2,930,465	2,974,277	43,812
Interest	256,215	256,215	248,183	(8,032)
Other	1,017,178	1,025,746	859,599	(166,147)
<b>Total Revenues</b>	<b>34,170,478</b>	<b>34,146,847</b>	<b>33,440,689</b>	<b>(706,158)</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	13,656,903	13,731,715	11,071,710	2,660,005
Judicial	6,385,040	6,517,893	6,187,370	330,523
Public Safety	8,258,570	8,408,978	8,216,076	192,902
Public Works	68,891	69,983	64,858	5,125
Health	4,129	4,129	3,960	169
Human Services	990,435	960,799	564,008	396,791
Capital Outlay	9,500	9,500	9,500	0
<b>Total Expenditures</b>	<b>29,373,468</b>	<b>29,702,997</b>	<b>26,117,482</b>	<b>3,585,515</b>
Excess of Revenues Over Expenditures	4,797,010	4,443,850	7,323,207	2,879,357
<u>Other Financing Sources (Uses)</u>				
Other Financing Sources	0	0	5,965	5,965
Sale of Capital Assets	10,800	59,732	59,732	0
Advances In	0	0	19,301	19,301
Advances Out	0	(500,000)	(500,000)	0
Transfers In	101,082	101,082	101,082	0
Transfers Out	(1,960,486)	(2,779,921)	(2,501,527)	278,394
<b>Total Other Financing Sources (Uses)</b>	<b>(1,848,604)</b>	<b>(3,119,107)</b>	<b>(2,815,447)</b>	<b>303,660</b>
<b>Changes in Fund Balance</b>	<b>2,948,406</b>	<b>1,324,743</b>	<b>4,507,760</b>	<b>3,183,017</b>
Fund Balance Beginning of Year	7,441,231	7,441,231	7,441,231	0
Prior Year Encumbrances Appropriated	1,161,381	1,161,381	1,161,381	0
<b>Fund Balance End of Year</b>	<b>\$11,551,018</b>	<b>\$9,927,355</b>	<b>\$13,110,372</b>	<b>\$3,183,017</b>

See Accompanying Notes to the Basic Financial Statements



Erie County, Ohio  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Developmental Disabilities Fund  
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,325,800	\$4,289,600	\$4,395,723	\$106,123
Charges for Services	63,275	63,275	55,313	(7,962)
Intergovernmental	3,567,116	3,567,116	2,767,602	(799,514)
Interest	70	70	39	(31)
Other	80,558	80,558	282,802	202,244
<b>Total Revenues</b>	<b>8,036,819</b>	<b>8,000,619</b>	<b>7,501,479</b>	<b>(499,140)</b>
<u>Expenditures</u>				
Current:				
Health	9,643,337	10,632,864	8,153,699	2,479,165
Changes in Fund Balance	(1,606,518)	(2,632,245)	(652,220)	1,980,025
Fund Balance Beginning of Year	5,408,758	5,408,758	5,408,758	0
Prior Year Encumbrances Appropriated	899,528	899,528	899,528	0
<b>Fund Balance End of Year</b>	<b>\$4,701,768</b>	<b>\$3,676,041</b>	<b>\$5,656,066</b>	<b>\$1,980,025</b>

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio  
Statement of Fund Net Position  
Proprietary Funds  
December 31, 2014

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,510,520	\$2,275,666	\$10,324,434	\$343,998
Accounts Receivable	1,365,980	1,223,991	554,835	666,693
Due from Other Governments	146,090	7,266	0	0
Materials and Supplies Inventory	65,336	109,734	12,127	36,523
Interfund Receivable	4,622	3,223	0	0
Special Assessments Receivable	59,713	0	0	0
<b>Total Current Assets</b>	<b>5,152,261</b>	<b>3,619,880</b>	<b>10,891,396</b>	<b>1,047,214</b>
<u>Non-Current Assets</u>				
Special Assessments Receivable	414,575	0	0	0
Nondepreciable Capital Assets	1,089,076	133,236	1,308,052	105,476
Depreciable Capital Assets, Net	57,670,906	50,529,235	4,791,996	1,792,200
<b>Total Non-Current Assets</b>	<b>59,174,557</b>	<b>50,662,471</b>	<b>6,100,048</b>	<b>1,897,676</b>
<b>Total Assets</b>	<b>64,326,818</b>	<b>54,282,351</b>	<b>16,991,444</b>	<b>2,944,890</b>
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	59,619	55,812	1,053,632	0
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	45,328	35,862	23,995	156,956
Accounts Payable	81,884	232,406	466,172	424,734
Contracts Payable	178,800	2,248	0	0
Due to Other Governments	167,237	60,209	37,481	54,742
Due to External Parties	0	0	2,946	0
Interfund Payable	113,154	127,493	100,804	834,818
Accrued Interest Payable	26,338	29,590	86,914	0
Claims Payable	0	0	0	0
Retainage Payable	11,517	0	0	0
General Obligation Bonds Payable	326,101	659,360	1,318,291	0
Special Assessment Bonds Payable	75,350	0	0	0
OPWC Loans Payable	10,331	0	0	0
OWDA Loans Payable	1,093,820	917,374	0	0
Compensated Absences Payable	39,504	65,164	37,820	77,195
Capital Leases Payable	0	0	68,274	3,886
<b>Total Current Liabilities</b>	<b>2,169,364</b>	<b>2,129,706</b>	<b>2,142,697</b>	<b>1,552,331</b>
<u>Non-Current Liabilities</u>				
General Obligation Bonds Payable	1,760,734	2,312,939	13,141,643	0
Special Assessment Bonds Payable	544,575	0	0	0
OPWC Loans Payable	21,299	0	0	0
OWDA Loans Payable	32,221,410	19,288,432	0	0
Compensated Absences Payable	72,537	0	9,330	63,569
Capital Leases Payable	0	0	70,458	3,424
Closure/Postclosure Costs Payable	0	0	10,534,752	0
<b>Total Non-Current Liabilities</b>	<b>34,620,555</b>	<b>21,601,371</b>	<b>23,756,183</b>	<b>66,993</b>
<b>Total Liabilities</b>	<b>36,789,919</b>	<b>23,731,077</b>	<b>25,898,880</b>	<b>1,619,324</b>
<u>Net Position</u>				
Net Investment in Capital Assets	36,811,749	27,540,178	(7,444,986)	1,890,366
Unrestricted (Deficit)	(9,215,231)	3,066,908	(408,818)	(564,800)
<b>Total Net Position (Deficit)</b>	<b>\$27,596,518</b>	<b>\$30,607,086</b>	<b>(\$7,853,804)</b>	<b>\$1,325,566</b>

Net position reported for business-type activities on the statement of net position is different because it includes a proportionate share of the balance of the internal service fund.

Net Position of Business-Type Activities

See Accompanying Notes to the Basic Financial Statements

	<u>Governmental Activity</u>
<u>Total Enterprise</u>	<u>Internal Service</u>
\$16,454,618	\$1,477,415
3,811,499	0
153,356	0
223,720	0
7,845	186,720
59,713	0
<u>20,710,751</u>	<u>1,664,135</u>
414,575	0
2,635,840	0
<u>114,784,337</u>	<u>0</u>
<u>117,834,752</u>	<u>0</u>
<u>138,545,503</u>	<u>1,664,135</u>
<u>1,169,063</u>	<u>0</u>
262,141	1,427
1,205,196	0
181,048	0
319,669	284,083
2,946	0
1,176,269	500,166
142,842	0
0	1,130,462
11,517	0
2,303,752	0
75,350	0
10,331	0
2,011,194	0
219,683	0
72,160	0
<u>7,994,098</u>	<u>1,916,138</u>
17,215,316	0
544,575	0
21,299	0
51,509,842	0
145,436	0
73,882	0
<u>10,534,752</u>	<u>0</u>
<u>80,045,102</u>	<u>0</u>
<u>88,039,200</u>	<u>1,916,138</u>
58,797,307	0
<u>(7,121,941)</u>	<u>(252,003)</u>
51,675,366	<u><u>(\$252,003)</u></u>
<u>(64,864)</u>	
<u><u>\$51,610,502</u></u>	

Erie County, Ohio  
Statement of Revenues, Expenses,  
and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2014

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
<u>Operating Revenues</u>				
Charges for Services	\$6,579,196	\$8,061,171	\$5,610,170	\$7,882,965
Other	4,855	65	118,912	12,843
Total Operating Revenues	<u>6,584,051</u>	<u>8,061,236</u>	<u>5,729,082</u>	<u>7,895,808</u>
<u>Operating Expenses</u>				
Personal Services	1,238,844	957,340	696,967	3,970,630
Materials and Supplies	319,958	415,212	330,941	488,481
Contractual Services	2,172,299	4,234,923	1,838,713	3,069,428
Claims	0	0	0	0
Closure and Postclosure Costs	0	0	957,637	0
Other	110,081	131,445	67,970	0
Depreciation	2,485,889	1,658,973	466,595	111,331
Total Operating Expenses	<u>6,327,071</u>	<u>7,397,893</u>	<u>4,358,823</u>	<u>7,639,870</u>
Operating Income (Loss)	<u>256,980</u>	<u>663,343</u>	<u>1,370,259</u>	<u>255,938</u>
<u>Non-Operating Revenues (Expenses)</u>				
Gain on Disposal of Capital Assets	765	5,608	0	0
Loss on Disposal of Capital Assets	(241)	0	0	(3,331)
Grants	0	135,150	0	0
Interest Expense	(1,521,854)	(1,082,937)	(585,760)	(569)
Total Non-Operating Revenues (Expenses)	<u>(1,521,330)</u>	<u>(942,179)</u>	<u>(585,760)</u>	<u>(3,900)</u>
Income (Loss) Before Contributions and Transfers	<u>(1,264,350)</u>	<u>(278,836)</u>	<u>784,499</u>	<u>252,038</u>
Capital Contributions	91,659	12,303,220	0	0
Transfers In	0	0	0	0
Transfers Out	0	(10,309)	0	0
Changes in Net Position	<u>(1,172,691)</u>	<u>12,014,075</u>	<u>784,499</u>	<u>252,038</u>
Net Position (Deficit) Beginning of Year	<u>28,769,209</u>	<u>18,593,011</u>	<u>(8,638,303)</u>	<u>1,073,528</u>
Net Position (Deficit) End of Year	<u>\$27,596,518</u>	<u>\$30,607,086</u>	<u>(\$7,853,804)</u>	<u>\$1,325,566</u>

The change in net position reported for business-type activities on the statement of activities is different because it includes a proportionate share of the net loss of the internal service fund.

Change in Net Position of Business-Type Activities

See Accompanying Notes to the Basic Financial Statements

Total Enterprise	Governmental Activity
	Internal Service
\$28,133,502	\$7,198,329
<u>136,675</u>	<u>213,625</u>
28,270,177	7,411,954
6,863,781	33,982
1,554,592	0
11,315,363	911,133
0	8,501,877
957,637	0
309,496	0
<u>4,722,788</u>	<u>0</u>
25,723,657	9,446,992
<u>2,546,520</u>	<u>(2,035,038)</u>
6,373	0
(3,572)	0
135,150	0
<u>(3,191,120)</u>	<u>0</u>
(3,053,169)	0
(506,649)	(2,035,038)
12,394,879	0
0	1,116
<u>(10,309)</u>	<u>0</u>
11,877,921	(2,033,922)
	<u>1,781,919</u>
	<u>(\$252,003)</u>
<u>(462,971)</u>	
<u>\$11,414,950</u>	

Erie County, Ohio  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2014

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
Increase (Decrease) in Cash and Cash Equivalents				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$7,348,461	\$8,148,484	\$5,584,925	\$7,815,911
Cash Received from Transactions with Other Funds	0	0	0	0
Cash Payments for Personal Services	(1,138,871)	(896,567)	(654,561)	(3,680,061)
Cash Payments to Suppliers	(313,234)	(667,607)	(112,715)	(527,753)
Cash Payments for Contractual Services	(2,070,378)	(3,828,317)	(1,653,872)	(3,146,150)
Cash Payments for Claims	0	0	0	0
Cash Payments for Transactions with Other Funds	(74,075)	(50,927)	(32,409)	(305,560)
Cash Received for Other Revenues	4,855	65	118,912	12,843
Cash Payments for Other Expenses	(110,081)	(131,445)	(67,970)	0
Net Cash Provided by (Used for) Operating Activities	<u>3,646,677</u>	<u>2,573,686</u>	<u>3,182,310</u>	<u>169,230</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Grants	0	127,884	0	0
Cash Received from Advances In	0	0	0	0
Cash Received from Transfers In	0	0	0	0
Cash Payments for Transfers Out	0	(10,309)	0	0
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>117,575</u>	<u>0</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Acquisition of Capital Assets	(100,847)	(104,897)	(575,799)	(118,688)
Sale of Capital Assets	765	5,608	0	0
Principal Paid on General Obligation Bonds	(605,590)	(641,621)	(1,285,659)	0
Principal Paid on OPWC Loans	(30,995)	0	0	0
Principal Paid on OWDA Loans	(1,629,579)	(947,140)	0	0
Interest Paid on General Obligation Bonds	(114,123)	(144,985)	(505,253)	0
Interest Paid on OWDA Loans	(1,390,174)	(948,565)	0	0
OWDA Loans Issued	3,558	1,497	0	0
Lease Principal	0	0	(66,157)	(3,657)
Lease Interest	0	0	(6,556)	(569)
Net Cash Used for Capital and Related Financing Activities	<u>(3,866,985)</u>	<u>(2,780,103)</u>	<u>(2,439,424)</u>	<u>(122,914)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(220,308)	(88,842)	742,886	46,316
Cash and Cash Equivalents Beginning of Year	<u>3,730,828</u>	<u>2,364,508</u>	<u>9,581,548</u>	<u>297,682</u>
Cash and Cash Equivalents End of Year	<u>\$3,510,520</u>	<u>\$2,275,666</u>	<u>\$10,324,434</u>	<u>\$343,998</u>

	Governmental Activity
Total Enterprise	Internal Service
\$28,897,781	\$0
0	7,171,704
(6,370,060)	(34,686)
(1,621,309)	0
(10,698,717)	(916,058)
0	(8,314,283)
(462,971)	0
136,675	213,625
(309,496)	0
9,571,903	(1,879,698)
127,884	0
0	500,000
0	1,116
(10,309)	0
117,575	501,116
(900,231)	0
6,373	0
(2,532,870)	0
(30,995)	0
(2,576,719)	0
(764,361)	0
(2,338,739)	0
5,055	0
(69,814)	0
(7,125)	0
(9,209,426)	0
480,052	(1,378,582)
15,974,566	2,855,997
\$16,454,618	\$1,477,415

(continued)

Erie County, Ohio  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2014  
(continued)

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
<u>Reconciliation of Operating Income (Loss) to</u>				
<u>Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$256,980	\$663,343	\$1,370,259	\$255,938
<u>Adjustments to Reconcile Operating Income (Loss) to</u>				
<u>Net Cash Provided by (Used for) Operating Activities</u>				
Depreciation	2,485,889	1,658,973	466,595	111,331
<u>Changes in Assets and Liabilities:</u>				
(Increase) Decrease in Accounts Receivable	(34,651)	81,554	(25,245)	(67,054)
Decrease in Due from Other Governments	169,515	0	0	0
(Increase) Decrease in Materials and Supplies Inventory	27,055	21,696	2,120	(4,455)
(Increase) Decrease in Interfund Receivable	731	5,759	0	0
Decrease in Special Assessments Receivable	633,670	0	0	0
Increase in Accrued Wages Payable	7,604	1,921	2,978	15,283
Increase (Decrease) in Accounts Payable	(10,760)	177,561	369,444	(104,536)
Decrease in Contracts Payable	0	0	(15,956)	0
Increase (Decrease) in Due to Other Governments	(7,982)	(162,669)	(5,196)	18,232
Decrease in Due to External Parties	0	(1,528)	(34)	0
Increase (Decrease) in Interfund Payable	108,149	123,892	56,012	(4,915)
Increase in Claims Payable	0	0	0	0
Increase (Decrease) in Compensated Absences Payable	10,477	3,184	3,696	(50,594)
Increase in Closure/Postclosure Costs Payable	0	0	957,637	0
Total Adjustments	3,389,697	1,910,343	1,812,051	(86,708)
Net Cash Provided by (Used for) Operating Activities	<u>\$3,646,677</u>	<u>\$2,573,686</u>	<u>\$3,182,310</u>	<u>\$169,230</u>

Non-Cash Capital Transactions

At December 31, 2014, the Sewer enterprise fund had a receivable for grants and payables for contracts and retainage related to capital assets, in the amount of \$91,659 and \$190,317, respectively.

At December 31, 2014, the Water enterprise fund had a payable for contracts related to capital assets, in the amount of \$2,248, and received contributions of capital assets from NASA, in the amount of \$12,303,220.

See Accompanying Notes to the Basic Financial Statements



	Governmental Activity
Total Enterprise	Internal Service
<u>\$2,546,520</u>	<u>(\$2,035,038)</u>
4,722,788	0
(45,396)	0
169,515	0
46,416	0
6,490	(26,625)
633,670	0
27,786	199
431,709	(8,164)
(15,956)	0
(157,615)	(59,955)
(1,562)	0
283,138	56
0	250,968
(33,237)	(1,139)
<u>957,637</u>	<u>0</u>
<u>7,025,383</u>	<u>155,340</u>
<u><u>\$9,571,903</u></u>	<u><u>(\$1,879,698)</u></u>

Erie County, Ohio  
Statement of Fiduciary Net Position  
Fiduciary Funds  
December 31, 2014

	Private Purpose Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$54,059	\$9,659,704
Cash and Cash Equivalents in Segregated Accounts	0	5,946,493
Accrued Interest Receivable	70	0
Other Local Taxes Receivable	0	312,740
Due from Other Governments	0	2,997,629
Due from External Parties	0	41,655
Property Taxes Receivable	0	132,836,410
Special Assessments Receivable	0	6,334,126
	54,129	\$158,128,757
<u>Liabilities</u>		
Due to Other Governments	0	\$138,236,970
Due to External Parties	0	188,683
Undistributed Assets	0	19,703,104
	0	\$158,128,757
<u>Net Position</u>		
Held in Trust for Others	54,129	
Total Net Position	\$54,129	

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio  
Statement of Change in Fiduciary Net Position  
Private Purpose Trust Fund  
For the Year Ended December 31, 2014

<u>Additions</u>	
Interest	\$309
<u>Deductions</u>	
Operating Expenses	<u>0</u>
Change in Net Position	309
Net Position Beginning of Year	<u>53,820</u>
Net Position End of Year	<u><u>\$54,129</u></u>

See Accompanying Notes to the Basic Financial Statement:

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014

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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.

**A. Primary Government**

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

**B. Component Units**

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes 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 2014.

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

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

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 1 - Reporting Entity** (continued)

The County participates in two joint ventures, a jointly governed organization, and an insurance pool. These organizations are presented in Notes 22, 23, and 24 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.

**A. 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.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

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

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

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

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

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

Internal Service Funds - The internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The County's internal service funds account for 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.

**C. Measurement Focus**

**Government-Wide Financial Statements**

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and 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.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

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 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.

D. Basis of Accounting

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



Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

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 statement of financial position may report 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 that time. For the County, deferred outflows of resources consists of a deferred charge on refunding reported on the government-wide and proprietary funds statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and the reacquisition price. This amount is deferred and amortized over the life of the old debt or the life of the new debt, whichever is shorter.

In addition to liabilities, the statement of financial position may report 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, and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2014, but which were levied to finance 2015 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental revenue including grants, delinquent property taxes, and special assessments. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

Cash and cash equivalents that are held separately 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".

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

During 2014, the County invested in nonnegotiable certificates of deposit, federal agency securities, municipal securities, mutual funds, 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 is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share, which is the price the investment could be sold for on December 31, 2014.

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 2014 was \$283,620, which includes \$243,844 assigned from other County funds.

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

**G. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2014, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**H. Inventory**

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

**I. Restricted Assets**

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

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

**J. Deferred Charge on Refunding**

For advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This deferred amount is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as deferred outflows of resources on the statement of net position.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 2 - Summary of Significant Accounting Policies** (continued)

**K. Capital Assets**

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column on the government-wide statement of net 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 fair market value 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. No interest was capitalized for 2014.

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

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Land Improvements	20-30 years	20-40 years
Buildings and Building 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	8-15 years	8 years

**L. Interfund Receivables/Payables**

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

**M. Compensated Absences**

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

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

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.

**N. Accrued Liabilities and Long-Term Obligations**

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

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

**O. 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.

**P. 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 resources restricted for real estate assessment and collection, various public safety activities, and activities of the County's courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

**Q. 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.

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.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

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.

**R. Operating Revenues and Expenses**

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

**S. Capital Contributions**

Capital contributions arise from contributions from other governments and outside sources.

**T. Interfund Transactions**

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

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

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

**U. Estimates**

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

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 3 - Accountability and Compliance**

**A. Accountability**

At December 31, 2014, the following funds had deficit fund balances/net position:

Fund Type/Fund	Deficit
Special Revenue Funds	
CDBG	\$514
Highway Safety	2,413
Enterprise Fund	
Landfill	7,853,804
Internal Service Fund	
Employee Self-Insurance	1,515,882

The deficit fund balances in the special revenue funds resulted from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit net position in the Landfill enterprise fund resulted from the requirement to report future postclosure costs. Management is analyzing the situation to alleviate future deficits.

The deficit net position in the internal service fund is the result of an interfund loan and claims in excess of charges to cover premium costs. A repayment schedule has not been established for the interfund loan.

**B. Compliance**

The Senior Citizens special revenue fund and the Bond Retirement debt service fund had final appropriations in excess of estimated resources plus available balances, in the amount of \$13,000 and \$91,218; respectively, for the year ended December 31, 2014. The County Auditor will review appropriations to ensure they are within estimated resources.

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2014.

Fund Program/Department/Account	Appropriations	Expenditures Plus Encumbrances	Excess
Special Revenue Funds			
Children's Services			
Human Services			
Title IV-E			
Contractual Services	\$25,272	\$26,000	\$728
Real Estate Assessment			
General Government - Legislative and Executive			
Treasurer			
Materials and Supplies	76,640	77,418	778
CDBG			
Economic Development			
Block Grant			
Other	22,695	24,614	1,919

(continued)



Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 3 - Accountability and Compliance** (continued)

Fund Program/Department/Account	Appropriations	Expenditures Plus Encumbrances	Excess
Special Revenue Funds (continued)			
CHIP			
Economic Development			
CHIP			
Other	\$8,299	\$9,124	\$825
Debt Service			
Principal Retirement	0	59,164	59,164
Concealed Carry License			
Public Safety			
Concealed Handgun			
Materials and Supplies	10,970	13,409	2,439
Drug Task Force			
Public Safety			
Drug Task Force			
Personal Services	35,694	38,099	2,405
Development Rotary			
Economic Development			
Development Rotary			
Contractual Services	6,889	6,906	17
Senior Citizens			
Health			
Senior Citizens			
Contractual Services	1,038,284	1,038,842	558
Enterprise Fund			
Sewer			
Contractual Services			
Erie County - DOES Sewer	2,830,843	2,859,911	29,068
Internal Service Fund			
Employee Self-Insurance			
Claims	8,065,869	8,167,963	102,094

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

**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.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 4 - Budgetary Basis of Accounting** (continued)

The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance (GAAP basis).
4. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

Adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis are as follows:

Changes in Fund Balance		
	General	Developmental Disabilities
GAAP Basis	\$6,446,494	(\$282,966)
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 2013, Received in Cash 2014	1,719,115	124,532
Accrued 2014, Not Yet Received in Cash	(1,778,661)	(1,129)
Expenditure Accruals:		
Accrued 2013, Paid in Cash 2014	(1,382,484)	(274,633)
Accrued 2014, Not Yet Paid in Cash	1,396,912	294,929
Cash Adjustments:		
Unrecorded Activity 2013	152,470	1,305,719
Unrecorded Activity 2014	(200,424)	(1,271,043)
Prepaid Items	3,757	0
Materials and Supplies Inventory	(19,897)	(2,027)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses into Financial Statement Fund Types	(29,592)	0
Advances In	19,301	0
Advances Out	(500,000)	0
Encumbrances Outstanding at Year End (Budget Basis)	(1,319,231)	(545,602)
Budget Basis	\$4,507,760	(652,220)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**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, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
  - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 5 - Deposits and Investments** (continued)

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.

**Deposits**

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$12,388,894 of the County's bank balance of \$40,083,291 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 5 - Deposits and Investments** (continued)

Investments

As of December 31, 2014, the County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
Federal Farm Credit Bank Notes	\$1,992,000	6/6/16
Federal Farm Credit Bank Notes	1,994,200	11/29/16
Federal Farm Credit Bank Notes	992,660	11/13/17
Federal Farm Credit Bank Notes	498,660	7/16/18
Federal Home Loan Bank Notes	1,008,760	8/20/15
Federal Home Loan Bank Notes	2,002,940	11/20/15
Federal Home Loan Bank Notes	1,980,700	12/28/17
Federal Home Loan Bank Notes	1,999,980	6/29/18
Federal Home Loan Bank Notes	997,050	8/13/18
Federal Home Loan Mortgage Corporation Notes	1,399,342	12/26/18
Federal Home Loan Mortgage Corporation Notes	1,001,230	9/17/19
Federal Home Loan Mortgage Corporation Notes	2,497,275	9/30/19
Federal Home Loan Mortgage Corporation Notes	1,000,450	12/30/19
Federal National Mortgage Association Notes	1,513,260	9/26/18
Federal National Mortgage Association Notes	1,002,460	8/20/19
Federal National Mortgage Association Notes	1,003,470	8/27/19
Federal National Mortgage Association Notes	2,016,760	9/30/19
Municipal Securities	526,192	8/15/15
Municipal Securities	501,065	12/1/15
Mutual Funds	2,228,601	47 days
STAR Ohio	2,939,306	50.1 days
	<u>\$31,096,361</u>	

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

All of the federal agency securities carry a rating of Aaa by Moody's. The municipal securities carry a rating of Aaa and Aa1 by Moody's. The mutual funds and STAR Ohio carry ratings of AAAM and AAA, respectively, by Standard and Poor's. 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 and that STAR Ohio must maintain the highest rating provided by at least one nationally recognized standard rating service.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 5 - Deposits and Investments** (continued)

The County places no limit on the amount of its interim monies it may invest in a particular security. The following table indicates the percentage of investments to the County's total portfolio:

	Fair Value	Percentage of Portfolio
Federal Farm Credit Bank	\$5,477,520	17.6%
Federal Home Loan Bank	7,989,430	25.7
Federal Home Loan Mortgage Corporation	5,898,297	19.0
Federal National Mortgage Association	5,535,950	17.8
Municipal Securities	1,027,257	3.3

**Note 6 - Receivables**

Receivables at December 31, 2014, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; 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 \$120,887, will not be received within one year. Special assessments receivable, in the amount of \$414,575, will not be received within one year.

Notes receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The notes have an annual interest rate of 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 2014 follows:

	Balance January 1, 2014	New Loans	Repayments	Balance December 31, 2014
Special Revenue Fund				
Development Rotary	\$213,888	\$4,842	\$61,345	\$157,385

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 6 - Receivables** (continued)

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$522,107
Estate Tax	342
Homestead and Rollback	264,009
Casino Tax	427,962
State of Ohio	34,353
Total General Fund	1,248,773
Developmental Disabilities	
Homestead and Rollback	282,447
Personal Property Phase-Out	150,208
Help Me Grow	23,012
Title XX	62,035
State of Ohio	15
Huron County	170
Total Developmental Disabilities	517,887
Total Major Funds	1,766,660
Nonmajor Funds	
Job and Family Services	
Job and Family Services	662,638
Children's Services	
PCSA	78,334
Title VI-E	122,100
State of Ohio	3,150
Total Children's Services	203,584
CSEA	
CSEA	196,756
State of Ohio	77
Total CSEA	196,833
Motor Vehicle and Gasoline Tax	
Gasoline Tax	928,706
Motor Vehicle License Fees	1,154,244
Total Motor Vehicle and Gasoline Tax	2,082,950
CDBG	
CDBG	33,288
CHIP	
CHIP	50,535
	(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 6 - Receivables** (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Youth Services	
RECLAIM	\$316,136
Strong Families/Safe Communities	7,020
Total Youth Services	323,156
Northern Ohio Juvenile Facility	
State of Ohio	4,330
School Resource Officer	
Bowling Green State University	23,544
North Point Educational Service Center	5,624
EHOVE Career Center	5,378
City of Huron	3,483
City of Sandusky	18,634
Huron Township	29,826
Perkins Township	10,125
Vermilion Township	100
Total School Resource Officer	96,714
Highway Safety	
High Visibility Enforcement	5,885
Adult Probation	
Community Corrections	158,941
Probation Improvement	14,950
Total Adult Probation	173,891
Emergency Management Agency	
Emergency Management Performance	37,574
FEMA Hazard Mitigation Program	20,250
Total Emergency Management Agency	57,824
Indigent Immobilization	
State of Ohio	206
Village of Milan	20
Total Indigent Immobilization	226
Crime Victims Assistance	
VAWA	12,977
VOCA	8,004
Total Crime Victims Assistance	20,981
Senior Citizens	
Homestead and Rollback	57,394
Personal Property Phase-Out	21,381
Total Senior Citizens	78,775
Total Nonmajor Funds	3,991,610
Total Governmental Activities	\$5,758,270



Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 6 - Receivables** (continued)

	Amount
Business-Type Activities	
Sewer Fund	
Ohio Public Works Commission	\$91,659
City of Sandusky	54,431
Total Sewer Fund	146,090
Water Fund	
Ohio Public Works Commission	7,266
Total Business-Type Activities	\$153,356
Agency Funds	
Gasoline Tax	\$402,159
Motor Vehicle License Fees	284,095
Local Government	587,739
Library Local Government	1,196,825
Homestead and Rollback	392,111
Personal Property Phase-Out	134,700
Total Agency Funds	\$2,997,629

**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 2014 represent the collection of 2013 taxes. Real property taxes received in 2014 were levied after October 1, 2013, on the assessed values as of January 1, 2013, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 8 - Property Taxes** (continued)

Public utility property tax revenues received in 2014 represent the collection of 2013 taxes. Public utility real and tangible personal property taxes received in 2014 became a lien on December 31, 2012, were levied after October 1, 2013, 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, 2014, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2014 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, 2014, was \$8.80 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2014 property tax receipts were based are as follows:

Real Property	
Residential	\$1,396,820,280
Agriculture	90,314,290
Commercial/Industrial	403,336,940
Public Utility Property	
Real	11,574,060
Personal	65,180,000
Total Assessed Value	<u>\$1,967,225,570</u>

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

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

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 10 - Capital Assets**

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
<b>Governmental Activities:</b>				
<b>Nondepreciable Capital Assets</b>				
Land	\$2,559,784	\$0	\$0	\$2,559,784
Construction in Progress	0	444,587	0	444,587
<b>Total Nondepreciable Capital Assets</b>	<b>2,559,784</b>	<b>444,587</b>	<b>0</b>	<b>3,004,371</b>
<b>Depreciable Capital Assets</b>				
Land Improvements	1,252,043	78,363	0	1,330,406
Buildings and Building Improvements	48,496,379	0	(37,637)	48,458,742
Roads and Bridges	42,142,335	896,276	(549,074)	42,489,537
Equipment	9,197,557	697,669	(363,381)	9,531,845
Vehicles	4,174,948	491,513	(322,156)	4,344,305
<b>Total Depreciable Capital Assets</b>	<b>105,263,262</b>	<b>2,163,821</b>	<b>(1,272,248)</b>	<b>106,154,835</b>
<b>Less Accumulated Depreciation for</b>				
Land Improvements	(629,796)	(55,363)	0	(685,159)
Buildings and Building Improvements	(18,516,415)	(983,714)	37,637	(19,462,492)
Roads and Bridges	(17,073,112)	(1,210,130)	541,109	(17,742,133)
Equipment	(6,561,474)	(551,287)	304,100	(6,808,661)
Vehicles	(3,224,101)	(318,484)	310,248	(3,232,337)
<b>Total Accumulated Depreciation</b>	<b>(46,004,898)</b>	<b>(3,118,978)</b>	<b>1,193,094</b>	<b>(47,930,782)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>59,258,364</b>	<b>(955,157)</b>	<b>(79,154)</b>	<b>58,224,053</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$61,818,148</b>	<b>(\$510,570)</b>	<b>(\$79,154)</b>	<b>\$61,228,424</b>
<b>Business-Type Activities:</b>				
<b>Nondepreciable Capital Assets</b>				
Land	\$2,395,055	\$48,220	\$0	\$2,443,275
Construction in Progress	226,662	192,565	(226,662)	192,565
<b>Total Nondepreciable Capital Assets</b>	<b>2,621,717</b>	<b>240,785</b>	<b>(226,662)</b>	<b>2,635,840</b>
<b>Depreciable Capital Assets</b>				
Land Improvements	7,264,404	249,412	0	7,513,816
Buildings and Building Improvements	34,479,670	136,707	(12,000)	34,604,377
Sewer and Water Lines	135,468,762	12,255,000	(26,967)	147,696,795
Equipment	9,080,446	383,887	(64,930)	9,399,403
Vehicles	1,243,685	140,225	(71,979)	1,311,931
<b>Total Depreciable Capital Assets</b>	<b>187,536,967</b>	<b>13,165,231</b>	<b>(175,876)</b>	<b>200,526,322</b>

(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 10 - Capital Assets** (continued)

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
Business-Type Activities (continued):				
Less Accumulated Depreciation for				
Land Improvements	(\$4,473,072)	(\$234,378)	\$0	(\$4,707,450)
Buildings and Building Improvements	(18,122,771)	(684,219)	11,759	(18,795,231)
Sewer and Water Lines	(51,646,652)	(3,319,177)	26,967	(54,938,862)
Equipment	(5,810,669)	(426,161)	61,599	(6,175,231)
Vehicles	(1,138,337)	(58,853)	71,979	(1,125,211)
Total Accumulated Depreciation	<u>(81,191,501)</u>	<u>(4,722,788)</u>	<u>172,304</u>	<u>(85,741,985)</u>
 Total Depreciable Capital Assets, Net	 <u>106,345,466</u>	 <u>8,442,443</u>	 <u>(3,572)</u>	 <u>114,784,337</u>
 Business-Type Activities Capital Assets, Net	 <u>\$108,967,183</u>	 <u>\$8,683,228</u>	 <u>(\$230,234)</u>	 <u>\$117,420,177</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$1,125,817
Judicial	155,574
Public Safety	272,662
Public Works	1,411,689
Health	117,634
Human Services	31,793
Economic Development	3,809
Total Depreciation Expense - Governmental Activities	<u>\$3,118,978</u>

**Note 11 - Interfund Receivables/Payables**

Interfund balances at December 31, 2014, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Developmental Disabilities	\$3,106
Other Governmental	352,169
Sewer	107,085
Water	122,770
Landfill	62,964
Care Facility	810,846
Internal Service Fund	500,000
Total General Fund	<u>\$1,958,940</u>

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 11 - Interfund Receivables/Payables** (continued)

Due to Other Governmental Funds from:	
Developmental Disabilities	\$3,208
Other Governmental	8,260
Landfill	33,113
Total Other Governmental Funds	<u>\$44,581</u>
Due to Sewer Fund from:	
General Fund	\$733
Developmental Disabilities	491
Landfill	1,274
Care Facility	2,124
Total Sewer Fund	<u>\$4,622</u>
Due to Water Fund from:	
General Fund	\$904
Developmental Disabilities	558
Care Facility	1,761
Total Water Fund	<u>\$3,223</u>
Due to Internal Service Fund from:	
General Fund	\$83,221
Developmental Disabilities	14,037
Other Governmental	54,964
Sewer	6,069
Water	4,723
Landfill	3,453
Care Facility	20,087
Internal Service Fund	166
Total Internal Service Fund	<u>\$186,720</u>

The interfund receivables/payables resulted from the time lag between dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All of these amounts, except for the General Fund receivable from other governmental funds, the Care Facility enterprise fund, and the Internal Service Fund, in the amount of \$173,835, \$810,000, and \$500,000, respectively, are expected to be received within one year.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 12 - Risk Management**

**A. Workers' Compensation**

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

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of \$38,030 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2014, 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. The entire liability will be paid within one year. The changes in the claims liability for 2014 and 2013 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2014	\$158,275	\$0	(\$183,619)	\$63,374	\$38,030
2013	154,592	187,301	(48,174)	(135,444)	158,275

**B. 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.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 12 - Risk Management** (continued)

Claims payable at December 31, 2014, was estimated by a third party administrator at \$1,092,432. The entire liability will be paid within one year. The changes in the claims liability for 2014 and 2013 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2014	\$721,219	\$8,501,877	\$8,130,664	\$1,092,432
2013	659,525	6,731,996	6,670,302	721,219

**C. Other Insurance Coverage**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2014, the County contracted for the following coverage:

General Liability	\$1,000,000
Excess Liability	9,000,000
Medical Professional Liability	10,000,000
Law Enforcement Professional Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Building and Contents	186,606,928
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 2013 and settled claims have not exceeded this coverage in the past three years.

**Note 13 - Construction and Other Significant Commitments**

The County had various outstanding contracts at December 31, 2014. The following amounts remain on these contracts.

Vendor	Contract Amount	Amount Paid as of 12/31/14	Outstanding Balance
Mannik and Smith Group	\$17,360	\$16,308	\$1,052
Poggemeyer Design Group	681,186	216,023	465,163
Lindsay Precast, Inc.	55,071	41,854	13,217
Coon Restoration and Sealants	491,017	148,246	342,771
Midstate Contractors, Inc.	34,886	18,327	16,559
Paul Fox and Sons Excavating	15,900	0	15,900
United Survey	287,934	0	287,934

(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 13 - Construction and Other Significant Commitments** (continued)

Vendor (continued)	Contract Amount	Amount Paid as of 12/31/14	Outstanding Balance
Gene Ptacek and Son	\$5,400	\$0	\$5,400
Johnson Controls, Inc.	39,579	33,046	6,533
KE McCartney and Associates	2,627	373	2,254
Miller Cable Company	24,987	2,013	22,974
Speer Brothers, Inc.	509,150	0	509,150
Buehrer Group	46,500	0	46,500

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2015 are as follows:

General Fund	\$1,319,231
Developmental Disabilities	545,602
Nonmajor Governmental Funds	901,960
Total	\$2,766,793

**Note 14 - Defined Benefit Pension Plans**

Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.



Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 14 - Defined Benefit Pension Plans** (continued)

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed 2 percent. For the year ended December 31, 2014, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 13 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2014, member and employer contribution rates were consistent across all three plans.

The County's 2014 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2014, 2013, and 2012 was \$3,319,920, \$3,538,108, and \$2,698,448, respectively. For 2014, 87 percent has been contributed with the balance recorded as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions to the member-directed plan for 2014 were \$73,703 made by the County and \$52,644 made by the plan members.

**Note 15 - Postemployment Benefits**

**Ohio Public Employees Retirement System**

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 15 - Postemployment Benefits** (continued)

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent for both plans as recommended by the OPERS actuary.

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2014, 2013, and 2012 was \$550,433, \$270,080, and \$1,062,289, respectively. For 2014, 87 percent has been contributed with the balance recorded as intergovernmental payable. The full amount has been contributed for 2013 and 2012.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing on January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contribution toward the health care fund after the end of the transition period.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 16 - 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 17 - Long-Term Obligations**

The County's long-term obligations activity for the year ended December 31, 2014, was as follows:

	Interest Rate	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014	Due Within One Year
<u>Governmental Activities</u>						
General Obligation Bonds						
2004 Various Purpose Refunding (Original Amount \$560,000)	2-3.75%	\$60,000	\$0	\$60,000	\$0	\$0
Premium		1,315	0	1,315	0	0
2007 Public Infrastructure I (Original Amount \$7,200,000)	4-5	4,345,000	0	545,000	3,800,000	565,000
Premium		254,909	0	14,361	240,548	0
2007 Public Infrastructure II						
Serial	4-4.5	1,155,000	0	85,000	1,070,000	85,000
(Original Amount \$1,514,999)						
Term	4.375-4.5	1,070,000	0	0	1,070,000	0
(Original Amount \$1,070,000)						
2007 Courthouse Improvements (Original Amount \$1,000,000)	4-5	450,000	0	105,000	345,000	110,000
2007 Building Construction						
Serial	4-5	405,000	0	30,000	375,000	30,000
(Original Amount \$545,000)						
Term	4.375-4.5	145,000	0	0	145,000	0
(Original Amount \$145,000)						
2009 Various Purpose Refunding (Original Amount \$3,931,097)		2,283,173	0	425,415	1,857,758	358,244
2011 Public Infrastructure						
Serial	4-4.5	335,000	0	55,000	280,000	55,000
(Original Amount \$435,000)						
Term	4.375-4.5	1,765,000	0	0	1,765,000	0
(Original Amount \$1,765,000)						
2012 Public Infrastructure						
Serial	5.25	1,580,000	0	30,000	1,550,000	30,000
(Original Amount \$1,610,000)						
<b>Total General Obligation Bonds</b>		<u>13,849,397</u>	<u>0</u>	<u>1,351,091</u>	<u>12,498,306</u>	<u>1,233,244</u>

(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 17 - Long-Term Obligations** (continued)

	Interest Rate	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014	Due Within One Year
<b>Governmental Activities</b> (continued)						
Special Assessment Bonds with Governmental Commitment						
1996 Joppa Road (Original Amount \$64,000)	3.375%	\$16,000	\$0	\$5,000	\$11,000	\$5,000
2009 Refunding						
Glidden/Riverport Road (Original Amount \$265,000)	2-2.75	95,000	0	45,000	50,000	50,000
2009 Refunding Parker Road (Original Amount \$155,000)	2-2.875	70,000	0	20,000	50,000	25,000
2009 Refunding						
1997 Various Purpose (Original Amount \$49,350)	2-3.125	25,850	0	6,267	19,583	6,267
2009 Refunding						
1998 Various Purpose (Original Amount \$122,883)	2-3.5	60,500	0	13,523	46,977	11,388
Total Special Assessment Bonds		<u>267,350</u>	<u>0</u>	<u>89,790</u>	<u>177,560</u>	<u>97,655</u>
OWDA Loans						
Low Income HSTS Program (Original Amount \$3,164)	0	0	3,164	3,164	0	0
Low Income HSTS						
Repair/Replacement (Original Amount \$56,000)	0	0	56,000	56,000	0	0
Total OWDA Loans		<u>0</u>	<u>59,164</u>	<u>59,164</u>	<u>0</u>	<u>0</u>
Other Long-Term Obligations						
Compensated Absences Payable		2,569,915	143,461	172,541	2,540,835	827,393
Capital Leases Payable		0	25,437	522	24,915	4,246
Total Other Long-Term Obligations		<u>2,569,915</u>	<u>168,898</u>	<u>173,063</u>	<u>2,565,750</u>	<u>831,639</u>
Total Governmental Activities		<u>\$16,686,662</u>	<u>\$228,062</u>	<u>\$1,673,108</u>	<u>\$15,241,616</u>	<u>\$2,162,538</u>

	Interest Rate	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014	Due Within One Year
<b>Business-Type Activities</b>						
General Obligation Bonds						
2002 Perkins Township Rehab (Original Amount \$685,000)	2-5.375%	\$380,000	\$0	\$35,000	\$345,000	\$35,000
2004 Refunding						
(Original Amount \$2,640,000)	2-3.75	295,000	0	295,000	0	0
Premium		2,540	0	2,540	0	0
2007 Refunding						
1999 Various Purpose (Original Amount \$1,715,259)	4-5	1,093,690	0	163,035	930,655	169,828
Premium		96,132	0	12,404	83,728	0
2007 Refunding						
2000 Various Purpose						
Serial (Original Amount \$101,065)	4-5	83,130	0	10,305	72,825	10,821

(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 17 - Long-Term Obligations** (continued)

	Interest Rate	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014	Due Within One Year
<b>Business-Type Activities</b> (continued)						
General Obligation Bonds (continued)						
2007 Refunding						
2001 Various Purpose						
Serial	4-5%	\$646,877	\$0	\$67,250	\$579,627	\$70,452
(Original Amount \$733,897)						
2009 Refunding						
Cleveland Road East						
	2-2.875	110,000	0	35,000	75,000	40,000
(Original Amount \$255,000)						
2004 Refunding						
	2-3.75	670,000	0	220,000	450,000	220,000
(Original Amount \$2,480,000)						
Premium						
		6,160	0	1,968	4,192	0
2007 Refunding						
1999 Various Purpose						
	4-5	516,310	0	76,965	439,345	80,172
(Original Amount \$809,741)						
Premium						
		86,529	0	11,164	75,365	0
2007 Refunding						
2000 Various Purpose						
Serial	4-5	785,115	0	97,328	687,787	102,195
(Original Amount \$953,789)						
2007 Refunding						
2001 Various Purpose						
Serial	4-5	1,082,459	0	112,533	969,926	117,892
(Original Amount \$1,254,108)						
2009 Refunding State Route 4						
	2-2.75	55,000	0	25,000	30,000	30,000
(Original Amount \$155,000)						
2009 Refunding Billings Road						
	2-2.875	125,000	0	40,000	85,000	45,000
(Original Amount \$280,000)						
2009 Refunding						
1997 Various Purpose						
	2-3.5	139,150	0	33,733	105,417	33,733
(Original Amount \$265,650)						
2009 Refunding						
1998 Various Purpose						
	2-3.5	161,329	0	36,062	125,267	30,368
(Original Amount \$301,020)						
2007 Landfill Improvement						
Serial	4-4.5	2,875,000	0	210,000	2,665,000	220,000
(Original Amount \$3,920,000)						
Term	4.375-4.5	1,050,000	0	0	1,050,000	0
(Original Amount \$1,050,000)						
Premium						
		149,288	0	19,263	130,025	0
2007 Refunding						
2000 Various Purpose						
Serial	4-5	1,551,754	0	192,366	1,359,388	201,985
(Original Amount \$1,185,146)						
2007 Refunding						
2001 Various Purpose						
Serial	4-5	1,618,814	0	168,293	1,450,521	176,306
(Original Amount \$1,879,346)						

(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 17 - Long-Term Obligations** (continued)

	Interest Rate	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014	Due Within One Year
<b>Business-Type Activities</b> (continued)						
<b>General Obligation Bonds</b> (continued)						
2011 Refunding 2004 Garbage and Refuse Improvements						
Serial (Original Amount \$8,850,000)	2-2.85%	\$8,520,000	\$0	\$715,000	\$7,805,000	\$720,000
		<u>22,099,277</u>	<u>0</u>	<u>2,580,209</u>	<u>19,519,068</u>	<u>2,303,752</u>
<b>Special Assessment Bonds</b>						
2007 Refunding Chappel Creek (Original Amount \$822,649)	4-5	691,850	0	71,925	619,925	75,350
<b>OPWC Loans</b>						
Cleveland Road Pump Station and Tank Sewer (Original Amount \$73,905)	0	11,087	0	5,543	5,544	1,847
Stoney Ridge Pump Station (Original Amount \$91,202)	0	20,521	0	6,840	13,681	2,280
Hull Road, Fitzgerald Subdivision, Beachwood Cove Sewer (Original Amount \$124,076)	0	31,017	0	18,612	12,405	6,204
Total OPWC Loans		<u>62,625</u>	<u>0</u>	<u>30,995</u>	<u>31,630</u>	<u>10,331</u>
<b>OWDA Loans</b>						
Sewer Sawmill WWTP (Original Amount \$6,413,963)	6.91	825,344	0	544,172	281,172	281,172
Sanitary Sewer Rehab (Original Amount \$949,566)	4.34	743,579	0	24,902	718,677	25,994
State Route 4 Sewer Extension (Original Amount \$3,219,566)	4.28	2,516,019	0	84,785	2,431,234	88,452
"A" Street Sewer Rehab (Original Amount \$1,481,971)	4.16	1,227,367	0	36,240	1,191,127	37,764
Sewer Rehab (Original Amount \$1,134,297)	4.1	964,649	0	26,776	937,873	27,885
Huron Basin WWTP Improvements (Original Amount \$287,392)	4	164,881	0	19,259	145,622	20,037
Sanitary Sewer and Pump Station Elimination (Original Amount \$377,587)	3.99	320,256	0	9,009	311,247	9,372
Sewer Extension (Original Amount \$3,666,129)	4	3,152,654	0	85,676	3,066,978	89,137
Pump Station Improvements (Original Amount \$1,367,458)	3.79	1,081,721	0	44,545	1,037,176	46,249
Huron Basin WWTP Headworks Improvements (Original Amount \$7,369,471)	3.99	5,734,669	0	150,993	5,583,676	157,078
Sulpher Brook SAS Rehab Phase I (Original Amount \$1,311,779)	4.09	1,159,218	0	30,134	1,129,084	31,379

(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 17 - Long-Term Obligations** (continued)

	Interest Rate	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014	Due Within One Year
<b>Business-Type Activities</b> (continued)						
<b>OWDA Loans</b> (continued)						
Sandusky WWTP Improvements Phase I (Original Amount \$9,096,016)	3.62%	\$7,753,172	\$0	\$220,868	\$7,532,304	\$228,936
Sulpher Brook to Kob Ditch Diversion Sewer (Original Amount \$2,417,000)	4.28	2,312,073	0	48,277	2,263,796	50,365
Design/Plum Brook Tank and Pump Station Renovation (Original Amount \$182,580)	5.27	175,471	3,558	179,029	0	0
Sandusky WWTP Improvements (Original Amount \$7,130,556)	4.27	6,810,178	0	124,914	6,685,264	0
U.S. Route 250 Waterline Construction (Original Amount \$2,160,388)	6.91	366,557	0	177,172	189,385	189,385
Water System Expansion (Original Amount \$5,575,695)	4.74	4,424,373	0	142,123	4,282,250	148,939
Water System Expansion (Original Amount \$5,317,996)	4.65	4,273,454	0	133,335	4,140,119	139,608
Water Booster Station (Original Amount \$749,868)	4.7	603,513	0	18,729	584,784	19,620
Water Main Extension (Original Amount \$3,883,647)	4.34	3,138,742	0	97,566	3,041,176	101,847
Water District "B" (Original Amount \$3,514,926)	4.28	2,961,797	0	83,264	2,878,533	86,866
Elevated Storage Tanks (Original Amount \$3,142,343)	4.56	2,701,429	0	70,873	2,630,556	74,142
Elevated Storage Tanks (Original Amount \$572,082)	4.56	168,029	0	64,948	103,081	67,943
Perkins Avenue Water Main Loop (Original Amount \$451,975)	3.99	322,479	0	20,350	302,129	21,170
Berlin Heights Booster Station (Original Amount \$341,893)	3.75	194,611	0	22,924	171,687	23,792
Water System Expansion (Original Amount \$1,933,981)	4.11	1,766,659	0	39,020	1,727,639	40,641
Waterline Replacement Design (Original Amount \$75,586)	5.27	72,077	1,497	73,574	0	0
State Route 60 Water Distribution Improvement (Original Amount \$170,641)	4.79	157,729	0	3,262	154,467	3,421
<b>Total OWDA Loans</b>		<u>56,092,700</u>	<u>5,055</u>	<u>2,576,719</u>	<u>53,521,036</u>	<u>2,011,194</u>
<b>Other Long-Term Obligations</b>						
Compensated Absences Payable		398,356	12,691	45,928	365,119	219,683
Capital Leases Payable		215,856	0	69,814	146,042	72,160
Closure/Postclosure Costs Payable		9,577,115	957,637	0	10,534,752	0
<b>Total Other Long Term Obligations</b>		<u>10,191,327</u>	<u>970,328</u>	<u>115,742</u>	<u>11,045,913</u>	<u>291,843</u>
<b>Total Business-Type Activities</b>		<u>\$89,137,779</u>	<u>\$975,383</u>	<u>\$5,375,590</u>	<u>\$84,737,572</u>	<u>\$4,692,470</u>

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 17 - Long-Term Obligations** (continued)

**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 2004, the County issued refunding bonds to refund bonds previously issued in 1993 for the Various Purposes. As of December 31, 2014, \$470,000 of the refunded bonds was still outstanding.

In 2007, the County issued refunding bonds to partially refund bonds previously issued in 1999, 2000, and 2001 for Various Purposes. As of December 31, 2014, \$6,570,000 of the refunded bonds was still outstanding.

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. As of December 31, 2014, \$2,345,000 of the refunded bonds was still outstanding.

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. As of December 31, 2014, \$7,110,000 of the refunded bonds was still outstanding.

**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. As of December 31, 2014, \$615,000 of the refunded bonds was still outstanding.

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. At December 31, 2014, \$180,000 of the refunded bonds was still outstanding.



Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 17 - Long-Term Obligations** (continued)

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, Concealed Carry License, School Resource Officer, Adult Probation, Emergency Management Agency, Crime Victims Assistance, Solid Waste District, and 911 Services special revenue funds and the Sewer, Water, Landfill, and Care Facility enterprise funds.

Capital Leases Payable

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

OPWC Loans

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

OWDA Loans

The OWDA loans outstanding at December 31, 2014, consist of monies owed to the Ohio Water Development Authority for various sewer and water projects. OWDA loans will be repaid from the Sewer and Water enterprise funds. As of December 31, 2014, the Sandusky WWTP Improvements project funded by an OWDA loan has not been completed. An amortization schedule for the repayment of the loan will not be available until the project is completed and, therefore, is not included in the schedule of future principal and interest requirements.

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 \$31,630. The total principal and interest, for which amortization schedules are currently available, remaining to be paid on the OWDA loans is \$46,835,772 and \$23,591,157, respectively. Principal and interest paid in the Sewer and Water enterprise funds for the current year were \$3,050,748 and \$1,895,705, respectively. Total net revenues for the Sewer and Water enterprise funds were \$2,742,869 and \$2,494,000, respectively. The OPWC loans are payable through 2018 and the OWDA loans are payable through 2040.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 17 - Long-Term Obligations** (continued)

Principal and interest requirements to retire governmental activities general long-term obligations outstanding at December 31, 2014, were as follows:

Year	General Obligation Bonds			Special Assessment Bonds	
	Serial	Term	Interest	Principal	Interest
2015	\$1,233,244	\$0	\$525,300	\$97,655	\$5,860
2016	1,277,722	0	479,523	48,797	2,993
2017	1,331,157	0	433,158	19,008	1,380
2018	1,250,635	0	375,077	12,100	787
2019	1,290,000	0	321,406	0	0
2020-2024	1,735,000	315,000	1,088,857	0	0
2025-2029	285,000	1,245,000	737,781	0	0
2030-2034	375,000	775,000	408,863	0	0
2035-2039	500,000	525,000	175,939	0	0
2040	0	120,000	5,100	0	0
	<u>\$9,277,758</u>	<u>\$2,980,000</u>	<u>\$4,551,004</u>	<u>\$177,560</u>	<u>\$11,020</u>

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2014, from the enterprise funds were as follows:

General Obligation Bonds			
Year	Serial	Term	Interest
2015	\$2,303,752	\$0	\$680,912
2016	2,359,712	0	605,689
2017	2,135,785	0	527,396
2018	2,125,786	0	444,335
2019	2,194,236	0	360,430
2020-2024	7,056,487	0	835,098
2025-2027	0	1,050,000	93,188
	<u>\$18,175,758</u>	<u>\$1,050,000</u>	<u>\$3,547,048</u>

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 17 - Long-Term Obligations** (continued)

Year	Special Assessment Bonds		OPWC Loans	OWDA Loans	
	Principal	Interest	Principal	Principal	Interest
2015	\$75,350	\$27,460	\$10,331	\$2,011,194	\$1,958,251
2016	84,769	24,446	14,458	1,570,162	1,860,241
2017	89,050	21,055	4,560	1,600,012	1,794,452
2018	86,481	16,603	2,281	1,667,772	1,726,692
2019	90,762	12,279	0	1,738,425	1,656,039
2020-2024	193,513	11,678	0	9,655,613	7,121,851
2025-2029	0	0	0	11,670,279	4,911,120
2030-2034	0	0	0	12,589,324	2,249,871
2035-2039	0	0	0	4,261,167	311,103
2040	0	0	0	71,824	1,537
	<u>\$619,925</u>	<u>\$113,521</u>	<u>\$31,630</u>	<u>\$46,835,772</u>	<u>\$23,591,157</u>

The County's legal debt margin of \$35,870,286 at December 31, 2014.

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

	Date of Issue	Amount of Issue	Amount Outstanding December 31, 2014
Firelands Regional Medical Center	8/15/12	\$10,000,000	\$9,190,000
Firelands Regional Medical Center	8/15/12	59,890,000	56,150,000
		<u>\$69,890,000</u>	<u>\$65,340,000</u>

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

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 18 - Capital Leases - Lessee Disclosure**

The County has entered into capitalized leases for equipment. Principal payments in 2014 were \$522 for the governmental funds and \$69,814 for the enterprise funds.

	Governmental Activities	Business-Type Activities
Equipment	\$25,437	\$350,047
Less Accumulated Depreciation	(2,544)	(73,798)
Carrying Value, December 31, 2014	\$22,893	\$276,249

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2014.

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2015	\$4,246	\$1,600	\$72,160	\$4,778
2016	4,565	1,281	73,882	352
2017	4,909	936	0	0
2018	5,278	568	0	0
2019	5,917	172	0	0
Total	\$24,915	\$4,557	\$146,042	\$5,130

**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 year end.

The \$10,534,752 reported as the landfill closure and postclosure liability at December 31, 2014, represents the cumulative amount reported to date based on the use of 63 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$16,689,693 as the remaining estimated capacity is filled. These costs are based on what it would cost to perform all closure and postclosure care in 2014. The County expects to close the landfill in 2019. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 20 - 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	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Nonspendable for:				
Interfund Loans	\$1,483,835	\$0	\$0	\$1,483,835
Materials and Supplies Inventory	146,134	2,027	223,148	371,309
Prepaid Items	149,561	0	0	149,561
Unclaimed Monies	142,814	0	0	142,814
<b>Total Nonspendable</b>	<b>1,922,344</b>	<b>2,027</b>	<b>223,148</b>	<b>2,147,519</b>
Restricted for:				
Child Support Enforcement	0	0	1,020,366	1,020,366
Court Operations	0	0	1,459,507	1,459,507
Crime Victims Assistance	0	0	49,101	49,101
Debt Retirement	0	0	1,638,338	1,638,338
Delinquent Tax Collections	0	0	185,748	185,748
Developmental Disabilities Operations	0	7,178,911	0	7,178,911
Ditch Maintenance	0	0	413,012	413,012
Dog and Kennel Operations	0	0	253,619	253,619
Economic Development and Rehabilitation	0	0	446,869	446,869
Emergency Management Agency	0	0	238,695	238,695
Job and Family Services Operations	0	0	1,271,332	1,271,332
Juvenile Corrections	0	0	524,411	524,411
Landfill	0	0	888,694	888,694
Law Library Operations	0	0	327,066	327,066
Real Estate Assessment	0	0	631,183	631,183
Road and Bridge Repair/Improvement	0	0	3,495,153	3,495,153
Senior Citizens	0	0	26,731	26,731
Sheriff Operations	0	0	1,245,049	1,245,049
Tax Abatements	0	0	7,027	7,027
<b>Total Restricted</b>	<b>0</b>	<b>7,178,911</b>	<b>14,121,901</b>	<b>21,300,812</b>
Committed to:				
Road and Bridge Repair/Improvement	0	0	200,000	200,000
Future Severance Payments	794,600	0	0	794,600
<b>Total Committed</b>	<b>794,600</b>	<b>0</b>	<b>200,000</b>	<b>994,600</b>

(continued)

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

**Note 20 - Fund Balance** (continued)

Fund Balance	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Assigned for:				
Capital Improvements	\$143,036	\$0	\$0	\$143,036
Debt Retirement	0	0	447,405	447,405
Document Recording	93,457	0	0	93,457
Land Acquisitions	2,000	0	0	2,000
Projected Budget Shortage	4,681,925	0	0	4,681,925
Public Defender	95,490	0	0	95,490
Sheriff Operations	511	0	0	511
Unpaid Obligations	883,030	0	0	883,030
Total Assigned	5,899,449	0	447,405	6,346,854
Unassigned (Deficit)	8,446,922	0	(2,927)	8,443,995
Total Fund Balance	\$17,063,315	\$7,180,938	\$14,989,527	\$39,233,780

**Note 21 - Interfund Transfers**

During 2014, the General Fund made transfers to other governmental funds to subsidize various activities in other funds and to move receipts as debt payments became due, in the amount of \$1,218,964 and \$1,281,447, respectively, and to the internal service funds, in the amount of \$1,116, to finance the internal service programs. Other governmental funds made transfers to other governmental funds to subsidize various activities in other funds in the amount of \$692,935.

The Sewer enterprise fund made transfers to other governmental funds, in the amount of \$10,309, to move receipts as debt payments became due.

**Note 22 - Joint Ventures**

**A. 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.

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 22 - Joint Ventures** (continued)

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.

**B. Regional Airport Authority**

The Regional Airport Authority (Airport Authority) is a joint venture between Erie and Ottawa Counties. The Airport Authority was formed to provide maintenance of runways and taxiways at the airport facility. The Airport Authority operates under the direction of a seven-member board of trustees. Three members are appointed by the County Commissioners in each county. The seventh member is appointed at large by the other six members. The members serve without compensation as outlined in Section 308.04 of the Ohio Revised Code. The continued existence of the Airport Authority is dependent upon Erie County's participation. The Airport Authority has not accumulated significant financial resources nor is the Airport Authority experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future. During 2014, the County provided \$30,000 for operations. Financial information can be obtained from the Regional Airport Authority, 3255 East State Road, Port Clinton, Ohio 43452.

**Note 23 - 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 24 - Insurance Pool**

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

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

Erie County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2014  
(continued)

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**Note 25 - Contingent Liabilities**

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. The County is currently involved in pending litigation with the City of Sandusky related to water purchases beginning in January 2013. On December 30, 2014, the Erie County Court of Common Pleas granted summary judgment to the County. On June 5, 2015, the Ohio Sixth District Court of Appeals reversed the Common Pleas Court's grant of summary judgment on one count. The lawsuit is ongoing.

**Note 26 - Subsequent Event**

In May 2015, the County issued \$2,800,000 in revenue bonds to finance public infrastructure improvements. The bonds have an interest rate of 2.38 percent and mature on December 1, 2046. The bonds are secured by incremental tax revenues related to the public infrastructure improvements.



**COMBINING STATEMENTS AND  
INDIVIDUAL FUND SCHEDULES**

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### **Nonmajor Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

#### Ditch Assessments

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

#### Job and Family Services

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

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

#### Child Support Enforcement Agency (CSEA)

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

#### Dog and Kennel

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

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

#### Motor Vehicle and Gasoline Tax

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

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.

#### Moving Ohio Forward

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

#### Community Development Block Grant (CDBG)

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

(continued)

**Nonmajor Special Revenue Funds  
(continued)**

Community Housing Improvement Program (CHIP)

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

Tax Abatements

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

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

Common Pleas Court Special Projects

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

Youth Services

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

To account for grants restricted to operating the juvenile facility.

Indigent Guardianship

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

Probate Conduct of Business

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

Municipal Court Special Projects

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

County Court

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

Indigent Municipal Court

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

Juvenile Court Donations

To account for donations received by the juvenile court restricted for juvenile defendants.

(continued)

**Nonmajor Special Revenue Funds  
(continued)**

Concealed Carry License

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

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

Drug Task Force

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

Highway Safety

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

Adult Probation

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

Drug Enforcement

To account for fines restricted for drug enforcement and education.

Emergency Management Agency

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

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

Development Rotary

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

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

Senior Citizens

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

Solid Waste District

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

(continued)

**Nonmajor Special Revenue Funds  
(continued)**

Law Library

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

Joint Disptach

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

Justice Assistance

To account for grants from the Department of Justice restricted for purchasing equipment for the sheriff's department.

Indigent Ignition Interlock

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

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

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

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

Special Assessment Bond Retirement

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 used to account for resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets (other than those financed by the enterprise funds.)

Drainage Improvement

To account for debt proceeds restricted to ditch improvements.

Route 250 Corridor Safety

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

Motor Vehicle and Gasoline Tax Construction

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

TIF Projects

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

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Erie County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$10,660,456	\$2,211,062	\$1,998,293	\$14,869,811
Accounts Receivable	16,087	0	0	16,087
Accrued Interest Receivable	2,492	0	0	2,492
Due from Other Governments	3,991,610	0	0	3,991,610
Materials and Supplies Inventory	223,148	0	0	223,148
Interfund Receivable	36,321	8,260	0	44,581
Property Taxes Receivable	970,915	0	0	970,915
Payment in Lieu of Taxes Receivable	0	1,992,114	0	1,992,114
Notes Receivable	157,385	0	0	157,385
Special Assessments Receivable	238,385	352,652	0	591,037
<b>Total Assets</b>	<b>\$16,296,799</b>	<b>\$4,564,088</b>	<b>\$1,998,293</b>	<b>\$22,859,180</b>
<u>Liabilities</u>				
Accrued Wages Payable	\$502,485	\$0	\$0	\$502,485
Accounts Payable	478,379	0	5,026	483,405
Due to Other Governments	245,860	0	0	245,860
Due to External Parties	3,575	0	0	3,575
Interfund Payable	281,814	133,579	0	415,393
Unearned Revenue	138,554	0	0	138,554
Retainage Payable	4,523	0	0	4,523
<b>Total Liabilities</b>	<b>1,655,190</b>	<b>133,579</b>	<b>5,026</b>	<b>1,793,795</b>
<u>Deferred Inflows of Resources</u>				
Property Taxes	922,972	0	0	922,972
Payment in Lieu of Taxes	0	1,992,114	0	1,992,114
Unavailable Revenue	2,808,120	352,652	0	3,160,772
<b>Total Deferred Inflows of Resources</b>	<b>3,731,092</b>	<b>2,344,766</b>	<b>0</b>	<b>6,075,858</b>
<u>Fund Balance</u>				
Nonspendable	223,148	0	0	223,148
Restricted	10,690,296	1,638,338	1,793,267	14,121,901
Committed	0	0	200,000	200,000
Assigned	0	447,405	0	447,405
Unassigned (Deficit)	(2,927)	0	0	(2,927)
<b>Total Fund Balance</b>	<b>10,910,517</b>	<b>2,085,743</b>	<b>1,993,267</b>	<b>14,989,527</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$16,296,799</b>	<b>\$4,564,088</b>	<b>\$1,998,293</b>	<b>\$22,859,180</b>

Erie County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2014

	Ditch Assessments	Job and Family Services	Children's Services	CSEA
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$417,368	\$513,976	\$847,748	\$1,078,299
Accounts Receivable	0	820	0	0
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	0	662,638	203,584	196,833
Materials and Supplies Inventory	0	14,905	0	0
Interfund Receivable	0	0	3,208	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	238,385	0	0	0
Total Assets	<u>\$655,753</u>	<u>\$1,192,339</u>	<u>\$1,054,540</u>	<u>\$1,275,132</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$2,189	\$194,147	\$0	\$44,035
Accounts Payable	1,075	108,172	171,656	3,070
Due to Other Governments	789	71,940	0	14,037
Due to External Parties	0	0	0	0
Interfund Payable	303	84,264	0	14,120
Unearned Revenue	0	138,554	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>4,356</u>	<u>597,077</u>	<u>171,656</u>	<u>75,262</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	238,385	125,638	66,271	179,504
Total Deferred Inflows of Resources	<u>238,385</u>	<u>125,638</u>	<u>66,271</u>	<u>179,504</u>
<u>Fund Balance</u>				
Nonspendable	0	14,905	0	0
Restricted	413,012	454,719	816,613	1,020,366
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>413,012</u>	<u>469,624</u>	<u>816,613</u>	<u>1,020,366</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$655,753</u>	<u>\$1,192,339</u>	<u>\$1,054,540</u>	<u>\$1,275,132</u>

Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Delinquent Real Estate	CDBG	CHIP
\$264,872	\$685,557	\$1,494,609	\$197,575	\$11,764	\$123,934
60	0	0	0	0	0
0	0	2,045	0	0	154
0	0	2,082,950	0	33,288	50,535
2,607	0	203,321	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$267,539</u>	<u>\$685,557</u>	<u>\$3,782,925</u>	<u>\$197,575</u>	<u>\$45,052</u>	<u>\$174,623</u>
\$7,591	\$22,848	\$77,119	\$7,957	\$0	\$279
0	20,129	23,826	0	12,278	57,960
2,717	8,253	27,950	2,851	0	18
0	0	0	0	0	0
1,005	3,144	9,980	1,019	0	0
0	0	0	0	0	0
0	0	4,523	0	0	0
<u>11,313</u>	<u>54,374</u>	<u>143,398</u>	<u>11,827</u>	<u>12,278</u>	<u>58,257</u>
0	0	0	0	0	0
0	0	1,734,320	0	33,288	50,681
<u>0</u>	<u>0</u>	<u>1,734,320</u>	<u>0</u>	<u>33,288</u>	<u>50,681</u>
2,607	0	203,321	0	0	0
253,619	631,183	1,701,886	185,748	0	65,685
0	0	0	0	(514)	0
<u>256,226</u>	<u>631,183</u>	<u>1,905,207</u>	<u>185,748</u>	<u>(514)</u>	<u>65,685</u>
<u>\$267,539</u>	<u>\$685,557</u>	<u>\$3,782,925</u>	<u>\$197,575</u>	<u>\$45,052</u>	<u>\$174,623</u>

(continued)

Erie County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2014  
(continued)

	Tax Abatements	Court Computerization	Common Pleas Court Special Projects	Youth Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,406	\$85,700	\$325,514	\$336,033
Accounts Receivable	0	4,123	11,084	0
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	0	0	0	323,156
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$8,406</u>	<u>\$89,823</u>	<u>\$336,598</u>	<u>\$659,189</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$9,065	\$9,765
Accounts Payable	1,338	2,164	0	5,519
Due to Other Governments	41	0	3,273	55,818
Due to External Parties	0	0	0	0
Interfund Payable	0	0	60,626	980
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>1,379</u>	<u>2,164</u>	<u>72,964</u>	<u>72,082</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	100,260
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,260</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	7,027	87,659	263,634	486,847
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>7,027</u>	<u>87,659</u>	<u>263,634</u>	<u>486,847</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$8,406</u>	<u>\$89,823</u>	<u>\$336,598</u>	<u>\$659,189</u>

<u>Northern Ohio Juvenile Facility</u>	<u>Indigent Guardianship</u>	<u>Probate Conduct of Business</u>	<u>Municipal Court Special Projects</u>	<u>County Court</u>	<u>Indigent Municipal Court</u>
\$127,795	\$1,300	\$6,585	\$373,750	\$36,785	\$169,768
0	0	0	0	0	0
0	0	0	0	0	0
4,330	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$132,125</u>	<u>\$1,300</u>	<u>\$6,585</u>	<u>\$373,750</u>	<u>\$36,785</u>	<u>\$169,768</u>
\$60,617	\$0	\$0	\$1,393	\$0	\$0
5,488	1,251	0	1,113	0	0
19,669	0	0	512	0	0
3,575	0	0	0	0	0
5,212	0	0	194	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>94,561</u>	<u>1,251</u>	<u>0</u>	<u>3,212</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
37,564	49	6,585	370,538	36,785	169,768
0	0	0	0	0	0
<u>37,564</u>	<u>49</u>	<u>6,585</u>	<u>370,538</u>	<u>36,785</u>	<u>169,768</u>
<u>\$132,125</u>	<u>\$1,300</u>	<u>\$6,585</u>	<u>\$373,750</u>	<u>\$36,785</u>	<u>\$169,768</u>

(continued)

Erie County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2014  
(continued)

	Juvenile Court Donations	Concealed Carry License	School Resource Officer	Drug Task Force
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,767	\$152,487	\$181,372	\$34,658
Accounts Receivable	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	0	0	96,714	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$6,767</u>	<u>\$152,487</u>	<u>\$278,086</u>	<u>\$34,658</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$3,232	\$33,843	\$741
Accounts Payable	0	0	0	0
Due to Other Governments	0	5,196	14,636	266
Due to External Parties	0	0	0	0
Interfund Payable	0	434	5,060	227
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>8,862</u>	<u>53,539</u>	<u>1,234</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	6,767	143,625	224,547	33,424
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>6,767</u>	<u>143,625</u>	<u>224,547</u>	<u>33,424</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$6,767</u>	<u>\$152,487</u>	<u>\$278,086</u>	<u>\$34,658</u>

Highway Safety	Adult Probation	Drug Enforcement	Emergency Management Agency	Indigent Immobilization	Development Rotary
\$0	\$420,540	\$51,113	\$230,526	\$1,705	\$223,784
0	0	0	0	0	0
0	0	0	0	0	293
5,885	173,891	0	57,824	226	0
0	0	0	2,315	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	157,385
0	0	0	0	0	0
<u>\$5,885</u>	<u>\$594,431</u>	<u>\$51,113</u>	<u>\$290,665</u>	<u>\$1,931</u>	<u>\$381,462</u>
\$663	\$9,508	\$0	\$5,031	\$0	\$0
0	14,665	0	1,021	0	0
287	11,259	0	1,839	0	0
0	0	0	0	0	0
1,463	903	0	815	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,413</u>	<u>36,335</u>	<u>0</u>	<u>8,706</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
<u>5,885</u>	<u>86,945</u>	<u>0</u>	<u>40,949</u>	<u>0</u>	<u>278</u>
<u>5,885</u>	<u>86,945</u>	<u>0</u>	<u>40,949</u>	<u>0</u>	<u>278</u>
0	0	0	2,315	0	0
0	471,151	51,113	238,695	1,931	381,184
<u>(2,413)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(2,413)</u>	<u>471,151</u>	<u>51,113</u>	<u>241,010</u>	<u>1,931</u>	<u>381,184</u>
<u>\$5,885</u>	<u>\$594,431</u>	<u>\$51,113</u>	<u>\$290,665</u>	<u>\$1,931</u>	<u>\$381,462</u>

(continued)

Erie County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2014  
(continued)

	Crime Victims Assistance	Senior Citizens	Solid Waste District	Law Library
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$56,516	\$26,731	\$899,318	\$340,303
Accounts Receivable	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	20,981	78,775	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	33,113	0
Property Taxes Receivable	0	970,915	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$77,497</u>	<u>\$1,076,421</u>	<u>\$932,431</u>	<u>\$340,303</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$5,824	\$0	\$2,507	\$2,259
Accounts Payable	734	0	32,304	9,862
Due to Other Governments	2,099	0	951	812
Due to External Parties	0	0	0	0
Interfund Payable	741	0	7,975	304
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>9,398</u>	<u>0</u>	<u>43,737</u>	<u>13,237</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	922,972	0	0
Unavailable Revenue	18,998	126,718	0	0
Total Deferred Inflows of Resources	<u>18,998</u>	<u>1,049,690</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	49,101	26,731	888,694	327,066
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>49,101</u>	<u>26,731</u>	<u>888,694</u>	<u>327,066</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$77,497</u>	<u>\$1,076,421</u>	<u>\$932,431</u>	<u>\$340,303</u>



<u>Joint Dispatch</u>	<u>Indigent Ignition Interlock</u>	<u>911 Services</u>	<u>Total</u>
\$3,855	\$44,640	\$878,803	\$10,660,456
0	0	0	16,087
0	0	0	2,492
0	0	0	3,991,610
0	0	0	223,148
0	0	0	36,321
0	0	0	970,915
0	0	0	157,385
0	0	0	238,385
<u>\$3,855</u>	<u>\$44,640</u>	<u>\$878,803</u>	<u>\$16,296,799</u>
\$0	\$0	\$1,872	\$502,485
0	0	4,754	478,379
0	0	647	245,860
0	0	0	3,575
0	0	83,045	281,814
0	0	0	138,554
0	0	0	4,523
<u>0</u>	<u>0</u>	<u>90,318</u>	<u>1,655,190</u>
0	0	0	922,972
0	0	0	2,808,120
<u>0</u>	<u>0</u>	<u>0</u>	<u>3,731,092</u>
0	0	0	223,148
3,855	44,640	788,485	10,690,296
0	0	0	(2,927)
<u>3,855</u>	<u>44,640</u>	<u>788,485</u>	<u>10,910,517</u>
<u>\$3,855</u>	<u>\$44,640</u>	<u>\$878,803</u>	<u>\$16,296,799</u>

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Erie County, Ohio  
Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2014

	Bond Retirement	TIF Bond Retirement	Special Assessment Bond Retirement	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$439,145	\$1,336,205	\$435,712	\$2,211,062
Interfund Receivable	8,260	0	0	8,260
Payment in Lieu of Taxes Receivable	0	1,992,114	0	1,992,114
Special Assessments Receivable	0	0	352,652	352,652
<b>Total Assets</b>	<b>\$447,405</b>	<b>\$3,328,319</b>	<b>\$788,364</b>	<b>\$4,564,088</b>
<u>Liabilities</u>				
Interfund Payable	\$0	\$0	\$133,579	\$133,579
<u>Deferred Inflows of Resources</u>				
Payment in Lieu of Taxes	0	1,992,114	0	1,992,114
Unavailable Revenue	0	0	352,652	352,652
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>1,992,114</b>	<b>352,652</b>	<b>2,344,766</b>
<u>Fund Balance</u>				
Restricted	0	1,336,205	302,133	1,638,338
Assigned	447,405	0	0	447,405
<b>Total Fund Balance</b>	<b>447,405</b>	<b>1,336,205</b>	<b>302,133</b>	<b>2,085,743</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$447,405</b>	<b>\$3,328,319</b>	<b>\$788,364</b>	<b>\$4,564,088</b>

Erie County, Ohio  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2014

	<u>Drainage Improvement</u>	<u>Route 250 Corridor Safety</u>	<u>Motor Vehicle and Gasoline Tax Construction</u>	<u>TIF Projects</u>
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$145,551	\$1,147,710	\$200,000	\$505,032
<u>Liabilities</u>				
Accounts Payable	\$0	\$0	\$0	\$5,026
<u>Fund Balance</u>				
Restricted	145,551	1,147,710	0	500,006
Committed	0	0	200,000	0
Total Fund Balance	145,551	1,147,710	200,000	500,006
Total Liabilities and Fund Balance	\$145,551	\$1,147,710	\$200,000	\$505,032

<u>Total</u>
<u><u>\$1,998,293</u></u>
<u>\$5,026</u>
1,793,267
<u>200,000</u>
<u>1,993,267</u>
<u><u>\$1,998,293</u></u>

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Erie County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$872,947	\$0	\$0	\$872,947
Payment in Lieu of Taxes	0	1,674,075	0	1,674,075
Charges for Services	4,335,528	0	0	4,335,528
Licenses and Permits	379,960	0	0	379,960
Fines and Forfeitures	192,397	0	0	192,397
Intergovernmental	16,161,691	0	170,000	16,331,691
Special Assessments	217,434	80,576	0	298,010
Interest	18,751	0	0	18,751
Other	266,125	41,296	0	307,421
	<u>22,444,833</u>	<u>1,795,947</u>	<u>170,000</u>	<u>24,410,780</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	2,076,247	26,362	0	2,102,609
Judicial	1,434,308	0	0	1,434,308
Intergovernmental	45,075	571,925	0	617,000
Public Safety	3,241,112	0	0	3,241,112
Public Works	5,895,743	0	0	5,895,743
Health	1,281,436	0	0	1,281,436
Human Services	8,391,121	0	0	8,391,121
Economic Development	1,553,115	0	0	1,553,115
Capital Outlay	0	0	388,831	388,831
Debt Service:				
Principal Retirement	89,164	1,395,205	0	1,484,369
Interest and Fiscal Charges	23,869	560,883	0	584,752
	<u>24,031,190</u>	<u>2,554,375</u>	<u>388,831</u>	<u>26,974,396</u>
Excess of Revenues Under Expenditures	<u>(1,586,357)</u>	<u>(758,428)</u>	<u>(218,831)</u>	<u>(2,563,616)</u>
<u>Other Financing Sources (Uses)</u>				
OWDA Loans Issued	59,164	0	0	59,164
Sale of Capital Assets	18,117	0	0	18,117
Transfers In	1,911,899	1,291,756	0	3,203,655
Transfers Out	(692,935)	0	0	(692,935)
	<u>1,296,245</u>	<u>1,291,756</u>	<u>0</u>	<u>2,588,001</u>
Changes in Fund Balance	(290,112)	533,328	(218,831)	24,385
Fund Balance Beginning of Year	11,200,629	1,552,415	2,212,098	14,965,142
Fund Balance End of Year	<u>\$10,910,517</u>	<u>\$2,085,743</u>	<u>\$1,993,267</u>	<u>\$14,989,527</u>

Erie County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2014

	Ditch Assessments	Job and Family Services	Children's Services	CSEA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	90,932	32,596	319,593
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	4,648,732	1,213,324	1,021,249
Special Assessments	217,434	0	0	0
Interest	0	0	0	0
Other	0	441	77,954	77
Total Revenues	<u>217,434</u>	<u>4,740,105</u>	<u>1,323,874</u>	<u>1,340,919</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Intergovernmental	0	0	0	0
Public Safety	0	0	0	0
Public Works	272,550	0	0	0
Health	0	0	0	0
Human Services	0	5,509,385	1,721,206	1,160,530
Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>272,550</u>	<u>5,509,385</u>	<u>1,721,206</u>	<u>1,160,530</u>
Excess of Revenues Over (Under) Expenditures	<u>(55,116)</u>	<u>(769,280)</u>	<u>(397,332)</u>	<u>180,389</u>
<u>Other Financing Sources (Uses)</u>				
OWDA Loans Issued	0	0	0	0
Sale of Capital Assets	0	6,531	0	0
Transfers In	0	853,806	900,000	88,786
Transfers Out	0	(88,786)	(548,715)	(55,434)
Total Other Financing Sources (Uses)	<u>0</u>	<u>771,551</u>	<u>351,285</u>	<u>33,352</u>
Changes in Fund Balance	(55,116)	2,271	(46,047)	213,741
Fund Balance (Deficit) Beginning of Year	<u>468,128</u>	<u>467,353</u>	<u>862,660</u>	<u>806,625</u>
Fund Balance (Deficit) End of Year	<u>\$413,012</u>	<u>\$469,624</u>	<u>\$816,613</u>	<u>\$1,020,366</u>



Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Delinquent Real Estate	Moving Ohio Forward	CDBG
\$0	\$0	\$0	\$0	\$0	\$0
7,699	1,356,535	27,370	236,778	0	0
256,873	0	21,622	0	0	0
1,070	0	47,820	0	0	0
2,000	0	4,232,611	0	313,425	74,296
0	0	0	0	0	0
0	0	11,382	0	0	0
12,498	88	23,456	28,772	0	0
<u>280,140</u>	<u>1,356,623</u>	<u>4,364,261</u>	<u>265,550</u>	<u>313,425</u>	<u>74,296</u>
0	1,556,996	0	298,210	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	5,170,954	0	0	0
242,594	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	167,954	115,538
30,000	0	0	0	0	0
23,869	0	0	0	0	0
<u>296,463</u>	<u>1,556,996</u>	<u>5,170,954</u>	<u>298,210</u>	<u>167,954</u>	<u>115,538</u>
<u>(16,323)</u>	<u>(200,373)</u>	<u>(806,693)</u>	<u>(32,660)</u>	<u>145,471</u>	<u>(41,242)</u>
0	0	0	0	0	0
0	0	11,586	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>11,586</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(16,323)</u>	<u>(200,373)</u>	<u>(795,107)</u>	<u>(32,660)</u>	<u>145,471</u>	<u>(41,242)</u>
<u>272,549</u>	<u>831,556</u>	<u>2,700,314</u>	<u>218,408</u>	<u>(145,471)</u>	<u>40,728</u>
<u>\$256,226</u>	<u>\$631,183</u>	<u>\$1,905,207</u>	<u>\$185,748</u>	<u>\$0</u>	<u>(\$514)</u>

(continued)

Erie County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2014  
(continued)

	CHIP	Tax Abatements	Court Computerization	Common Pleas Court Special Projects
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	2,595	6,582	60,469	146,544
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,197,453	0	0	0
Special Assessments	0	0	0	0
Interest	530	0	0	0
Other	23,169	0	0	0
Total Revenues	<u>1,223,747</u>	<u>6,582</u>	<u>60,469</u>	<u>146,544</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	27,041	0	0	0
Judicial	0	0	54,209	222,685
Intergovernmental	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	1,259,694	7,431	0	0
Debt Service:				
Principal Retirement	59,164	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>1,345,899</u>	<u>7,431</u>	<u>54,209</u>	<u>222,685</u>
Excess of Revenues Over (Under) Expenditures	<u>(122,152)</u>	<u>(849)</u>	<u>6,260</u>	<u>(76,141)</u>
<u>Other Financing Sources (Uses)</u>				
OWDA Loans Issued	59,164	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	44,642	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>103,806</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(18,346)	(849)	6,260	(76,141)
Fund Balance (Deficit) Beginning of Year	<u>84,031</u>	<u>7,876</u>	<u>81,399</u>	<u>339,775</u>
Fund Balance (Deficit) End of Year	<u>\$65,685</u>	<u>\$7,027</u>	<u>\$87,659</u>	<u>\$263,634</u>

<u>Youth Services</u>	<u>Northern Ohio Juvenile Facility</u>	<u>Indigent Guardianship</u>	<u>Probate Conduct of Business</u>	<u>Municipal Court Special Projects</u>	<u>County Court</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	10,030	18,963	402	163,961	14,929
0	0	0	0	0	0
175	0	0	0	0	0
621,788	1,252,523	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	42,217	0	0	0	0
<u>621,963</u>	<u>1,304,770</u>	<u>18,963</u>	<u>402</u>	<u>163,961</u>	<u>14,929</u>
0	0	0	0	0	0
335,503	0	9,102	0	44,669	9,574
45,075	0	0	0	0	0
0	1,357,638	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>380,578</u>	<u>1,357,638</u>	<u>9,102</u>	<u>0</u>	<u>44,669</u>	<u>9,574</u>
<u>241,385</u>	<u>(52,868)</u>	<u>9,861</u>	<u>402</u>	<u>119,292</u>	<u>5,355</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
241,385	(52,868)	9,861	402	119,292	5,355
245,462	90,432	(9,812)	6,183	251,246	31,430
<u>\$486,847</u>	<u>\$37,564</u>	<u>\$49</u>	<u>\$6,585</u>	<u>\$370,538</u>	<u>\$36,785</u>

(continued)

Erie County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2014  
(continued)

	Indigent Municipal Court	Juvenile Court Donations	Concealed Carry License	School Resource Officer
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	13,485	0	0	1,092,283
Licenses and Permits	0	0	101,465	0
Fines and Forfeitures	2,436	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	1,500	0	0
Total Revenues	<u>15,921</u>	<u>1,500</u>	<u>101,465</u>	<u>1,092,283</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	2,207	0	0
Intergovernmental	0	0	0	0
Public Safety	0	0	131,884	1,017,651
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>0</u>	<u>2,207</u>	<u>131,884</u>	<u>1,017,651</u>
Excess of Revenues Over (Under) Expenditures	<u>15,921</u>	<u>(707)</u>	<u>(30,419)</u>	<u>74,632</u>
<u>Other Financing Sources (Uses)</u>				
OWDA Loans Issued	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	15,921	(707)	(30,419)	74,632
Fund Balance (Deficit) Beginning of Year	<u>153,847</u>	<u>7,474</u>	<u>174,044</u>	<u>149,915</u>
Fund Balance (Deficit) End of Year	<u>\$169,768</u>	<u>\$6,767</u>	<u>\$143,625</u>	<u>\$224,547</u>

<u>Drug Task Force</u>	<u>Highway Safety</u>	<u>Adult Probation</u>	<u>Drug Enforcement</u>	<u>Emergency Management Agency</u>	<u>Indigent Immobilization</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	29,191	0	26,000	349
0	0	0	0	0	0
54,283	0	0	29,237	0	0
0	25,449	657,136	0	272,570	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	1,126	0
<u>54,283</u>	<u>25,449</u>	<u>686,327</u>	<u>29,237</u>	<u>299,696</u>	<u>349</u>
0	0	0	0	0	0
0	0	503,420	0	0	0
0	0	0	0	0	0
37,615	27,079	0	33,500	291,342	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>37,615</u>	<u>27,079</u>	<u>503,420</u>	<u>33,500</u>	<u>291,342</u>	<u>0</u>
<u>16,668</u>	<u>(1,630)</u>	<u>182,907</u>	<u>(4,263)</u>	<u>8,354</u>	<u>349</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	24,665	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,665</u>	<u>0</u>
16,668	(1,630)	182,907	(4,263)	33,019	349
<u>16,756</u>	<u>(783)</u>	<u>288,244</u>	<u>55,376</u>	<u>207,991</u>	<u>1,582</u>
<u>\$33,424</u>	<u>(\$2,413)</u>	<u>\$471,151</u>	<u>\$51,113</u>	<u>\$241,010</u>	<u>\$1,931</u>

(continued)

Erie County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2014  
(continued)

	Development Rotary	Crime Victims Assistance	Senior Citizens	Solid Waste District
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$872,947	\$0
Charges for Services	0	0	0	438,791
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	169,006	168,095	125,000
Special Assessments	0	0	0	0
Interest	6,839	0	0	0
Other	0	30,992	226	3,084
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	6,839	199,998	1,041,268	566,875
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	194,000	0	0
Judicial	0	0	0	0
Intergovernmental	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	452,239
Health	0	0	1,038,842	0
Human Services	0	0	0	0
Economic Development	2,498	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	2,498	194,000	1,038,842	452,239
Excess of Revenues Over (Under) Expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	4,341	5,998	2,426	114,636
<u>Other Financing Sources (Uses)</u>				
OWDA Loans Issued	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0	0	0	0
Changes in Fund Balance	4,341	5,998	2,426	114,636
Fund Balance (Deficit) Beginning of Year	<hr/>	<hr/>	<hr/>	<hr/>
	376,843	43,103	24,305	774,058
Fund Balance (Deficit) End of Year	<hr/>	<hr/>	<hr/>	<hr/>
	\$381,184	\$49,101	\$26,731	\$888,694

Law Library	Joint Dispatch	Indigent Ignition Interlock	911 Services	Total
\$0	\$0	\$0	\$0	\$872,947
232,185	0	7,266	0	4,335,528
0	0	0	0	379,960
57,376	0	0	0	192,397
1,682	0	0	165,352	16,161,691
0	0	0	0	217,434
0	0	0	0	18,751
20,525	0	0	0	266,125
<u>311,768</u>	<u>0</u>	<u>7,266</u>	<u>165,352</u>	<u>22,444,833</u>
0	0	0	0	2,076,247
252,939	0	0	0	1,434,308
0	0	0	0	45,075
0	0	0	344,403	3,241,112
0	0	0	0	5,895,743
0	0	0	0	1,281,436
0	0	0	0	8,391,121
0	0	0	0	1,553,115
0	0	0	0	89,164
0	0	0	0	23,869
<u>252,939</u>	<u>0</u>	<u>0</u>	<u>344,403</u>	<u>24,031,190</u>
<u>58,829</u>	<u>0</u>	<u>7,266</u>	<u>(179,051)</u>	<u>(1,586,357)</u>
0	0	0	0	59,164
0	0	0	0	18,117
0	0	0	0	1,911,899
0	0	0	0	(692,935)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,296,245</u>
58,829	0	7,266	(179,051)	(290,112)
<u>268,237</u>	<u>3,855</u>	<u>37,374</u>	<u>967,536</u>	<u>11,200,629</u>
<u>\$327,066</u>	<u>\$3,855</u>	<u>\$44,640</u>	<u>\$788,485</u>	<u>\$10,910,517</u>

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Erie County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2014

	Bond Retirement	TIF Bond Retirement	Special Assessment Bond Retirement	Total
<u>Revenues</u>				
Payment in Lieu of Taxes	\$0	\$1,674,075	\$0	\$1,674,075
Special Assessments	0	0	80,576	80,576
Other	41,296	0	0	41,296
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	41,296	1,674,075	80,576	1,795,947
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	26,156	206	26,362
Intergovernmental	0	571,925	0	571,925
Debt Service:				
Principal Retirement	590,415	715,000	89,790	1,395,205
Interest and Fiscal Charges	89,248	460,363	11,272	560,883
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	679,663	1,773,444	101,268	2,554,375
Excess of Revenues Under Expenditures	(638,367)	(99,369)	(20,692)	(758,428)
<u>Other Financing Sources</u>				
Transfers In	1,172,630	108,817	10,309	1,291,756
	<hr/>	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	534,263	9,448	(10,383)	533,328
Fund Balance (Deficit) Beginning of Year	(86,858)	1,326,757	312,516	1,552,415
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	\$447,405	\$1,336,205	\$302,133	\$2,085,743
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Erie County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2014

	Drainage Improvement	Route 250 Corridor Safety	Motor Vehicle and Gasoline Tax Construction	TIF Projects
<u>Revenues</u>				
Intergovernmental	\$0	\$170,000	\$0	\$0
<u>Expenditures</u>				
Capital Outlay	0	42,290	0	346,541
Changes in Fund Balance	0	127,710	0	(346,541)
Fund Balance Beginning of Year	145,551	1,020,000	200,000	846,547
Fund Balance End of the Year	<u>\$145,551</u>	<u>\$1,147,710</u>	<u>\$200,000</u>	<u>\$500,006</u>

<u>Total</u>
\$170,000
<u>388,831</u>
(218,831)
<u>2,212,098</u>
<u><u>\$1,993,267</u></u>

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Erie County, Ohio  
Combining Statements - Nonmajor Proprietary Funds

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**Internal Service Funds**

Internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Workers' Compensation Retro Reserve

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

Employee Self-Insurance

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

Erie County, Ohio  
Combining Statement of Fund Net Position  
Internal Service Funds  
December 31, 2014

	Workers' Compensation Retro Reserve	Employee Self-Insurance	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$1,398,767	\$78,648	\$1,477,415
Interfund Receivable	186,720	0	186,720
Total Assets	<u>1,585,487</u>	<u>78,648</u>	<u>1,664,135</u>
<u>Current Liabilities</u>			
Accrued Wages Payable	0	1,427	1,427
Due to Other Governments	283,578	505	284,083
Interfund Payable	0	500,166	500,166
Claims Payable	38,030	1,092,432	1,130,462
Total Liabilities	<u>321,608</u>	<u>1,594,530</u>	<u>1,916,138</u>
Total Net Position Unrestricted (Deficit)	<u>\$1,263,879</u>	<u>(1,515,882)</u>	<u>(252,003)</u>

Erie County, Ohio  
Combining Statement of Revenues, Expenses,  
and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2014

	Workers' Compensation Retro Reserve	Employee Self-Insurance	Total
<u>Operating Revenues</u>			
Charges for Services	\$232,432	\$6,965,897	\$7,198,329
Other	191,490	22,135	213,625
Total Operating Revenues	<u>423,922</u>	<u>6,988,032</u>	<u>7,411,954</u>
<u>Operating Expenses</u>			
Personal Services	0	33,982	33,982
Contractual Services	225,718	685,415	911,133
Claims	0	8,501,877	8,501,877
Total Operating Expenses	<u>225,718</u>	<u>9,221,274</u>	<u>9,446,992</u>
Income (Loss) Before Transfers	198,204	(2,233,242)	(2,035,038)
Transfers In	<u>0</u>	<u>1,116</u>	<u>1,116</u>
Changes in Net Position	198,204	(2,232,126)	(2,033,922)
Net Position Beginning of Year	<u>1,065,675</u>	<u>716,244</u>	<u>1,781,919</u>
Net Position (Deficit) End of Year	<u><u>\$1,263,879</u></u>	<u><u>(\$1,515,882)</u></u>	<u><u>(\$252,003)</u></u>

Erie County, Ohio  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2014

	Workers' Compensation Retro Reserve	Employee Self-Insurance	Total
Increase (Decrease) in Cash and Cash Equivalents			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Transactions with Other Funds	\$205,807	\$6,965,897	\$7,171,704
Cash Payments for Personal Services	0	(34,686)	(34,686)
Cash Payments for Contractual Services	(222,479)	(693,579)	(916,058)
Cash Payments for Claims	(183,619)	(8,130,664)	(8,314,283)
Cash Received from Other Revenues	191,490	22,135	213,625
Net Cash Used for Operating Activities	<u>(8,801)</u>	<u>(1,870,897)</u>	<u>(1,879,698)</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Cash Received from Advances In	0	500,000	500,000
Cash Received from Transfers In	0	1,116	1,116
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>501,116</u>	<u>501,116</u>
Net Decrease in Cash and Cash Equivalents	(8,801)	(1,369,781)	(1,378,582)
Cash and Cash Equivalents Beginning of Year	1,407,568	1,448,429	2,855,997
Cash and Cash Equivalents End of Year	<u>\$1,398,767</u>	<u>\$78,648</u>	<u>\$1,477,415</u>
 <u>Reconciliation of Operating Income (Loss) to Net Cash Used for Operating Activities</u>			
Operating Income (Loss)	<u>\$198,204</u>	<u>(\$2,233,242)</u>	<u>(\$2,035,038)</u>
 <u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Used for Operating Activities</u>			
Changes in Assets and Liabilities:			
Increase in Interfund Receivable	(26,625)	0	(26,625)
Increase in Accrued Wages Payable	0	199	199
Decrease in Accounts Payable	0	(8,164)	(8,164)
Increase (Decrease) in Due to Other Governments	(60,135)	180	(59,955)
Increase in Interfund Payable	0	56	56
Increase (Decrease) in Claims Payable	(120,245)	371,213	250,968
Decrease in Compensated Absences Payable	0	(1,139)	(1,139)
Total Adjustments	<u>(207,005)</u>	<u>362,345</u>	<u>155,340</u>
Net Cash Used for Operating Activities	<u>(\$8,801)</u>	<u>(\$1,870,897)</u>	<u>(\$1,879,698)</u>



Erie County, Ohio  
Combining Statements - Fiduciary Funds

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

**Private Purpose Trust Fund**

**Bluecoat Trust Fund**

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

**Agency Funds**

**Domestic Shelters Fund**

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

**Commissary Rotary**

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**

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

**Undivided Local Government**

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

**Lodging Excise Tax**

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**

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

**Health**

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

**Metroparks**

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

**Regional Planning**

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

**Soil and Water Conservation**

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

(continued)

Erie County, Ohio  
Combining Statements - Fiduciary Funds

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**Agency Funds**  
**(continued)**

Mental Health and Recovery Board

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

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

Ohio Housing Trust

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

Public Defender Fees

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

Subdivisions

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

Payroll

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

Flexible Spending Accounts

To account for the employee contributions for health savings accounts.

Health Savings Accounts

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

Recorder's Escrow

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

Ohio Elections Commission

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

Resident's Account

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

County Court

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

Prosecutor

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

Sheriff

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

Erie County, Ohio  
Combining Statements - Fiduciary Funds

---

**Agency Funds**  
**(continued)**

Adult Probation

To account for the adult probation restitution account.

Micellaneous Agency

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

Erie County, Ohio  
Combining Statement of Changes in Assets and Liabilities:  
Agency Funds  
For the Year Ended December 31, 2014

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
<u>Domestic Shelters Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,517	\$2,834	\$0	\$11,351
<u>Liabilities</u>				
Undistributed Assets	\$8,517	\$2,834	\$0	\$11,351
<u>Commissary Rotary</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,639	\$0	\$0	\$2,639
<u>Liabilities</u>				
Undistributed Assets	\$2,639	\$0	\$0	\$2,639
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,925,958	\$376,073	\$61,346	\$4,240,685
Due from Other Governments	685,464	686,254	685,464	686,254
Property Taxes Receivable	123,497,617	125,107,948	123,497,617	125,107,948
Special Assessments Receivable	4,616,799	6,334,126	4,616,799	6,334,126
Total Assets	\$132,725,838	\$132,504,401	\$128,861,226	\$136,369,013
<u>Liabilities</u>				
Due to Other Governments	\$132,725,838	\$132,504,401	\$128,861,226	\$136,369,013
<u>Undivided Local Government</u>				
<u>Assets</u>				
Due from Other Governments	\$1,667,597	\$1,784,564	\$1,667,597	\$1,784,564
<u>Liabilities</u>				
Due to Other Governments	\$1,667,597	\$1,784,564	\$1,667,597	\$1,784,564
<u>Lodging Excise Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$35,379	\$0	\$8,214	\$27,165
Other Local Taxes Receivable	289,507	312,740	289,507	312,740
Total Assets	\$324,886	\$312,740	\$297,721	\$339,905
<u>Liabilities</u>				
Due to External Parties	\$8,685	\$9,381	\$8,685	\$9,381
Undistributed Assets	316,201	303,359	289,036	330,524
Total Liabilities	\$324,886	\$312,740	\$297,721	\$339,905
<u>Care Facility</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$10,125	\$959	\$0	\$11,084
<u>Liabilities</u>				
Undistributed Assets	\$10,125	\$959	\$0	\$11,084

(continued)

Erie County, Ohio  
Combining Statement of Changes in Assets and Liabilities:  
Agency Funds  
For the Year Ended December 31, 2014  
(continued)

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,737,429	\$166,407	\$49,715	\$1,854,121
Due from Other Governments	151,890	151,614	151,890	151,614
Due from External Parties	43,614	41,655	43,614	41,655
Property Taxes Receivable	2,103,593	2,039,951	2,103,593	2,039,951
Total Assets	<u>\$4,036,526</u>	<u>\$2,399,627</u>	<u>\$2,348,812</u>	<u>\$4,087,341</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$4,036,526</u>	<u>\$2,399,627</u>	<u>\$2,348,812</u>	<u>\$4,087,341</u>
<u>Metroparks</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$36,483	\$62,036	\$36,737	\$61,782
Due from Other Governments	146,901	139,288	146,901	139,288
Property Taxes Receivable	1,535,227	2,141,836	1,535,227	2,141,836
Total Assets	<u>\$1,718,611</u>	<u>\$2,343,160</u>	<u>\$1,718,865</u>	<u>\$2,342,906</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,718,611</u>	<u>\$2,343,160</u>	<u>\$1,718,865</u>	<u>\$2,342,906</u>
<u>Regional Planning</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$160,379	\$0	\$81,475	\$78,904
<u>Liabilities</u>				
Undistributed Assets	<u>\$160,379</u>	<u>\$0</u>	<u>\$81,475</u>	<u>\$78,904</u>
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$28,689	\$0	\$19,254	\$9,435
<u>Liabilities</u>				
Undistributed Assets	<u>\$28,689</u>	<u>\$0</u>	<u>\$19,254</u>	<u>\$9,435</u>
<u>Mental Health and Recovery Board</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,641,825	\$447,840	\$48,891	\$3,040,774
Due from Other Governments	237,252	235,909	237,252	235,909
Property Taxes Receivable	3,612,227	3,546,675	3,612,227	3,546,675
Total Assets	<u>\$6,491,304</u>	<u>\$4,230,424</u>	<u>\$3,898,370</u>	<u>\$6,823,358</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$6,491,304</u>	<u>\$4,230,424</u>	<u>\$3,898,370</u>	<u>\$6,823,358</u>
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$211,860	\$0	\$20,456	\$191,404
<u>Liabilities</u>				
Undistributed Assets	<u>\$211,860</u>	<u>\$0</u>	<u>\$20,456</u>	<u>\$191,404</u>

(continued)

Erie County, Ohio  
Combining Statement of Changes in Assets and Liabilities:  
Agency Funds  
For the Year Ended December 31, 2014  
(continued)

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
<u>Ohio Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$83,878	\$0	\$485	\$83,393
<u>Liabilities</u>				
Due to Other Governments	\$83,878	\$0	\$485	\$83,393
<u>Public Defender Fees</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,606	\$0	\$3,606	\$0
<u>Liabilities</u>				
Undistributed Assets	\$3,606	\$0	\$3,606	\$0
<u>Subdivisions</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$458,782	\$458,782	\$0
<u>Liabilities</u>				
Due to External Parties	\$458,782	\$122,295	\$458,782	\$122,295
Undistributed Assets	(458,782)	336,487	0	(122,295)
Total Liabilities	\$0	\$458,782	\$458,782	\$0
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$54,798	\$54,798	\$0
<u>Liabilities</u>				
Due to External Parties	\$9,111	\$54,798	\$9,111	\$54,798
Undistributed Assets	(9,111)	0	45,687	(54,798)
Total Liabilities	\$0	\$54,798	\$54,798	\$0
<u>Flexible Spending Accounts</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,486	\$0	\$4,486
<u>Liabilities</u>				
Undistributed Assets	\$0	\$4,486	\$0	\$4,486
<u>Health Savings Accounts</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,209	\$2,209	\$0
<u>Liabilities</u>				
Due to External Parties	\$0	\$2,209	\$0	\$2,209
Undistributed Assets	0	0	2,209	(2,209)
Total Liabilities	\$0	\$2,209	\$2,209	\$0
<u>Recorder's Escrow</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$11,909	\$4,981	\$0	\$16,890
<u>Liabilities</u>				
Undistributed Assets	\$11,909	\$4,981	\$0	\$16,890

Erie County, Ohio  
Combining Statement of Changes in Assets and Liabilities:  
Agency Funds  
For the Year Ended December 31, 2014  
(continued)

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
<u>Ohio Elections Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,310	\$0	\$2,260	\$50
<u>Liabilities</u>				
Undistributed Assets	\$2,310	\$0	\$2,260	\$50
<u>Resident's Account</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$6,507	\$26,297	\$6,507	\$26,297
<u>Liabilities</u>				
Undistributed Assets	\$6,507	\$26,297	\$6,507	\$26,297
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$4,753,874	\$5,309,066	\$4,753,874	\$5,309,066
<u>Liabilities</u>				
Undistributed Assets	\$4,753,874	\$5,309,066	\$4,753,874	\$5,309,066
<u>Prosecutor</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$105,773	\$127,975	\$105,773	\$127,975
<u>Liabilities</u>				
Undistributed Assets	\$105,773	\$127,975	\$105,773	\$127,975
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$495,206	\$415,125	\$495,206	\$415,125
<u>Liabilities</u>				
Undistributed Assets	\$495,206	\$415,125	\$495,206	\$415,125
<u>Adult Probation</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$54,437	\$68,030	\$54,437	\$68,030
<u>Liabilities</u>				
Undistributed Assets	\$54,437	\$68,030	\$54,437	\$68,030
<u>Miscellaneous Agency</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$21,821	\$3,720	\$0	\$25,541
<u>Liabilities</u>				
Undistributed Assets	\$21,821	\$3,720	\$0	\$25,541

(continued)

Erie County, Ohio  
Combining Statement of Changes in Assets and Liabilities:  
Agency Funds  
For the Year Ended December 31, 2014  
(continued)

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,922,807	\$1,585,125	\$848,228	\$9,659,704
Cash and Cash Equivalents in Segregated Accounts	5,415,797	5,946,493	5,415,797	5,946,493
Other Local Taxes Receivable	289,507	312,740	289,507	312,740
Due from Other Governments	2,889,104	2,997,629	2,889,104	2,997,629
Due from External Parties	43,614	41,655	43,614	41,655
Property Taxes Receivable	130,748,664	132,836,410	130,748,664	132,836,410
Special Assessments Receivable	4,616,799	6,334,126	4,616,799	6,334,126
Total Assets	<u>\$152,926,292</u>	<u>\$150,054,178</u>	<u>\$144,851,713</u>	<u>\$158,128,757</u>
<u>Liabilities</u>				
Due to Other Governments	\$134,477,313	\$134,288,965	\$130,529,308	\$138,236,970
Due to External Parties	476,578	188,683	476,578	188,683
Undistributed Assets	17,972,401	15,576,530	13,845,827	19,703,104
Total Liabilities	<u>\$152,926,292</u>	<u>\$150,054,178</u>	<u>\$144,851,713</u>	<u>\$158,128,757</u>



**INDIVIDUAL FUND SCHEDULES  
OF REVENUES, EXPENDITURES/EXPENSES,  
AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

Erie County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$3,961,150	\$3,928,951	\$4,004,415	\$75,464
Permissive Sales Taxes	22,001,340	22,001,340	21,431,917	(569,423)
Charges for Services	3,081,380	3,081,380	3,026,741	(54,639)
Licenses and Permits	585,250	585,250	581,916	(3,334)
Fines and Forfeitures	337,500	337,500	313,641	(23,859)
Intergovernmental	2,930,465	2,930,465	2,974,277	43,812
Interest	256,215	256,215	248,183	(8,032)
Other	1,017,178	1,025,746	859,599	(166,147)
<b>Total Revenues</b>	<b>34,170,478</b>	<b>34,146,847</b>	<b>33,440,689</b>	<b>(706,158)</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	599,154	607,698	599,625	8,073
Materials and Supplies	40,278	62,629	38,232	24,397
Contractual Services	1,678,126	1,925,293	1,597,510	327,783
Other	875,500	557,724	248	557,476
Capital Outlay	2,295,000	2,171,959	1,071,380	1,100,579
<b>Total Commissioners</b>	<b>5,488,058</b>	<b>5,325,303</b>	<b>3,306,995</b>	<b>2,018,308</b>
Finance				
Personal Services	246,306	249,390	246,407	2,983
Materials and Supplies	29,900	28,685	22,554	6,131
Contractual Services	14,500	18,915	17,561	1,354
<b>Total Finance</b>	<b>290,706</b>	<b>296,990</b>	<b>286,522</b>	<b>10,468</b>
Human Resources				
Personal Services	282,634	286,450	280,153	6,297
Materials and Supplies	3,000	3,000	1,158	1,842
Contractual Services	15,119	15,119	10,953	4,166
<b>Total Human Resources</b>	<b>300,753</b>	<b>304,569</b>	<b>292,264</b>	<b>12,305</b>
Microfilm				
Personal Services	113,640	114,846	114,522	324
Materials and Supplies	8,027	8,027	7,215	812
Contractual Services	13,500	13,500	11,756	1,744
<b>Total Microfilm</b>	<b>135,167</b>	<b>136,373</b>	<b>133,493</b>	<b>2,880</b>
Information Technology				
Personal Services	349,912	353,590	325,159	28,431
Materials and Supplies	140,530	133,355	95,781	37,574
Contractual Services	398,350	336,735	195,792	140,943
Capital Outlay	38,436	107,226	41,702	65,524
<b>Total Information Technology</b>	<b>927,228</b>	<b>930,906</b>	<b>658,434</b>	<b>272,472</b>

(continued)

Erie County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<b>Facilities</b>				
Personal Services	\$969,295	\$989,401	\$978,734	\$10,667
Materials and Supplies	570,816	540,312	507,890	32,422
Contractual Services	1,319,442	1,411,556	1,326,788	84,768
Capital Outlay	215,029	215,029	209,229	5,800
<b>Total Facilities</b>	<b>3,074,582</b>	<b>3,156,298</b>	<b>3,022,641</b>	<b>133,657</b>
<b>Auditor</b>				
Personal Services	462,548	468,410	457,114	11,296
Materials and Supplies	43,670	43,670	43,409	261
Contractual Services	296,562	296,562	256,471	40,091
<b>Total Auditor</b>	<b>802,780</b>	<b>808,642</b>	<b>756,994</b>	<b>51,648</b>
<b>Board of Revision</b>				
Contractual Services	13,000	13,000	10,236	2,764
<b>Treasurer</b>				
Personal Services	156,794	156,418	149,324	7,094
Materials and Supplies	6,919	11,940	11,702	238
Contractual Services	104,948	111,421	97,683	13,738
<b>Total Treasurer</b>	<b>268,661</b>	<b>279,779</b>	<b>258,709</b>	<b>21,070</b>
<b>Prepayment Interest</b>				
Personal Services	6,224	3,724	0	3,724
Materials and Supplies	1,000	3,500	3,436	64
<b>Total Prepayment Interest</b>	<b>7,224</b>	<b>7,224</b>	<b>3,436</b>	<b>3,788</b>
<b>Prosecuting Attorney</b>				
Personal Services	1,110,251	1,122,875	1,096,071	26,804
Materials and Supplies	36,812	34,812	25,417	9,395
Contractual Services	15,131	17,131	11,981	5,150
Other	58,852	58,852	57,852	1,000
<b>Total Prosecuting Attorney</b>	<b>1,221,046</b>	<b>1,233,670</b>	<b>1,191,321</b>	<b>42,349</b>
<b>Board of Elections</b>				
Personal Services	301,505	329,644	323,650	5,994
Materials and Supplies	74,720	64,368	47,550	16,818
Contractual Services	164,600	164,600	151,511	13,089
<b>Total Board of Elections</b>	<b>540,825</b>	<b>558,612</b>	<b>522,711</b>	<b>35,901</b>
<b>Recorder</b>				
Personal Services	245,705	248,681	243,616	5,065
Materials and Supplies	18,510	18,510	11,053	7,457
Contractual Services	37,924	43,924	42,906	1,018
Capital Outlay	0	84,500	80,478	4,022
<b>Total Recorder</b>	<b>302,139</b>	<b>395,615</b>	<b>378,053</b>	<b>17,562</b>

(continued)

Erie County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Miscellaneous				
Contractual Services	\$35,000	\$35,000	\$4,139	\$30,861
Other	249,734	249,734	245,762	3,972
Total Miscellaneous	284,734	284,734	249,901	34,833
Total Legislative and Executive	13,656,903	13,731,715	11,071,710	2,660,005
Judicial				
Court Security				
Personal Services	4,750	4,750	2,955	1,795
Common Pleas				
Personal Services	851,770	921,334	915,429	5,905
Materials and Supplies	22,103	22,103	19,087	3,016
Contractual Services	526,612	496,989	406,641	90,348
Capital Outlay	960	960	960	0
Total Common Pleas	1,401,445	1,441,386	1,342,117	99,269
Family Court				
Personal Services	1,880,536	1,925,948	1,875,101	50,847
Materials and Supplies	58,050	51,050	41,556	9,494
Contractual Services	145,041	143,041	102,872	40,169
Capital Outlay	1,440	1,440	1,440	0
Total Family Court	2,085,067	2,121,479	2,020,969	100,510
Probate Court				
Personal Services	269,117	274,481	248,709	25,772
Materials and Supplies	8,410	8,035	8,035	0
Contractual Services	42,500	42,875	41,258	1,617
Total Probate Court	320,027	325,391	298,002	27,389
Clerk of Court				
Personal Services	685,559	696,068	664,136	31,932
Materials and Supplies	22,416	25,476	21,977	3,499
Contractual Services	34,104	32,374	30,452	1,922
Capital Outlay	2,400	2,400	2,400	0
Total Clerk of Court	744,479	756,318	718,965	37,353
County Court				
Personal Services	319,405	326,979	318,305	8,674
Materials and Supplies	20,227	18,331	18,195	136
Contractual Services	30,979	28,979	25,078	3,901
Total County Court	370,611	374,289	361,578	12,711
Huron Municipal Court				
Personal Services	2,321	2,321	1,580	741
Contractual Services	27,750	49,749	33,965	15,784
Total Huron Municipal Court	30,071	52,070	35,545	16,525

(continued)

Erie County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Sandusky Municipal Court				
Personal Services	\$7,553	\$7,553	\$6,564	\$989
Contractual Services	104,573	104,573	103,318	1,255
Total Sandusky Municipal Court	112,126	112,126	109,882	2,244
Vermillion Municipal Court				
Contractual Services	56,565	56,565	52,201	4,364
Adult Probation				
Personal Services	362,966	370,420	369,460	960
Materials and Supplies	8,091	7,591	5,395	2,196
Contractual Services	12,354	12,354	9,244	3,110
Total Adult Probation	383,411	390,365	384,099	6,266
Public Defender				
Personal Services	521,217	527,483	523,929	3,554
Materials and Supplies	17,759	16,590	12,208	4,382
Contractual Services	337,512	339,081	324,920	14,161
Total Public Defender	876,488	883,154	861,057	22,097
Total Judicial	6,385,040	6,517,893	6,187,370	330,523
Public Safety				
Juvenile Detention Facility				
Personal Services	1,286,108	1,281,067	1,268,642	12,425
Materials and Supplies	118,210	146,191	126,224	19,967
Contractual Services	86,988	88,988	74,343	14,645
Total Juvenile Detention Facility	1,491,306	1,516,246	1,469,209	47,037
Sheriff				
Personal Services	5,315,880	5,237,085	5,199,237	37,848
Materials and Supplies	503,998	484,124	480,004	4,120
Contractual Services	487,355	503,399	465,328	38,071
Other	30,832	30,832	30,832	0
Capital Outlay	263,573	430,573	368,415	62,158
Total Sheriff	6,601,638	6,686,013	6,543,816	142,197
Coroner				
Personal Services	77,293	78,386	76,461	1,925
Materials and Supplies	100	100	0	100
Contractual Services	88,233	128,233	126,590	1,643
Total Coroner	165,626	206,719	203,051	3,668
Total Public Safety	8,258,570	8,408,978	8,216,076	192,902

(continued)

Erie County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<b>Public Works</b>				
Tax Map				
Personal Services	\$60,018	\$61,110	\$60,886	\$224
Materials and Supplies	1,100	1,100	105	995
Contractual Services	7,773	7,773	3,867	3,906
<b>Total Public Works</b>	<b>68,891</b>	<b>69,983</b>	<b>64,858</b>	<b>5,125</b>
<b>Health</b>				
Humane Agent				
Personal Services	3,129	3,129	3,108	21
Materials and Supplies	1,000	1,000	852	148
<b>Total Health</b>	<b>4,129</b>	<b>4,129</b>	<b>3,960</b>	<b>169</b>
<b>Human Services</b>				
Veteran Services				
Personal Services	342,112	344,008	257,781	86,227
Materials and Supplies	106,341	81,078	37,372	43,706
Contractual Services	360,131	370,862	268,855	102,007
Other	181,851	164,851	0	164,851
<b>Total Human Services</b>	<b>990,435</b>	<b>960,799</b>	<b>564,008</b>	<b>396,791</b>
<b>Capital Outlay</b>				
Capital Improvements				
Capital Outlay	9,500	9,500	9,500	0
<b>Total Expenditures</b>	<b>29,373,468</b>	<b>29,702,997</b>	<b>26,117,482</b>	<b>3,585,515</b>
Excess of Revenues Over Expenditures	4,797,010	4,443,850	7,323,207	2,879,357
<b><u>Other Financing Sources (Uses)</u></b>				
Other Financing Sources	0	0	5,965	5,965
Sale of Capital Assets	10,800	59,732	59,732	0
Advances In	0	0	19,301	19,301
Advances Out	0	(500,000)	(500,000)	0
Transfers In	101,082	101,082	101,082	0
Transfers Out	(1,960,486)	(2,779,921)	(2,501,527)	278,394
<b>Total Other Financing Sources (Uses)</b>	<b>(1,848,604)</b>	<b>(3,119,107)</b>	<b>(2,815,447)</b>	<b>303,660</b>
Changes in Fund Balance	2,948,406	1,324,743	4,507,760	3,183,017
Fund Balance Beginning of Year	7,441,231	7,441,231	7,441,231	0
Prior Year Encumbrances Appropriated	1,161,381	1,161,381	1,161,381	0
<b>Fund Balance End of Year</b>	<b>\$11,551,018</b>	<b>\$9,927,355</b>	<b>\$13,110,372</b>	<b>\$3,183,017</b>

Erie County, Ohio  
Title Administration Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Charges for Services	\$385,000	\$385,000	\$414,244	\$29,244
Other	0	0	250	250
<b>Total Revenues</b>	<b>385,000</b>	<b>385,000</b>	<b>414,494</b>	<b>29,494</b>
<u>Expenditures</u>				
Current:				
General Government:				
Judicial				
Clerk of Courts				
Personal Services	247,652	260,691	253,233	7,458
Materials and Supplies	11,383	13,881	12,721	1,160
Contractual Services	25,224	25,224	17,866	7,358
<b>Total Expenditures</b>	<b>284,259</b>	<b>299,796</b>	<b>283,820</b>	<b>15,976</b>
Excess of Revenues Over Expenditures	100,741	85,204	130,674	45,470
<u>Other Financing Uses</u>				
Transfers Out	(101,082)	(101,082)	(101,082)	0
Changes in Fund Balance	(341)	(15,878)	29,592	45,470
Fund Balance Beginning of Year	187,001	187,001	187,001	0
Prior Year Encumbrances Appropriated	4,137	4,137	4,137	0
<b>Fund Balance End of Year</b>	<b>\$190,797</b>	<b>\$175,260</b>	<b>\$220,730</b>	<b>\$45,470</b>

This fund is combined with the General Fund for financial reporting purposes.

Erie County, Ohio  
Developmental Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,325,800	\$4,289,600	\$4,395,723	\$106,123
Charges for Services	63,275	63,275	55,313	(7,962)
Intergovernmental	3,567,116	3,567,116	2,767,602	(799,514)
Interest	70	70	39	(31)
Other	80,558	80,558	282,802	202,244
<b>Total Revenues</b>	<b>8,036,819</b>	<b>8,000,619</b>	<b>7,501,479</b>	<b>(499,140)</b>
<u>Expenditures</u>				
Current:				
Health				
Developmental Disabilities				
Personal Services	3,434,274	3,494,551	2,794,098	700,453
Materials and Supplies	178,000	185,139	110,382	74,757
Contractual Services	1,331,854	1,808,927	1,439,336	369,591
Other	107,402	182,725	118,053	64,672
Capital Outlay	205,000	126,000	67,577	58,423
<b>Total Developmental Disabilities</b>	<b>5,256,530</b>	<b>5,797,342</b>	<b>4,529,446</b>	<b>1,267,896</b>
Residential and Individual Support Services				
Personal Services	64,466	57,466	31,435	26,031
Materials and Supplies	17,000	17,000	6,936	10,064
Contractual Services	1,357,093	1,459,051	1,206,157	252,894
Other	150,000	15,000	0	15,000
<b>Total Residential and Individual Support Services</b>	<b>1,588,559</b>	<b>1,548,517</b>	<b>1,244,528</b>	<b>303,989</b>
Help Me Grow				
Personal Services	310,039	311,239	285,607	25,632
Materials and Supplies	6,600	6,990	1,252	5,738
Contractual Services	11,109	14,220	8,819	5,401
<b>Total Help Me Grow</b>	<b>327,748</b>	<b>332,449</b>	<b>295,678</b>	<b>36,771</b>
Family Resource Services				
Contractual Services	2,468,000	2,952,056	2,084,047	868,009
Donations				
Materials and Supplies	2,500	2,500	0	2,500
<b>Total Expenditures</b>	<b>9,643,337</b>	<b>10,632,864</b>	<b>8,153,699</b>	<b>2,479,165</b>
Changes in Fund Balance	(1,606,518)	(2,632,245)	(652,220)	1,980,025
Fund Balance Beginning of Year	5,408,758	5,408,758	5,408,758	0
Prior Year Encumbrances Appropriated	899,528	899,528	899,528	0
<b>Fund Balance End of Year</b>	<b>\$4,701,768</b>	<b>\$3,676,041</b>	<b>\$5,656,066</b>	<b>\$1,980,025</b>



Erie County, Ohio  
Sewer Enterprise Fund

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,930,000	\$7,385,250	\$455,250
OWDA Loan Proceeds	0	3,558	3,558
Grants	872,895	0	(872,895)
Sale of Capital Assets	0	765	765
Other	0	4,840	4,840
<b>Total Revenues</b>	<b>7,802,895</b>	<b>7,394,413</b>	<b>(408,482)</b>
<u>Expenses</u>			
Personal Services			
Erie County - DOES Administration	1,031,779	1,026,921	4,858
Erie County - DOES Sewer	187,453	186,079	1,374
Materials and Supplies			
Erie County - DOES Administration	236,019	9,859	226,160
Erie County - DOES Sewer	404,573	343,023	61,550
Contractual Services			
Erie County - DOES Administration	257,324	11,872	245,452
Erie County - DOES Sewer	2,830,843	2,859,911	(29,068)
Other			
Erie County - DOES Sewer	110,081	110,081	0
Capital Outlay			
Erie County - DOES Sewer	697,200	394,266	302,934
Debt Service:			
Principal Retirement	2,302,636	2,266,164	36,472
Interest Expense	1,581,483	1,504,297	77,186
<b>Total Expenses</b>	<b>9,639,391</b>	<b>8,712,473</b>	<b>926,918</b>
Changes in Fund Balance	(1,836,496)	(1,318,060)	518,436
Fund Balance Beginning of Year	3,361,100	3,361,100	0
Prior Year Encumbrances Appropriated	314,100	314,100	0
<b>Fund Balance End of Year</b>	<b>\$1,838,704</b>	<b>\$2,357,140</b>	<b>\$518,436</b>

Erie County, Ohio  
Water Enterprise Fund

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,934,305	\$8,211,036	\$276,731
OWDA Loan Proceeds	0	1,497	1,497
Grants	131,500	127,884	(3,616)
Sale of Capital Assets	0	5,608	5,608
<b>Total Revenues</b>	<b>8,065,805</b>	<b>8,346,025</b>	<b>280,220</b>
<u>Expenses</u>			
Personal Services			
Water District A - DOES Administration	760,205	760,205	0
Water District A - DOES Water	140,890	140,703	187
Water District B - DOES Administration	40,837	40,386	451
Water District B - DOES Water	6,582	6,363	219
Materials and Supplies			
Water District A - DOES Water	429,582	401,926	27,656
Water District B - DOES Water	6,881	4,992	1,889
Contractual Services			
Water District A - DOES Water	4,205,402	3,779,121	426,281
Water District B - DOES Water	106,935	102,801	4,134
Other			
Water District A - DOES Water	112,267	112,267	0
Water District B - DOES Water	19,178	19,178	0
Capital Outlay			
Water District A - DOES Water	1,126,936	908,265	218,671
Water District B - DOES Water	13,575	7,838	5,737
Debt Service:			
Principal Retirement	1,647,726	1,597,670	50,056
Interest Expense	1,162,320	1,094,950	67,370
<b>Total Expenses</b>	<b>9,779,316</b>	<b>8,976,665</b>	<b>802,651</b>
Changes in Fund Balance	(1,713,511)	(630,640)	1,082,871
Fund Balance Beginning of Year	1,567,405	1,567,405	0
Prior Year Encumbrances Appropriated	724,109	724,109	0
<b>Fund Balance End of Year</b>	<b>\$578,003</b>	<b>\$1,660,874</b>	<b>\$1,082,871</b>

Erie County, Ohio  
Landfill Enterprise Fund

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$6,080,000	\$5,595,194	(\$484,806)
Other	125,000	118,912	(6,088)
<b>Total Revenues</b>	<b><u>6,205,000</u></b>	<b><u>5,714,106</u></b>	<b><u>(490,894)</u></b>
<u>Expenses</u>			
Personal Services			
Landfill Operations - DOES Administration	584,940	584,940	0
Landfill Operations - DOES Landfill	102,937	102,046	891
Materials and Supplies			
Landfill Operations - DOES Landfill	404,774	364,271	40,503
Contractual Services			
Landfill Operations - DOES Landfill	2,099,658	1,895,096	204,562
Closure and Postclosure Costs	49,255	44,044	5,211
Other			
Landfill Operations - DOES Landfill	67,970	67,970	0
Capital Outlay			
Landfill Operations - DOES Landfill	711,714	690,454	21,260
Debt Service:			
Principal Retirement	1,285,659	1,285,659	0
Interest Expense	505,253	505,253	0
<b>Total Expenses</b>	<b><u>5,812,160</u></b>	<b><u>5,539,733</u></b>	<b><u>272,427</u></b>
Changes in Fund Balance	392,840	174,373	(218,467)
Fund Balance Beginning of Year	9,127,274	9,127,274	0
Prior Year Encumbrances Appropriated	436,002	436,002	0
<b>Fund Balance End of Year</b>	<b><u><u>\$9,956,116</u></u></b>	<b><u><u>\$9,737,649</u></u></b>	<b><u><u>(\$218,467)</u></u></b>

Erie County, Ohio  
Care Facility Enterprise Fund

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$8,366,761	\$7,818,110	(\$548,651)
Other	0	12,843	12,843
Total Revenues	<u>8,366,761</u>	<u>7,830,953</u>	<u>(535,808)</u>
<u>Expenses</u>			
Personal Services	4,024,840	3,985,621	39,219
Materials and Supplies	681,662	574,907	106,755
Contractual Services	3,948,520	3,721,056	227,464
Total Expenses	<u>8,655,022</u>	<u>8,281,584</u>	<u>373,438</u>
Changes in Fund Balance	(288,261)	(450,631)	(162,370)
Fund Balance (Deficit) Beginning of Year	(263,600)	(263,600)	0
Prior Year Encumbrances Appropriated	<u>556,363</u>	<u>556,363</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u>\$4,502</u>	<u>(\$157,868)</u>	<u>(\$162,370)</u>

Erie County, Ohio  
Ditch Assessments Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$194,087	\$217,434	\$23,347
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	66,321	64,615	1,706
Materials and Supplies	5,540	3,610	1,930
Contractual Services	278,164	204,543	73,621
Total Expenditures	350,025	272,768	77,257
Changes in Fund Balance	(155,938)	(55,334)	100,604
Fund Balance Beginning of Year	471,189	471,189	0
Fund Balance End of Year	\$315,251	\$415,855	\$100,604

Erie County, Ohio  
Job and Family Services Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$180,000	\$98,976	(\$81,024)
Intergovernmental	4,518,500	4,370,249	(148,251)
Other	0	441	441
<b>Total Revenues</b>	<b>4,698,500</b>	<b>4,469,666</b>	<b>(228,834)</b>
<u>Expenditures</u>			
Current:			
Human Services			
Job and Family Services			
Public Assistance			
Personal Services	3,808,914	3,794,229	14,685
Materials and Supplies	63,037	61,395	1,642
Contractual Services	1,190,513	1,165,747	24,766
<b>Total Public Assistance</b>	<b>5,062,464</b>	<b>5,021,371</b>	<b>41,093</b>
Work Force Investment Act			
Personal Services	2,500	0	2,500
Materials and Supplies	45,937	39,668	6,269
Contractual Services	462,941	446,938	16,003
<b>Total Work Force Investment Act</b>	<b>511,378</b>	<b>486,606</b>	<b>24,772</b>
<b>Total Expenditures</b>	<b>5,573,842</b>	<b>5,507,977</b>	<b>65,865</b>
Excess of Revenues Under Expenditures	(875,342)	(1,038,311)	(162,969)
<u>Other Financing Sources (Uses)</u>			
Sale of Capital Assets	6,000	6,531	531
Advances Out	(4,005)	(4,005)	0
Transfers In	690,677	853,806	163,129
Transfers Out	(122,463)	(88,786)	33,677
<b>Total Other Financing Sources (Uses)</b>	<b>570,209</b>	<b>767,546</b>	<b>197,337</b>
Changes in Fund Balance	(305,133)	(270,765)	34,368
Fund Balance Beginning of Year	543,708	543,708	0
Prior Year Encumbrances Appropriated	95,607	95,607	0
<b>Fund Balance End of Year</b>	<b>\$334,182</b>	<b>\$368,550</b>	<b>\$34,368</b>

Erie County, Ohio  
Children's Services Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$20,000	\$33,318	\$13,318
Intergovernmental	1,195,000	1,144,256	(50,744)
Other	105,000	92,046	(12,954)
<b>Total Revenues</b>	<b>1,320,000</b>	<b>1,269,620</b>	<b>(50,380)</b>
<u>Expenditures</u>			
Current:			
Human Services			
Children's Services			
Materials and Supplies	16,700	14,575	2,125
Contractual Services	1,728,292	1,697,375	30,917
<b>Total Children's Services</b>	<b>1,744,992</b>	<b>1,711,950</b>	<b>33,042</b>
Title IV-E			
Materials and Supplies	26,150	724	25,426
Contractual Services	25,272	26,000	(728)
<b>Total Title IV-E</b>	<b>51,422</b>	<b>26,724</b>	<b>24,698</b>
<b>Total Expenditures</b>	<b>1,796,414</b>	<b>1,738,674</b>	<b>57,740</b>
Excess of Revenues Under Expenditures	(476,414)	(469,054)	7,360
<u>Other Financing Sources (Uses)</u>			
Transfers In	800,000	900,000	100,000
Transfers Out	(548,746)	(548,715)	31
<b>Total Other Financing Sources (Uses)</b>	<b>251,254</b>	<b>351,285</b>	<b>100,031</b>
<b>Changes in Fund Balance</b>	<b>(225,160)</b>	<b>(117,769)</b>	<b>107,391</b>
Fund Balance Beginning of Year	912,857	912,857	0
Prior Year Encumbrances Appropriated	26,660	26,660	0
<b>Fund Balance End of Year</b>	<b>\$714,357</b>	<b>\$821,748</b>	<b>\$107,391</b>

Erie County, Ohio  
CSEA Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$316,000	\$319,916	\$3,916
Intergovernmental	920,000	1,003,997	83,997
Other	1,000	0	(1,000)
<b>Total Revenues</b>	<b>1,237,000</b>	<b>1,323,913</b>	<b>86,913</b>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	946,201	940,711	5,490
Materials and Supplies	2,000	1,206	794
Contractual Services	300,859	282,340	18,519
<b>Total CSEA</b>	<b>1,249,060</b>	<b>1,224,257</b>	<b>24,803</b>
Child Support - Juvenile Court			
Materials and Supplies	4,000	0	4,000
Contractual Services	24,700	20,405	4,295
<b>Total Child Support - Juvenile Court</b>	<b>28,700</b>	<b>20,405</b>	<b>8,295</b>
<b>Total Expenditures</b>	<b>1,277,760</b>	<b>1,244,662</b>	<b>33,098</b>
Excess of Revenues Over (Under) Expenditures	(40,760)	79,251	120,011
<u>Other Financing Sources (Uses)</u>			
Transfers In	88,786	88,786	0
Transfers Out	(134,500)	(55,434)	79,066
<b>Total Other Financing Sources (Uses)</b>	<b>(45,714)</b>	<b>33,352</b>	<b>79,066</b>
<b>Changes in Fund Balance</b>	<b>(86,474)</b>	<b>112,603</b>	<b>199,077</b>
Fund Balance Beginning of Year	840,249	840,249	0
Prior Year Encumbrances Appropriated	44,359	44,359	0
<b>Fund Balance End of Year</b>	<b>\$798,134</b>	<b>\$997,211</b>	<b>\$199,077</b>



Erie County, Ohio  
Dog and Kennel Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$9,000	\$7,769	(\$1,231)
Licenses and Permits	265,000	262,777	(2,223)
Fines and Forfeitures	1,200	1,070	(130)
Intergovernmental	2,000	2,000	0
Other	10,000	12,678	2,678
<b>Total Revenues</b>	<b>287,200</b>	<b>286,294</b>	<b>(906)</b>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	212,813	189,735	23,078
Materials and Supplies	28,567	21,657	6,910
Contractual Services	43,666	33,777	9,889
Debt Service:			
Principal Retirement	30,000	30,000	0
Interest and Fiscal Charges	23,869	23,869	0
<b>Total Expenditures</b>	<b>338,915</b>	<b>299,038</b>	<b>39,877</b>
Excess of Revenues Under Expenditures	(51,715)	(12,744)	38,971
<u>Other Financing Sources</u>			
Sale of Capital Assets	3,275	3,275	0
Changes in Fund Balance	(48,440)	(9,469)	38,971
Fund Balance Beginning of Year	270,062	270,062	0
Prior Year Encumbrances Appropriated	2,164	2,164	0
<b>Fund Balance End of Year</b>	<b>\$223,786</b>	<b>\$262,757</b>	<b>\$38,971</b>

Erie County, Ohio  
Real Estate Assessment Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$1,326,000	\$1,416,252	\$90,252
Other	20,500	21,503	1,003
Total Revenues	<u>1,346,500</u>	<u>1,437,755</u>	<u>91,255</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	670,344	660,122	10,222
Materials and Supplies	76,640	77,418	(778)
Contractual Services	1,035,869	914,692	121,177
Other	475	475	0
Capital Outlay	17,500	0	17,500
Total Expenditures	<u>1,800,828</u>	<u>1,652,707</u>	<u>148,121</u>
Changes in Fund Balance	(454,328)	(214,952)	239,376
Fund Balance Beginning of Year	798,727	798,727	0
Prior Year Encumbrances Appropriated	38,736	38,736	0
Fund Balance End of Year	<u><u>\$383,135</u></u>	<u><u>\$622,511</u></u>	<u><u>\$239,376</u></u>

Erie County, Ohio  
Motor Vehicle and Gasoline Tax Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$52,178	\$27,370	(\$24,808)
Licenses and Permits	15,000	21,842	6,842
Fines and Forfeitures	55,000	47,820	(7,180)
Intergovernmental	4,630,020	4,197,387	(432,633)
Interest	25,000	10,839	(14,161)
Other	13,000	34,653	21,653
Total Revenues	<u>4,790,198</u>	<u>4,339,911</u>	<u>(450,287)</u>
<u>Expenditures</u>			
Current:			
Public Works			
MVGT			
Personal Services	2,148,570	1,985,389	163,181
Materials and Supplies	1,238,833	1,080,653	158,180
Contractual Services	2,050,109	1,935,794	114,315
Capital Outlay	1,083,570	412,703	670,867
Total Expenditures	<u>6,521,082</u>	<u>5,414,539</u>	<u>1,106,543</u>
Excess of Revenues Under Expenditures	<u>(1,730,884)</u>	<u>(1,074,628)</u>	<u>656,256</u>
<u>Other Financing Sources (Uses)</u>			
Sale of Capital Assets	0	11,586	11,586
Transfers Out	(200,000)	0	200,000
Total Other Financing Sources (Uses)	<u>(200,000)</u>	<u>11,586</u>	<u>211,586</u>
Changes in Fund Balance	(1,930,884)	(1,063,042)	867,842
Fund Balance Beginning of Year	2,218,272	2,218,272	0
Prior Year Encumbrances Appropriated	213,041	213,041	0
Fund Balance End of Year	<u>\$500,429</u>	<u>\$1,368,271</u>	<u>\$867,842</u>

Erie County, Ohio  
Delinquent Real Estate Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$280,000	\$236,778	(\$43,222)
Other	35,000	29,572	(5,428)
<b>Total Revenues</b>	<b>315,000</b>	<b>266,350</b>	<b>(48,650)</b>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	60,080	59,669	411
Materials and Supplies	6,737	5,411	1,326
Contractual Services	95,690	70,420	25,270
<b>Total Treasurer</b>	<b>162,507</b>	<b>135,500</b>	<b>27,007</b>
Prosecutor			
Personal Services	136,990	136,248	742
Materials and Supplies	1,000	0	1,000
Contractual Services	30,835	26,075	4,760
<b>Total Prosecutor</b>	<b>168,825</b>	<b>162,323</b>	<b>6,502</b>
<b>Total Expenditures</b>	<b>331,332</b>	<b>297,823</b>	<b>33,509</b>
Changes in Fund Balance	(16,332)	(31,473)	(15,141)
Fund Balance Beginning of Year	218,110	218,110	0
Prior Year Encumbrances Appropriated	10,938	10,938	0
<b>Fund Balance End of Year</b>	<b>\$212,716</b>	<b>\$197,575</b>	<b>(\$15,141)</b>

Erie County, Ohio  
Moving Ohio Forward Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$362,419	\$313,425	(\$48,994)
<u>Expenditures</u>			
Current:			
Economic Development			
Moving Ohio Forward			
Materials and Supplies	93	84	9
Contractual Services	227,130	179,748	47,382
Other	325	325	0
Total Expenditures	227,548	180,157	47,391
Changes in Fund Balance	134,871	133,268	(1,603)
Fund Balance (Deficit) Beginning of Year	(222,693)	(222,693)	0
Prior Year Encumbrances Appropriated	87,822	87,822	0
Fund Balance (Deficit) End of Year	\$0	(\$1,603)	(\$1,603)

Erie County, Ohio  
CDBG Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$250,638	\$202,841	(\$47,797)
<u>Expenditures</u>			
Current:			
Economic Development			
Block Grant			
Personal Services	500	0	500
Materials and Supplies	603	154	449
Contractual Services	98,218	95,762	2,456
Other	22,695	24,614	(1,919)
Total Expenditures	122,016	120,530	1,486
Changes in Fund Balance	128,622	82,311	(46,311)
Fund Balance (Deficit) Beginning of Year	(87,653)	(87,653)	0
Prior Year Encumbrances Appropriated	2,628	2,628	0
Fund Balance (Deficit) End of Year	\$43,597	(\$2,714)	(\$46,311)

Erie County, Ohio  
CHIP Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$5,500	\$3,595	(\$1,905)
Intergovernmental	2,086,312	1,178,363	(907,949)
Interest	0	453	453
Other	47,000	23,169	(23,831)
<b>Total Revenues</b>	<b>2,138,812</b>	<b>1,205,580</b>	<b>(933,232)</b>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive Commissioners			
Contractual Services	79,564	71,668	7,896
Economic Development			
CHIP			
Personal Services	212	47	165
Materials and Supplies	1,067	734	333
Contractual Services	389,746	127,455	262,291
Other	8,299	9,124	(825)
<b>Total CHIP</b>	<b>399,324</b>	<b>137,360</b>	<b>261,964</b>
Lead Removal			
Personal Services	8,143	7,307	836
Materials and Supplies	75,186	9,510	65,676
Contractual Services	1,362,153	920,088	442,065
Other	276,994	274,310	2,684
<b>Total Lead Removal</b>	<b>1,722,476</b>	<b>1,211,215</b>	<b>511,261</b>
Neighborhood Stabilization			
Other	20,198	20,198	0
<b>Total Economic Development</b>	<b>2,141,998</b>	<b>1,368,773</b>	<b>773,225</b>
Debt Service:			
Principal Retirement	0	59,164	(59,164)
<b>Total Expenditures</b>	<b>2,221,562</b>	<b>1,499,605</b>	<b>721,957</b>
Excess of Revenues			
Under Expenditures	(82,750)	(294,025)	(211,275)

(continued)

Erie County, Ohio  
CHIP Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014  
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Other Financing Sources</u>			
OWDA Loans Issued	\$0	\$59,164	\$59,164
Transfers In	22,794	44,642	21,848
Total Other Financing Sources	<u>22,794</u>	<u>103,806</u>	<u>81,012</u>
Changes in Fund Balance	(59,956)	(190,219)	(130,263)
Fund Balance (Deficit) Beginning of Year	(188,656)	(188,656)	0
Prior Year Encumbrances Appropriated	<u>357,367</u>	<u>357,367</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u><u>\$108,755</u></u>	<u><u>(\$21,508)</u></u>	<u><u>(\$130,263)</u></u>



Erie County, Ohio  
Tax Abatements Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$3,053	\$6,582	\$3,529
<u>Expenditures</u>			
Current:			
Economic Development			
Tax Abatements			
Contractual Services	5,400	5,400	0
Other	1,477	1,477	0
Total Expenditures	6,877	6,877	0
Changes in Fund Balance	(3,824)	(295)	3,529
Fund Balance Beginning of Year	7,876	7,876	0
Fund Balance End of Year	\$4,052	\$7,581	\$3,529

Erie County, Ohio  
Court Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$48,483	\$60,819	\$12,336
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Computerization	22,000	17,017	4,983
Materials and Supplies	41,000	36,858	4,142
Contractual Services	41,000	36,858	4,142
Total Expenditures	63,000	53,875	9,125
Changes in Fund Balance	(14,517)	6,944	21,461
Fund Balance Beginning of Year	77,256	77,256	0
Fund Balance End of Year	\$62,739	\$84,200	\$21,461

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

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$174,000	\$148,514	(\$25,486)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Common Pleas Court Special Projects			
Personal Services	233,214	219,931	13,283
Contractual Services	5,400	245	5,155
Capital Outlay	20,000	0	20,000
Debt Service:			
Principal Retirement	19,833	0	19,833
Interest and Fiscal Charges	685	0	685
Total Expenditures	<u>279,132</u>	<u>220,176</u>	<u>58,956</u>
Changes in Fund Balance	(105,132)	(71,662)	33,470
Fund Balance Beginning of Year	<u>396,793</u>	<u>396,793</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$291,661</u></u>	<u><u>\$325,131</u></u>	<u><u>\$33,470</u></u>

Erie County, Ohio  
Youth Services Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Fines and Forfeitures	\$100	\$175	\$75
Intergovernmental	<u>566,223</u>	<u>398,892</u>	<u>(167,331)</u>
Total Revenues	<u>566,323</u>	<u>399,067</u>	<u>(167,256)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Youth Services			
Personal Services	259,529	207,777	51,752
Materials and Supplies	11,000	3,894	7,106
Contractual Services	<u>276,518</u>	<u>222,452</u>	<u>54,066</u>
Total Expenditures	<u>547,047</u>	<u>434,123</u>	<u>112,924</u>
Changes in Fund Balance	19,276	(35,056)	(54,332)
Fund Balance Beginning of Year	235,033	235,033	0
Prior Year Encumbrances Appropriated	<u>31,618</u>	<u>31,618</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$285,927</u></u>	<u><u>\$231,595</u></u>	<u><u>(\$54,332)</u></u>

Erie County, Ohio  
Northern Ohio Juvenile Facility Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$1,600	\$10,030	\$8,430
Intergovernmental	1,380,350	1,252,523	(127,827)
Other	42,100	38,026	(4,074)
	<u>1,424,050</u>	<u>1,300,579</u>	<u>(123,471)</u>
<u>Expenditures</u>			
Current:			
Public Safety			
Northern Ohio Juvenile Facility			
Personal Services	1,183,581	1,104,169	79,412
Materials and Supplies	128,166	100,502	27,664
Contractual Services	169,571	139,737	29,834
Capital Outlay	61,956	54,332	7,624
	<u>1,543,274</u>	<u>1,398,740</u>	<u>144,534</u>
Changes in Fund Balance	(119,224)	(98,161)	21,063
Fund Balance Beginning of Year	111,498	111,498	0
Prior Year Encumbrances Appropriated	47,794	47,794	0
	<u>\$40,068</u>	<u>\$61,131</u>	<u>\$21,063</u>

Erie County, Ohio  
Indigent Guardianship Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$21,000	\$20,622	(\$378)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	22,000	21,735	265
Changes in Fund Balance	(1,000)	(1,113)	(113)
Fund Balance Beginning of Year	2,413	2,413	0
Fund Balance End of Year	\$1,413	\$1,300	(\$113)

Erie County, Ohio  
 Probate Conduct of Business Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$500	\$423	(\$77)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Conduct of Business			
Materials and Supplies	5,000	0	5,000
Changes in Fund Balance	(4,500)	423	4,923
Fund Balance Beginning of Year	6,162	6,162	0
Fund Balance End of Year	\$1,662	\$6,585	\$4,923

Erie County, Ohio  
Municipal Court Special Projects Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$160,000	\$178,938	\$18,938
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Computerization			
Personal Services	33,108	33,075	33
Materials and Supplies	21,229	20,849	380
Contractual Services	30,761	27,183	3,578
Capital Outlay	388,047	54,761	333,286
Total Expenditures	473,145	135,868	337,277
Changes in Fund Balance	(313,145)	43,070	356,215
Fund Balance Beginning of Year	255,710	255,710	0
Prior Year Encumbrances Appropriated	57,435	57,435	0
Fund Balance End of Year	<u>\$0</u>	<u>\$356,215</u>	<u>\$356,215</u>



Erie County, Ohio  
County Court Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,296	\$16,311	\$3,015
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
County Court Computerization			
Contractual Services	24,626	11,133	13,493
Changes in Fund Balance	(11,330)	5,178	16,508
Fund Balance Beginning of Year	28,861	28,861	0
Prior Year Encumbrances Appropriated	1,626	1,626	0
Fund Balance End of Year	\$19,157	\$35,665	\$16,508

Erie County, Ohio  
Indigent Municipal Court Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$12,239	\$14,441	\$2,202
Fines and Forfeitures	2,205	2,436	231
	<hr/>	<hr/>	<hr/>
Total Revenues	14,444	16,877	2,433
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Driver			
Contractual Services	75,000	0	75,000
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	(60,556)	16,877	77,433
Fund Balance Beginning of Year	152,891	152,891	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	<u>\$92,335</u>	<u>\$169,768</u>	<u>\$77,433</u>

Erie County, Ohio  
 Juvenile Court Donations Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Other	\$8,500	\$1,500	(\$7,000)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Court Donations			
Materials and Supplies	13,675	2,207	11,468
Changes in Fund Balance	(5,175)	(707)	4,468
Fund Balance Beginning of Year	7,299	7,299	0
Prior Year Encumbrances Appropriated	175	175	0
Fund Balance End of Year	<u>\$2,299</u>	<u>\$6,767</u>	<u>\$4,468</u>

Erie County, Ohio  
 Concealed Carry License Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Licenses and Permits	\$200,000	\$106,425	(\$93,575)
<u>Expenditures</u>			
Current:			
Public Safety			
Concealed Handgun			
Personal Services	88,429	78,621	9,808
Materials and Supplies	10,970	13,409	(2,439)
Contractual Services	110,000	45,964	64,036
Total Expenditures	<u>209,399</u>	<u>137,994</u>	<u>71,405</u>
Changes in Fund Balance	(9,399)	(31,569)	(22,170)
Fund Balance Beginning of Year	161,531	161,531	0
Prior Year Encumbrances Appropriated	<u>10,970</u>	<u>10,970</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$163,102</u></u>	<u><u>\$140,932</u></u>	<u><u>(\$22,170)</u></u>

Erie County, Ohio  
School Resource Officer Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,251,779	\$1,056,288	(\$195,491)
<u>Expenditures</u>			
Current:			
Public Safety			
Sheriff			
School Resource Officer			
Personal Services	1,200,560	1,008,887	191,673
Capital Outlay	32,233	32,233	0
Total Expenditures	1,232,793	1,041,120	191,673
Changes in Fund Balance	18,986	15,168	(3,818)
Fund Balance Beginning of Year	133,971	133,971	0
Fund Balance End of Year	\$152,957	\$149,139	(\$3,818)

Erie County, Ohio  
Drug Task Force Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$20,000	\$54,283	\$34,283
<u>Expenditures</u>			
Current:			
Public Safety			
Drug Task Force			
Personal Services	35,694	38,099	(2,405)
Changes in Fund Balance	(15,694)	16,184	31,878
Fund Balance Beginning of Year	18,474	18,474	0
Fund Balance End of Year	\$2,780	\$34,658	\$31,878

Erie County, Ohio  
Highway Safety Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$72,723	\$26,885	(\$45,838)
<u>Expenditures</u>			
Current:			
Public Safety			
Highway Safety			
Personal Services	66,701	26,677	40,024
Materials and Supplies	2,190	440	1,750
Total Expenditures	68,891	27,117	41,774
Changes in Fund Balance	3,832	(232)	(4,064)
Fund Balance (Deficit) Beginning of Year	(3,479)	(3,479)	0
Prior Year Encumbrances Appropriated	217	217	0
Fund Balance (Deficit) End of Year	\$570	(\$3,494)	(\$4,064)

Erie County, Ohio  
Adult Probation Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$28,000	\$29,191	\$1,191
Intergovernmental	559,708	637,959	78,251
Total Revenues	<u>587,708</u>	<u>667,150</u>	<u>79,442</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	399,936	347,646	52,290
Materials and Supplies	40,200	14,345	25,855
Contractual Services	173,949	94,184	79,765
Other	70,627	70,627	0
Total Expenditures	<u>684,712</u>	<u>526,802</u>	<u>157,910</u>
Changes in Fund Balance	(97,004)	140,348	237,352
Fund Balance Beginning of Year	240,984	240,984	0
Prior Year Encumbrances Appropriated	8,417	8,417	0
Fund Balance End of Year	<u>\$152,397</u>	<u>\$389,749</u>	<u>\$237,352</u>



Erie County, Ohio  
Drug Enforcement Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$27,850	\$29,237	\$1,387
<u>Expenditures</u>			
Current:			
Public Safety			
Drug Enforcement			
Contractual Services	36,500	33,500	3,000
Changes in Fund Balance	(8,650)	(4,263)	4,387
Fund Balance Beginning of Year	55,376	55,376	0
Fund Balance End of Year	\$46,726	\$51,113	\$4,387

Erie County, Ohio  
Emergency Management Agency Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$26,000	\$26,000	\$0
Intergovernmental	342,029	273,600	(68,429)
Other	25,000	1,126	(23,874)
	<u>393,029</u>	<u>300,726</u>	<u>(92,303)</u>
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	201,583	167,036	34,547
Materials and Supplies	51,301	31,387	19,914
Contractual Services	99,515	76,265	23,250
Capital Outlay	61,964	30,982	30,982
	<u>414,363</u>	<u>305,670</u>	<u>108,693</u>
Excess of Revenues Under Expenditures	(21,334)	(4,944)	16,390
<u>Other Financing Sources</u>			
Transfers In	24,665	24,665	0
Changes in Fund Balance	3,331	19,721	16,390
Fund Balance Beginning of Year	163,310	163,310	0
Prior Year Encumbrances Appropriated	45,870	45,870	0
Fund Balance End of Year	<u>\$212,511</u>	<u>\$228,901</u>	<u>\$16,390</u>

Erie County, Ohio  
Indigent Immobilization Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$200	\$123	(\$77)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Immobilization			
Contractual Services	1,200	0	1,200
Changes in Fund Balance	(1,000)	123	1,123
Fund Balance Beginning of Year	1,582	1,582	0
Fund Balance End of Year	\$582	\$1,705	\$1,123

Erie County, Ohio  
Development Rotary Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Interest	\$7,262	\$6,672	(\$590)
Other	0	61,345	61,345
Total Revenues	<u>7,262</u>	<u>68,017</u>	<u>60,755</u>
<u>Expenditures</u>			
Current:			
Economic Development			
Development Rotary			
Contractual Services	6,889	6,906	(17)
Other	5,262	434	4,828
Total Expenditures	<u>12,151</u>	<u>7,340</u>	<u>4,811</u>
Changes in Fund Balance	(4,889)	60,677	65,566
Fund Balance Beginning of Year	162,809	162,809	0
Prior Year Encumbrances Appropriated	<u>65</u>	<u>65</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$157,985</u></u>	<u><u>\$223,551</u></u>	<u><u>\$65,566</u></u>

Erie County, Ohio  
Crime Victims Assistance Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$264,248	\$167,023	(\$97,225)
Other	31,000	31,121	121
	<u>295,248</u>	<u>198,144</u>	<u>(97,104)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Crime Victims Assistance			
Personal Services	235,508	151,839	83,669
Materials and Supplies	12,200	7,342	4,858
Contractual Services	58,872	35,100	23,772
	<u>306,580</u>	<u>194,281</u>	<u>112,299</u>
Changes in Fund Balance	(11,332)	3,863	15,195
Fund Balance Beginning of Year	49,578	49,578	0
Prior Year Encumbrances Appropriated	100	100	0
Fund Balance End of Year	<u>\$38,346</u>	<u>\$53,541</u>	<u>\$15,195</u>

Erie County, Ohio  
Senior Citizens Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$854,107	\$870,521	\$16,414
Intergovernmental	171,177	168,095	(3,082)
Other	0	226	226
Total Revenues	1,025,284	1,038,842	13,558
<u>Expenditures</u>			
Current:			
Health			
Senior Citizens			
Contractual Services	1,038,284	1,038,842	(558)
Changes in Fund Balance	(13,000)	0	13,000
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	(\$13,000)	\$0	\$13,000

Erie County, Ohio  
Solid Waste District Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$587,000	\$446,353	(\$140,647)
Intergovernmental	250,000	125,000	(125,000)
Other	32,500	3,084	(29,416)
<b>Total Revenues</b>	<b>869,500</b>	<b>574,437</b>	<b>(295,063)</b>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	59,899	59,783	116
Materials and Supplies	2,618	2,505	113
Contractual Services	551,776	418,453	133,323
Other	10,420	10,420	0
Capital Outlay	45,000	0	45,000
<b>Total Expenditures</b>	<b>669,713</b>	<b>491,161</b>	<b>178,552</b>
Changes in Fund Balance	199,787	83,276	(116,511)
Fund Balance Beginning of Year	731,518	731,518	0
Prior Year Encumbrances Appropriated	13,650	13,650	0
<b>Fund Balance End of Year</b>	<b>\$944,955</b>	<b>\$828,444</b>	<b>(\$116,511)</b>

Erie County, Ohio  
Law Library Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$250,000	\$232,185	(\$17,815)
Fines and Forfeitures	40,000	58,455	18,455
Intergovernmental	0	1,682	1,682
Other	25,000	20,525	(4,475)
	<u>315,000</u>	<u>312,847</u>	<u>(2,153)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	56,960	56,870	90
Materials and Supplies	12,752	3,744	9,008
Contractual Services	249,673	203,025	46,648
	<u>319,385</u>	<u>263,639</u>	<u>55,746</u>
Total Expenditures	<u>319,385</u>	<u>263,639</u>	<u>55,746</u>
Changes in Fund Balance	(4,385)	49,208	53,593
Fund Balance Beginning of Year	269,452	269,452	0
Prior Year Encumbrances Appropriated	13,273	13,273	0
Fund Balance End of Year	<u>\$278,340</u>	<u>\$331,933</u>	<u>\$53,593</u>



Erie County, Ohio  
Joint Dispatch Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	<u>3,855</u>	<u>3,855</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,855</u></u>	<u><u>\$3,855</u></u>	<u><u>\$0</u></u>

Erie County, Ohio  
Justice Assistance Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$13,000	\$0	(\$13,000)
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	13,000	0	(13,000)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$13,000	\$0	(\$13,000)

Erie County, Ohio  
Indigent Ignition Interlock Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$8,700	\$7,761	(\$939)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Interlock			
Contractual Services	15,000	0	15,000
	(6,300)	7,761	14,061
Changes in Fund Balance	(6,300)	7,761	14,061
Fund Balance Beginning of Year	36,879	36,879	0
Fund Balance End of Year	\$30,579	\$44,640	\$14,061

Erie County, Ohio  
 911 Services Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$210,000	\$226,139	\$16,139
<u>Expenditures</u>			
Current:			
Public Safety			
911 Wireless			
Personal Services	57,157	52,043	5,114
Materials and Supplies	3,700	1,369	2,331
Contractual Services	251,683	140,361	111,322
Capital Outlay	478,850	245,834	233,016
Total Expenditures	791,390	439,607	351,783
Changes in Fund Balance	(581,390)	(213,468)	367,922
Fund Balance Beginning of Year	506,617	506,617	0
Prior Year Encumbrances Appropriated	485,233	485,233	0
Fund Balance End of Year	<u>\$410,460</u>	<u>\$778,382</u>	<u>\$367,922</u>

Erie County, Ohio  
Bond Retirement Debt Service Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$50,445	\$37,396	(\$13,049)
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	590,415	590,415	0
Interest and Fiscal Charges	89,248	89,248	0
Total Expenditures	679,663	679,663	0
Excess of Revenues Under Expenditures	(629,218)	(642,267)	(13,049)
<u>Other Financing Sources</u>			
Transfers In	629,218	1,172,630	543,412
Changes in Fund Balance	0	530,363	530,363
Fund Balance (Deficit) Beginning of Year	(91,218)	(91,218)	0
Fund Balance (Deficit) End of Year	(\$91,218)	\$439,145	\$530,363

Erie County, Ohio  
TIF Bond Retirement Debt Service Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Payment in Lieu Taxes	\$1,961,860	\$1,674,075	(\$287,785)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Other	38,883	36,156	2,727
Intergovernmental	600,000	571,925	28,075
Debt Service:			
Principal Retirement	715,000	715,000	0
Interest and Fiscal Charges	460,363	460,363	0
Total Expenditures	<u>1,814,246</u>	<u>1,783,444</u>	<u>30,802</u>
Excess of Revenues Over (Under) Expenditures	147,614	(109,369)	(256,983)
<u>Other Financing Sources</u>			
Transfers In	<u>109,900</u>	<u>108,817</u>	<u>(1,083)</u>
Changes in Fund Balance	257,514	(552)	(258,066)
Fund Balance Beginning of Year	<u>1,326,757</u>	<u>1,326,757</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,584,271</u></u>	<u><u>\$1,326,205</u></u>	<u><u>(\$258,066)</u></u>

Erie County, Ohio  
Special Assessment Bond Retirement Debt Service Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$136,000	\$182,838	\$46,838
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Other	206	206	0
Debt Service:			
Principal Retirement	152,806	152,806	0
Interest and Fiscal Charges	43,290	40,209	3,081
Total Expenditures	196,302	193,221	3,081
Excess of Revenues Under Expenditures	(60,302)	(10,383)	49,919
<u>Other Financing Uses</u>			
Advances Out	(15,296)	(15,296)	0
Changes in Fund Balance	(75,598)	(25,679)	49,919
Fund Balance Beginning of Year	461,391	461,391	0
Fund Balance End of Year	<u>\$385,793</u>	<u>\$435,712</u>	<u>\$49,919</u>

Erie County, Ohio  
 Drainage Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	145,551	145,551	0
Fund Balance End of Year	\$145,551	\$145,551	\$0



Erie County, Ohio  
Route 250 Corridor Safety Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$170,000	\$170,000	\$0
<u>Expenditures</u>			
<u>Capital Outlay</u>			
Capital Improvement			
Contractual Services	42,290	42,290	0
Changes in Fund Balance	127,710	127,710	0
Fund Balance Beginning of Year	1,020,000	1,020,000	0
Fund Balance End of Year	<u>\$1,147,710</u>	<u>\$1,147,710</u>	<u>\$0</u>

Erie County, Ohio  
 Motor Vehicle and Gasoline Tax Construction Capital Projects Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Excess of Revenues Over Expenditures	0	0	0
<u>Other Financing Sources</u>			
Transfers In	200,000	0	(200,000)
Changes in Fund Balance	200,000	0	(200,000)
Fund Balance Beginning of Year	200,000	200,000	0
Fund Balance End of Year	\$400,000	\$200,000	(\$200,000)

Erie County, Ohio  
TIF Projects Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>			
Capital Outlay			
TIF Projects			
Contractual Services	170,000	161,765	8,235
Capital Outlay	<u>230,304</u>	<u>204,017</u>	<u>26,287</u>
Total Expenditures	<u>400,304</u>	<u>365,782</u>	<u>34,522</u>
Changes in Fund Balance	(400,304)	(365,782)	34,522
Fund Balance Beginning of Year	<u>846,547</u>	<u>846,547</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$446,243</u></u>	<u><u>\$480,765</u></u>	<u><u>\$34,522</u></u>

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

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$215,000	\$205,807	(\$9,193)
Other	100,000	191,490	91,490
Total Revenues	315,000	397,297	82,297
<u>Expenses</u>			
Contractual Services	241,311	222,479	18,832
Claims	185,000	183,619	1,381
Total Expenses	426,311	406,098	20,213
Changes in Fund Balance	(111,311)	(8,801)	102,510
Fund Balance Beginning of Year	1,407,257	1,407,257	0
Prior Year Encumbrances Appropriated	311	311	0
Fund Balance End of Year	\$1,296,257	\$1,398,767	\$102,510

Erie County, Ohio  
Employee Self-Insurance Internal Service Fund

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,883,359	\$6,965,897	\$82,538
Other	22,815	22,890	75
Total Revenues	<u>6,906,174</u>	<u>6,988,787</u>	<u>82,613</u>
<u>Expenses</u>			
Personal Services	35,001	34,686	315
Contractual Services	756,978	732,710	24,268
Claims	8,065,869	8,167,963	(102,094)
Total Expenses	<u>8,857,848</u>	<u>8,935,359</u>	<u>(77,511)</u>
Excess of Revenues Under Expenses	<u>(1,951,674)</u>	<u>(1,946,572)</u>	<u>5,102</u>
<u>Other Financing Sources</u>			
Advances In	500,000	500,000	0
Transfers In	4,000	1,116	(2,884)
Total Other Financing Sources	<u>504,000</u>	<u>501,116</u>	<u>(2,884)</u>
Changes in Fund Balance	(1,447,674)	(1,445,456)	2,218
Fund Balance Beginning of Year	1,387,859	1,387,859	0
Prior Year Encumbrances Appropriated	<u>59,815</u>	<u>59,815</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$2,218</u></u>	<u><u>\$2,218</u></u>

Erie County, Ohio  
Bluecoat Trust Private Purpose Trust Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$250	\$227	(\$23)
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	250	227	(23)
Fund Balance Beginning of Year	53,777	53,777	0
Fund Balance End of Year	\$54,027	\$54,004	(\$23)

**STATISTICAL  
SECTION**

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

<b>Contents</b>	<b>Page</b>
Financial Trends.....	S-2

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity .....	S-12
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These schedules contain information to help the reader assess the County’s most significant local revenue sources.

Debt Capacity.....	S-30
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These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information.....	S-38
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These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

Operating Information .....	S-40
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These schedules contain service data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

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

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$48,768,191	\$47,956,310	\$46,340,620	\$43,629,049
Restricted	24,041,105	25,629,073	26,670,974	26,341,498
Unrestricted	<u>19,916,958</u>	<u>15,364,899</u>	<u>13,824,782</u>	<u>13,349,429</u>
<b>Total Governmental Activities Net Position</b>	<u>92,726,254</u>	<u>88,950,282</u>	<u>86,836,376</u>	<u>83,319,976</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	58,797,307	45,437,839	44,767,064	45,101,692
Unrestricted (Deficit)	<u>(7,186,805)</u>	<u>(5,242,287)</u>	<u>(7,169,628)</u>	<u>(9,630,750)</u>
<b>Total Business-Type Activities Net Position</b>	<u>51,610,502</u>	<u>40,195,552</u>	<u>37,597,436</u>	<u>35,470,942</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	107,565,498	93,394,149	91,107,684	88,730,741
Restricted	24,041,105	25,629,073	26,670,974	26,341,498
Unrestricted	<u>12,730,153</u>	<u>10,122,612</u>	<u>6,655,154</u>	<u>3,718,679</u>
<b>Total Primary Government Net Position</b>	<u>\$144,336,756</u>	<u>\$129,145,834</u>	<u>\$124,433,812</u>	<u>\$118,790,918</u>

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$43,521,250	\$43,259,597	\$40,448,918	\$47,630,198	\$43,555,669	\$38,513,147
24,643,811	23,574,178	22,160,492	21,062,764	18,747,033	16,285,955
<u>12,342,363</u>	<u>10,635,941</u>	<u>11,089,807</u>	<u>10,668,734</u>	<u>10,484,059</u>	<u>10,598,233</u>
<u>80,507,424</u>	<u>77,469,716</u>	<u>73,699,217</u>	<u>79,361,696</u>	<u>72,786,761</u>	<u>65,397,335</u>
43,603,843	40,088,151	39,639,458	27,761,945	33,583,229	29,061,612
(10,007,830)	(10,183,322)	(7,418,610)	1,874,410	(6,806,303)	369,623
<u>33,596,013</u>	<u>29,904,829</u>	<u>32,220,848</u>	<u>29,636,355</u>	<u>26,776,926</u>	<u>29,431,235</u>
87,125,093	83,347,748	80,088,376	75,392,143	77,138,898	67,574,759
24,643,811	23,574,178	22,160,492	21,062,764	18,747,033	16,285,955
<u>2,334,533</u>	<u>452,619</u>	<u>3,671,197</u>	<u>12,543,144</u>	<u>3,677,756</u>	<u>10,967,856</u>
<u>\$114,103,437</u>	<u>\$107,374,545</u>	<u>\$105,920,065</u>	<u>\$108,998,051</u>	<u>\$99,563,687</u>	<u>\$94,828,570</u>

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

	2014	2013	2012	2011
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$13,253,668	\$11,236,516	\$11,639,157	\$12,132,251
Judicial	7,953,055	8,159,781	7,742,425	7,235,013
Intergovernmental	617,000	579,734	514,304	847,046
Internal Service Fund-External Portion	850,229	706,854	653,895	654,045
Public Safety	11,036,311	10,946,809	10,093,201	10,045,865
Public Works	6,137,570	5,869,457	5,241,240	5,825,403
Health	9,066,910	9,525,277	8,467,729	8,743,885
Human Services	9,177,854	8,415,318	6,574,019	8,252,552
Conservation and Recreation	0	0	0	0
Economic Development	1,556,924	2,283,167	2,819,570	2,354,858
Other	0	0	0	0
Interest and Fiscal Charges	559,936	669,009	835,571	752,950
Total Governmental Activities Expenses	<u>60,209,457</u>	<u>58,391,922</u>	<u>54,581,111</u>	<u>56,843,868</u>
Business-Type Activities				
Sewer	7,923,241	7,730,824	7,753,505	8,941,019
Water	8,531,757	7,739,798	8,047,076	7,627,088
Landfill	4,976,992	4,985,364	4,383,275	4,337,610
Care Facility	7,949,330	6,479,828	6,393,335	6,835,771
Total Business-Type Activities Expenses	<u>29,381,320</u>	<u>26,935,814</u>	<u>26,577,191</u>	<u>27,741,488</u>
Total Primary Government Expenses	<u>89,590,777</u>	<u>85,327,736</u>	<u>81,158,302</u>	<u>84,585,356</u>
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	4,080,185	4,117,835	3,850,860	4,102,971
Judicial	2,385,895	2,360,926	2,124,029	2,405,856
Internal Service Fund-External Portion	667,076	600,879	615,929	593,128
Public Safety	1,486,869	1,462,324	998,536	808,209
Public Works	763,329	1,058,205	961,531	1,448,535
Health	324,060	382,510	460,202	372,165
Human Services	443,121	536,180	461,075	550,046
Conservation and Recreation	0	0	0	0
Economic Development	9,177	24,937	9,057	7,727
Other	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Charges for Services	<u>10,159,712</u>	<u>10,543,796</u>	<u>9,481,219</u>	<u>10,288,637</u>
Operating Grants, Contributions, and Interest	18,084,521	18,361,997	18,467,972	18,977,431
Capital Grants and Contributions	185,046	699,030	519,366	870,873
Total Governmental Activities Program Revenues	<u>28,429,279</u>	<u>29,604,823</u>	<u>28,468,557</u>	<u>30,136,941</u>
Business-Type Activities				
Charges for Services				
Sewer	6,579,196	7,292,440	7,217,745	6,814,640
Water	8,061,171	8,089,251	8,140,909	7,928,243
Landfill	5,610,170	5,736,821	5,972,748	5,886,065
Care Facility	7,882,965	6,222,673	6,000,490	5,976,298
Total Charges for Services	<u>28,133,502</u>	<u>27,341,185</u>	<u>27,331,892</u>	<u>26,605,246</u>
Operating Grants, Contributions, and Interest	135,150	0	0	0
Capital Grants and Contributions	12,394,879	2,069,247	1,164,730	2,032,719
Total Business-Type Activities Program Revenues	<u>40,663,531</u>	<u>29,410,432</u>	<u>28,496,622</u>	<u>28,637,965</u>
Total Primary Government Program Revenues	<u>69,092,810</u>	<u>59,015,255</u>	<u>56,965,179</u>	<u>58,774,906</u>

2010	2009	2008	2007	2006	2005
\$11,891,620	\$13,394,587	\$14,555,386	\$12,366,772	\$12,405,267	\$11,496,817
7,367,137	7,396,642	7,256,725	7,253,310	6,879,431	4,503,871
1,416,660	0	0	0	0	0
656,263	679,911	581,543	0	0	0
9,508,291	9,705,854	10,540,475	10,038,323	10,177,442	11,123,785
5,623,471	4,279,304	6,185,722	4,969,973	4,008,180	8,869,473
8,281,075	8,340,474	7,764,924	7,776,716	7,939,922	7,052,513
9,579,264	14,269,060	15,944,134	15,838,281	14,465,802	13,193,898
0	0	0	0	0	119,624
2,241,277	716,727	509,497	598,902	1,146,781	5,203,106
0	0	0	387,405	301,971	665
706,418	1,156,810	873,393	643,704	904,320	592,492
<u>57,271,476</u>	<u>59,939,369</u>	<u>64,211,799</u>	<u>59,873,386</u>	<u>58,229,116</u>	<u>62,156,244</u>
11,858,087	10,145,334	9,364,997	9,234,652	16,299,710	8,007,501
7,826,088	7,628,167	8,670,267	7,091,831	8,464,381	8,900,896
4,836,073	4,523,335	5,151,904	3,372,280	5,182,822	9,845,410
6,905,594	7,137,835	7,699,589	7,800,726	8,453,719	8,106,692
<u>31,425,842</u>	<u>29,434,671</u>	<u>30,886,757</u>	<u>27,499,489</u>	<u>38,400,632</u>	<u>34,860,499</u>
<u>88,697,318</u>	<u>89,374,040</u>	<u>95,098,556</u>	<u>87,372,875</u>	<u>96,629,748</u>	<u>97,016,743</u>
3,816,759	5,752,730	2,921,969	3,013,970	2,927,126	2,363,681
2,035,496	1,814,973	1,753,120	1,567,060	1,577,983	943,573
594,620	743,597	841,064	0	0	0
865,882	769,828	1,483,956	1,397,279	1,371,915	1,117,814
1,534,955	866,054	1,373,884	3,928,848	400,296	285,206
355,877	679,125	1,334,042	1,107,093	1,299,972	639,348
496,327	611,296	828,936	872,231	1,199,820	1,486,157
0	0	0	0	0	15,567
5,475	3,774	7,982	31,193	84,923	12,250
0	0	0	64,217	31,241	349,848
0	0	0	0	533,549	790
9,705,391	11,241,377	10,544,953	11,981,891	9,426,825	7,214,234
20,112,985	24,655,336	22,535,612	22,485,797	24,958,834	19,408,078
514,605	170,000	170,000	0	0	250,000
<u>30,332,981</u>	<u>36,066,713</u>	<u>33,250,565</u>	<u>34,467,688</u>	<u>34,385,659</u>	<u>26,872,312</u>
6,995,410	6,555,883	6,968,890	7,185,584	7,385,797	6,511,853
7,999,634	8,342,984	7,204,960	7,866,467	7,653,276	7,562,090
5,447,927	3,966,515	4,340,862	4,118,369	3,962,796	3,982,682
6,765,031	7,713,187	7,635,996	7,753,089	7,814,150	8,346,646
27,208,002	26,578,569	26,150,708	26,923,509	26,816,019	26,403,271
0	137,397	17,500	0	3,937,409	180,513
90,375	525,456	346,165	2,879,114	4,337,514	25,805
<u>27,298,377</u>	<u>27,241,422</u>	<u>26,514,373</u>	<u>29,802,623</u>	<u>35,090,942</u>	<u>26,609,589</u>
<u>57,631,358</u>	<u>63,308,135</u>	<u>59,764,938</u>	<u>64,270,311</u>	<u>69,476,601</u>	<u>53,481,901</u>

(continued)

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<u>Net (Expense) Revenue</u>				
Governmental Activities	(\$31,780,178)	(\$28,787,099)	(\$26,112,554)	(\$26,706,927)
Business-Type Activities	<u>11,282,211</u>	<u>2,474,618</u>	<u>1,919,431</u>	<u>896,477</u>
Total Primary Government Net Expense	<u>(20,497,967)</u>	<u>(26,312,481)</u>	<u>(24,193,123)</u>	<u>(25,810,450)</u>
<u>General Revenues and Other Changes in Net Position</u>				
Governmental Activities				
Property Taxes Levied for:				
General Operating	3,842,410	3,882,496	4,205,081	4,218,414
Developmental Disabilities	4,267,090	4,277,854	4,347,789	4,334,210
Senior Citizens	835,340	843,916	923,940	835,402
Payment in Lieu of Taxes	1,674,075	1,651,358	1,665,439	1,538,286
Permissive Sales Taxes	20,298,279	15,730,216	13,708,095	13,483,885
Grants and Entitlements not Restricted to Specific Programs	3,257,437	3,325,932	3,165,997	3,002,294
Interest	334,772	218,120	381,422	646,395
Other	1,036,438	960,815	1,220,557	1,730,642
Transfers	<u>10,309</u>	<u>10,298</u>	<u>10,634</u>	<u>10,351</u>
Total Governmental Activities	<u>35,556,150</u>	<u>30,901,005</u>	<u>29,628,954</u>	<u>29,799,879</u>
Business-Type Activities				
Grants	0	0	0	0
Interest	0	0	0	0
Other	143,048	133,796	217,697	708,403
Transfers	<u>(10,309)</u>	<u>(10,298)</u>	<u>(10,634)</u>	<u>(10,351)</u>
Total Business-Type Activities	<u>132,739</u>	<u>123,498</u>	<u>207,063</u>	<u>698,052</u>
Total Primary Government	<u>35,688,889</u>	<u>31,024,503</u>	<u>29,836,017</u>	<u>30,497,931</u>
<u>Change in Net Position</u>				
Governmental Activities	3,775,972	2,113,906	3,516,400	3,092,952
Business-Type Activities	<u>11,414,950</u>	<u>2,598,116</u>	<u>2,126,494</u>	<u>1,594,529</u>
Total Primary Government	<u>\$15,190,922</u>	<u>\$4,712,022</u>	<u>\$5,642,894</u>	<u>\$4,687,481</u>

2010	2009	2008	2007	2006	2005
(\$26,938,495)	(\$23,872,656)	(\$30,961,234)	(\$25,405,698)	(\$23,843,457)	(\$35,283,932)
(4,127,465)	(2,193,249)	(4,372,384)	2,303,134	(3,309,690)	(8,250,910)
(31,065,960)	(26,065,905)	(35,333,618)	(23,102,564)	(27,153,147)	(43,534,842)
4,222,751	4,174,831	5,357,164	5,740,976	5,664,832	5,185,358
4,325,874	4,236,448	4,796,520	5,191,679	4,782,238	5,051,749
831,141	820,030	918,136	967,456	790,739	842,202
1,518,696	1,216,976	1,216,976	0	0	0
12,757,185	11,811,430	15,974,096	13,434,723	14,173,097	13,911,581
3,922,025	2,613,527	3,029,188	2,970,341	2,399,031	3,826,400
946,058	1,252,801	2,594,770	3,453,150	2,589,340	1,637,755
1,442,077	1,370,190	647,105	368,472	1,031,370	2,102,063
10,396	146,922	(14,214)	(146,164)	(197,764)	(238,001)
29,976,203	27,643,155	34,519,741	31,980,633	31,232,883	32,319,107
0	0	0	40,594	0	0
0	0	0	947	81,256	1,222
187,938	24,152	184,612	368,590	376,361	511,228
(10,396)	(146,922)	14,214	146,164	197,764	238,001
177,542	(122,770)	198,826	556,295	655,381	750,451
30,153,745	27,520,385	34,718,567	32,536,928	31,888,264	33,069,558
3,037,708	3,770,499	3,558,507	6,574,935	7,389,426	(2,964,825)
(3,949,923)	(2,316,019)	(4,173,558)	2,859,429	(2,654,309)	(7,500,459)
(\$912,215)	\$1,454,480	(\$615,051)	\$9,434,364	\$4,735,117	(\$10,465,284)

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Fund				
Reserved	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0
Nonspendable	1,922,344	1,354,305	1,187,049	1,151,648
Committed	794,600	534,771	622,454	320,791
Assigned	5,899,449	1,018,904	537,256	324,499
Unassigned	<u>8,446,922</u>	<u>7,708,841</u>	<u>7,266,195</u>	<u>7,505,360</u>
Total General Fund	<u>17,063,315</u>	<u>10,616,821</u>	<u>9,612,954</u>	<u>9,302,298</u>
All Other Governmental Funds				
Reserved	0	0	0	0
Unreserved, Reported in:				
Special Revenue Funds	0	0	0	0
Debt Service Funds	0	0	0	0
Capital Projects Funds	0	0	0	0
Nonspendable	225,175	131,775	154,354	216,568
Restricted	21,300,812	22,340,195	23,086,165	20,323,719
Committed	200,000	200,000	0	0
Assigned	447,405	0	0	0
Unassigned (Deficit)	<u>(2,927)</u>	<u>(242,924)</u>	<u>(492,928)</u>	<u>(323,873)</u>
Total All Other Governmental Funds	<u>22,170,465</u>	<u>22,429,046</u>	<u>22,747,591</u>	<u>20,216,414</u>
Total Governmental Funds	<u>\$39,233,780</u>	<u>\$33,045,867</u>	<u>\$32,360,545</u>	<u>\$29,518,712</u>

Note: The County implemented GASB Statement No. 54 in 2011.



2010	2009	2008	2007	2006	2005
\$0	\$998,648	\$866,600	\$144,804	\$164,914	\$405,830
0	5,152,533	6,988,154	9,609,185	9,122,140	8,651,613
949,718	n/a	n/a	n/a	n/a	n/a
268,600	n/a	n/a	n/a	n/a	n/a
276,849	n/a	n/a	n/a	n/a	n/a
6,698,139	n/a	n/a	n/a	n/a	n/a
<u>8,193,306</u>	<u>6,151,181</u>	<u>7,854,754</u>	<u>9,753,989</u>	<u>9,287,054</u>	<u>9,057,443</u>
0	2,679,798	88,154	203,668	192,184	3,152,357
0	11,168,833	13,158,225	14,031,603	15,167,090	9,654,898
0	1,657,323	1,208,205	1,292,533	687,501	383,975
0	765,886	554,026	470,467	1,076,613	1,678,353
153,922	n/a	n/a	n/a	n/a	n/a
19,013,191	n/a	n/a	n/a	n/a	n/a
0	n/a	n/a	n/a	n/a	n/a
0	n/a	n/a	n/a	n/a	n/a
(2,385,509)	n/a	n/a	n/a	n/a	n/a
<u>16,781,604</u>	<u>16,271,840</u>	<u>15,008,610</u>	<u>15,998,271</u>	<u>17,123,388</u>	<u>14,869,583</u>
<u>\$24,974,910</u>	<u>\$22,423,021</u>	<u>\$22,863,364</u>	<u>\$25,752,260</u>	<u>\$26,410,442</u>	<u>\$23,927,026</u>

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

	2014	2013	2012	2011
<u>Revenues</u>				
Property Taxes	\$9,296,725	\$9,202,593	\$9,475,195	\$9,398,307
Payment in Lieu of Taxes	1,674,075	1,651,358	1,665,439	1,538,286
Permissive Sales Taxes	21,128,338	14,743,106	13,680,238	13,369,498
Other Local Taxes	0	0	0	0
Charges for Services	7,805,324	8,038,988	7,379,708	7,446,397
Licenses and Permits	953,932	1,072,240	906,070	767,666
Fines and Forfeitures	506,038	557,040	468,326	543,002
Intergovernmental	21,911,992	22,262,837	21,916,298	22,525,009
Special Assessments	298,010	255,703	353,857	753,948
Interest	302,420	235,900	408,697	719,669
Other	1,066,255	1,041,655	1,314,900	1,783,057
<b>Total Revenues</b>	<b>64,943,109</b>	<b>59,061,420</b>	<b>57,568,728</b>	<b>58,844,839</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	11,945,078	10,356,402	10,283,527	10,803,077
Judicial	7,565,265	8,209,677	9,485,130	7,059,098
Intergovernmental	617,000	579,734	514,304	847,046
Public Safety	10,947,002	10,482,680	9,835,348	9,918,634
Public Works	5,961,108	5,455,977	5,190,682	5,833,673
Health	8,920,335	9,542,940	8,280,425	8,933,605
Human Services	8,949,730	8,230,574	6,465,954	8,114,631
Conservation and Recreation	0	0	0	0
Economic Development	1,553,115	2,307,957	2,851,212	2,352,891
Other	0	0	0	0
Capital Outlay	398,331	191,522	1,128,996	35,419
Debt Service:				
Principal Retirement	1,484,891	2,597,667	1,581,051	1,582,461
Interest and Fiscal Charges	584,984	694,351	692,208	751,401
Interest on Capital Appreciation Bonds	0	14,525	46,420	0
Issuance Costs	0	0	0	0
<b>Total Expenditures</b>	<b>58,926,839</b>	<b>58,664,006</b>	<b>56,355,257</b>	<b>56,231,936</b>
Excess of Revenues Over (Under) Expenditures	6,016,270	397,414	1,213,471	2,612,903
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	0	1,610,000	2,200,000
Bond Anticipation Notes Issued	0	0	0	0
Special Assessment Notes Issued	0	0	0	0
OWDA Loans Issued	59,164	146,836	0	0
Premium	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	77,849	130,774	9,533	3,643
Inception of Capital Lease	25,437	0	0	0
Transfers In	3,203,655	3,956,983	4,782,377	5,361,516
Transfers Out	(3,194,462)	(3,946,685)	(4,773,548)	(5,353,860)
<b>Total Other Financing Sources (Uses)</b>	<b>171,643</b>	<b>287,908</b>	<b>1,628,362</b>	<b>2,211,299</b>
<b>Changes in Fund Balance</b>	<b>\$6,187,913</b>	<b>\$685,322</b>	<b>\$2,841,833</b>	<b>\$4,824,202</b>
Debt Service as a Percentage of Noncapital Expenditures	3.68%	5.89%	4.49%	4.31%

2010	2009	2008	2007	2006	2005
\$9,272,153	\$9,167,445	\$11,113,531	\$11,570,772	\$11,047,974	\$11,075,917
1,518,696	1,216,976	1,114,581	0	0	0
12,632,831	10,924,137	14,888,891	14,657,463	14,061,737	13,901,743
0	1,808,276	0	0	0	0
6,919,910	6,706,962	5,154,192	4,854,442	4,259,243	4,815,339
781,090	790,324	581,353	584,341	580,402	7,375
483,820	429,123	715,798	698,973	803,545	596,436
23,463,955	26,697,584	25,345,819	24,822,028	27,260,139	23,643,032
842,236	261,146	241,686	1,145,758	652,788	668,825
964,422	1,318,668	2,594,770	3,453,150	2,589,340	1,637,755
2,392,415	2,123,122	2,443,941	2,490,621	3,467,763	3,481,903
<u>59,271,528</u>	<u>61,443,763</u>	<u>64,194,562</u>	<u>64,277,548</u>	<u>64,722,931</u>	<u>59,828,325</u>
10,361,035	12,357,430	14,430,886	12,279,250	11,640,810	11,150,890
7,145,793	7,622,529	7,172,740	6,880,378	6,431,119	4,493,881
1,416,660	0	0	0	0	0
9,108,140	9,528,589	10,629,150	10,149,317	9,592,517	11,600,152
6,337,760	6,289,084	4,198,652	6,871,866	6,772,270	7,841,642
8,370,858	8,574,664	7,792,151	8,387,225	7,630,682	7,195,669
9,421,775	14,449,756	15,795,599	15,626,220	13,672,942	13,261,603
0	0	0	0	0	112,977
2,239,873	728,351	490,635	580,658	1,101,319	5,211,304
0	0	0	380,565	255,790	665
91,490	67,073	3,951,093	1,126,718	1,810,481	2,961,926
1,551,903	1,440,611	1,458,546	24,588,967	16,100,128	14,488,699
710,313	1,083,192	892,235	880,681	840,007	554,950
0	0	0	0	0	0
0	0	0	172,111	0	0
<u>56,755,600</u>	<u>62,141,279</u>	<u>66,811,687</u>	<u>87,923,956</u>	<u>75,848,065</u>	<u>78,874,358</u>
<u>2,515,928</u>	<u>(697,516)</u>	<u>(2,617,125)</u>	<u>(23,646,408)</u>	<u>(11,125,134)</u>	<u>(19,046,033)</u>
0	4,513,330	100,000	12,594,055	0	0
0	0	0	10,000,000	13,675,000	15,120,000
0	0	0	0	55,525	0
0	0	0	0	0	0
0	0	0	344,663	0	27,487
0	(4,433,207)	0	0	0	0
11,294	40,125	0	0	28,799	0
18,970	0	3,864	213,668	46,770	0
4,106,290	4,703,630	5,265,774	5,194,101	4,114,761	4,434,355
(4,100,593)	(4,566,705)	(5,351,768)	(5,393,933)	(4,367,810)	(4,515,233)
<u>35,961</u>	<u>257,173</u>	<u>17,870</u>	<u>22,952,554</u>	<u>13,553,045</u>	<u>15,066,609</u>
<u>\$2,551,889</u>	<u>(\$440,343)</u>	<u>(\$2,599,255)</u>	<u>(\$693,854)</u>	<u>\$2,427,911</u>	<u>(\$3,979,424)</u>
4.17%	4.40%	3.68%	41.53%	29.67%	24.71%

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

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/Industrial Public Utility			
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
2006	1,363,137,810	359,195,440	4,920,952,143	68,214,930	77,516,966
2005	1,341,354,350	345,557,120	4,819,747,057	73,648,020	83,690,932

Source: Erie County Auditor

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

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

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

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

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

Tangible Personal Property		Total		Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$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
102,116,750	408,467,000	1,892,664,930	5,406,936,109	35.00	7.17
146,213,020	584,852,080	1,906,772,510	5,488,290,069	34.74	7.56

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

	2014	2013	2012	2011	2010
<b>Voted Millage</b>					
<b>Developmental Disabilities</b>					
Effective Millage Rates					
Residential/Agricultural	\$2.4563	\$2.4532	\$2.3033	\$2.2941	\$2.2941
Commercial/Industrial	2.6623	2.6377	2.5112	2.4899	2.4899
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000	3.0000
<b>Senior Citizens</b>					
Effective Millage Rates					
Residential/Agricultural	0.5000	0.5000	0.5000	0.5000	0.4481
Commercial/Industrial	0.5000	0.5000	0.5000	0.5000	0.4666
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
<b>Metroparks Board</b>					
Effective Millage Rates					
Residential/Agricultural	0.7109	0.7107	0.6978	0.6970	0.6970
Commercial/Industrial	0.8584	0.8551	0.8380	0.8352	0.8352
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
<b>Health District</b>					
Effective Millage Rates					
Residential/Agricultural	0.9813	0.9808	0.9511	0.9494	0.9494
Commercial/Industrial	0.9968	0.9925	0.9696	0.9658	0.9658
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
<b>Alcohol, Drug Addiction, and Mental Health and Recovery Board</b>					
Effective Millage Rates					
Residential/Agricultural	1.0000	1.0000	0.9910	0.9900	0.9900
Commercial/Industrial	1.0000	1.0000	1.0000	0.9977	0.9977
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
<b>Total Voted Millage</b>					
Total Effective Voted Millage by Type of Property					
Residential/Agricultural	5.6485	5.6447	5.4432	5.4305	5.3786
Commercial/Industrial	6.0174	5.9853	5.8188	5.7886	5.7552
Tangible/Public Utility Personal	6.5000	6.5000	6.5000	6.5000	6.5000
<b>Unvoted Millage</b>					
General Fund	2.3000	2.3000	2.3000	2.3000	2.3000
<b>Total Erie County (Total Direct Rate)</b>					
Effective Millage Rates					
Residential/Agricultural	7.9485	7.9447	7.7432	7.7305	7.6786
Commercial/Industrial	8.3174	8.2853	8.1188	8.0886	8.0552
Tangible/Public Utility Personal	8.8000	8.8000	8.8000	8.8000	8.8000
<b>Total Weighted Average Tax Rate</b>	<b>8.0545</b>	<b>8.0434</b>	<b>7.8505</b>	<b>7.8337</b>	<b>7.7877</b>

2009	2008	2007	2006	2005
\$2.2904	\$2.2898	\$2.2937	\$2.2817	\$2.5596
2.4659	2.4591	2.4626	2.4714	2.6680
3.0000	3.0000	3.0000	3.0000	3.0000
0.4474	0.4473	0.4480	0.4458	0.4260
0.4621	0.4609	0.4615	0.4632	0.4427
0.5000	0.5000	0.5000	0.5000	0.5000
0.4430	0.4428	0.4436	0.4413	0.4950
0.7012	0.6993	0.7003	0.7028	0.7587
1.0000	1.0000	1.0000	1.0000	1.0000
0.9487	0.9135	0.9154	0.8644	0.8968
0.9614	0.9334	0.9346	0.9017	0.9189
1.0000	1.0000	1.0000	1.0000	1.0000
0.8525	0.8636	0.8663	0.5291	0.6021
0.9150	0.9219	0.9246	0.7364	0.7869
1.0000	1.0000	1.0000	1.0000	1.0000
4.9820	4.9570	4.9670	4.5623	4.9795
5.5056	5.4746	5.4836	5.2755	5.5752
6.5000	6.5000	6.5000	6.5000	6.5000
2.3000	2.3000	2.3000	2.3000	2.3000
7.2820	7.2570	7.2670	6.8623	7.2795
7.8056	7.7746	7.7836	7.5755	7.8752
8.8000	8.8000	8.8000	8.8000	8.8000
7.4320	7.4313	7.4550	7.1721	7.5628

(continued)

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

	2014	2013	2012	2011	2010
<b>School Districts</b>					
Bellevue CSD	\$43.7900	\$43.0500	\$42.9000	\$43.1000	\$43.1000
Berlin-Milan LSD	69.1400	61.3500	61.2000	60.8000	61.2000
Firelands LSD	52.4200	52.4800	51.9800	47.0300	47.0700
Huron CSD	74.5200	73.7200	73.8000	74.3500	75.0500
Kelleys Island LSD	6.3500	7.1500	6.5500	12.3500	14.1500
Margaretta LSD	63.8500	63.8500	63.7000	63.7000	56.8000
Monroeville LSD	38.2000	38.2000	35.8000	35.8000	42.8000
Perkins LSD	60.9000	60.9000	60.9000	60.9000	60.9000
Sandusky CSD	80.5250	80.5250	75.4100	75.4000	75.4000
Vermilion LSD	68.6000	68.7200	68.0000	68.0700	68.0700
Western Reserve LSD	33.8500	33.8500	34.0500	34.0500	34.0500
<b>Joint Vocational School Districts</b>					
EHOVE JVSD	3.9500	3.9500	3.9500	3.9500	3.9500
<b>Corporations</b>					
Bay View Village	20.0000	16.0000	16.0000	16.0000	16.0000
Bellevue City	6.6000	6.1000	6.1000	6.1000	6.1000
Berlin Heights Village	10.5000	10.5000	10.5000	10.5000	10.5000
Castalia Village	8.6600	8.6600	8.6600	10.6600	10.6600
Huron City	4.9000	4.9000	4.9000	4.9000	4.9000
Kelleys Island Village	10.9500	10.0800	8.6300	8.6300	8.6300
Milan Village	8.8000	8.8000	8.8000	8.8000	8.8000
Sandusky City	5.2500	5.2500	5.2500	5.2500	5.2500
Vermilion City	10.7500	10.7500	10.7500	10.7500	10.7500
<b>Townships</b>					
Berlin	3.5000	3.5000	5.3000	5.3000	5.3000
Florence	7.1000	5.1000	6.1000	5.1000	6.1000
Groton	5.7500	5.7500	5.7500	5.7500	5.7500
Huron	4.7400	5.1400	5.1400	5.1400	5.1400
Margaretta	10.7000	9.7000	9.7000	9.7000	10.7000
Milan	5.3000	5.3000	5.3000	5.3000	5.3000
Oxford	4.5000	4.5000	4.5000	4.5000	4.5000
Perkins	13.5000	10.2000	10.2000	10.2000	10.2000
Vermilion	5.1000	5.1000	5.1000	5.1000	5.1000
<b>Other Units</b>					
Bellevue Public Library	1.0000	1.0000	1.0000	1.0000	1.0000
Huron Public Library	1.5100	1.8600	1.9600	1.9600	1.9600
Kelleys Island Branch Library	0.8000	0.8000	0.8000	0.8000	0.8000
Milan-Berlin Township Public Library	1.8000	1.8000	1.8000	1.8000	1.8000
Ritter Public Library	1.7250	2.2250	1.1000	1.1000	1.1000
Sandusky Library	1.5000	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.



2009	2008	2007	2006	2005
\$37.9500	\$37.7500	\$38.8000	\$38.8000	\$38.8000
61.2000	61.2000	57.3000	57.3000	57.3000
47.0600	47.0100	47.4900	47.4900	47.4900
75.1500	75.1500	66.3500	66.3500	66.3500
14.1500	15.1500	15.5500	15.5500	15.5500
56.8000	56.8000	56.8000	56.8000	56.8000
46.3500	46.2000	46.8000	46.8000	46.8000
60.9000	60.9000	60.9000	60.9000	60.9000
75.9500	70.5500	70.5500	70.5500	70.5500
68.7000	68.2000	63.3500	63.3500	63.3500
34.1500	34.1500	34.3500	34.3500	34.3500
3.9500	3.9500	3.9500	3.9500	3.9500
16.0000	16.0000	16.0000	16.0000	16.0000
6.1000	6.1000	6.1000	6.1000	6.1000
10.5000	10.5000	11.5000	11.5000	11.5000
8.6600	8.6600	10.6600	10.6600	10.6600
4.9000	4.9000	4.9000	4.9000	4.9000
8.2500	8.2500	8.6500	8.6500	8.6500
8.8000	8.8000	8.8000	8.8000	8.8000
5.2500	5.2500	4.9500	4.9500	4.9500
10.7500	10.7500	10.7500	10.7500	10.7500
5.3000	5.3000	6.3000	6.3000	6.3000
6.1000	5.1000	6.1000	6.1000	6.1000
5.7500	5.7500	5.7500	5.7500	5.7500
5.1400	5.1400	5.1400	5.1400	5.1400
10.7000	10.6500	10.6500	10.6500	10.6500
5.3000	5.3000	5.3000	5.3000	5.3000
4.5000	4.5000	4.5000	4.5000	4.5000
10.2000	10.2000	10.2000	10.2000	10.2000
5.1000	5.1000	4.1000	4.1000	4.1000
1.0000	1.0000	1.0000	1.0000	0.8000
1.9600	1.9600	1.9600	1.9600	1.9600
0.8000	0.8000	0.8000	0.8000	0.8000
1.8000	1.8000	1.8000	1.8000	0.8000
1.1000	1.1000	1.1000	1.1000	1.1000
1.5000	0.8000	0.8000	0.8000	0.8000

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

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
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
2006	3,707,230	3,558,940	96.00	163,372	3,722,312	100.41	255,517	6.89
2005	3,466,196	3,404,391	98.22	162,883	3,567,274	102.92	104,498	3.01

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	2014			2005		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Ohio Edison Company	Utility	\$52,152,750	1	2.64%	\$26,840,020	3	1.41%
Cedar Fair L.P./Magnum	Entertainment	31,480,300	2	1.60	62,151,510	1	3.25
LMN Development LLC	Entertainment	15,179,680	3	0.77	15,329,940	5	0.80
Norfolk & Western Railway	Railroad	10,087,810	4	0.51	12,374,660	6	0.65
American Transmissions	Manufacturer	8,716,620	5	0.45	7,980,710	9	0.42
Sandusky Mall Company	Retail	8,627,790	6	0.44	7,678,440	10	0.40
CNL Income	Entertainment	7,727,100	7	0.40			
Columbia Gas of Ohio, Inc.	Utility	7,667,810	8	0.39			
Park Place Enterprises	Retail	5,324,060	9	0.27			
BCC Sandusky Permanent LLC	Retail	5,247,940	10	0.27			
Visteon Corporation	Manufacturer				25,647,140	4	1.35
Delphi Automotive Systems	Manufacturer				38,080,350	2	2.00
The Glidden Company	Manufacturer				10,336,980	7	0.54
Conagra Foods, Inc.	Food Processing				9,084,980	8	0.48
Total Principal Taxpayers		<u>152,211,860</u>		<u>7.74</u>	<u>215,504,730</u>		<u>11.30</u>
All Other Taxpayers		<u>1,815,013,710</u>		<u>92.26</u>	<u>1,691,267,780</u>		<u>88.70</u>
Total County Assessed Value		<u>\$1,967,225,570</u>		<u>100.00%</u>	<u>\$1,906,772,510</u>		<u>100.00%</u>

Source: Erie County Auditor

Erie County, Ohio  
Taxable Sales by Type  
Last Seven Years

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Sales Tax Payments	\$6,175,583	\$4,592,960	\$4,110,214	\$4,154,429	\$3,903,154
Direct Pay Tax Return Payments	1,257,497	1,035,601	878,973	770,097	636,170
Seller's Use Tax Return Payments	1,240,030	898,884	712,018	701,667	656,019
Consumer's Use Tax Return Payments	458,769	288,016	252,128	253,640	191,039
Motor Vehicle Tax Payments	2,216,253	1,677,209	1,450,010	1,497,757	1,316,654
Non-Resident Motor Vehicle Tax Payments	21,261	14,932	15,480	9,949	6,672
Watercraft and Outboard Motors	122,841	70,400	72,107	48,803	44,489
Department of Liquor Control	68,250	54,958	46,230	42,484	44,373
Sales Tax on Motor Vehicle Fuel Refunds	4,428	2,983	3,202	2,478	2,071
Sales/Use Tax Voluntary Payments	198,100	108,418	75,988	59,052	63,254
Statewide Master Numbers	8,647,842	7,080,965	6,181,531	6,023,393	5,993,431
Sales/Use Tax Assessment Payments	96,477	55,166	66,629	61,413	57,016
Streamlined Sales Tax Payments	7,991	4,628	5,147	7,627	2,793
Use Tax Amnesty Payments	539	25,150	1,511	5,088	0
Administrative Rotary Fund Fee	(205,033)	(158,891)	(138,467)	(136,199)	(128,859)
Sales/Use Tax Refunds Approved	<u>(12,549)</u>	<u>(21,163)</u>	<u>(24,606)</u>	<u>(17,793)</u>	<u>(31,091)</u>
Total	<u>\$20,298,279</u>	<u>\$15,730,216</u>	<u>\$13,708,095</u>	<u>\$13,483,885</u>	<u>\$12,757,185</u>
Sales Tax Rate	1-1.50%	1-1.50%	1.00%	1.00%	1.00%

Source: Ohio Department of Taxation

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

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

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

Information prior to 2008 was not available.

<u>2009</u>	<u>2008</u>
\$3,766,929	\$5,160,188
372,764	568,035
664,890	870,410
230,687	348,133
1,193,244	1,584,822
6,838	7,375
44,453	73,889
47,029	56,233
3,131	3,396
28,827	76,407
5,498,314	7,393,411
121,856	23,909
3,434	2,806
0	0
(119,307)	(161,354)
<u>(51,659)</u>	<u>(33,564)</u>
<u>\$11,811,430</u>	<u>\$15,974,096</u>
1.00%	1.00%

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

Year	Sewer		Water		Total	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
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
2006	8,930	392	9,197	643	18,127	1,035
2005	8,928	389	8,976	628	17,904	1,017

Source: Erie County DOES Billing Office

Erie County, Ohio  
Principal Sewer Customers  
Last Six Years

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

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

(continued)



Erie County, Ohio  
Principal Sewer Customers  
Last Six Years  
(continued)

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

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

(continued)

Erie County, Ohio  
Principal Sewer Customers  
Last Six Years  
(continued)

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

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

Source: Erie County DOES Billing Office

Note: Information prior to 2009 was not available.

Erie County, Ohio  
Principal Water Customers  
Last Six Years

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

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

(continued)

Erie County, Ohio  
Principal Water Customers  
Last Six Years  
(continued)

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

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

(continued)

Erie County, Ohio  
Principal Water Customers  
Last Six Years  
(continued)

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

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

Source: Erie County DOES Billing Office

Note: Information prior to 2009 was not available.

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

Year	Governmental Activities				Business-Type Activities			
	Bond Anticipation Notes	General Obligation Bonds	Special Assessment Bonds	Capital Leases	Bond Anticipation Notes	General Obligation Bonds	Special Assessment Bonds	OPWC Loans
2014	\$0	\$12,498,306	\$177,560	\$24,915	\$0	\$19,519,068	\$619,925	\$31,630
2013	0	13,849,397	267,350	0	0	22,099,277	691,850	62,625
2012	0	16,233,119	356,855	4,392	0	24,642,562	762,062	85,462
2011	1,700,000	16,158,738	439,933	15,760	0	27,114,761	809,805	127,859
2010	3,600,000	15,408,084	535,727	54,402	0	27,958,362	873,230	334,866
2009	3,200,000	16,841,638	621,733	70,914	0	30,050,045	936,655	277,370
2008	3,600,000	18,010,254	677,500	120,525	0	32,028,331	1,000,080	314,749
2007	0	19,209,163	827,451	215,195	0	33,512,704	1,062,649	363,609
2006	13,675,000	7,240,000	1,077,448	40,497	5,000,000	30,325,000	1,120,000	451,317
2005	15,120,000	7,840,000	1,395,778	0	5,000,000	32,076,000	1,170,000	539,025

Source: Erie County Auditor

(1) See Schedule on S-38 for population and personal income.

<u>OWDA Loans</u>	<u>Capital Leases</u>	<u>Total Primary Government</u>	<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$53,521,036	\$146,042	\$86,538,482	\$1,141.25	4.37%
56,092,700	215,856	93,279,055	1,226.58	4.37
58,215,952	283,401	100,583,805	1,316.58	5.12
60,621,055	17,644	107,005,555	1,391.06	4.37
62,718,926	1,955	111,485,552	1,446.38	3.94
61,022,548	85,344	113,106,247	1,469.62	4.86
59,104,462	165,593	115,021,494	1,492.58	4.79
56,174,438	242,820	111,608,029	1,443.40	4.49
44,013,072	317,140	103,259,474	1,321.87	4.28
38,117,141	478,484	101,736,428	1,298.09	4.37

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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)
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
2006	37,565,000	0.69	480.89
2005	39,916,000	0.73	509.30

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-38 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

	2014	2013	2012	2011
Total Assessed Valuation	<u>\$1,967,225,570</u>	<u>\$1,961,733,740</u>	<u>\$2,064,912,020</u>	<u>\$2,066,795,940</u>
Overall Debt Limitation	47,680,639	47,543,344	50,122,801	50,169,899
Gross Indebtedness	85,833,667	92,466,326	99,612,889	106,008,922
Less Debt Outside Limitation				
General Obligation Bonds	19,225,758	21,758,628	24,242,451	26,483,558
Special Assessment Bonds	797,485	959,200	1,118,917	1,249,738
Bond Anticipation Notes	0	0	0	0
OPWC Loans	31,630	62,625	85,462	127,859
OWDA Loans	<u>53,521,036</u>	<u>56,092,700</u>	<u>58,215,952</u>	<u>60,621,055</u>
Net Indebtedness	12,257,758	13,593,173	15,950,107	17,526,712
Less Fund Balance in Debt Service Fund	<u>447,405</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Limitation	<u>11,810,353</u>	<u>13,593,173</u>	<u>15,950,107</u>	<u>17,526,712</u>
Legal Debt Margin Within Limitation	<u>\$35,870,286</u>	<u>\$33,950,171</u>	<u>\$34,172,694</u>	<u>\$32,643,187</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	75.23%	71.41%	68.18%	65.07%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$19,672,256	\$19,617,337	\$20,649,120	\$20,667,959
Gross Indebtedness	85,833,667	92,466,326	99,612,889	106,008,922
Less Debt Outside Limitation				
General Obligation Bonds	19,225,758	21,758,628	24,242,451	26,483,558
Special Assessment Bonds	797,485	959,200	1,118,917	1,249,738
Bond Anticipation Notes	0	0	0	0
OPWC Loans	31,630	62,625	85,462	127,859
OWDA Loans	<u>53,521,036</u>	<u>56,092,700</u>	<u>58,215,952</u>	<u>60,621,055</u>
Net Indebtedness	12,257,758	13,593,173	15,950,107	17,526,712
Less Fund Balance in Debt Service Fund	<u>447,405</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Unvoted Debt Limitation	<u>11,810,353</u>	<u>13,593,173</u>	<u>15,950,107</u>	<u>17,526,712</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$7,861,903</u>	<u>\$6,024,164</u>	<u>\$4,699,013</u>	<u>\$3,141,247</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	39.96%	30.71%	22.76%	15.20%

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.

2010	2009	2008	2007	2006	2005
<u>\$2,071,641,165</u>	<u>\$2,049,487,610</u>	<u>\$2,063,296,075</u>	<u>\$2,068,344,970</u>	<u>\$1,892,664,930</u>	<u>\$1,906,772,510</u>
50,291,029	49,737,190	50,082,402	50,208,624	45,816,623	46,169,313
110,611,300	112,139,425	113,924,718	110,948,661	102,901,837	101,257,944
27,473,814	29,575,967	31,558,872	33,311,351	30,325,000	32,076,000
1,408,957	1,558,388	1,677,580	1,890,100	2,197,448	2,565,778
0	0	0	0	18,675,000	20,120,000
334,866	277,370	314,749	363,609	451,317	539,025
<u>62,718,926</u>	<u>61,022,548</u>	<u>59,104,462</u>	<u>56,174,438</u>	<u>44,013,072</u>	<u>38,117,141</u>
18,674,737	19,705,152	21,269,055	19,209,163	7,240,000	7,840,000
0	218,529	209,359	1,292,533	687,501	383,975
<u>18,674,737</u>	<u>19,486,623</u>	<u>21,059,696</u>	<u>17,916,630</u>	<u>6,552,499</u>	<u>7,456,025</u>
<u>\$31,616,292</u>	<u>\$30,250,567</u>	<u>\$29,022,706</u>	<u>\$32,291,994</u>	<u>\$39,264,124</u>	<u>\$38,713,288</u>
62.87%	60.82%	57.95%	64.32%	85.70%	83.85%
\$20,716,412	\$20,494,876	\$20,632,961	\$20,683,450	\$18,926,649	\$19,067,725
110,611,300	112,139,425	113,924,718	110,948,661	102,901,837	101,257,944
27,473,814	29,575,967	31,558,872	33,311,351	30,325,000	32,076,000
1,408,957	1,558,388	1,677,580	1,890,100	2,197,448	2,565,778
0	0	0	0	18,675,000	20,120,000
334,866	277,370	314,749	363,609	451,317	539,025
<u>62,718,926</u>	<u>61,022,548</u>	<u>59,104,462</u>	<u>56,174,438</u>	<u>44,013,072</u>	<u>38,117,141</u>
18,674,737	19,705,152	21,269,055	19,209,163	7,240,000	7,840,000
0	218,529	209,359	1,292,533	687,501	383,975
<u>18,674,737</u>	<u>19,486,623</u>	<u>21,059,696</u>	<u>17,916,630</u>	<u>6,552,499</u>	<u>7,456,025</u>
<u>\$2,041,675</u>	<u>\$1,008,253</u>	<u>(\$426,735)</u>	<u>\$2,766,820</u>	<u>\$12,374,150</u>	<u>\$11,611,700</u>
9.86%	4.92%	(2.07%)	13.38%	65.38%	60.90%

Erie County  
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	
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
2006	7,573,815	13,121,770	(5,547,955)	599,151	n/a	599,151	(9.26)
2005	6,620,615	5,323,339	1,297,276	513,623	n/a	513,623	2.53

Source: County Records

(1) Includes operating revenues and interest.

(2) Total operating expenses exclusive of depreciation.

Note: Includes OWDA and OPWC loans

n/a - not available

Erie County  
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	
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
2006	7,858,172	5,701,590	2,156,582	633,423	n/a	633,423	3.40
2005	7,714,568	6,304,728	1,409,840	385,237	n/a	385,237	3.66

Source: County Records

(1) Includes operating revenues and interest.

(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
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
2006	78,116	2,412,300,196	30,881	5.90
2005	78,374	2,327,159,182	29,693	6.30

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

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

Employer	Type of Business	2014			2005		
		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	14.09%	4,890	1	12.54%
Firelands Regional Medical Center	Hospital	1,951	2	5.50	1,750	2	4.49
Kalahari Resort	Entertainment	1,200	3	3.38			
Automotive Component Holdings	Automotive	950	4	2.68			
International Automotive Components	Automotive	675	5	1.90	1,660	3	4.26
Erie County	Government	669	6	1.88	863	5	2.21
Sandusky City School District	Education	614	7	1.73	576	6	1.48
Ohio Veterans Home	Health Care Facility	600	8	1.69			
Kyklos Bearing International	Automotive	580	9	1.63	1,330	4	3.41
Freudenberg- NOK	Packaging Facility	320	10	0.90			
Total		<u>12,559</u>		<u>35.38%</u>	<u>11,069</u>		<u>28.39%</u>
Total Employment Within Erie County		<u>35,500</u>			<u>38,992</u>		

Source: Erie County Economic Development Corporation  
Bureau of Labor Statistics

Note: County could only obtain six employers for 2005.

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General Government:					
Legislative and Executive	91.00	85.00	93.00	116.00	110.00
Judicial	105.00	105.00	102.00	75.00	75.00
Public Safety	156.00	150.00	136.00	126.00	133.00
Public Works	36.00	39.00	35.00	31.00	44.00
Health	89.00	80.00	93.00	71.00	65.00
Human Services	147.00	147.00	155.00	185.00	200.00
Water/Sewer/Landfill	45.00	41.00	43.00	41.00	42.00
Total	<u>669.00</u>	<u>647.00</u>	<u>657.00</u>	<u>645.00</u>	<u>669.00</u>

Source: Erie County Auditor

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



<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
108.00	120.00	117.00	119.00	115.00
90.00	91.00	78.00	75.00	75.00
138.00	141.00	144.00	146.00	134.00
46.00	72.00	75.00	77.00	93.00
64.00	76.00	101.00	95.00	93.00
229.00	262.00	263.00	264.00	288.00
52.00	62.00	61.00	63.00	65.00
<u>727.00</u>	<u>824.00</u>	<u>839.00</u>	<u>839.00</u>	<u>863.00</u>

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

	2014	2013	2012	2011
General Government:				
Legislative and Executive				
Commissioners				
Number of Resolutions	645	576	634	650
Number of Meetings	57	56	61	63
Finance				
Number of Bid Contracts Awarded	15	28	27	27
Number of Purchase Orders Issued	5,808	6,003	5,998	6,522
Information Technology				
Number of Users Served	507	850	533	750
Facilities				
Number of Buildings	33	34	34	38
Square Footage of Buildings	608,633	611,243	611,243	611,445
Auditor				
Number of Non-Exempt Conveyances	1,372	1,468	1,363	1,279
Number of Exempt Conveyances	1,779	1,668	1,558	1,382
Number of Parcels Transferred	4,155	4,857	3,637	2,661
Number of Checks Issued	22,812	22,775	22,513	26,758
Treasurer				
Number of Parcels Billed	45,858	45,836	45,814	45,780
Number of Parcels Collected	42,728	42,088	42,577	43,750
Return on Portfolio Percentage	0.82	0.71	0.72	1.03
Prosecuting Attorney				
Number of Cases - Criminal	566	480	445	503
Board of Elections				
Number of Registered Voters	53,115	52,726	54,009	52,043
Number of Voters Last General Election	23,914	16,540	39,908	27,209
Percentage of Register Voters that Voted	45	31	74	52
Recorder				
Number of Deeds Filed	2,879	2,838	2,838	2,489
Number of Mortgages Filed	2,435	3,373	3,154	2,538
Number of Military Discharges Filed	37	36	57	93
Judicial				
Common Pleas				
Number of Civil Cases Filed	1,262	1,256	996	1,388
Number of Criminal Cases Filed	627	502	418	484
Number of Domestic Cases Filed	427	334	465	476
Number of Civil Stalking Protection Orders	134	115	121	130
Probate Court				
Number of Civil Cases Filed	1,111	1,165	1,159	1,182
Clerk of Courts				
Number of Civil Cases Filed	840	839	939	916
Number of Criminal Cases Filed	618	563	519	539
County Court				
Number of Civil Cases Filed	164	125	198	220
Number of Criminal Cases Filed	572	644	673	570
Number of Small Claims Cases Filed	21	19	17	26
Number of Traffic Cases	7,905	7,306	7,542	6,491
Huron Municipal Court				
Number of Civil Cases Filed	183	183	206	238
Number of Criminal Cases Filed	479	858	824	562
Number of Small Claims Cases Filed	63	158	75	33
Number of Traffic Cases	3,090	3,383	2,515	2,335
Sandusky Municipal Court				
Number of Civil Cases Filed	1,952	2,153	2,246	1,970
Number of Criminal Cases Filed	11,716	12,843	11,597	9,879
Number of Small Claims Cases Filed	422	465	500	532
Vermilion Municipal Court				
Number of Civil Cases Filed	324	285	466	469
Number of Criminal Cases Filed	295	568	627	623
Number of Small Claims Cases Filed	91	108	69	53
Number of Traffic Cases	2,319	3,427	2,474	2,892
Adult Probation				
Average Daily Case Load Per Officer	130	125	125	140
Average Number of Supervised Offenders	768	745	800	850

2010	2009	2008	2007	2006	2005
537	548	572	570	611	525
63	68	66	61	58	69
26	30	28	33	29	19
6,571	12,776	13,020	13,322	12,609	15,077
596	596	400	400	400	400
38	38	38	38	38	37
611,445	611,445	611,445	611,445	611,445	608,745
1,171	1,273	1,456	1,701	2,051	2,112
1,262	1,319	1,340	1,377	1,669	1,624
2,564	2,730	2,900	3,343	3,621	3,885
23,587	21,061	24,897	24,710	24,767	23,133
45,800	44,446	44,615	44,446	44,394	44,057
41,800	43,490	40,490	40,840	40,100	39,900
2.00	2.84	4.29	5.33	4.29	2.73
385	454	616	622	684	535
53,980	55,277	55,185	51,775	51,017	54,478
29,466	26,342	41,729	22,109	31,216	25,366
55	48	76	43	61	47
2,460	2,497	3,429	3,749	4,156	4,387
2,540	2,981	2,846	4,033	4,720	5,496
71	68	70	80	74	81
1,550	1,766	1,170	1,233	1,415	1,382
419	766	768	726	722	647
455	624	369	417	15	15
120	177	64	37	14	19
1,153	1,156	1,167	1,203	1,154	1,303
1,067	1,105	1,156	1,096	1,033	942
460	529	705	767	785	663
254	267	N/A	N/A	N/A	N/A
421	445	N/A	N/A	N/A	N/A
31	28	N/A	N/A	N/A	N/A
6,322	6,341	N/A	N/A	N/A	N/A
236	259	260	206	173	182
577	649	756	595	671	748
36	33	117	79	233	118
2,397	2,454	2,307	2,617	2,916	3,339
2,180	2,512	2,631	2,466	2,037	2,147
10,295	14,560	15,367	12,052	10,915	11,311
548	649	645	631	853	830
539	523	523	499	434	401
732	780	823	727	722	708
38	52	73	45	81	58
3,283	2,642	3,053	2,983	2,904	3,354
140	140	130	110	100	100
891	972	950	830	800	740

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

	2014	2013	2012	2011
Juvenile Court				
Number of Adjudged Delinquent Cases Filed	1,083	1,441	1,793	1,439
Public Defender				
Number of Cases	2,946	2,901	2,879	0
Law Library				
Number of Volumes in Collection	21,286	20,868	20,661	20,456
Public Safety				
Juvenile Detention Facility				
Average Daily Center Census	28	23	22	24
Sheriff				
Jail Operation				
Average Daily Jail Census	133	131	123	111
Prisoners Booked	3,936	4,567	3,862	3,888
Prisoners Released	3,930	5,114	3,582	2,855
Out of County Bed Days Used	N/A	N/A	N/A	N/A
Enforcement				
Number of Incidents Reported	26,900	22,112	19,657	16,173
Number of Citations Reported	1,892	1,829	2,179	1,721
Number of Papers Served	5,345	4,770	5,113	4,857
Number of Telephone Calls	37,147	3,766	30,164	11,069
Number of Transport Hours	3,328	3,328	3,328	3,328
Number of Court Security Hours	4,992	4,992	4,992	4,992
Coroner				
Number of Cases Investigated	167	157	181	174
Number of Autopsies Performed	64	52	68	25
Emergency Management				
Number of Emergency Responses	22	15	33	37
Public Works				
Engineer				
Miles of Roads Resurfaced	7	3	3	3
Miles of Roads With Chip Seal	37	54	1	16
Number of Bridges Replaced/Improved	1	8	3	3
Number of Culverts Replaced	0	2	4	4
Health				
Developmental Disabilities				
Number of Clients Enrolled - Children	468	469	372	467
Number of Clients Enrolled - Early Intervention	165	188	207	198
Number of Clients Enrolled - Preschool	99	120	34	53
Number of Clients Enrolled - School Age	204	161	131	216
Number of Clients Enrolled - Adults	424	357	479	312
Human Services				
Veteran Services				
Number of Clients Served	210	165	172	199
Amount of Benefits Paid to County Residents	\$230,598	\$184,047	\$181,175	\$241,238
Jobs and Family Services				
Average Client Count - Food Stamps	5,897	6,017	4,945	504
Average Client Count - Day Care	398	600	686	665
Average Client Count - WIA	416	607	780	163
Average Client Count - Heating Assistance	75	N/A	N/A	N/A
Average Client Count - Job Placement	523	476	309	142
Children's Services				
Average Client Count - Foster Care	98	90	82	50
Average Client Count - Adoption	3	3	3	6
Child Support Enforcement Agency				
Total Child Support Collected	\$14,698,730	\$15,012,871	\$15,412,871	\$15,913,478
Percentage Collected	71	71	70	69

2010	2009	2008	2007	2006	2005
1,356	1,521	1,510	1,656	1,636	1,502
0	0	0	0	0	0
20,254	19,290	18,371	17,836	N/A	N/A
24	25	22	23	23	20
106	114	121	116	98	93
3,870	4,285	4,428	4,603	4,277	4,494
3,773	4,294	1,196	4,587	4,298	4,477
N/A	391	3,311	1,012	N/A	N/A
14,503	14,788	16,019	15,865	17,410	15,837
1,265	1,346	1,645	2,074	2,471	2,003
4,755	5,856	5,857	5,691	6,348	6,112
71,358	N/A	70,667	77,205	54,613	15,947
3,328	4,160	4,160	4,160	4,160	4,160
4,992	6,240	6,240	6,240	6,240	6,240
103	103	46	51	28	61
79	39	46	32	28	47
21	42	34	52	39	52
3	4	4	3	13	9
26	68	80	48	44	N/A
5	23	2	8	12	9
4	12	5	4	3	1
327	257	247	210	315	334
127	106	97	87	76	90
51	39	39	43	104	108
149	112	111	80	135	136
229	219	212	212	221	237
196	190	201	174	172	183
\$205,339	\$207,927	\$206,649	\$165,397	\$181,825	\$170,310
474	4,835	3,338	152	196	204
800	664	628	521	437	400
683	1,622	65	62	73	93
N/A	N/A	N/A	46	7	44
614	258	84	101	88	214
60	90	110	115	103	193
3	6	4	4	5	19
\$15,665,984	\$16,070,144	\$16,771,324	\$16,544,083	\$16,859,318	\$17,019,350
68	69	70	70	68	67

(continued)

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

	2014	2013	2012	2011
Economic Development				
CHIP Number of Projects	5	4	6	4
CDBG Number of Projects	3	8	7	5
Number of Related Infrastructure Projects	4	8	4	1
Sewer District				
Average Daily Sewage Treated	1,790,000	1,850,000	1,745,000	2,434,000
Number of Tap-Ins	59	50	42	49
Number of Customers	9,958	9,860	9,880	9,805
Water District				
Average Daily Water Treated	N/A	N/A	N/A	N/A
Average Daily Water Billed	3,366,000	3,010,000	N/A	N/A
Number of Tap-Ins	59	53	69	75
Number of Customers	10,754	10,666	10,675	10,629
Care Facility				
Private Pay Average Daily Census	23	19	18	17
Medicare Average Daily Census	9	5	3	5
Medicare Managed Care Average Daily Census	1	1	N/A	N/A
Medicaid Average Daily Census	77	67	69	74
Hospice Average Daily Census	14	13	13	9
Conservation and Recreation - Erie Metroparks				
Number of Parks	10	10	10	10

Source: Erie County Departments and Offices

2010	2009	2008	2007	2006	2005
N/A	N/A	12	11	8	9
5	6	5	4	6	5
1	4	N/A	1	5	3
1,709,234	1,610,300	2,105,000	1,747	N/A	N/A
50	21	33	81	253	145
9,708	9,698	9,686	9,653	9,322	9,317
N/A	N/A	N/A	N/A	N/A	N/A
4,383,562	N/A	N/A	N/A	N/A	N/A
66	93	86	113	215	199
10,483	10,450	10,333	10,247	9,840	9,604
16	N/A	N/A	N/A	N/A	N/A
5	N/A	N/A	N/A	N/A	N/A
2	N/A	N/A	N/A	N/A	N/A
78	N/A	N/A	N/A	N/A	N/A
9	N/A	N/A	N/A	N/A	N/A
10	10	10	10	10	9

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

	2014	2013	2012	2011	2010
General Government					
Legislative and Executive					
Administrative Office Space (square feet)					
Commissioners	5,712	5,712	5,712	5,712	5,712
Auditor	3,210	3,210	3,210	3,096	3,096
Treasurer	1,759	1,759	1,759	1,759	1,759
Prosecuting Attorney	3,576	3,576	3,576	3,576	3,576
Board of Elections	2,700	2,700	2,700	2,700	2,700
Recorder	3,096	3,096	3,096	3,096	3,096
Facilities	1,440	1,440	1,060	1,060	1,060
Veterans Services	2,549	1,325	1,325	1,325	1,325
IT/Data Processing	1,451	1,451	1,451	1,451	1,451
Human Services	26,236	26,236	26,236	26,236	26,236
Central Purchasing	1,200	1,200	1,200	1,200	1,200
Risk Management	525	525	525	525	525
Judicial					
Number of Courtrooms					
Common Pleas Court	3	3	3	3	3
Probate Court	1	1	1	1	1
Juvenile Court	4	4	4	4	4
Huron Municipal Court	1	1	1	1	1
Sandusky Municipal Court	1	1	1	1	1
Vermillion Municipal Court	1	1	1	1	1
Public Safety					
Patrol Vehicles	47	37	26	26	35
Jail Capacity	106	106	106	106	106
Detention Center Capacity	36	36	36	36	36
Emergency Management Response Vehicles	1	1	1	1	1
Public Works					
Centerline Miles of Roads	140	140	140	140	140
Number of Bridges	137	137	136	130	130
Number of Culverts	718	718	718	717	716
Vehicles	37	36	29	29	29
Health					
Developmental Disabilities Buildings	2	2	2	2	2
Developmental Disabilities Buses and Vans	10	10	17	18	18
Human Services					
Job and Family Services Vehicles	9	8	8	8	8
Veterans Services Vehicles	2	2	2	2	2
Conservation and Recreation					
Number of Parks	10	10	10	10	10
Sewer					
Number of Treatment Facilities	3	3	3	3	4
Number of Pumping Stations	42	42	42	39	37
Total Lines (in miles)	132	132	132	132	132
Water					
Total Lines (in miles)	313	313	313	311	311

Source: Erie County



2009	2008	2007	2006	2005
5,712	5,712	5,712	5,712	5,712
3,096	3,096	3,096	3,096	3,096
1,759	1,759	1,759	1,759	1,759
3,576	3,576	3,576	3,576	3,576
2,520	2,520	2,520	2,520	2,520
3,096	3,096	3,096	3,096	3,096
1,060	1,060	1,060	1,060	1,060
1,325	1,325	1,325	1,325	1,325
1,451	1,104	1,104	1,104	1,104
26,236	26,236	26,236	26,236	26,236
1,200	1,200	1,200	1,200	1,200
525	525	525	525	525
3	3	3	3	2
1	1	1	1	1
4	4	4	4	4
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
35	35	35	35	33
106	106	88	88	88
36	36	36	14	14
1	1	1	1	1
140	140	140	140	140
130	130	130	129	129
655	863	859	855	854
30	30	32	31	31
2	2	2	2	2
16	18	19	19	13
8	8	8	8	7
2	2	1	1	1
10	10	10	10	9
4	4	4	4	4
37	37	37	38	38
132	132	132	147	145
311	311	311	320	316

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# Erie County, Ohio

*Reports Issued Pursuant to  
Government Auditing Standards  
And OMB Circular A-133*

For the Year Ended  
December 31, 2014

**ERIE COUNTY, OHIO**

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*December 31, 2014*

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June 29, 2015

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, 2014, 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 29, 2015.

**Internal Control over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Hea & Associates, Inc.*

Medina, Ohio

June 29, 2015

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 OMB Circular A-133**

**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 Circular A-133 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, 2014. 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 the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion 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, 2014.

**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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements 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, 2014, and have issued our report thereon dated June 29, 2015, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the 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 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 financial statements or to the 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Hea & Associates, Inc.*

Medina, Ohio

ERIE COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR <i>Pass-Through Grantor</i>	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Disbursements
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
<i>Passed through the Ohio Department of Education:</i>			
Nutrition Cluster:			
School Breakfast Program	10.553	074740-05PU	\$ 37,136
National School Lunch Program	10.555	074740-LLP4	69,480
Non-Cash Assistance:			
National School Lunch Program(Food Distribution)	10.555	222-1652	6,416
Total Nutrition Cluster			<u>113,032</u>
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Supplemental Nutrition Assistance Program (SNAP)	10.561		<u>431,331</u>
<b>Total U.S. Department of Agriculture</b>			<b><u>544,363</u></b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>Direct:</i>			
2010 Lead-Based Paint Hazard Control	14.900	OHLHB0476-10	939,892
<i>Passed through the Ohio Development Services Agency:</i>			
Community Development Block Grants Cluster:			
2012 Community Development Block Grants	14.228	B-F-12-1AU-1	1,092
2013 Community Housing Investment Program	14.228	B-C-13-1AU-1	43,225
2013 Community Development Block Grants	14.228	B-F-13-1AU-1	102,493
Total Community Development Block Grants Cluster			<u>146,810</u>
2013 CHIP Grant Home Investment Partnerships	14.239	B-C-13-1AU-2	<u>6,633</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>1,093,335</u></b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<i>Passed through the Ohio Department of Public Safety:</i>			
DV Advocacy and Awareness	16.582	2013-WF-VA5-8114	47,556
Sexual Assault Nurses Examiner	16.582	2014RCC23	8,842
Sexual Assault Nurses Examiner	16.582	2015RCC18	15,833
Total CFDA #16.582			<u>72,231</u>
<i>Passed through the Ohio Attorney General's Office:</i>			
VOCA: 2012-2013	16.575	2013VAGENE046	71,780
SVAA: 2012-2013	16.575	2013SAGENE046	4,128
VOCA: 2013-2014	16.575	2014VAGENE046	16,080
SVAA: 2013-2014	16.575	2014SAGENE046	4,128
Total CFDA #16.575			<u>96,116</u>
<b>Total U.S. Department of Justice</b>			<b><u>\$ 168,347</u></b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
<i>Passed through the Area 7 Workforce Investment Board:</i>			
Workforce Investment Act Cluster:			
WIA Adult	17.258		\$ 147,187
WIA Adult Administration	17.258		16,588
OMJ Branding	17.258		6,067
Total CFDA #17.258			<u>169,842</u>
WIA Youth ISY/OSY	17.259		206,588
WIA Youth Administration	17.259		15,133
Total CFDA #17.259			<u>221,721</u>
WIA Dislocated Worker	17.278		224,599
WIA Dislocated Worker Administration	17.278		8,792
Rapid Response Regular	17.278		17,602
Total CFDA #17.278			<u>250,993</u>
Total Workforce Investment Act Cluster			<u>642,556</u>
<b>Total U.S. Department of Labor</b>			<b><u>\$ 642,556</u></b>

ERIE COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Disbursements
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	ERI-CRS-DATA E110346	\$ 5,502
Highway Planning and Construction	20.205	PID 89455	9,837
Total Highway Planning and Construction			<u>15,339</u>
<i>Passed through the Ohio Department of Public Safety:</i>			
High Visibility Enforcement OT	20.600/20.601	IDEP-2215-22-00-00-00354-00	2,152
High Visibility Enforcement OT	20.600/20.601	STEP-2215-22-00-00-00506-00	2,905
High Visibility Enforcement OT	20.600/20.601	HVEO-2014-22-00-00-00345-00	22,060
Total HVEO			<u>27,117</u>
<b>Total U.S. Department of Transportation</b>			<b><u>42,456</u></b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<i>Passed through the Ohio Department of Health:</i>			
Help Me Grow Part C	84.181		97,360
<b>Total U.S. Department of Education</b>			<b><u>97,360</u></b>
<b><u>U.S. ELECTION ASSISTANCE COMMISSION</u></b>			
<i>Passed through the Ohio Secretary of State:</i>			
HAVA Grant - Pollworker 22	90.401		1,999
<b>Total U.S. Election Assistance Commission</b>			<b><u>1,999</u></b>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-1415-11-5352	70,453
Temporary Assistance for Needy Families	93.558	G-1415-11-5352	1,237,572
Child Support Enforcement	93.563	G-1415-11-5352	829,407
Child Care Block Grants Cluster			
Quality Child Care and Administration	93.575	G-1415-11-5352	50,894
Child Care Non-Administration	93.575	G-1415-11-5352	70,514
Total Child Care Block Grants Cluster			<u>121,408</u>
Community-Based Child Abuse Prevention Grant	93.590	G-1415-11-5352	2,700
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1415-11-5352	57,634
Foster Care Title IV-E:			
Foster Care Services	93.658	G-1415-11-5352	520,827
IV-E Administration and Training	93.658	G-1415-11-5352	71,889
Total Foster Care Title IV-E			<u>\$ 592,716</u>
Adoption Assistance:			
Non-Recurring Adoption Assistance	93.659	G-1415-11-5352	\$ 959
IV-E Administration and Training	93.659	G-1415-11-5352	86,546
Total Adoption Assistance			<u>87,505</u>
Social Services Block Grant	93.667	G-1415-11-5352	820,898
Chafee Foster Care Independence Program	93.674	G-1415-11-5352	19,352
Medical Assistance Program	93.778	G-1415-11-5352	502,190
<i>Passed through the Ohio Department of Developmental Disabilities:</i>			
Medicaid Cluster:			
Medicaid Administrative Claiming (MAC)	93.778		164,152
Total Medicaid Cluster			<u>666,342</u>
Social Services Block Grant	93.667		66,513
Memo Total CFDA # 93.667			<u>887,411</u>
<b>Total U.S. Department of Health and Human Services</b>			<b><u>\$ 4,572,500</u></b>

ERIE COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Disbursements
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
<i>Passed through the Ohio Emergency Management Agency:</i>			
NBI Operation Stonegarden	97.067	EMW-2012-SS-00001	\$ 42,699
NBI Operation Stonegarden	97.067	EMW-2013-SS-00120	17,019
Total CFDA #97.067			<u>59,718</u>
Emergency Management Performance Grant	97.042	EMPG2011-34/38572/33914	19,370
Hazard Mitigation Grant	97.047	EMC-2011-PD-002	9,000
<b>Total U.S. Department of Homeland Security</b>			<u><b>88,088</b></u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><b>\$ 7,251,004</b></u>

The accompanying notes are an integral part of this schedule.

**ERIE COUNTY, OHIO**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting. Timing differences between awarding agencies' records and the County's records may occur.

**NOTE B – SUBRECIPIENTS**

The County passes-through certain Federal assistance received from the U.S. Department of Labor and the U.S. Department of Health and Human Services, to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The County has certain compliance responsibilities, such as monitoring its sub-recipients to help assure they use these subawards as authorized by laws, regulations and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

**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 fair value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities.

**NOTE E – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

**ERIE COUNTY, OHIO**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**NOTE E – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS (CONTINUED)**

These loans are collateralized by mortgages on the property.

Activity in the CDGB RLF during 2014 is as follows:

Beginning loans receivable balance as of January 1, 2014	\$ 213,888
New loans issued during 2014	4,842
Loan principal repaid on loans issued prior to 2014	<u>(61,345)</u>
Ending loans receivable balance as of December 31, 2014	<u>\$ 157,385</u>
Cash balance on hand in the RLF as of December 31, 2014	\$ 223,784
Administrative costs expended during 2014	\$ 2,499

The table above represents gross loans receivable. None of the loans receivable as of December 31, 2014 were deemed to be uncollectible.

**NOTE F – 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.

**ERIE COUNTY, OHIO**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133, Section .505  
DECEMBER 31, 2014**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
--

(d) (1) (i)	Type of Financial Statement Opinion	Unmodified
(d) (1) (ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d) (1) (ii)	Were there any other significant deficiency conditions reported at the financial statement level (GAGAS)?	No
(d) (1) (iii)	Were there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d) (1) (iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d) (1) (iv)	Were there any other significant deficiencies 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 Section .510?	No
(d) (1) (vii)	Major Programs (list):  Foster Care Title IV-E  Temporary Assistance for Needy Families  Child Support Enforcement	CFDA #93.658  CFDA #93.558  CFDA #93.563
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: All Others
(d) (1) (ix)	Low Risk Auditee?	Yes

**ERIE COUNTY, OHIO**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
OMB CIRCULAR A-133, Section .505  
DECEMBER 31, 2014**

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

**None noted.**

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**None Noted.**



ERIE COUNTY, OHIO

SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2014

Finding Number	Finding Summary	Fully Corrected?	Noted Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2013-001	Internal Control over Financial Reporting	Yes	
2013-002	Care Facility	No	Partially Corrected, Reissued as a management letter comment.
2013-003	Department of Environmental Services	No	Partially Corrected, Reissued as a management letter comment.
2013-004	Information Technology - Data Backups and Access	Yes	

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# Dave Yost • Auditor of State

## ERIE COUNTY FINANCIAL CONDITION

### ERIE COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
OCTOBER 8, 2015