



Dave Yost • Auditor of State

ERIE COUNTY
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ERIE COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through Ohio Department of Job and Family Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	1516		\$ 337,469
Passed Through Ohio Department of Education				
Child Nutrition Cluster				
National School Lunch Program				
NonCash Assistance (Food Distribution)	10.555	222-1652		3,340
Cash Assistance	10.555	074740-LLP4		66,939
Total National School Lunch Program				<u>70,279</u>
School Breakfast Program	10.553	074740-05PU		35,880
Total Child Nutrition Cluster				<u>106,159</u>
Total U.S. Department of Agriculture				<u>443,628</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed Through Ohio Development Services Agency				
Community Development Block Grants State's Program				
Small Cities Program	14.228	B-F-13-1AU-1		14,479
Small Cities Program	14.228	B-F-14-1AU-1		33,275
Small Cities Program-CHIP	14.228	B-C-13-1AU-1		131,098
Small Cities Program-CHIP	14.228	B-C-14-1AU-1		50,231
CDBG Revolving Loan Program	14.228	n/a		306,022
Total CFDA #14.228				<u>535,105</u>
HOME Investment Partnerships Program	14.239	B-C-13-1AU-2		165,389
HOME Investment Partnerships Program	14.239	B-C-14-1AU-2		7,199
HOME Revolving Loan-Housing Program	14.239	n/a		142,402
Total CFDA #14.239				<u>314,990</u>
Total U.S. Department of Housing and Urban Development				<u>850,095</u>
U.S. DEPARTMENT OF JUSTICE				
Passed Through the Ohio Attorney General				
Crime Victim Assistance	16.575	2015-VOCA-10201982		68,181
Crime Victim Assistance	16.575	2015-VOCA-19812113		35,412
Crime Victim Assistance	16.575	2015-SVAA-10201985		4,128
Crime Victim Assistance	16.575	2015-SVAA-19812116		1,080
Total CFDA # 16.575				<u>108,801</u>
Violence Against Women Formula Grants	16.588	2014-WF-VA5-8114		40,754
Total U.S. Department of Justice				<u>149,555</u>
U.S. DEPARTMENT OF LABOR				
Passed Through Montgomery County Workforce Investment Act (WIA) Area 7				
WIA Cluster				
WIA-Adult Programs	17.258	G-1415-11-5352		105,801
WIA-Adult Programs	17.258	G-1617-11-5506		43,781
Total CFDA #17.258				<u>149,582</u>
WIA-Youth Activities	17.259	G-1415-11-5352		123,226
WIA-Youth Activities	17.259	G-1617-11-5506		30,456
Total CFDA #17.259			98,137	<u>153,682</u>
WIA-Dislocated Worker Formula Grants	17.278	G-1415-11-5352		432,299
WIA-Dislocated Worker Formula Grants	17.278	G-1617-11-5506		16,994
Total CFDA #17.278				<u>449,293</u>
Total WIA Cluster				<u>752,557</u>
Employment Services Cluster				
Employment Service/Wagner-Peyser Funded Activities	17.207	n/a		17,077
Total U.S. Department of Labor				<u>769,634</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Passed Through Ohio Department of Public Safety				
State and Community Highway Safety	20.600	STEP-2015-22-00-00-00506-03		7,203
State and Community Highway Safety	20.600	STEP-2016-22-00-00-00466-00		3,047
Total CFDA # 20.600				<u>10,250</u>
National Priority Safety Programs	20.616	IDEP-2015-22-00-00-00354-03		7,482
National Priority Safety Programs	20.616	IDEP-2016-22-00-00-00346-00		1,176
Total CFDA # 20.616				<u>8,658</u>
Total U.S. Department of Transportation				<u>18,908</u>

(Continued)

ERIE COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through Ohio Department of Job and Family Services				
Promoting Safe and Stable Families	93.556	G-1415-11-5352		45,400
Promoting Safe and Stable Families	93.556	G-1617-11-5506		10,072
Total CFDA # 93.556				<u>55,472</u>
Temporary Assistance for Needy Families	93.558	G-1415-11-5352		958,793
Temporary Assistance for Needy Families	93.558	G-1617-11-5506		353,512
Total CFDA # 93.558				<u>1,312,305</u>
Child Support Enforcement	93.563	G-1415-11-5352		603,422
Child Support Enforcement	93.563	G-1617-11-5506		232,687
Total CFDA # 93.563				<u>836,109</u>
Child Care and Development Block Grant	93.575	G-1415-11-5352		53,135
Child Care and Development Block Grant	93.575	G-1617-11-5506		59,694
Total CFDA # 93.575				<u>112,829</u>
Community-Based Child Abuse Prevention Grants	93.590	G-1415-11-5352		<u>2,000</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1415-11-5352		40,645
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5506		17,993
Total CFDA # 93.645				<u>58,638</u>
Foster Care Title IV-E	93.658	G-1415-11-5352		900,920
Foster Care Title IV-E	93.658	G-1617-11-5506		255,950
Total CFDA # 93.658				<u>1,156,870</u>
Adoption Assistance	93.659	G-1415-11-5352		81,202
Adoption Assistance	93.659	G-1617-11-5506		24,357
Total CFDA # 93.659				<u>105,559</u>
Chafee Foster Care Independence Program	93.674	G-1415-11-5352		11,244
Chafee Foster Care Independence Program	93.674	G-1617-11-5506		841
Total CFDA # 93.674				<u>12,085</u>
Passed Through Ohio Department of Job and Family Services				
Social Services Block Grant	93.667	G-1415-11-5352		581,259
Social Services Block Grant	93.667	G-1617-11-5506		202,722
Passed Through Ohio Department of Developmental Disabilities				
Social Services Block Grant	93.667	FY 2015		54,611
Total CFDA # 93.667				<u>838,592</u>
Passed Through Ohio Department of Job and Family Services				
Medical Assistance Program	93.778	G-1415-11-5352		526,326
Medical Assistance Program	93.778	G-1617-11-5506		190,589
Passed Through Ohio Department of Developmental Disabilities				
Medical Assistance Program	93.778	FY 2015		208,284
Total CFDA # 93.778				<u>925,199</u>
Total U.S. Department of Health and Human Services				<u>5,415,658</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Ohio Emergency Management Agency				
Emergency Management Performance Grant	97.042	EMW-2014-EP-00064		31,218
Emergency Management Performance Grant	97.042	EMW-2015-EP-00034-S01		24,253
Total CFDA # 97.042				<u>55,471</u>
Pre-Diaster Mitigation	97.047	EMC-2011-PD-002		2,250
Homeland Security Grant Program	97.067	EMW-2013-SS-00120		22,184
Homeland Security Grant Program	97.067	EMW-2014-SS00101-S01		14,112
Total CFDA # 97.067				<u>36,296</u>
Total U.S. Department of Homeland Security				<u>94,017</u>
U.S. DEPARTMENT OF EDUCATION				
Passed Through Ohio Department of Health				
Special Education Grants for Infants and Families	84.181	N/A		112,959
Total U.S. Department of Education				<u>112,959</u>
TOTAL FEDERAL AWARDS EXPENDITURES				<u>\$ 7,854,454</u>

The accompanying notes are an integral part of this schedule

ERIE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Erie County (the County's) under programs of the federal government for the year ended December 31, 2015. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Labor to other governments or not-for-profit agencies (subrecipients). As Note B describes the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients 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 D - 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 E – FOOD DONATION PROGRAM

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

NOTE F - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

Activity in the CDBG revolving loan fund during 2015 is as follows:

Beginning loans receivable balance as of January 1, 2015	\$ 157,385
New loans issued during 2015	116,250
Loan principal repaid on loans issued prior to 2015	(75,910)
Ending loans receivable balance as of December 31, 2015	<u>\$ 197,725</u>
Cash balance on hand in the revolving loan fund as of December 31, 2015	\$ 173,441
Administrative costs expended during 2015	16,331

The table above represents gross loans receivable. None of the loans receivable as of December 31, 2015 were deemed to be uncollectible.

NOTE G – HOME INVESTMENT PARTNERSHIPS (HOME) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS

The County has a revolving loan fund (RLF) program to provide low-interest, forgivable, deferred payment loans to low to moderate income 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 Development Services Agency. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

Activity in the HOME revolving loan fund during 2015 is as follows:

Beginning loans receivable balance as of January 1, 2015	\$ 121,694
New loans issued during 2015	24,814
Loan principal repaid on loans issued prior to 2015	(19,825)
Increase in outstanding balance, due to late fees and delinquency	
Ending loans receivable balance as of December 31, 2015	<u>\$ 126,683</u>
Cash balance on hand in the revolving loan fund as of December 31, 2015	\$ 113,383
Administrative costs expended during 2015	4,205

The table above represents gross loans receivable. None of the loans receivable as of December 31, 2015 were deemed to be uncollectible.

NOTE H - MATCHING REQUIREMENTS

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

NOTE I - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2015, the County made allowable transfers of \$92,337 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Child Support Grant (93.563) program. The Schedule shows the County spent approximately \$1,312,305 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the Child Support program. The amount transferred to the Child Support program is included as Child Support expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2015 and the amount transferred to the Child Support Grant program.

Temporary Assistance for Needy Families	\$ 1,404,642		
Transfer to Child Support Grant	(92,337)		
Total Temporary Assistance for Needy Families	<u>\$ 1,312,305</u>		

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

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

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, 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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 30, 2016, wherein we noted the County adopted Governmental Accounting Standards Board Statement 68, *Accounting and Financial Reporting for Pensions* – an amendment of GASB Statement No. 27, and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

August 30, 2016



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

To the County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Erie County, Ohio's (the County's) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2015. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect 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 our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Erie County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined 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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. 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 federal program's compliance requirement will not be prevented, or timely detected or corrected. A *significant deficiency in internal over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement 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.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on the Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



Dave Yost
Auditor of State

Columbus, Ohio

August 30, 2016

ERIE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	WIA Cluster: CFDA #17.258 – Adult Programs CFDA #17.259 – Youth Activities CFDA #17.278 – Dislocated Worker Formula Grants Temporary Assistance for Needy Families (TANF) – CFDA #93.558 Social Services Block Grant – CFDA #93.667 Medical Assistance Program – CFDA #93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

None

3. FINDINGS FOR FEDERAL AWARDS

None



Comprehensive Annual Financial Report

ERIE COUNTY, OHIO

For the Year Ended, December 31, 2015

**INTRODUCTORY
SECTION**

ERIE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2015

Prepared by the Erie County
Auditor's Office

Richard H. Jeffrey
County Auditor

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ERIE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015

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RICHARD H. JEFFREY

Erie County Auditor

August 30, 2016

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, 2015. 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.

The Auditor of State of Ohio, Dave Yost, issued an unmodified opinion on Erie County's financial statements for the year ended December 31, 2015. The Independent Auditor's Report is located at the front of the financial section of this report.

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

Governmental Structure

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

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

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

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

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

Local Economy

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

Erie County has a skilled labor force of 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, plentiful children's attractions, and a waterpark as well as a beautiful location on the shores of Lake Erie. Cedar Point was ranked 2nd "Best Amusement Park in the World" in 2015 by *Amusement Today*. For the 2016 season at the Cedar Point Amusement Park, they have introduced a new roller coaster, "Valravn" which is the tallest, fastest, and longest dive coaster in the world. 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

Future economic windfall will be derived from the Sports Force Parks at Cedar Point Sports Center scheduled to be completed in the spring of 2017. Construction has begun on developing the outdoor sports facility at an eighty-three acre site in the County that once served as an airport. The redevelopment of the former Griffing Airport with a major recreational facility will include multiple sports fields for baseball, softball, soccer, and lacrosse. The sports facility will be a public-private venture to provide additional active and passive recreation facilities for residents, attract tournaments that would bring sports teams including players and families to the area, and provide an additional draw for visitors to the County. The proposed \$23.5 million project is projected by year five of operation to bring \$1.9 million in additional tax revenue and \$80 million of total economic impact. Construction of the facility will be funded through an increase in the local bed tax and the hospitality industry will derive additional income during the much needed "shoulder seasons" of the fall and spring when Cedar Point is closed.

Erie County's economy has seen vast improvement since the 2008 recession. The unemployment rate has gone from 11.5 percent in 2009 to 6.1 percent in 2015. Since the recession, there has been an increase in manufacturing jobs at such companies as Johns Manville, International Automotive Components, and Sandusky International. Retail and tourism continue to thrive in the County creating additional jobs as well.

On May 6, 2015, the County issued \$2,800,000 in revenue bonds (Kroger Project), to finance public infrastructure improvements. The interest on these bonds is not tax-exempt and the bonds are not general obligations of Erie County. Starting in 2016, 50 percent of the increased property tax receipts from the increased valuation (tax increment) will be used by the County to pay the annual debt obligations of the Kroger Project until such obligations are paid in full. The Kroger Project infrastructure improvements allowed for the Kroger Company to relocate an existing store to a much larger new building and convert it into a Super Kroger store that opened on April 6, 2016.

In September 2015, the County completed a major project to restore the exterior masonry on the Erie County Courthouse. The project cost of over \$500,000 and was funded by the temporary .5 percent increase in sales tax from October 1, 2013, and ending on September 30, 2014. The contract was entered into with Coon Restoration & Sealants, Inc. on July 14, 2014, and the last payment was made September 17, 2015.

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 seven years, the County Commissioners have approved budgets that include expenses that fall below estimated income levels. They have avoided deficits and significant 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 current and future capital improvement projects throughout the County. Some of those projects included paying off existing debt, renovating the Erie County Courthouse, upgrading heating and cooling systems, resurfacing drives and parking lots, purchase of new election equipment, upgrading jail security, purchase of new vehicles, and purchase of backup generators for data information.

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, 2014.

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 the Audit Division of the Auditor of State's Office, who performed the audit on these financial statements.

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

Sincerely,

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

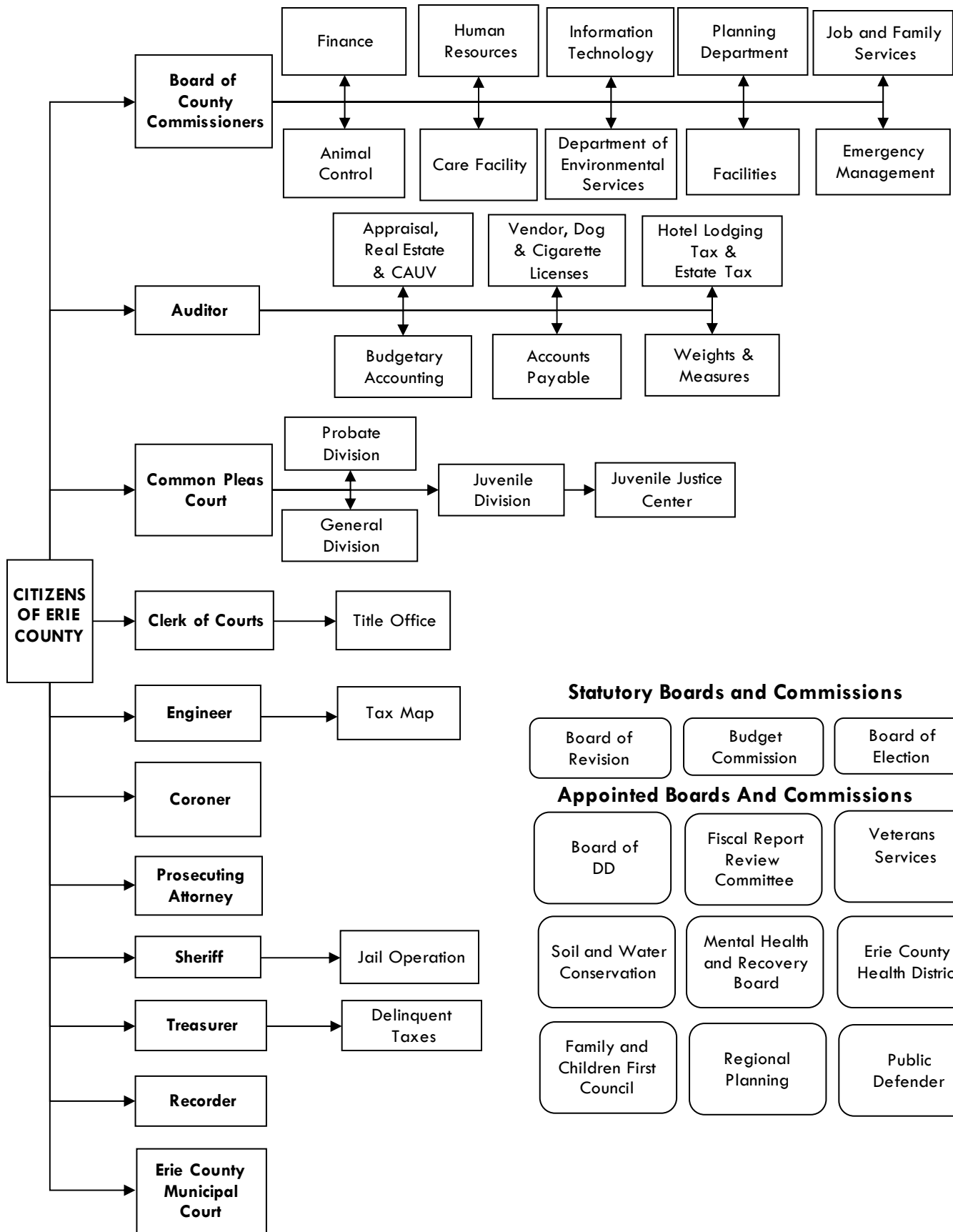
Richard H. Jeffrey
Erie County Auditor

ERIE COUNTY, OHIO

PRINCIPAL OFFICIALS December 31, 2015

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
Reporting**

Presented to

**Erie County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

**FINANCIAL
SECTION**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

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

To the County Commissioners:

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, 2015, 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 preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

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, 2015, 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 thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards also presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 30, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine 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 the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

August 30, 2016

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Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
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, 2015. 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 2015 are as follows:

In total, the County's net position increased approximately 4 percent from the prior year; governmental activities net position decreased less than 1 percent and business-type activities increased 9 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 2015. 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, 2015
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, 2015
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2015 and 2014.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
<u>Assets</u>						
Current and Other Assets	\$62,366,134	\$63,078,314	\$20,318,909	\$19,884,193	\$82,685,043	\$82,962,507
Capital Assets, Net	62,673,954	61,228,424	113,931,933	117,420,177	176,605,887	178,648,601
Total Assets	<u>125,040,088</u>	<u>124,306,738</u>	<u>134,250,842</u>	<u>137,304,370</u>	<u>259,290,930</u>	<u>261,611,108</u>
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	0	0	1,051,215	1,169,063	1,051,215	1,169,063
Pension	3,845,387	2,621,826	902,003	614,997	4,747,390	3,236,823
Total Deferred Outflows of Resources	<u>3,845,387</u>	<u>2,621,826</u>	<u>1,953,218</u>	<u>1,784,060</u>	<u>5,798,605</u>	<u>4,405,886</u>
<u>Liabilities</u>						
Current and Other Liabilities	2,474,901	3,341,889	1,898,973	2,125,359	4,373,874	5,467,248
Long-Term Liabilities						
Pension	21,459,206	20,974,515	5,033,641	4,919,948	26,492,847	25,894,463
Other Amounts	18,435,489	16,372,078	77,413,259	84,737,572	95,848,748	101,109,650
Total Liabilities	<u>42,369,596</u>	<u>40,688,482</u>	<u>84,345,873</u>	<u>91,782,879</u>	<u>126,715,469</u>	<u>132,471,361</u>
<u>Deferred Inflows of Resources</u>						
Pension	376,996	0	88,431	0	465,427	0
Other Amounts	11,957,350	11,866,517	0	0	11,957,350	11,866,517
Total Deferred Inflows of Resources	<u>12,334,346</u>	<u>11,866,517</u>	<u>88,431</u>	<u>0</u>	<u>12,422,777</u>	<u>11,866,517</u>
<u>Net Position</u>						
Net Investment in Capital Assets	51,210,684	48,768,191	59,583,790	58,797,307	110,794,474	107,565,498
Restricted	24,148,338	24,041,105	0	0	24,148,338	24,041,105
Unrestricted (Deficit)	(1,177,489)	1,564,269	(7,814,034)	(11,491,756)	(8,991,523)	(9,927,487)
Total Net Position	<u>\$74,181,533</u>	<u>\$74,373,565</u>	<u>\$51,769,756</u>	<u>\$47,305,551</u>	<u>\$125,951,289</u>	<u>\$121,679,116</u>

During 2015, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions", which significantly revises accounting for pension costs and liabilities. For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

GASB standards are national standards and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB Statement No. 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability. GASB Statement No. 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and State law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Under the new standards required by GASB Statement No. 68, the net pension liability equals the County's proportionate share of each plan's collective present value of estimated future pension benefits attributable to active and inactive employees' past service minus plan assets available to pay these benefits.

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

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

In accordance with GASB Statement No. 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's change in net pension liability not accounted for as deferred outflows/inflows.

As a result of implementing GASB Statement No. 68, the County is reporting a net pension liability and deferred outflows/inflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$144,336,756 to \$121,679,116.

For governmental activities, there was almost no change in net position from the prior year (less than 1 percent change). The only change of note is the increase in other long-term liabilities (almost 13 percent) due to the \$2.8 million issuance of revenue anticipation notes (tax increment financing debt). This debt was used to finance infrastructure improvements for development by the Kroger Company.

Business-type activities had a 9 percent increase in net position from the prior year and primarily due to the retirement of debt. No new debt was issued during 2015 and \$7.3 million was retired (including the reduction in the landfill closure/postclosure costs).

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Table 2 reflects the change in net position for 2015 and 2014.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$10,520,655	\$10,159,712	\$29,957,138	\$28,133,502	\$40,477,793	\$38,293,214
Operating Grants, Contributions, and Interest	20,299,151	18,084,521	0	135,150	20,299,151	18,219,671
Capital Grants and Contributions	512,701	185,046	130,318	12,394,879	643,019	12,579,925
Total Program Revenues	<u>31,332,507</u>	<u>28,429,279</u>	<u>30,087,456</u>	<u>40,663,531</u>	<u>61,419,963</u>	<u>69,092,810</u>
General Revenues						
Property Taxes Levied for:						
General Operating	4,088,791	3,842,410	0	0	4,088,791	3,842,410
Developmental Disabilities	4,449,710	4,267,090	0	0	4,449,710	4,267,090
Senior Citizens	887,248	835,340	0	0	887,248	835,340
Payment in Lieu of Taxes	1,866,674	1,674,075	0	0	1,866,674	1,674,075
Permissive Sales Taxes	15,708,440	20,298,279	0	0	15,708,440	20,298,279
Grants and Entitlements	3,201,517	3,257,437	0	0	3,201,517	3,257,437
Interest	304,382	334,772	0	0	304,382	334,772
Other	1,155,370	1,036,438	13,654	143,048	1,169,024	1,179,486
Total General Revenues	<u>31,662,132</u>	<u>35,545,841</u>	<u>13,654</u>	<u>143,048</u>	<u>31,675,786</u>	<u>35,688,889</u>
Total Revenues	<u>62,994,639</u>	<u>63,975,120</u>	<u>30,101,110</u>	<u>40,806,579</u>	<u>93,095,749</u>	<u>104,781,699</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	11,891,925	13,253,668	0	0	11,891,925	13,253,668
Judicial	8,248,581	7,953,055	0	0	8,248,581	7,953,055
Intergovernmental	734,233	617,000	0	0	734,233	617,000
Internal Service Fund-External Portion	829,013	850,229	0	0	829,013	850,229
Public Safety	11,542,810	11,036,311	0	0	11,542,810	11,036,311
Public Works	9,373,872	6,137,570	0	0	9,373,872	6,137,570
Health	8,827,678	9,066,910	0	0	8,827,678	9,066,910
Human Services	10,689,399	9,177,854	0	0	10,689,399	9,177,854
Economic Development	535,834	1,556,924	0	0	535,834	1,556,924
Interest and Fiscal Charges	522,018	559,936	0	0	522,018	559,936
Sewer	0	0	7,677,194	7,923,241	7,677,194	7,923,241
Water	0	0	8,226,075	8,531,757	8,226,075	8,531,757
Landfill	0	0	1,761,966	4,976,992	1,761,966	4,976,992
Care Facility	0	0	7,962,978	7,949,330	7,962,978	7,949,330
Total Expenses	<u>63,195,363</u>	<u>60,209,457</u>	<u>25,628,213</u>	<u>29,381,320</u>	<u>88,823,576</u>	<u>89,590,777</u>

(continued)

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Table 2
Change in Net Position
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Increase (Decrease) in Net Position before Transfers	(\$200,724)	\$3,765,663	\$4,472,897	\$11,425,259	\$4,272,173	\$15,190,922
Transfers	8,692	10,309	(8,692)	(10,309)	0	0
Increase (Decrease) in Net Position	(192,032)	3,775,972	4,464,205	11,414,950	4,272,173	15,190,922
Net Position Beginning of Year	74,373,565	n/a	47,305,551	n/a	121,679,116	n/a
Net Position End of Year	\$74,181,533	\$74,373,565	\$51,769,756	\$47,305,551	\$125,951,289	\$121,679,116

The information necessary to restate the 2014 beginning balance and the 2014 pension expense amounts for the effects of the initial implementation of GASB Statement No. 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$3,236,823 computed under GASB Statement No. 27. GASB Statement No. 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB Statement No. 68, pension expense represents additional amounts earned adjusted by deferred outflows/inflows. The contractually required contribution is no longer a component of pension expense. Under GASB Statement No. 68, the 2015 statements report pension expense of \$2,887,056. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed.

	Governmental Activities	Business-Type Activities	Total
Total 2015 Program Expenses under GASB Statement No. 68	\$63,195,363	\$25,628,213	\$88,823,576
Pension Expense under GASB Statement No. 68	(2,338,515)	(548,541)	(2,887,056)
2015 Contractually Required Contribution	2,700,389	633,423	3,333,812
Adjusted 2015 Program Expenses	63,557,237	25,713,095	89,270,332
Total 2014 Program Expenses under GASB Statement No. 27	(60,209,457)	(29,381,320)	(89,590,777)
Increase (Decrease) in Program Expenses not Related to Pension	\$3,347,780	(\$3,668,225)	(\$320,445)

For governmental activities, there was a 10 percent increase in total program revenues from the prior year. Increased funding for children's services and the Northern Ohio Juvenile Facility from the State, along with increased motor vehicle license tax and gasoline tax distributions for the year led to the 12 percent increase in operating grants and contributions. Capital grants provided by the Ohio Public Works Commission for infrastructure improvements were \$320,000 more than in the prior year. The most significant change in general revenues was the decrease of \$4.5 million in permissive sales taxes revenue that resulted from the expiration of the .5 percent sales tax. There was an increase of nearly 6 percent increase in governmental activities expenses. Expenses in the public works program were the most notable change for infrastructure improvements related to the Kroger Company TIF project.

For business-type activities, there was a substantial decrease in capital grants and contributions due to the \$12.3 million contribution of capital assets from NASA (raw water intake system) received in the prior year. The Landfill Fund had the only significant change in expenses (a decrease of \$3.2 million) due to a reduction in the closure/postclosure costs estimate.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

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	
	2015	2014	2015	2014
General Government:				
Legislative and Executive	\$11,891,925	\$13,253,668	\$7,984,664	\$8,977,301
Judicial	8,248,581	7,953,055	3,899,203	4,243,921
Intergovernmental	734,233	617,000	734,233	617,000
Internal Service Fund-External Portion	829,013	850,229	18,650	183,153
Public Safety	11,542,810	11,036,311	7,703,347	7,804,874
Public Works	9,373,872	6,137,570	2,699,754	849,000
Health	8,827,678	9,066,910	5,972,426	6,284,898
Human Services	10,689,399	9,177,854	2,332,212	2,232,893
Economic Development	535,834	1,556,924	(3,651)	27,202
Interest and Fiscal Charges	522,018	559,936	522,018	559,936
Total Expenses	<u>\$63,195,363</u>	<u>\$60,209,457</u>	<u>\$31,862,856</u>	<u>\$31,780,178</u>

For 2015, 50 percent of the costs for services provided by the County were paid for by general revenues, a 3 percent decrease 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), 33 percent and 53 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 71 percent of the costs of services provided in 2015. 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 program 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.

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 a 12 percent decrease in fund balance from the prior year. There was a decrease of almost 17 percent in revenues primarily due to the expiration of the .5 percent permissive sales tax. There was also a \$1.5 million increase in resources transferred to other funds to subsidize operations in those funds and to provide resources for the retirement of debt.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Fund balance decreased 3 percent in the Developmental Disabilities Fund, which was not significant. Both revenues and expenditures were fairly similar to the prior year.

Business-Type Activities Financial Analysis

Net position decreased less than 1 percent in both the Sewer Fund and the Water Fund. These changes were not significant.

Net position increased 56 percent in the Landfill Fund. There was a 12 percent increase in revenues (primarily dumping charges) and a significant decrease in expenses based on the estimate of closure/postclosure costs.

Net position increased \$194,579 in the Care Facility Fund (almost 17 percent). There was a modest increase in both revenues (3 percent) and expenses (4 percent), both primarily dependent on the numbered 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 \$3.1 million less than the final budget as the County Commissioners anticipated more county-wide improvements to be provided by General Fund resources in 2015.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2015, was \$51,210,684 and \$59,583,790, 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 vehicle and equipment replacement. For further information regarding the County's capital assets, refer to Note 11 to the basic financial statements.

Debt - At December 31, 2015, the County had a number of long-term obligations outstanding including \$28,421,216 in general obligation bonds, \$2,800,000 in revenue bonds, \$624,480 in special assessment bonds, \$10,968 in OPWC loans, and \$51,370,044 in OWDA loans. Of this amount, \$69,096,103 will be repaid from business-type activities. Debt activity for 2015 was primarily principal retirement of existing debt issues and the issuance of \$2,800,000 in revenue bonds to be repaid with tax increment payments (assessed valuation increases).

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

In addition to the debt outlined above, the County's long-term obligations also include the net pension liability, compensated absences, capital leases, claims, and landfill closure and postclosure costs. For further information regarding the County's long-term obligations, refer to Notes 18, 19, and 20 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 closely monitoring budgets and only approving budgets that keep expenses in line with expected revenues. The County increased the hotel lodging tax from 2 percent to 4 percent effective October 1, 2015. The additional 2 percent is to be used to fund and maintain Sports Force Parks which is a joint private-public project. The Park will be constructed on the recently closed and demolished Griffing Airport on the east side of Sandusky and consist of state-of-the-art baseball, soccer, and lacrosse fields. The complex hopes to be the host site of several summer tournaments that will bring in additional tourists to Erie County.

State funded local government funds increased 9 percent in 2015. Looking forward, this funding should remain steady at 2015 levels. The State is projecting that casino revenue will take the place of tangible personal property tax revenue for some local governments. During 2015, approximately \$880,000 was collected by the County from casino revenues. The State currently projects that Erie County will receive approximately \$1 million in casino revenue in 2016.

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, 2015

	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$34,646,380	\$18,697,318	\$53,343,698
Cash and Cash Equivalents with Fiscal Agent	1,134,921	0	1,134,921
Accounts Receivable	27,171	3,645,355	3,672,526
Accrued Interest Receivable	102,912	0	102,912
Permissive Sales Taxes Receivable	3,745,106	0	3,745,106
Due from Other Governments	6,129,070	18,399	6,147,469
Prepaid Items	128,160	0	128,160
Materials and Supplies Inventory	340,503	242,623	583,126
Due from External Parties	179,359	0	179,359
Internal Balances	2,693,447	(2,693,447)	0
Property Taxes Receivable	10,680,173	0	10,680,173
Payment in Lieu of Taxes Receivable	1,916,287	0	1,916,287
Notes Receivable	197,725	0	197,725
Special Assessments Receivable	444,920	408,661	853,581
Nondepreciable Capital Assets	3,559,590	3,277,355	6,836,945
Depreciable Capital Assets, Net	59,114,364	110,654,578	169,768,942
Total Assets	125,040,088	134,250,842	259,290,930
<u>Deferred Outflows of Resources</u>			
Deferred Charge on Refunding Pension	0	1,051,215	1,051,215
	3,845,387	902,003	4,747,390
Total Deferred Outflows of Resources	3,845,387	1,953,218	5,798,605
<u>Liabilities</u>			
Accrued Wages Payable	472,937	81,513	554,450
Accounts Payable	910,879	532,077	1,442,956
Contracts Payable	266,262	89,125	355,387
Due to Other Governments	496,902	1,063,988	1,560,890
Due to External Parties	58,077	5,919	63,996
Accrued Interest Payable	83,490	126,351	209,841
Unearned Revenue	59,548	0	59,548
Retainage Payable	126,806	0	126,806
Long-Term Liabilities:			
Due Within One Year	2,721,524	4,391,379	7,112,903
Due in More Than One Year			
Net Pension Liability	21,459,206	5,033,641	26,492,847
Other Amounts Due in More Than One Year	15,713,965	73,021,880	88,735,845
Total Liabilities	42,369,596	84,345,873	126,715,469
<u>Deferred Inflows of Resources</u>			
Property Taxes	10,041,063	0	10,041,063
Payment in Lieu of Taxes	1,916,287	0	1,916,287
Pension	376,996	88,431	465,427
Total Deferred Inflows of Resources	12,334,346	88,431	12,422,777

(continued)

Erie County, Ohio
Statement of Net Position
December 31, 2015
(continued)

	Governmental Activities	Business-Type Activities	Total
<u>Net Position</u>			
Net Investment in Capital Assets	\$51,210,684	\$59,583,790	\$110,794,474
Restricted for:			
Debt Service	1,694,985	0	1,694,985
Capital Projects	916,188	0	916,188
Court Activities	2,903,322	0	2,903,322
Public Safety	1,498,051	0	1,498,051
Public Works	5,459,433	0	5,459,433
Health	7,863,246	0	7,863,246
Human Services	2,260,721	0	2,260,721
Economic Development	497,999	0	497,999
Real Estate Assessment and Collection	1,034,158	0	1,034,158
Other Purposes	20,235	0	20,235
Unrestricted (Deficit)	(1,177,489)	(7,814,034)	(8,991,523)
Total Net Position	<u>\$74,181,533</u>	<u>\$51,769,756</u>	<u>\$125,951,289</u>

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
Statement of Activities
For the Year Ended December 31, 2015

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$11,891,925	\$3,689,934	\$217,327	\$0
Judicial	8,248,581	2,760,886	1,588,492	0
Intergovernmental	734,233	0	0	0
Internal Service Fund-External Portion	829,013	810,363	0	0
Public Safety				
Sheriff	11,110,219	1,481,518	2,188,387	0
Other	432,591	26,000	143,558	0
Public Works	9,373,872	945,056	5,216,361	512,701
Health				
Developmental Disabilities	7,573,807	58,952	2,382,054	0
Other	1,253,871	275,932	138,314	0
Human Services				
Children's Services	2,882,003	24,766	1,921,015	0
Job and Family Services	5,909,264	85,410	4,872,314	0
Other	1,898,132	353,732	1,099,950	0
Economic Development	535,834	8,106	531,379	0
Interest and Fiscal Charges	522,018	0	0	0
Total Governmental Activities	63,195,363	10,520,655	20,299,151	512,701
<u>Business-Type Activities</u>				
Sewer	7,677,194	7,342,389	0	130,318
Water	8,226,075	8,068,575	0	0
Landfill	1,761,966	6,426,696	0	0
Care Facility	7,962,978	8,119,478	0	0
Total Business-Type Activities	25,628,213	29,957,138	0	130,318
Total Primary Government	\$88,823,576	\$40,477,793	\$20,299,151	\$643,019

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 - Restated (Note 3)

Net Position End of Year

Net (Expense) Revenue and Change in Net Position

Governmental Activities	Business-Type Activities	Total
(\$7,984,664)	\$0	(\$7,984,664)
(3,899,203)	0	(3,899,203)
(734,233)	0	(734,233)
(18,650)	0	(18,650)
(7,440,314)	0	(7,440,314)
(263,033)	0	(263,033)
(2,699,754)	0	(2,699,754)
(5,132,801)	0	(5,132,801)
(839,625)	0	(839,625)
(936,222)	0	(936,222)
(951,540)	0	(951,540)
(444,450)	0	(444,450)
3,651	0	3,651
(522,018)	0	(522,018)
(31,862,856)	0	(31,862,856)
0	(204,487)	(204,487)
0	(157,500)	(157,500)
0	4,664,730	4,664,730
0	156,500	156,500
0	4,459,243	4,459,243
(31,862,856)	4,459,243	(27,403,613)
4,088,791	0	4,088,791
4,449,710	0	4,449,710
887,248	0	887,248
1,866,674	0	1,866,674
15,708,440	0	15,708,440
3,201,517	0	3,201,517
304,382	0	304,382
1,155,370	13,654	1,169,024
31,662,132	13,654	31,675,786
8,692	(8,692)	0
31,670,824	4,962	31,675,786
(192,032)	4,464,205	4,272,173
74,373,565	47,305,551	121,679,116
\$74,181,533	\$51,769,756	\$125,951,289

Erie County, Ohio
Balance Sheet
Governmental Funds
December 31, 2015

	General	Developmental Disabilities	Other Governmental	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$10,452,891	\$5,903,806	\$16,385,920	\$32,742,617
Cash and Cash Equivalents with Fiscal Agent	0	1,134,921	0	1,134,921
Accounts Receivable	7,283	7,031	12,857	27,171
Accrued Interest Receivable	100,471	103	2,338	102,912
Permissive Sales Taxes Receivable	3,745,106	0	0	3,745,106
Due from Other Governments	1,224,550	542,770	4,361,750	6,129,070
Prepaid Items	128,160	0	0	128,160
Materials and Supplies Inventory	153,521	5,288	181,694	340,503
Due from External Parties	179,359	0	0	179,359
Interfund Receivable	3,352,069	0	45,392	3,397,461
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	258,205	0	0	258,205
Property Taxes Receivable	4,642,938	5,046,967	990,268	10,680,173
Payment in Lieu of Taxes Receivable	0	0	1,916,287	1,916,287
Notes Receivable	0	0	197,725	197,725
Special Assessments Receivable	0	0	444,920	444,920
Total Assets	\$24,244,553	\$12,640,886	\$24,539,151	\$61,424,590
<u>Liabilities</u>				
Accrued Wages Payable	\$214,906	\$32,652	\$224,918	\$472,476
Accounts Payable	293,717	102,483	514,679	910,879
Contracts Payable	191,748	0	74,514	266,262
Due to Other Governments	109,816	29,893	99,126	238,835
Due to External Parties	47,185	0	10,892	58,077
Interfund Payable	86,479	23,984	395,416	505,879
Unearned Revenue	0	0	59,548	59,548
Retainage Payable	4,144	0	122,662	126,806
Total Liabilities	947,995	189,012	1,501,755	2,638,762
<u>Deferred Inflows of Resources</u>				
Property Taxes	4,362,869	4,747,596	930,598	10,041,063
Payment in Lieu of Taxes	0	0	1,916,287	1,916,287
Unavailable Revenue	3,983,767	755,241	3,379,299	8,118,307
Total Deferred Inflows of Resources	8,346,636	5,502,837	6,226,184	20,075,657
<u>Fund Balance</u>				
Nonspendable	1,992,015	5,288	181,694	2,178,997
Restricted	0	6,943,749	14,169,967	21,113,716
Committed	330,103	0	700,000	1,030,103
Assigned	3,218,358	0	1,796,441	5,014,799
Unassigned (Deficit)	9,409,446	0	(36,890)	9,372,556
Total Fund Balance	14,949,922	6,949,037	16,811,212	38,710,171
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$24,244,553	\$12,640,886	\$24,539,151	\$61,424,590

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, 2015

Total Governmental Fund Balance		\$38,710,171
<p>Amounts reported for governmental activities on the statement of net position are different because of the following:</p>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		62,673,954
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	95,815	
Permissive Sales Taxes Receivable	2,519,594	
Due from Other Governments	4,418,868	
Delinquent Property Taxes Receivable	639,110	
Special Assessments Receivable	444,920	
		8,118,307
An internal balance is recorded in governmental activities to reflect underpayments to the internal service fund by the business-type activities.		112,006
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.		(83,490)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
General Obligation Bonds Payable	(11,250,700)	
Revenue Bonds Payable	(2,800,000)	
Special Assessment Bonds Payable	(79,905)	
Compensated Absences Payable	(2,750,487)	
Compensated Absences Payable - Internal Service Fund	1,795	
Capital Leases Payable	(20,501)	
		(16,899,798)
The net pension liability is not due and payable in the current period, therefore, the liability and related deferred outflows/inflows are not reported in the governmental funds.		
Deferred Outflows - Pension	3,845,387	
Deferred Inflows - Pension	(376,996)	
Net Pension Liability	(21,459,206)	
		(17,990,815)
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.		(458,802)
Net Position of Governmental Activities		\$74,181,533

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, 2015

	General	Developmental Disabilities	Other Governmental	Total
<u>Revenues</u>				
Property Taxes	\$4,029,257	\$4,437,994	\$875,521	\$9,342,772
Payment in Lieu of Taxes	0	0	1,866,674	1,866,674
Permissive Sales Taxes	15,584,993	0	0	15,584,993
Charges for Services	3,221,776	58,952	4,670,185	7,950,913
Licenses and Permits	710,238	0	382,409	1,092,647
Fines and Forfeitures	324,233	0	164,999	489,232
Intergovernmental	3,025,544	2,638,799	17,955,907	23,620,250
Special Assessments	0	0	323,617	323,617
Interest	281,416	114	16,368	297,898
Other	520,176	154,373	545,005	1,219,554
Total Revenues	27,697,633	7,290,232	26,800,685	61,788,550
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	10,374,779	0	2,104,487	12,479,266
Judicial	6,432,941	0	1,796,352	8,229,293
Intergovernmental	0	0	734,233	734,233
Public Safety	8,196,028	0	3,610,667	11,806,695
Public Works	71,732	0	6,134,107	6,205,839
Health	3,519	7,529,058	1,234,206	8,766,783
Human Services	682,001	0	9,961,139	10,643,140
Economic Development	0	0	532,025	532,025
Capital Outlay	59,337	0	3,847,079	3,906,416
Debt Service:				
Principal Retirement	4,414	0	1,330,899	1,335,313
Interest and Fiscal Charges	1,651	0	543,633	545,284
Total Expenditures	25,826,402	7,529,058	31,828,827	65,184,287
Excess of Revenues Over (Under) Expenditures	1,871,231	(238,826)	(5,028,142)	(3,395,737)
<u>Other Financing Sources (Uses)</u>				
Revenue Bonds Issued	0	0	2,800,000	2,800,000
Sale of Capital Assets	11,143	6,925	45,784	63,852
Transfers In	0	0	5,595,456	5,595,456
Transfers Out	(3,995,767)	0	(1,591,413)	(5,587,180)
Total Other Financing Sources (Uses)	(3,984,624)	6,925	6,849,827	2,872,128
Changes in Fund Balance	(2,113,393)	(231,901)	1,821,685	(523,609)
Fund Balance Beginning of Year	17,063,315	7,180,938	14,989,527	39,233,780
Fund Balance End of Year	\$14,949,922	\$6,949,037	\$16,811,212	\$38,710,171

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, 2015

Changes in Fund Balance - Total Governmental Funds (\$523,609)

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 capital outlays exceeded depreciation in the current year.

Capital Outlay - Nondepreciable Capital Assets	1,484,400	
Capital Outlay - Depreciable Capital Assets	3,166,715	
Depreciation	<u>(3,154,990)</u>	1,496,125

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	(63,852)	
Gain on Disposal of Capital Assets	62,618	
Loss on Disposal of Capital Assets	<u>(49,361)</u>	(50,595)

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

Delinquent Property Taxes	82,977	
Permissive Sales Taxes	123,447	
Intergovernmental	250,136	
Special Assessments	(146,117)	
Interest	<u>22,665</u>	333,108

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	1,233,244	
Special Assessment Bonds Payable	97,655	
Capital Leases Payable	<u>4,414</u>	1,335,313

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. (2,800,000)

Except for amounts reported as deferred outflows/inflows, changes in the net pension liability are reported as pension expense on the statement of activities. (2,338,515)

Contractually required pension contributions are reported as expenditures in the governmental funds, however, the statement of net position reports these amounts as deferred outflows. 2,700,389

(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, 2015
 (continued)

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	\$8,904	
Amortization of Premium	<u>14,362</u>	23,266
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	(209,652)	
Compensated Absences Payable - Internal Service Fund	<u>1,795</u>	(207,857)
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	(141,423)	
Transfers In	<u>416</u>	(141,007)
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>(18,650)</u>
Change in Net Position of Governmental Activities		<u><u>(\$192,032)</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$4,004,763	\$4,004,763	\$4,040,673	\$35,910
Permissive Sales Taxes	14,809,100	14,852,100	15,540,321	688,221
Charges for Services	3,229,504	3,234,504	3,191,094	(43,410)
Licenses and Permits	605,500	605,500	710,747	105,247
Fines and Forfeitures	387,000	387,000	300,839	(86,161)
Intergovernmental	3,053,533	3,053,533	3,013,696	(39,837)
Interest	357,025	379,378	469,235	89,857
Other	1,279,546	1,284,906	1,196,235	(88,671)
Total Revenues	27,725,971	27,801,684	28,462,840	661,156
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	13,711,713	14,062,552	12,197,804	1,864,748
Judicial	6,958,480	7,029,149	6,401,367	627,782
Public Safety	9,195,840	9,250,072	8,880,856	369,216
Public Works	76,784	76,784	73,850	2,934
Health	4,158	4,158	3,545	613
Human Services	994,089	948,755	706,234	242,521
Capital Outlay	0	114,000	91,607	22,393
Total Expenditures	30,941,064	31,485,470	28,355,263	3,130,207
Excess of Revenues Over (Under) Expenditures	(3,215,093)	(3,683,786)	107,577	3,791,363
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	11,143	11,143
Advances In	125,000	125,000	43,671	(81,329)
Advances Out	0	0	(1,700,000)	(1,700,000)
Transfers In	116,726	116,726	116,726	0
Transfers Out	(2,285,239)	(4,795,963)	(3,995,767)	800,196
Total Other Financing Sources (Uses)	(2,043,513)	(4,554,237)	(5,524,227)	(969,990)
Changes in Fund Balance	(5,258,606)	(8,238,023)	(5,416,650)	2,821,373
Fund Balance Beginning of Year	13,110,372	13,110,372	13,110,372	0
Prior Year Encumbrances Appropriated	1,311,448	1,311,448	1,311,448	0
Fund Balance End of Year	\$9,163,214	\$6,183,797	\$9,005,170	\$2,821,373

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$4,403,978	\$4,403,978	\$4,452,629	\$48,651
Charges for Services	58,735	58,735	62,057	3,322
Intergovernmental	3,282,583	3,282,583	2,537,672	(744,911)
Interest	70	70	252	182
Other	37,508	37,508	147,527	110,019
Total Revenues	7,782,874	7,782,874	7,200,137	(582,737)
<u>Expenditures</u>				
Current:				
Health	11,596,817	11,596,817	8,465,479	3,131,338
Excess of Revenues Under Expenditures				
	(3,813,943)	(3,813,943)	(1,265,342)	2,548,601
<u>Other Financing Sources</u>				
Sale of Capital Assets	0	0	6,925	6,925
Changes in Fund Balance				
	(3,813,943)	(3,813,943)	(1,258,417)	2,555,526
Fund Balance Beginning of Year				
	5,656,066	5,656,066	5,656,066	0
Prior Year Encumbrances Appropriated				
	545,602	545,602	545,602	0
Fund Balance End of Year				
	\$2,387,725	\$2,387,725	\$4,943,251	\$2,555,526

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2015

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,002,115	\$2,275,874	\$10,963,749	\$455,580
Accounts Receivable	1,394,080	1,240,079	627,439	383,757
Due from Other Governments	18,399	0	0	0
Materials and Supplies Inventory	59,708	124,419	10,539	47,957
Interfund Receivable	5,365	3,519	1,244	0
Special Assessments Receivable	60,438	0	0	0
Total Current Assets	<u>6,540,105</u>	<u>3,643,891</u>	<u>11,602,971</u>	<u>887,294</u>
<u>Non-Current Assets</u>				
Special Assessments Receivable	348,223	0	0	0
Nondepreciable Capital Assets	1,206,077	657,750	1,308,052	105,476
Depreciable Capital Assets, Net	55,488,474	49,105,658	4,360,234	1,700,212
Total Non-Current Assets	<u>57,042,774</u>	<u>49,763,408</u>	<u>5,668,286</u>	<u>1,805,688</u>
Total Assets	<u>63,582,879</u>	<u>53,407,299</u>	<u>17,271,257</u>	<u>2,692,982</u>
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding Pension	50,786	47,544	952,885	0
	142,421	142,421	94,948	522,213
Total Deferred Outflows of Resources	<u>193,207</u>	<u>189,965</u>	<u>1,047,833</u>	<u>522,213</u>
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	15,118	11,689	8,840	45,866
Accounts Payable	123,812	79,563	126,549	202,153
Contracts Payable	89,125	0	0	0
Due to Other Governments	182,798	839,261	34,889	7,040
Due to External Parties	0	2,328	3,591	0
Interfund Payable	1,308,315	404,922	42,683	835,649
Accrued Interest Payable	22,870	23,750	79,731	0
General Obligation Bonds Payable	345,439	657,531	1,356,742	0
Special Assessment Bonds Payable	84,769	0	0	0
OPWC Loans Payable	4,127	0	0	0
OWDA Loans Payable	990,916	725,077	0	0
Compensated Absences Payable	51,061	17,099	10,318	74,418
Capital Leases Payable	0	0	70,458	3,424
Claims Payable	0	0	0	0
Total Current Liabilities	<u>3,218,350</u>	<u>2,761,220</u>	<u>1,733,801</u>	<u>1,168,550</u>

	Governmental Activity
Total Enterprise	Internal Service
\$18,697,318	\$1,645,558
3,645,355	0
18,399	0
242,623	0
10,128	190,052
60,438	0
22,674,261	1,835,610
348,223	0
3,277,355	0
110,654,578	0
114,280,156	0
136,954,417	1,835,610
1,051,215	0
902,003	0
1,953,218	0
81,513	461
532,077	0
89,125	0
1,063,988	258,067
5,919	0
2,591,569	500,193
126,351	0
2,359,712	0
84,769	0
4,127	0
1,715,993	0
152,896	0
73,882	0
0	534,419
8,881,921	1,293,140

(continued)

Erie County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2015
(continued)

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
<u>Non-Current Liabilities</u>				
General Obligation Bonds Payable	\$1,402,891	\$1,642,275	\$11,765,638	\$0
Special Assessment Bonds Payable	459,806	0	0	0
OPWC Loans Payable	6,841	0	0	0
OWDA Loans Payable	31,090,696	18,563,355	0	0
Net Pension Liability	794,785	794,785	529,857	2,914,214
Compensated Absences Payable	66,491	52,289	31,331	53,429
Claims Payable	0	0	0	0
Closure/Postclosure Costs Payable	0	0	7,886,838	0
Total Non-Current Liabilities	<u>33,821,510</u>	<u>21,052,704</u>	<u>20,213,664</u>	<u>2,967,643</u>
Total Liabilities	<u>37,039,860</u>	<u>23,813,924</u>	<u>21,947,465</u>	<u>4,136,193</u>
<u>Deferred Inflows of Resources</u>				
Pension	<u>13,963</u>	<u>13,963</u>	<u>9,308</u>	<u>51,197</u>
<u>Net Position</u>				
Net Investment in Capital Assets	36,130,479	28,222,714	(6,571,667)	1,802,264
Unrestricted (Deficit)	<u>(9,408,216)</u>	<u>1,546,663</u>	<u>2,933,984</u>	<u>(2,774,459)</u>
Total Net Position (Deficit)	<u><u>\$26,722,263</u></u>	<u><u>\$29,769,377</u></u>	<u><u>(\$3,637,683)</u></u>	<u><u>(\$972,195)</u></u>

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>
\$14,810,804	\$0
459,806	0
6,841	0
49,654,051	0
5,033,641	0
203,540	1,795
0	999,477
<u>7,886,838</u>	<u>0</u>
<u>78,055,521</u>	<u>1,001,272</u>
<u>86,937,442</u>	<u>2,294,412</u>
<u>88,431</u>	<u>0</u>
59,583,790	0
<u>(7,702,028)</u>	<u>(458,802)</u>
51,881,762	<u><u>(\$458,802)</u></u>
<u>(112,006)</u>	
<u><u>\$51,769,756</u></u>	

Erie County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2015

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
<u>Operating Revenues</u>				
Charges for Services	\$7,342,389	\$8,068,575	\$6,426,696	\$8,119,478
Other	2,418	0	1,244	6,966
Total Operating Revenues	7,344,807	8,068,575	6,427,940	8,126,444
<u>Operating Expenses</u>				
Personal Services	1,306,830	988,638	813,454	4,100,131
Materials and Supplies	232,721	375,455	320,165	602,117
Contractual Services	2,005,463	4,060,477	2,136,661	3,120,150
Claims	0	0	0	0
Closure and Postclosure Costs	0	0	(2,647,914)	0
Other	129,366	104,288	62,823	0
Depreciation	2,433,360	1,675,916	448,560	109,128
Total Operating Expenses	6,107,740	7,204,774	1,133,749	7,931,526
Operating Income (Loss)	1,237,067	863,801	5,294,191	194,918
<u>Non-Operating Revenues (Expenses)</u>				
Gain on Disposal of Capital Assets	0	3,026	0	0
Loss on Disposal of Capital Assets	(113,291)	0	(78,050)	0
Interest Expense	(1,448,620)	(1,016,115)	(546,867)	(339)
Total Non-Operating Revenues (Expenses)	(1,561,911)	(1,013,089)	(624,917)	(339)
Income (Loss) Before Contributions and Transfers	(324,844)	(149,288)	4,669,274	194,579
Capital Contributions	130,318	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	(8,692)	0	0
Changes in Net Position	(194,526)	(157,980)	4,669,274	194,579
Net Position (Deficit) Beginning of Year - Restated (Note 3)	26,916,789	29,927,357	(8,306,957)	(1,166,774)
Net Position (Deficit) End of Year	\$26,722,263	\$29,769,377	(\$3,637,683)	(\$972,195)

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

	<u>Governmental Activity</u>
<u>Total Enterprise</u>	<u>Internal Service</u>
\$29,957,138	\$8,934,739
10,628	69,291
<u>29,967,766</u>	<u>9,004,030</u>
7,209,053	42,362
1,530,458	9,217
11,322,751	1,139,475
0	8,017,635
(2,647,914)	0
296,477	2,556
4,666,964	0
<u>22,377,789</u>	<u>9,211,245</u>
<u>7,589,977</u>	<u>(207,215)</u>
3,026	0
(191,341)	0
(3,011,941)	0
<u>(3,200,256)</u>	<u>0</u>
4,389,721	(207,215)
130,318	0
0	416
(8,692)	0
4,511,347	(206,799)
	<u>(252,003)</u>
	<u><u>(\$458,802)</u></u>
<u>(47,142)</u>	
<u><u>\$4,464,205</u></u>	

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
Increase in Cash and Cash Equivalents				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$7,312,395	\$8,052,191	\$6,354,092	\$8,402,414
Cash Received from Transactions with Other Funds	0	0	0	0
Cash Payments for Personal Services	(1,351,884)	(1,027,510)	(846,460)	(4,290,235)
Cash Payments to Suppliers	(333,899)	(411,131)	(665,368)	(584,615)
Cash Payments for Contractual Services	(1,920,593)	(3,522,813)	(2,182,847)	(3,370,470)
Cash Payments for Claims	0	0	0	0
Cash Payments for Transactions with Other Funds	(7,543)	(5,186)	(3,300)	(31,113)
Cash Received from Other Revenues	2,418	0	0	6,966
Cash Payments for Other Expenses	(129,366)	(104,288)	(62,823)	0
Net Cash Provided by Operating Activities	<u>3,571,528</u>	<u>2,981,263</u>	<u>2,593,294</u>	<u>132,947</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Grants	221,977	7,266	0	0
Cash Received from Advances In	1,300,000	400,000	0	0
Cash Received from Transfers In	0	0	0	0
Cash Payments for Transfers Out	0	(8,692)	0	0
Net Cash Provided by Noncapital Financing Activities	<u>1,521,977</u>	<u>398,574</u>	<u>0</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Acquisition of Capital Assets	(596,855)	(779,101)	(121,373)	(17,140)
Sale of Capital Assets	3,525	3,026	26,525	0
Principal Paid on General Obligation Bonds	(326,101)	(659,360)	(1,318,291)	0
Principal Paid on OPWC Loans	(20,662)	0	0	0
Principal Paid on OWDA Loans	(1,233,618)	(917,374)	0	0
Interest Paid on General Obligation Bonds	(90,725)	(122,059)	(468,127)	0
Interest Paid on OWDA Loans	(1,337,474)	(904,761)	0	0
Lease Principal	0	0	(68,274)	(3,886)
Lease Interest	0	0	(4,439)	(339)
Net Cash Used for Capital and Related Financing Activities	<u>(3,601,910)</u>	<u>(3,379,629)</u>	<u>(1,953,979)</u>	<u>(21,365)</u>
Net Increase in Cash and Cash Equivalents	1,491,595	208	639,315	111,582
Cash and Cash Equivalents Beginning of Year	<u>3,510,520</u>	<u>2,275,666</u>	<u>10,324,434</u>	<u>343,998</u>
Cash and Cash Equivalents End of Year	<u>\$5,002,115</u>	<u>\$2,275,874</u>	<u>\$10,963,749</u>	<u>\$455,580</u>

	<u>Governmental Activity</u>
<u>Total Enterprise</u>	<u>Internal Service</u>
\$30,121,092	\$0
0	8,936,704
(7,516,089)	(41,940)
(1,995,013)	(9,217)
(10,996,723)	(1,111,259)
0	(7,667,999)
(47,142)	0
9,384	63,994
(296,477)	(2,556)
<u>9,279,032</u>	<u>167,727</u>
229,243	0
1,700,000	0
0	416
(8,692)	0
<u>1,920,551</u>	<u>416</u>
(1,514,469)	0
33,076	0
(2,303,752)	0
(20,662)	0
(2,150,992)	0
(680,911)	0
(2,242,235)	0
(72,160)	0
(4,778)	0
<u>(8,956,883)</u>	<u>0</u>
2,242,700	168,143
<u>16,454,618</u>	<u>1,477,415</u>
<u>\$18,697,318</u>	<u>\$1,645,558</u>

(continued)

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015
(continued)

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</u>				
Operating Income (Loss)	\$1,237,067	\$863,801	\$5,294,191	\$194,918
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</u>				
Depreciation	2,433,360	1,675,916	448,560	109,128
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(28,100)	(16,088)	(72,604)	282,936
Decrease in Due from Other Governments	36,032	0	0	0
(Increase) Decrease in Materials and Supplies Inventory	5,628	(14,685)	1,588	(11,434)
Increase in Interfund Receivable	(743)	(296)	(1,244)	0
Increase in Special Assessments Receivable	(37,183)	0	0	0
Decrease in Accrued Wages Payable	(30,210)	(24,173)	(15,155)	(111,090)
Increase (Decrease) in Accounts Payable	41,928	(78,957)	(339,623)	(222,581)
Increase in Contracts Payable	10,918	0	0	0
Increase (Decrease) in Due to Other Governments	15,561	305,166	(2,592)	(47,702)
Increase in Due to External Parties	0	2,328	645	0
Increase (Decrease) in Interfund Payable	(104,839)	277,429	(58,121)	831
Increase (Decrease) in Compensated Absences Payable	5,511	4,224	(5,501)	(12,917)
Increase in Claims Payable	0	0	0	0
Decrease in Closure/Postclosure Costs Payable	0	0	(2,647,914)	0
Decrease in Net Pension Liability	(14,652)	(14,652)	(9,769)	(53,726)
Decrease in Deferred Outflows - Pension	7,693	7,693	5,128	28,205
Decrease in Deferred Inflows - Pension	(6,443)	(6,443)	(4,295)	(23,621)
Total Adjustments	2,334,461	2,117,462	(2,700,897)	(61,971)
Net Cash Provided by Operating Activities	<u>\$3,571,528</u>	<u>\$2,981,263</u>	<u>\$2,593,294</u>	<u>\$132,947</u>
<u>Non-Cash Capital Transactions</u>				

At December 31, 2015, the Sewer enterprise fund had payables for contracts related to capital assets, in the amount of \$78,207.

See Accompanying Notes to the Basic Financial Statements

	Governmental Activity
Total Enterprise	Internal Service
<u>\$7,589,977</u>	<u>(\$207,215)</u>
4,666,964	0
166,144	0
36,032	0
(18,903)	0
(2,283)	(3,332)
(37,183)	0
(180,628)	(966)
(599,233)	0
10,918	0
270,433	(26,016)
2,973	0
115,300	27
(8,683)	1,795
0	403,434
(2,647,914)	0
(92,799)	0
48,719	0
(40,802)	0
<u>1,689,055</u>	<u>374,942</u>
<u>\$9,279,032</u>	<u>\$167,727</u>

Erie County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2015

	Private Purpose Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$54,286	\$10,573,896
Cash and Cash Equivalents in Segregated Accounts	0	3,707,772
Accrued Interest Receivable	83	0
Other Local Taxes Receivable	0	671,728
Due from Other Governments	0	2,968,645
Due from External Parties	0	63,996
Property Taxes Receivable	0	133,830,267
Special Assessments Receivable	0	4,455,834
Total Assets	54,369	\$156,272,138
<u>Liabilities</u>		
Due to Other Governments	0	\$136,537,792
Due to External Parties	0	179,359
Undistributed Assets	0	19,554,987
Total Liabilities	0	\$156,272,138
<u>Net Position</u>		
Held in Trust for Others	54,369	
Total Net Position	\$54,369	

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, 2015

<u>Additions</u>	
Interest	\$240
<u>Deductions</u>	<u>0</u>
Change in Net Position	240
Net Position Beginning of Year	<u>54,129</u>
Net Position End of Year	<u><u>\$54,369</u></u>

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 2015.

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, 2015
(continued)

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 23, 24, and 25 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, 2015
(continued)

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, 2015
(continued)

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, 2015
(continued)

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 and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of revenues, expenses, and changes in fund net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

The private purpose trust fund is accounted for using a flow of economic resources measurement focus.

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 deferred inflows of resources, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

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 include deferred charges on refundings and pension. 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. Deferred inflows of resources related to pension are reported on the government-wide and proprietary funds statement of net position and explained in Note 15 to the basic financial statements.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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 until that time. For the County, deferred inflows of resources include property taxes, payment in lieu of taxes, unavailable revenue, and pension. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 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. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities on page 19. Deferred inflows of resources related to pension are reported on the government-wide and proprietary funds statement of net position and explained in Note 15 to the basic financial statements.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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”.

During 2015, the County invested in negotiable and nonnegotiable certificates of deposit, federal agency securities, municipal securities, commercial paper, 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, 2015.

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 2015 was \$281,416, which includes \$230,496 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, 2015, 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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. Capital Assets

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

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their acquisition values on the date donated. The County maintains a capitalization threshold of ten thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized. No interest was capitalized for 2015.

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

	Governmental Activities	Business-Type Activities
	<u>20-30 years</u>	<u>5-40 years</u>
Land Improvements	20-30 years	5-40 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	4-15 years	8 years

K. 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, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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.

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, net pension liability and 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, revenue bonds, special assessment bonds, capital leases, and claims 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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 miscellaneous governmental activities. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established and assigned by the County Commissioners. Fund balance policy of the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned amounts to cover a gap between estimated resources and appropriations in the 2016 budget, for various capital improvements, for debt retirement, and other miscellaneous purposes.

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

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

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.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

U. Pension

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

V. 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.

Note 3 - Change in Accounting Principles and Restatement of Net Position

For 2015, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions", GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment of GASB Statement No. 68", GASB Statement No. 72, "Fair Value Measurement and Application", and GASB Statement No. 77, "Tax Abatement Disclosures".

GASB Statement No. 68 established standards for measuring and recognizing pension liabilities, deferred outflows and deferred inflows of resources, and pension expenses/expenditures.

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes, for applying fair value to certain investments, and disclosures related to all fair value measurements. These changes were incorporated in the County's 2015 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 77 requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. The implementation of this statement did not result in any change in the County's financial statements as the County does not have any material GASB Statement No. 77 tax abatements.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 3 - Change in Accounting Principles and Restatement of Net Position (continued)

The implementation of GASB Statement No. 68 had the following effect on net position as previously reported on December 31, 2014.

	Sewer	Water	Landfill	Care Facility	Internal Service
Net Position (Deficit) at December 31, 2014	\$27,596,518	\$30,607,086	(\$7,853,804)	\$1,325,566	(\$252,003)
Net Pension Liability	(776,834)	(776,834)	(517,889)	(2,848,391)	0
Deferred Outflows - Payments Subsequent to Measurement Date	97,105	97,105	64,736	356,051	0
Adjusted Net Position (Deficit) at December 31, 2014	<u>\$26,916,789</u>	<u>\$29,927,357</u>	<u>(\$8,306,957)</u>	<u>(\$1,166,774)</u>	<u>(\$252,003)</u>

	Governmental Activities	Business-Type Activities
Net Position at December 31, 2014	\$92,726,254	\$51,610,502
Net Pension Liability	(20,974,515)	(4,919,948)
Deferred Outflows - Payment Subsequent to Measurement Date	2,621,826	614,997
Restated Net Position at December 31, 2014	<u>\$74,373,565</u>	<u>\$47,305,551</u>

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

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2015, the following funds had deficit fund balances/net position:

Fund Type/Fund	Deficit
Special Revenue Funds	
Neighborhood Initiative Program	\$1,265
CDBG	35,555
eSORN Grant	70
Enterprise Funds	
Landfill	3,637,683
Care Facility	972,195
Internal Service Fund	
Employee Self-Insurance	1,651,103

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 4 - Accountability and Compliance (continued)

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 in the Care Facility enterprise fund is a result of recording the fund's share of the net pension liability.

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

B. Compliance

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2015.

Fund Program/Department/Account	Appropriations	Expenditures Plus Encumbrances	Excess
Special Revenue Funds			
Municipal Court Special Projects			
General Government - Judicial			
Court Computerization			
Personal Services	\$34,893	\$34,910	\$17
Internal Service Fund			
Employee Self-Insurance			
Personal Services	41,483	41,940	457

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

Note 5 - Budgetary Basis of Accounting

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

The major differences between the budget basis and 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).

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

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:

	General	Developmental Disabilities
GAAP Basis	(\$2,113,393)	(\$231,901)
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 2014, Received in Cash 2015	1,778,661	1,129
Accrued 2015, Not Yet Received in Cash	(1,452,024)	(94,034)
Expenditure Accruals:		
Accrued 2014, Paid in Cash 2015	(1,396,912)	(294,929)
Accrued 2015, Not Yet Paid in Cash	947,995	189,012
Cash Adjustments:		
Unrecorded Activity 2014	200,424	1,271,043
Unrecorded Activity 2015	(129,394)	(1,264,576)
Prepaid Items	21,401	0
Materials and Supplies Inventory	(7,387)	(3,261)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses into Financial Statement Fund Types	(22,681)	0
Advances In	43,671	0
Advances Out	(1,700,000)	0
Encumbrances Outstanding at Year End (Budget Basis)	(1,587,011)	(830,900)
Budget Basis	(\$5,416,650)	(\$1,258,417)

Note 6 - 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 6 - Deposits and Investments (continued)

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to 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;
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;

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 6 - Deposits and Investments (continued)

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, \$6,122,603 of the County's bank balance of \$20,632,726 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, 2015
(continued)

Note 6 - Deposits and Investments (continued)

Investments

As of December 31, 2015, the County had the following investments:

Measurement/Investment	Measurement Amount	Investment Maturities (in Years)	
		Less Than 1	1-5
Fair Value			
Negotiable Certificates of Deposit	\$8,644,466	\$2,971,485	\$5,672,981
Federal Farm Credit Bank Notes	3,556,138	0	3,556,138
Federal Home Loan Mortgage Corporation Notes	15,092,558	0	15,092,558
Federal Home Loan Bank Notes	2,345,295	0	2,345,295
Federal National Mortgage Association Notes	8,814,471	0	8,814,471
Ohio Subdivision Securities	992,130	0	992,130
Commercial Paper	995,510	0	995,510
Mutual Funds	38,296	38,296	0
Net Value Per Share			
STAR Ohio	7,543,745	7,543,745	0
Total Investments	\$48,022,609	\$10,553,526	\$37,469,083

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2015. All of the County's investments measured at fair value are valued using quoted market prices (Level 1 inputs).

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.

The negotiable certificates of deposit are covered by FDIC insurance. All of the federal agency securities carry a rating of either Aaa by Moody's or AA+ by Standard and Poor's. The Ohio subdivision securities and commercial paper carry a rating of Aa2 and Aa3, respectively, 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, 2015
(continued)

Note 6 - 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
Negotiable Certificates of Deposit	\$8,644,466	18.0%
Federal Farm Credit Bank	3,556,138	7.4
Federal Home Loan Mortgage Corporation	15,092,558	31.4
Federal Home Loan Bank	2,345,295	4.9
Federal National Mortgage Association	8,814,471	18.4
Ohio Subdivision Securities	992,130	2.1
Commercial Paper	995,510	2.1

Note 7 - Receivables

Receivables at December 31, 2015, 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 \$154,155, will not be received within one year. Special assessments receivable, in the amount of \$362,116, will not be received within one year. As of December 31, 2015, delinquent special assessments were \$22,632.

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 2015 follows:

	Balance January 1, 2015	New Loans	Repayments	Balance December 31, 2015
Special Revenue Fund				
Development Rotary	\$157,385	\$116,250	\$75,910	\$197,725

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 7 - Receivables (continued)

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$482,907
Estate Tax	323
Homestead and Rollback	266,017
Casino Tax	428,318
State of Ohio	46,650
Huron County	127
North Point Educational Service Center	208
Total General Fund	1,224,550
Developmental Disabilities	
Homestead and Rollback	278,723
Personal Property Phase-Out	97,409
Help Me Grow	58,346
Title XX	49,755
State of Ohio	58,537
Total Developmental Disabilities	542,770
Total Major Funds	1,767,320
Nonmajor Funds	
Job and Family Services	
Job and Family Services	606,204
Children's Services	
PCSA	149,462
Title VI-E	152,266
Total Children's Services	301,728
CSEA	
CSEA	132,855
Motor Vehicle and Gasoline Tax	
Gasoline Tax	1,168,556
Motor Vehicle License Fees	1,165,249
Ohio Public Works Commission	180,569
Total Motor Vehicle and Gasoline Tax	2,514,374
	(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 7 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Neighborhood Initiative Program	
Neighborhood Initiative Program	\$101,553
CDBG	
CDBG	33,275
CHIP	
CHIP	51,031
Youth Services	
RECLAIM	228,847
Northern Ohio Juvenile Facility	
State of Ohio	7,794
Indigent Municipal Court	
Village of Kellys Island	2,138
School Resource Officer	
Bowling Green State University	11,908
City of Huron	3,772
Village of Castalia	312
Huron Township	38,081
Perkins Township	11,250
Vermilion Township	8,323
Margaretta Township	1,248
Margaretta Local School District	4,729
Total School Resource Officer	79,623
Highway Safety	
High Visibility Enforcement	3,531
Adult Probation	
Community Corrections	158,941
Probation Improvement	32,419
Total Adult Probation	191,360
Emergency Management Agency	
Emergency Management Performance	21,663
Crime Victims Assistance	
VAWA	4,363
VOCA	13,678
Total Crime Victims Assistance	18,041
	(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 7 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Senior Citizens	
Homestead and Rollback	\$56,635
Personal Property Phase-Out	11,098
Total Senior Citizens	67,733
Total Nonmajor Funds	4,361,750
Total Governmental Activities	\$6,129,070
Business-Type Activities	
Sewer Fund	
City of Sandusky	\$18,399
Agency Funds	
Gasoline Tax	\$405,887
Motor Vehicle License Fees	346,939
Local Government	1,238,117
Library Local Government	543,612
Homestead and Rollback	392,061
Personal Property Phase-Out	42,029
Total Agency Funds	\$2,968,645

Note 8 - 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 9 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2015 represent the collection of 2014 taxes. Real property taxes received in 2015 were levied after October 1, 2014, on the assessed values as of January 1, 2014, 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, 2015
(continued)

Note 9 - Property Taxes (continued)

Public utility property tax revenues received in 2015 represent the collection of 2014 taxes. Public utility real and tangible personal property taxes received in 2015 became a lien on December 31, 2013, were levied after October 1, 2014, 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, 2015, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2015 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, 2015, was \$8.90 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2015 property tax receipts were based are as follows:

Real Property	
Residential	\$1,396,165,330
Agriculture	125,797,680
Commercial/Industrial	416,846,910
Public Utility Property	
Real	11,332,420
Personal	79,909,280
Total Assessed Value	\$2,030,051,620

Note 10 - Payment in Lieu of Taxes

In accordance with the agreements related to the tax increment financing district, 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, 2015
(continued)

Note 11 - Capital Assets

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,559,784	\$0	\$0	\$2,559,784
Construction in Progress	444,587	1,484,400	(929,181)	999,806
Total Nondepreciable Capital Assets	3,004,371	1,484,400	(929,181)	3,559,590
Depreciable Capital Assets				
Land Improvements	1,330,406	500,849	0	1,831,255
Buildings and Building Improvements	48,458,742	975,447	0	49,434,189
Roads and Bridges	42,489,537	1,620,164	(169,977)	43,939,724
Equipment	9,531,845	552,245	(1,550,083)	8,534,007
Vehicles	4,344,305	447,191	(502,365)	4,289,131
Total Depreciable Capital Assets	106,154,835	4,095,896	(2,222,425)	108,028,306
Less Accumulated Depreciation for				
Land Improvements	(685,159)	(70,882)	0	(756,041)
Buildings and Building Improvements	(19,462,492)	(1,016,229)	0	(20,478,721)
Roads and Bridges	(17,742,133)	(1,223,207)	158,586	(18,806,754)
Equipment	(6,808,661)	(554,643)	1,519,306	(5,843,998)
Vehicles	(3,232,337)	(290,029)	493,938	(3,028,428)
Total Accumulated Depreciation	(47,930,782)	(3,154,990)	2,171,830	(48,913,942)
Total Depreciable Capital Assets, Net	58,224,053	940,906	(50,595)	59,114,364
Governmental Activities Capital Assets, Net	\$61,228,424	\$2,425,306	(\$979,776)	\$62,673,954
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$2,443,275	\$0	\$0	\$2,443,275
Construction in Progress	192,565	967,078	(325,563)	834,080
Total Nondepreciable Capital Assets	2,635,840	967,078	(325,563)	3,277,355
Depreciable Capital Assets				
Land Improvements	7,513,816	0	0	7,513,816
Buildings and Building Improvements	34,604,377	0	(28,070)	34,576,307
Sewer and Water Lines	147,696,795	325,563	(32,505)	147,989,853
Equipment	9,399,403	206,922	(515,860)	9,090,465
Vehicles	1,311,931	226,111	(34,359)	1,503,683
Total Depreciable Capital Assets	200,526,322	758,596	(610,794)	200,674,124

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
Business-Type Activities (continued):				
Less Accumulated Depreciation for				
Land Improvements	(\$4,707,450)	(\$234,378)	\$0	(\$4,941,828)
Buildings and Building Improvements	(18,795,231)	(684,219)	28,070	(19,451,380)
Sewer and Water Lines	(54,938,862)	(3,313,974)	11,578	(58,241,258)
Equipment	(6,175,231)	(368,856)	315,396	(6,228,691)
Vehicles	(1,125,211)	(65,537)	34,359	(1,156,389)
Total Accumulated Depreciation	<u>(85,741,985)</u>	<u>(4,666,964)</u>	<u>389,403</u>	<u>(90,019,546)</u>
Total Depreciable Capital Assets, Net	<u>114,784,337</u>	<u>(3,908,368)</u>	<u>(221,391)</u>	<u>110,654,578</u>
Business-Type Activities Capital Assets, Net	<u>\$117,420,177</u>	<u>(\$2,941,290)</u>	<u>(\$546,954)</u>	<u>\$113,931,933</u>

During 2015, the Sewer enterprise fund accepted contributions of depreciable capital assets from other governments, with a fair value of \$130,318.

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$1,177,843
Judicial	140,730
Public Safety	284,046
Public Works	1,408,138
Health	111,400
Human Services	29,024
Economic Development	3,809
Total Depreciation Expense - Governmental Activities	<u>\$3,154,990</u>

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2015, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Developmental Disabilities	\$715
Other Governmental	339,666
Sewer	1,300,944
Water	400,178
Landfill	76
Care Facility	810,490
Internal Service	500,000
Total General Fund	<u>\$3,352,069</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 12 - Interfund Receivables/Payables (continued)

Due to Other Governmental Funds from:	
General Fund	\$4,267
Developmental Disabilities	3,896
Sewer	148
Landfill	37,081
Total Other Governmental Funds	\$45,392
Due to Sewer Fund from:	
General Fund	\$787
Landfill	1,657
Care Facility	2,921
Total Sewer Fund	\$5,365
Due to Water Fund from:	
General Fund	\$1,002
Care Facility	2,517
Total Water Fund	\$3,519
Due to Landfill Fund from:	
Sewer	\$1,244
Due to Internal Service Funds from:	
General Fund	\$80,423
Developmental Disabilities	19,373
Other Governmental	55,750
Sewer	5,979
Water	4,744
Landfill	3,869
Care Facility	19,721
Internal Service	193
Total Internal Service Funds	\$190,052

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 \$142,129, \$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, 2015
(continued)

Note 13 - 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 \$20,784 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2015, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third party administrator. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Of the total liability of \$20,784, \$2,969 is expected to be paid within one year. The changes in the claims liability for 2015 and 2014 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2015	\$38,030	\$25,814	(\$96,858)	\$53,798	\$20,784
2014	158,275	0	(183,619)	63,374	38,030

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, 2015
(continued)

Note 13 - Risk Management (continued)

Claims payable at December 31, 2015, was estimated by a third party administrator at \$1,513,112. Of this amount, \$531,450 is expected to be paid within one year. The changes in the claims liability for 2015 and 2014 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2015	\$1,092,432	\$7,991,821	\$7,571,141	\$1,513,112
2014	721,219	8,501,877	8,130,664	1,092,432

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 2015, the County contracted for the following coverage:

General Liability	\$1,000,000
Excess Liability	9,000,000
Medical Professional Liability	2,000,000
Law Enforcement Professional Liability	1,000,000
Cyber Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Building and Contents	191,723,926
Flood and Earthquake	100,000,000
Comprehensive Boiler and Machinery	100,000,000

With the exceptions of medical coverage and workers' compensation, all insurance is held with CORSA. There has been no significant reduction in insurance coverage from 2014 and settled claims have not exceeded this coverage in the past three years.

Note 14 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2015. The following amounts remain on these contracts.

Vendor	Contract Amount	Amount Paid as of 12/31/15	Outstanding Balance
Brown Painting	\$29,700	\$0	\$29,700
Buckeye Excavating	199,964	190,139	9,825
Burgess & Niple, Inc.	459,800	11,405	448,395
Damschroder Roofing, Inc.	105,056	0	105,056
Dellinger Excavating, Inc.	89,771	0	89,771

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 14 - Construction and Other Significant Commitments (continued)

Vendor (continued)	Contract Amount	Amount Paid as of 12/31/15	Outstanding Balance
H & J Construction, Inc.	\$117,928	\$0	\$117,928
HF Gerald Construction	18,716	0	18,716
Jonatta & Herner, Inc.	39,255	0	39,255
Jones & Henry Engineers	246,824	18,736	228,088
KF Construction & Excavating	623,334	557,123	66,211
LEWS Construction	30,770	0	30,770
Lucas Plumbing & Heating	410,523	376,924	33,599
MKC Associates	47,700	0	47,700
National Carpet Outlet, Inc.	45,900	0	45,900
Osports	168,920	0	168,920
Practical Inspections	42,750	0	42,750
Safeair Contractors, Inc.	77,053	42,053	35,000
Schalk Brothers	320,109	233,152	86,957
Stanley Convergent Security	65,800	0	65,800
Ohio Department of Transportation	144,123	0	144,123
Tusing Builders & Roofing	44,469	0	44,469
Wadsworth Northwest	250,389	125,000	125,389

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2016 are as follows:

General Fund	\$1,587,011
Developmental Disabilities	830,900
Nonmajor Governmental Funds	<u>1,972,326</u>
Total	<u>\$4,390,237</u>

Note 15 - Defined Benefit Pension Plan

Net Pension Liability

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

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

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

GASB Statement No. 68 assumes the liability is solely the obligation of the employer because (1) they benefit from employee services, and (2) State statute requires all funding to come from the employers. All contributions to date have come solely from the employer (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within thirty years. If the amortization period exceeds thirty years, the pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of the plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually required pension contribution outstanding at the end of the year is included as an intergovernmental payable on both the accrual and modified accrual basis of accounting.

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 15 - Defined Benefit Pension Plan (continued)

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

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 15 - Defined Benefit Pension Plan (continued)

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

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

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

	State and Local	Public Safety	Law Enforcement
2015 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee	10.0 %	*	**
2015 Actual Contribution Rates			
Employer			
Pension	12.0 %	16.1 %	16.1 %
Postemployment Health Care Benefits	2.0	2.0	2.0
Total Employer	14.0 %	18.1 %	18.1 %
Total Employee	10.0 %	12.0 %	13.0 %

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$3,333,812 for 2015. Of this amount, \$78,741 is reported as an intergovernmental payable.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 15 - Defined Benefit Pension Plan (continued)

Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pension

The net pension liability for OPERS was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

Following is information related to the proportionate share and pension expense.

Proportionate Share of the Net Pension Liability	\$26,492,847
Proportion of the Net Pension Liability	.21965500%
Pension Expense	\$2,887,056

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources.

	OPERS
Deferred Outflows of Resources	
Difference between expected and actual experience	\$1,413,578
County contributions subsequent to the measurement date	3,333,812
Total Deferred Outflows of Resources	\$4,747,390
 Deferred Inflows of Resources	
Net difference between projected and actual earnings on pension plan investments	\$465,427

\$3,333,812 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

For Year Ending December 31,	
2016	\$138,645
2017	138,645
2018	317,468
2019	353,393
Total	\$948,151

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 15 - Defined Benefit Pension Plan (continued)

Actuarial Assumptions

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement.

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent, including wage inflation
COLA or Ad Hoc COLA	3 percent simple
Investment Rate of Return	8 percent
Actuarial Cost Method	individual entry age

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio, and the Defined Contribution portfolio. The Defined Benefits portfolio includes the investment assets of the traditional pension plan, the defined benefit component of the combined plan, the annuitized accounts of the member-directed plan, and the VEBA Trust. Within the Defined Benefits portfolio, contributions into the plans are all recorded at the same time and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money-weighted rate of return, net of investment expenses, for the Defined Benefits portfolio was 6.95 percent for 2014.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

The allocation of investment assets with the Defined Benefits portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plan. The table below displays the board approved asset allocation policy for 2014 and the long-term expected real rates of return.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other Investments	18.00	4.59
Total	100.00 %	5.28 %

Discount Rate - The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (7 percent) or one percentage point higher (9 percent) than the current rate.

	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
County's Proportionate Share of the Net Pension Liability	\$48,739,248	\$26,492,847	\$7,756,018

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 16 - Postemployment Benefits

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 two cost-sharing multiple-employer defined benefit postemployment health care trusts which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a health reimbursement arrangement, and Medicare Part B premium reimbursements to qualifying benefit recipients of both the traditional pension and combined plans. Members of the member-directed plan do not qualify for ancillary benefits including OPERS sponsored health care coverage.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an other postemployment benefit (OPEB) as described in Government Accounting Standards Board (GASB) Statement No. 45. See OPERS' CAFR referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their 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 earnable salary of active members. In 2015, state and local employers contributed 14 percent of earnable salary and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees and the traditional pension and combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a retiree medical account for member-directed plan members.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 16 - Postemployment Benefits (continued)

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund the health care plans. The portion of the employer contribution allocated to health care for members in both the traditional pension and combined plans was 2 percent for 2015. As recommended by the OPERS actuary, the portion of the employer contribution allocated to health care beginning January 1, 2016, remained at 2 percent for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the VEBA for participants in the member-directed plan was 4.5 percent for 2015.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing multiple-employer trusts. The corresponding contribution for the years ended December 31, 2015, 2014, and 2013 was \$540,073, \$523,824, and \$265,355, respectively. For 2015, 98 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

Note 17 - 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 18 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2015, was as follows:

	Interest Rate	Restated Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
Governmental Activities						
General Obligation Bonds						
2007 Public Infrastructure I (Original Amount \$7,200,000)	4-5%	\$3,800,000	\$0	\$565,000	\$3,235,000	\$590,000
Premium		240,548	0	14,362	226,186	0
2007 Public Infrastructure II Serial (Original Amount \$1,514,999)	4-4.5	1,070,000	0	85,000	985,000	90,000
Term (Original Amount \$1,070,000)	4.375-4.5	1,070,000	0	0	1,070,000	0

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 18 - Long-Term Obligations (continued)

	Interest Rate	Restated Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
Governmental Activities (continued)						
General Obligation Bonds (continued)						
2007 Courthouse Improvements (Original Amount \$1,000,000)	4-5%	\$345,000	\$0	\$110,000	\$235,000	\$115,000
2007 Building Construction Serial	4-5	375,000	0	30,000	345,000	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)		1,857,758	0	358,244	1,499,514	362,722
2011 Public Infrastructure Serial	4-4.5	280,000	0	55,000	225,000	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	1,550,000	0	30,000	1,520,000	35,000
(Original Amount \$1,610,000)						
Total General Obligation Bonds		12,498,306	0	1,247,606	11,250,700	1,277,722
Revenue Bonds						
2015 Kroger TIF (Original Amount \$2,800,000)	4-5	0	2,800,000	0	2,800,000	0
Special Assessment Bonds with Governmental Commitment						
1996 Joppa Road (Original Amount \$64,000)	3.375	11,000	0	5,000	6,000	6,000
2009 Refunding Glidden/Riverport Road (Original Amount \$265,000)	2-2.75	50,000	0	50,000	0	0
2009 Refunding Parker Road (Original Amount \$155,000)	2-2.875	50,000	0	25,000	25,000	25,000
2009 Refunding 1997 Various Purpose (Original Amount \$49,350)	2-3.125	19,583	0	6,267	13,316	6,266
2009 Refunding 1998 Various Purpose (Original Amount \$122,883)	2-3.5	46,977	0	11,388	35,589	11,531
Total Special Assessment Bonds		177,560	0	97,655	79,905	48,797
Other Long-Term Obligations						
Net Pension Liability		20,974,515	484,691	0	21,459,206	0
Compensated Absences Payable		2,540,835	348,683	139,031	2,750,487	856,189
Capital Leases Payable		24,915	0	4,414	20,501	4,397
Claims Payable		1,130,462	8,071,433	7,667,999	1,533,896	534,419
Total Other Long-Term Obligations		24,670,727	8,904,807	7,811,444	25,764,090	1,395,005
Total Governmental Activities		\$37,346,593	\$11,704,807	\$9,156,705	\$39,894,695	\$2,721,524

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 18 - Long-Term Obligations (continued)

	Interest Rate	Restated Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
<u>Business-Type Activities</u>						
General Obligation Bonds						
2002 Perkins Township Rehab (Original Amount \$685,000)	2-5.375%	\$345,000	\$0	\$35,000	\$310,000	\$35,000
2007 Refunding 1999 Various Purpose (Original Amount \$1,715,259) Premium	4-5	930,655 83,728	0 0	169,828 12,404	760,827 71,324	180,017 0
2007 Refunding 2000 Various Purpose Serial (Original Amount \$101,065)	4-5	72,825	0	10,821	62,004	11,164
2007 Refunding 2001 Various Purpose Serial (Original Amount \$733,897)	4-5	579,627	0	70,452	509,175	79,258
2009 Refunding Cleveland Road East (Original Amount \$255,000)	2-2.875	75,000	0	40,000	35,000	40,000
2004 Refunding (Original Amount \$2,480,000) Premium	2-3.75	450,000 4,192	0 0	220,000 1,968	230,000 2,224	230,000 0
2007 Refunding 1999 Various Purpose (Original Amount \$809,741) Premium	4-5	439,345 75,365	0 0	80,172 11,165	359,173 64,200	84,983 0
2007 Refunding 2000 Various Purpose Serial (Original Amount \$953,789)	4-5	687,787	0	102,195	585,592	105,439
2007 Refunding 2001 Various Purpose Serial (Original Amount \$1,254,108)	4-5	969,926	0	117,892	852,034	132,628
2009 Refunding State Route 4 (Original Amount \$155,000)	2-2.75	30,000	0	30,000	0	0
2009 Refunding Billings Road (Original Amount \$280,000)	2-2.875	85,000	0	45,000	40,000	40,000
2009 Refunding 1997 Various Purpose (Original Amount \$265,650)	2-3.5	105,417	0	33,733	71,684	33,734
2009 Refunding 1998 Various Purpose (Original Amount \$301,020)	2-3.5	125,267	0	30,368	94,899	30,747
2007 Landfill Improvement Serial (Original Amount \$3,920,000)	4-4.5	2,665,000	0	220,000	2,445,000	225,000
Term (Original Amount \$1,050,000)	4.375-4.5	1,050,000	0	0	1,050,000	0
Premium		130,025	0	19,263	110,762	0

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 18 - Long-Term Obligations (continued)

	Interest Rate	Restated Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
Business-Type Activities (continued)						
General Obligation Bonds (continued)						
2007 Refunding 2000 Various Purpose Serial (Original Amount \$1,185,146)	4-5%	\$1,359,388	\$0	\$201,985	\$1,157,403	\$208,397
2007 Refunding 2001 Various Purpose Serial (Original Amount \$1,879,346)	4-5	1,450,521	0	176,306	1,274,215	198,345
2011 Refunding 2004 Garbage and Refuse Improvements Serial (Original Amount \$8,850,000)	2-2.85	7,805,000	0	720,000	7,085,000	725,000
Total General Obligation Bonds		<u>19,519,068</u>	<u>0</u>	<u>2,348,552</u>	<u>17,170,516</u>	<u>2,359,712</u>
Special Assessment Bonds						
2007 Refunding Chappel Creek (Original Amount \$822,649)	4-5	619,925	0	75,350	544,575	84,769
OPWC Loans						
Cleveland Road Pump Station and Tank Sewer (Original Amount \$73,905)	0	5,544	0	3,697	1,847	1,847
Stoney Ridge Pump Station (Original Amount \$91,202)	0	13,681	0	4,560	9,121	2,280
Hull Road, Fitzgerald Subdivision, Beachwood Cove Sewer (Original Amount \$124,076)	0	12,405	0	12,405	0	0
Total OPWC Loans		<u>31,630</u>	<u>0</u>	<u>20,662</u>	<u>10,968</u>	<u>4,127</u>
OWDA Loans						
Sewer Sawmill WWTP (Original Amount \$6,413,963)	6.91	281,172	0	281,172	0	0
Sanitary Sewer Rehab (Original Amount \$949,566)	4.34	718,677	0	25,994	692,683	27,135
State Route 4 Sewer Extension (Original Amount \$3,219,566)	4.28	2,431,234	0	88,452	2,342,782	92,279
"A" Street Sewer Rehab (Original Amount \$1,481,971)	4.16	1,191,127	0	37,764	1,153,363	39,351
Sewer Rehab (Original Amount \$1,134,297)	4.1	937,873	0	27,885	909,988	29,040
Huron Basin WWTP Improvements (Original Amount \$287,392)	4	145,622	0	20,037	125,585	20,847
Sanitary Sewer and Pump Station Elimination (Original Amount \$377,587)	3.99	311,247	0	9,372	301,875	9,750
Sewer Extension (Original Amount \$3,666,129)	4	3,066,978	0	89,137	2,977,841	92,739
Pump Station Improvements (Original Amount \$1,367,458)	3.79	1,037,176	0	46,249	990,927	48,018

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 18 - Long-Term Obligations (continued)

	Interest Rate	Restated Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
Business-Type Activities (continued)						
OWDA Loans (continued)						
Huron Basin WWTP Headworks Improvements (Original Amount \$7,369,471)	3.99%	\$5,583,676	\$0	\$157,078	\$5,426,598	\$163,408
Sulpher Brook SAS Rehab Phase I (Original Amount \$1,311,779)	4.09	1,129,084	0	31,379	1,097,705	32,675
Sandusky WWTP Improvements Phase I (Original Amount \$9,096,016)	3.62	7,532,304	0	228,936	7,303,368	237,299
Sulpher Brook to Kob Ditch Diversion Sewer (Original Amount \$2,417,000)	4.28	2,263,796	0	50,365	2,213,431	52,544
Sandusky WWTP Improvements (Original Amount \$7,130,556)	4.27	6,685,264	0	139,798	6,545,466	145,831
U.S. Route 250 Waterline Construction (Original Amount \$2,160,388)	6.91	189,385	0	189,385	0	0
Water System Expansion (Original Amount \$5,575,695)	4.74	4,282,250	0	148,939	4,133,311	156,083
Water System Expansion (Original Amount \$5,317,996)	4.65	4,140,119	0	139,608	4,000,511	146,175
Water Booster Station (Original Amount \$749,868)	4.7	584,784	0	19,620	565,164	20,553
Water Main Extension (Original Amount \$3,883,647)	4.34	3,041,176	0	101,847	2,939,329	106,315
Water District "B" (Original Amount \$3,514,926)	4.28	2,878,533	0	86,866	2,791,667	90,623
Elevated Storage Tanks (Original Amount \$3,142,343)	4.56	2,630,556	0	74,142	2,556,414	77,561
Elevated Storage Tanks (Original Amount \$572,082)	4.56	103,081	0	67,943	35,138	35,138
Perkins Avenue Water Main Loop (Original Amount \$451,975)	3.99	302,129	0	21,170	280,959	22,023
Berlin Heights Booster Station (Original Amount \$341,893)	3.75	171,687	0	23,792	147,895	24,692
Water System Expansion (Original Amount \$1,933,981)	4.11	1,727,639	0	40,641	1,686,998	42,328
State Route 60 Water Distribution Improvement (Original Amount \$170,641)	4.79	154,467	0	3,421	151,046	3,586
Total OWDA Loans		<u>53,521,036</u>	<u>0</u>	<u>2,150,992</u>	<u>51,370,044</u>	<u>1,715,993</u>
Other Long-Term Obligations						
Net Pension Liability		4,919,948	113,693	0	5,033,641	0
Compensated Absences Payable		365,119	22,888	31,571	356,436	152,896
Capital Leases Payable		146,042	0	72,160	73,882	73,882
Closure/Postclosure Costs Payable		10,534,752	0	2,647,914	7,886,838	0
Total Other Long Term Obligations		<u>15,965,861</u>	<u>136,581</u>	<u>2,751,645</u>	<u>13,350,797</u>	<u>226,778</u>
Total Business-Type Activities		<u>\$89,657,520</u>	<u>\$136,581</u>	<u>\$7,347,201</u>	<u>\$82,446,900</u>	<u>\$4,391,379</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 18 - 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 Various Purposes. The refunding bonds were fully retired.

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

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

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

Revenue Bonds

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

Special Assessment Bonds

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 18 - Long-Term Obligations (continued)

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

Net Pension Liability

The County pays obligations related to employee compensation from the fund benefitting from their service. For additional information related to the net pension liability, see Note 15 to the basic financial statements.

Compensated Absences Payable

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

Capital Leases Payable

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

Claims Payable

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

OPWC Loans

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

OWDA Loans

The OWDA loans outstanding at December 31, 2015, consist of monies owed to the Ohio Water Development Authority for various sewer and water projects. OWDA loans will be repaid from the Sewer and Water enterprise funds.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 18 - Long-Term Obligations (continued)

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 \$10,968. The total principal and interest remaining to be paid on the OWDA loans is \$51,370,044 and \$25,893,881, respectively. Principal and interest paid in the Sewer and Water enterprise funds for the current year were \$2,591,754 and \$1,822,135, respectively. Total net revenues for the Sewer and Water enterprise funds were \$3,670,427 and \$2,539,717, respectively. The OPWC loans are payable through 2018 and the OWDA loans are payable through 2041.

Principal and interest requirements to retire governmental activities general long-term obligations outstanding at December 31, 2015, were as follows:

General Obligation Bonds				
Year	Serial	Term	Interest	
2016	\$1,277,722	\$0	\$479,523	
2017	1,331,157	0	433,158	
2018	1,250,635	0	375,077	
2019	1,290,000	0	321,406	
2020	900,000	60,000	263,869	
2021-2025	885,000	505,000	999,932	
2026-2030	300,000	1,240,000	669,350	
2031-2035	400,000	625,000	356,013	
2036-2040	410,000	550,000	127,376	
	\$8,044,514	2,980,000	\$4,025,704	

Revenue Bonds		Special Assessment Bonds		
Year	Principal	Interest	Principal	Interest
2016	\$0	\$0	\$48,797	\$2,993
2017	34,941	66,640	19,008	1,380
2018	35,875	65,808	12,100	787
2019	42,759	64,955	0	0
2020	43,879	63,937	0	0
2021-2025	269,483	302,560	0	0
2026-2030	361,449	266,104	0	0
2031-2035	479,235	217,565	0	0
2036-2040	605,104	155,018	0	0
2041-2045	754,334	75,929	0	0
2046	172,941	4,116	0	0
	\$2,800,000	\$1,282,632	\$79,905	\$5,160

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 18 - Long-Term Obligations (continued)

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2015, from the enterprise funds were as follows:

General Obligation Bonds					
Year	Serial	Term	Interest		
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	1,964,956	0	272,051		
2021-2025	5,091,531	335,000	608,985		
2026-2027	0	715,000	47,250		
	\$15,872,006	\$1,050,000	\$2,866,136		

Year	Special Assessment Bonds		OPWC Loans	OWDA Loans	
	Principal	Interest	Principal	Principal	Interest
2016	\$84,769	\$24,446	\$4,127	\$1,715,993	\$2,138,192
2017	89,050	21,055	4,560	1,752,136	2,066,110
2018	86,481	16,603	2,281	1,826,462	1,991,784
2019	90,762	12,279	0	1,903,963	1,914,283
2020	95,044	7,740	0	1,984,776	1,833,470
2021-2024	98,469	3,938	0	10,991,500	7,849,201
2026-2029	0	0	0	13,346,982	5,320,311
2031-2034	0	0	0	13,269,302	2,351,427
2036-2039	0	0	0	4,371,468	424,674
2041	0	0	0	207,462	4,429
	\$544,575	\$86,061	\$10,968	\$51,370,044	\$25,893,881

The County's legal debt margin was \$40,023,218 at December 31, 2015.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 18 - Long-Term Obligations (continued)

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

	Date of Issue	Amount of Issue	Amount Outstanding December 31, 2015
Firelands Regional Medical Center	8/15/12	\$10,000,000	\$8,785,000
Firelands Regional Medical Center	8/15/12	59,890,000	54,145,000
		<u>\$69,890,000</u>	<u>\$62,930,000</u>

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

Note 19 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for equipment. Principal payments in 2015 were \$4,414 for the governmental funds and \$72,160 for the enterprise funds.

	Governmental Activities	Business-Type Activities
Equipment	\$25,437	\$350,047
Less Accumulated Depreciation	(5,088)	(97,766)
Carrying Value, December 31, 2015	<u>\$20,349</u>	<u>\$252,281</u>

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, 2015.

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2016	\$4,397	\$1,281	\$73,882	\$352
2017	4,909	936	0	0
2018	5,278	568	0	0
2019	5,917	172	0	0
Total	<u>\$20,501</u>	<u>\$2,957</u>	<u>\$73,882</u>	<u>\$352</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 20 - 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 \$7,886,838 reported as the landfill closure and postclosure liability at December 31, 2015, represents the cumulative amount reported to date based on the use of 68 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$11,539,099 as the remaining estimated capacity is filled. These costs are based on what it would cost to perform all closure and postclosure care in 2015. The County expects to close the landfill in 2023. 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.

Note 21 - 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	\$1,452,129	\$0	\$0	\$1,452,129
Materials and Supplies Inventory	153,521	5,288	181,694	340,503
Prepaid Items	128,160	0	0	128,160
Unclaimed Monies	258,205	0	0	258,205
Total Nonspendable	1,992,015	5,288	181,694	2,178,997
Restricted for:				
Child Support Enforcement	0	0	1,099,750	1,099,750
Court Operations	0	0	1,813,601	1,813,601
Crime Victims Assistance	0	0	52,236	52,236
Debt Retirement	0	0	1,787,534	1,787,534
Delinquent Tax Collections	0	0	247,563	247,563
Developmental Disabilities Operations	0	6,943,749	0	6,943,749
Ditch Maintenance	0	0	399,962	399,962
Dog and Kennel Operations	0	0	226,247	226,247
Economic Development and Rehabilitation	0	0	416,677	416,677

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 21 - Fund Balance (continued)

Fund Balance	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Restricted for (continued):				
Emergency Management Agency	\$0	\$0	\$257,759	\$257,759
Job and Family Services Operations	0	0	1,430,871	1,430,871
Juvenile Corrections	0	0	691,397	691,397
Landfill	0	0	1,161,802	1,161,802
Law Library Operations	0	0	374,936	374,936
Real Estate Assessment	0	0	587,972	587,972
Road and Bridge Repair/Improvement	0	0	2,302,789	2,302,789
Senior Citizens	0	0	86,275	86,275
Sheriff Operations	0	0	1,225,218	1,225,218
Tax Abatements	0	0	7,378	7,378
Total Restricted	0	6,943,749	14,169,967	21,113,716
Committed to:				
Board of Elections Capital Improvements	0	0	300,000	300,000
Future Severance Payments	330,103	0	0	330,103
Road and Bridge Repair/Improvement	0	0	400,000	400,000
Total Committed	330,103	0	700,000	1,030,103
Assigned for:				
Capital Improvements	1,023,699	0	0	1,023,699
Debt Retirement	0	0	1,796,441	1,796,441
Document Recording	78,849	0	0	78,849
Land Acquisitions	2,000	0	0	2,000
Projected Budget Shortage	1,007,453	0	0	1,007,453
Sheriff Operations	4,650	0	0	4,650
Unpaid Obligations	1,101,707	0	0	1,101,707
Total Assigned	3,218,358	0	1,796,441	5,014,799
Unassigned (Deficit)	9,409,446	0	(36,890)	9,372,556
Total Fund Balance	\$14,949,922	\$6,949,037	\$16,811,212	\$38,710,171

Note 22 - Interfund Transfers

During 2015, the General Fund made transfers to other governmental funds to subsidize various activities in other funds, to move receipts as debt payments became due, and to fund various capital projects activities, in the amount of \$1,692,603, \$2,002,748, and \$300,000, respectively, and to the internal service funds, in the amount of \$416, to finance the internal service programs. Other governmental funds made transfers to other governmental funds to subsidize various activities in other funds and to fund various capital projects activities in the amount of \$1,391,413 and \$200,000, respectively.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 22 - Interfund Transfers (continued)

The Sewer enterprise fund made transfers to other governmental funds, in the amount of \$8,692, to move receipts as debt payments became due.

Note 23 - 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.

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 2015, 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 24 - Jointly Governed Organization

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 25 - Insurance Pool

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

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

Note 26 - Contingent Liabilities

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

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

Note 27 - Subsequent Event

In February 2016, the County issued \$17,410,000 in revenue bonds to finance a portion of the cost of constructing and equipping CPP Sports Park. The bonds have an interest rate of 3.85 percent and mature on December 1, 2035, and will be repaid from an increase in the local bed tax.

Erie County, Ohio
 Required Supplementary Information
 Schedule of the County's Proportionate Share of the Net Pension Liability
 Ohio Public Employees Retirement System - Traditional Plan
 Last Two Years (1)

	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.21965500%	0.21965500%
County's Proportionate Share of the Net Pension Liability	\$26,492,847	\$25,894,463
County's Covered Employee Payroll	\$26,191,225	\$26,535,492
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Employee Payroll	101.15%	97.58%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's measurement date which is the prior year end.

Erie County, Ohio
 Required Supplementary Information
 Schedule of the County's Contributions
 Ohio Public Employees Retirement System - Traditional Plan
 Last Three Years (1)

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$3,333,812	\$3,236,823	\$3,534,500
Contributions in Relation to the Contractually Required Contribution	<u>(3,333,812)</u>	<u>(3,236,823)</u>	<u>(3,534,500)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Employee Payroll	\$27,003,657	\$26,191,225	\$26,535,492
Contributions as a Percentage of Covered Employee Payroll	12.35%	12.36%	13.32%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's
 measurement date which is the prior
 year end.

**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.

Neighborhood Initiative Program

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 and other resources 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.

eSORN Grant

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

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.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

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.

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 tax increment financing debt.

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.)

Board of Elections Capital Improvement

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

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 committed 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, 2015

	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	\$11,052,178	\$3,717,554	\$1,616,188	\$16,385,920
Accounts Receivable	12,857	0	0	12,857
Accrued Interest Receivable	2,338	0	0	2,338
Due from Other Governments	4,361,750	0	0	4,361,750
Materials and Supplies Inventory	181,694	0	0	181,694
Interfund Receivable	45,392	0	0	45,392
Property Taxes Receivable	990,268	0	0	990,268
Payment in Lieu of Taxes Receivable	0	1,916,287	0	1,916,287
Notes Receivable	197,725	0	0	197,725
Special Assessments Receivable	227,793	217,127	0	444,920
Total Assets	<u>\$17,071,995</u>	<u>\$5,850,968</u>	<u>\$1,616,188</u>	<u>\$24,539,151</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$224,918	\$0	\$0	\$224,918
Accounts Payable	514,679	0	0	514,679
Contracts Payable	74,514	0	0	74,514
Due to Other Governments	99,126	0	0	99,126
Due to External Parties	10,892	0	0	10,892
Interfund Payable	261,837	133,579	0	395,416
Unearned Revenue	59,548	0	0	59,548
Retainage Payable	122,662	0	0	122,662
Total Liabilities	<u>1,368,176</u>	<u>133,579</u>	<u>0</u>	<u>1,501,755</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	930,598	0	0	930,598
Payment in Lieu of Taxes	0	1,916,287	0	1,916,287
Unavailable Revenue	3,162,172	217,127	0	3,379,299
Total Deferred Inflows of Resources	<u>4,092,770</u>	<u>2,133,414</u>	<u>0</u>	<u>6,226,184</u>
<u>Fund Balance</u>				
Nonspendable	181,694	0	0	181,694
Restricted	11,466,245	1,787,534	916,188	14,169,967
Committed	0	0	700,000	700,000
Assigned	0	1,796,441	0	1,796,441
Unassigned (Deficit)	(36,890)	0	0	(36,890)
Total Fund Balance	<u>11,611,049</u>	<u>3,583,975</u>	<u>1,616,188</u>	<u>16,811,212</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$17,071,995</u>	<u>\$5,850,968</u>	<u>\$1,616,188</u>	<u>\$24,539,151</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Ditch Assessments	Job and Family Services	Children's Services	CSEA
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$401,496	\$831,876	\$406,285	\$1,134,475
Accounts Receivable	0	512	619	0
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	0	606,204	301,728	132,855
Materials and Supplies Inventory	0	24,761	0	0
Interfund Receivable	0	1,342	3,896	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	227,793	0	0	0
Total Assets	<u>\$629,289</u>	<u>\$1,464,695</u>	<u>\$712,528</u>	<u>\$1,267,330</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$683	\$99,284	\$0	\$22,420
Accounts Payable	450	80,303	223,668	0
Contracts Payable	0	0	0	0
Due to Other Governments	104	30,995	0	3,443
Due to External Parties	0	0	0	0
Interfund Payable	297	56,676	0	24,929
Unearned Revenue	0	59,548	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>1,534</u>	<u>326,806</u>	<u>223,668</u>	<u>50,792</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	227,793	3,018	168,099	116,788
Total Deferred Inflows of Resources	<u>227,793</u>	<u>3,018</u>	<u>168,099</u>	<u>116,788</u>
<u>Fund Balance</u>				
Nonspendable	0	24,761	0	0
Restricted	399,962	1,110,110	320,761	1,099,750
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>399,962</u>	<u>1,134,871</u>	<u>320,761</u>	<u>1,099,750</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$629,289</u>	<u>\$1,464,695</u>	<u>\$712,528</u>	<u>\$1,267,330</u>

Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Delinquent Real Estate	Neighborhood Initiative Program	CDBG
\$232,400	\$610,184	\$1,265,573	\$253,533	\$0	\$11,805
0	0	1,140	0	0	0
0	0	1,916	0	0	0
0	0	2,514,374	0	101,553	33,275
6,587	0	148,548	0	0	0
0	2,877	196	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$238,987</u>	<u>\$613,061</u>	<u>\$3,931,747</u>	<u>\$253,533</u>	<u>\$101,553</u>	<u>\$45,080</u>
\$2,342	\$7,642	\$30,579	\$2,852	\$0	\$0
668	5,645	35,500	1,037	0	22,560
0	0	34,251	0	0	24,800
1,668	1,174	4,190	439	0	0
0	0	0	0	0	0
1,475	10,628	21,255	1,642	101,553	0
0	0	0	0	0	0
0	0	122,662	0	0	0
<u>6,153</u>	<u>25,089</u>	<u>248,437</u>	<u>5,970</u>	<u>101,553</u>	<u>47,360</u>
0	0	0	0	0	0
0	0	2,148,161	0	1,265	33,275
<u>0</u>	<u>0</u>	<u>2,148,161</u>	<u>0</u>	<u>1,265</u>	<u>33,275</u>
6,587	0	148,548	0	0	0
226,247	587,972	1,386,601	247,563	0	0
0	0	0	0	(1,265)	(35,555)
<u>232,834</u>	<u>587,972</u>	<u>1,535,149</u>	<u>247,563</u>	<u>(1,265)</u>	<u>(35,555)</u>
<u>\$238,987</u>	<u>\$613,061</u>	<u>\$3,931,747</u>	<u>\$253,533</u>	<u>\$101,553</u>	<u>\$45,080</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015
(continued)

	CHIP	Tax Abatements	Court Computerization	Common Pleas Court Special Projects
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$86,589	\$7,388	\$123,420	\$226,914
Accounts Receivable	0	0	0	0
Accrued Interest Receivable	164	0	0	0
Due from Other Governments	51,031	0	0	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>\$137,784</u>	<u>\$7,388</u>	<u>\$123,420</u>	<u>\$226,914</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$62	\$0	\$0	\$1,192
Accounts Payable	40,676	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	10	0	184
Due to External Parties	0	0	0	0
Interfund Payable	0	0	0	20,938
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>40,738</u>	<u>10</u>	<u>0</u>	<u>22,314</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	51,184	0	0	0
Total Deferred Inflows of Resources	<u>51,184</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	45,862	7,378	123,420	204,600
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>45,862</u>	<u>7,378</u>	<u>123,420</u>	<u>204,600</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$137,784</u>	<u>\$7,388</u>	<u>\$123,420</u>	<u>\$226,914</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>
\$522,286	\$224,754	\$3,384	\$7,091	\$501,309	\$46,372
0	0	0	0	0	0
0	0	0	0	0	0
228,847	7,794	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>\$751,133</u>	<u>\$232,548</u>	<u>\$3,384</u>	<u>\$7,091</u>	<u>\$501,309</u>	<u>\$46,372</u>
\$2,509	\$30,329	\$0	\$0	\$430	\$0
26,895	2,684	0	0	28,668	0
0	15,000	0	0	0	463
42,850	4,660	0	0	66	0
0	10,892	0	0	0	0
1,193	6,646	0	0	188	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>73,447</u>	<u>70,211</u>	<u>0</u>	<u>0</u>	<u>29,352</u>	<u>463</u>
0	0	0	0	0	0
<u>148,626</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>148,626</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
529,060	162,337	3,384	7,091	471,957	45,909
0	0	0	0	0	0
<u>529,060</u>	<u>162,337</u>	<u>3,384</u>	<u>7,091</u>	<u>471,957</u>	<u>45,909</u>
<u>\$751,133</u>	<u>\$232,548</u>	<u>\$3,384</u>	<u>\$7,091</u>	<u>\$501,309</u>	<u>\$46,372</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015
(continued)

	Indigent Municipal Court	Juvenile Court Donations	Concealed Carry License	School Resource Officer
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$191,411	\$6,116	\$82,291	\$169,640
Accounts Receivable	0	0	0	10,586
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	2,138	0	0	79,623
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>\$193,549</u>	<u>\$6,116</u>	<u>\$82,291</u>	<u>\$259,849</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$922	\$12,531
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	5,422	2,181
Due to External Parties	0	0	0	0
Interfund Payable	0	0	369	5,092
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>6,713</u>	<u>19,804</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	193,549	6,116	75,578	240,045
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>193,549</u>	<u>6,116</u>	<u>75,578</u>	<u>240,045</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$193,549</u>	<u>\$6,116</u>	<u>\$82,291</u>	<u>\$259,849</u>

<u>Drug Task Force</u>	<u>Highway Safety</u>	<u>Adult Probation</u>	<u>eSORN Grant</u>	<u>Drug Enforcement</u>	<u>Emergency Management Agency</u>
\$37,139	\$0	\$621,572	\$0	\$58,372	\$260,479
0	0	0	0	0	0
0	0	0	0	0	0
0	3,531	191,360	0	0	21,663
0	0	0	0	0	1,798
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>\$37,139</u>	<u>\$3,531</u>	<u>\$812,932</u>	<u>\$0</u>	<u>\$58,372</u>	<u>\$283,940</u>
\$121	\$0	\$4,699	\$0	\$0	\$1,619
0	0	0	0	0	0
0	0	0	0	0	0
19	39	713	0	0	249
0	0	0	0	0	0
65	1,772	4,502	70	0	852
0	0	0	0	0	0
0	0	0	0	0	0
<u>205</u>	<u>1,811</u>	<u>9,914</u>	<u>70</u>	<u>0</u>	<u>2,720</u>
0	0	0	0	0	0
0	936	95,680	0	0	21,663
<u>0</u>	<u>936</u>	<u>95,680</u>	<u>0</u>	<u>0</u>	<u>21,663</u>
0	0	0	0	0	1,798
36,934	784	707,338	0	58,372	257,759
0	0	0	(70)	0	0
<u>36,934</u>	<u>784</u>	<u>707,338</u>	<u>(70)</u>	<u>58,372</u>	<u>259,557</u>
<u>\$37,139</u>	<u>\$3,531</u>	<u>\$812,932</u>	<u>\$0</u>	<u>\$58,372</u>	<u>\$283,940</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015
(continued)

	Indigent Immobilization	Development Rotary	Crime Victims Assistance	Senior Citizens
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,931	\$173,103	\$60,542	\$86,275
Accounts Receivable	0	0	0	0
Accrued Interest Receivable	0	258	0	0
Due from Other Governments	0	0	18,041	67,733
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	990,268
Notes Receivable	0	197,725	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,931</u>	<u>\$371,086</u>	<u>\$78,583</u>	<u>\$1,144,276</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$31	\$2,547	\$0
Accounts Payable	0	0	4,540	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	393	0
Due to External Parties	0	0	0	0
Interfund Payable	0	0	826	0
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>31</u>	<u>8,306</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	930,598
Unavailable Revenue	0	240	18,041	127,403
Total Deferred Inflows of Resources	<u>0</u>	<u>240</u>	<u>18,041</u>	<u>1,058,001</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	1,931	370,815	52,236	86,275
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>1,931</u>	<u>370,815</u>	<u>52,236</u>	<u>86,275</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$1,931</u>	<u>\$371,086</u>	<u>\$78,583</u>	<u>\$1,144,276</u>

Solid Waste District	Law Library	Joint Dispatch	Indigent Ignition Interlock	911 Services	Total
\$1,150,612	\$392,730	\$3,855	\$48,306	\$810,670	\$11,052,178
0	0	0	0	0	12,857
0	0	0	0	0	2,338
0	0	0	0	0	4,361,750
0	0	0	0	0	181,694
37,081	0	0	0	0	45,392
0	0	0	0	0	990,268
0	0	0	0	0	197,725
0	0	0	0	0	227,793
<u>\$1,187,693</u>	<u>\$392,730</u>	<u>\$3,855</u>	<u>\$48,306</u>	<u>\$810,670</u>	<u>\$17,071,995</u>
\$748	\$716	\$0	\$0	\$660	\$224,918
24,715	16,670	0	0	0	514,679
0	0	0	0	0	74,514
116	110	0	0	101	99,126
0	0	0	0	0	10,892
312	298	0	0	259	261,837
0	0	0	0	0	59,548
0	0	0	0	0	122,662
<u>25,891</u>	<u>17,794</u>	<u>0</u>	<u>0</u>	<u>1,020</u>	<u>1,368,176</u>
0	0	0	0	0	930,598
0	0	0	0	0	3,162,172
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,092,770</u>
0	0	0	0	0	181,694
1,161,802	374,936	3,855	48,306	809,650	11,466,245
0	0	0	0	0	(36,890)
<u>1,161,802</u>	<u>374,936</u>	<u>3,855</u>	<u>48,306</u>	<u>809,650</u>	<u>11,611,049</u>
<u>\$1,187,693</u>	<u>\$392,730</u>	<u>\$3,855</u>	<u>\$48,306</u>	<u>\$810,670</u>	<u>\$17,071,995</u>

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Erie County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2015

	Bond Retirement	TIF Bond Retirement	Special Assessment Bond Retirement	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,796,441	\$1,495,622	\$425,491	\$3,717,554
Interfund Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	1,916,287	0	1,916,287
Special Assessments Receivable	0	0	217,127	217,127
Total Assets	\$1,796,441	\$3,411,909	\$642,618	\$5,850,968
<u>Liabilities</u>				
Interfund Payable	\$0	\$0	\$133,579	\$133,579
<u>Deferred Inflows of Resources</u>				
Payment in Lieu of Taxes	0	1,916,287	0	1,916,287
Unavailable Revenue	0	0	217,127	217,127
Total Deferred Inflows of Resources	0	1,916,287	217,127	2,133,414
<u>Fund Balance</u>				
Restricted	0	1,495,622	291,912	1,787,534
Assigned	1,796,441	0	0	1,796,441
Total Fund Balance	1,796,441	1,495,622	291,912	3,583,975
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$1,796,441	\$3,411,909	\$642,618	\$5,850,968

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015

	<u>Board of Elections Capital Improvement</u>	<u>Drainage Improvement</u>	<u>Route 250 Corridor Safety</u>	<u>Motor Vehicle and Gasoline Tax Construction</u>
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$300,000	\$145,551	\$317,710	\$400,000
<u>Liabilities</u>	\$0	\$0	\$0	\$0
<u>Fund Balance</u>				
Restricted	0	145,551	317,710	0
Committed	300,000	0	0	400,000
Total Fund Balance	300,000	145,551	317,710	400,000
Total Liabilities and Fund Balance	\$300,000	\$145,551	\$317,710	\$400,000

<u>TIF Projects</u>	<u>Total</u>
<u>\$452,927</u>	<u>\$1,616,188</u>
<u>\$0</u>	<u>\$0</u>
452,927	916,188
<u>0</u>	<u>700,000</u>
<u>452,927</u>	<u>1,616,188</u>
<u>\$452,927</u>	<u>\$1,616,188</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, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$875,521	\$0	\$0	\$875,521
Payment in Lieu of Taxes	0	1,866,674	0	1,866,674
Charges for Services	4,670,185	0	0	4,670,185
Licenses and Permits	382,409	0	0	382,409
Fines and Forfeitures	164,999	0	0	164,999
Intergovernmental	17,785,907	0	170,000	17,955,907
Special Assessments	235,892	87,725	0	323,617
Interest	16,368	0	0	16,368
Other	545,005	0	0	545,005
Total Revenues	24,676,286	1,954,399	170,000	26,800,685
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	2,060,551	43,936	0	2,104,487
Judicial	1,796,352	0	0	1,796,352
Intergovernmental	131,284	602,949	0	734,233
Public Safety	3,610,667	0	0	3,610,667
Public Works	6,134,107	0	0	6,134,107
Health	1,234,206	0	0	1,234,206
Human Services	9,961,139	0	0	9,961,139
Economic Development	532,025	0	0	532,025
Capital Outlay	0	0	3,847,079	3,847,079
Debt Service:				
Principal Retirement	30,000	1,300,899	0	1,330,899
Interest and Fiscal Charges	23,810	519,823	0	543,633
Total Expenditures	25,514,141	2,467,607	3,847,079	31,828,827
Excess of Revenues Under Expenditures	(837,855)	(513,208)	(3,677,079)	(5,028,142)
<u>Other Financing Sources (Uses)</u>				
Revenue Bonds Issued	0	0	2,800,000	2,800,000
Sale of Capital Assets	45,784	0	0	45,784
Transfers In	3,084,016	2,011,440	500,000	5,595,456
Transfers Out	(1,591,413)	0	0	(1,591,413)
Total Other Financing Sources (Uses)	1,538,387	2,011,440	3,300,000	6,849,827
Changes in Fund Balance	700,532	1,498,232	(377,079)	1,821,685
Fund Balance Beginning of Year	10,910,517	2,085,743	1,993,267	14,989,527
Fund Balance End of Year	<u>\$11,611,049</u>	<u>\$3,583,975</u>	<u>\$1,616,188</u>	<u>\$16,811,212</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Ditch Assessments	Job and Family Services	Children's Services	CSEA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	85,410	24,766	353,732
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	4,994,934	1,819,187	1,162,666
Special Assessments	235,892	0	0	0
Interest	0	0	0	0
Other	7,806	2,787	98,498	0
Total Revenues	243,698	5,083,131	1,942,451	1,516,398
<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	256,748	0	0	0
Health	0	0	0	0
Human Services	0	5,867,561	2,882,003	1,211,575
Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	256,748	5,867,561	2,882,003	1,211,575
Excess of Revenues Over (Under) Expenditures	(13,050)	(784,430)	(939,552)	304,823
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	0	0
Transfers In	0	1,542,014	1,425,000	92,337
Transfers Out	0	(92,337)	(981,300)	(317,776)
Total Other Financing Sources (Uses)	0	1,449,677	443,700	(225,439)
Changes in Fund Balance	(13,050)	665,247	(495,852)	79,384
Fund Balance (Deficit) Beginning of Year	413,012	469,624	816,613	1,020,366
Fund Balance (Deficit) End of Year	\$399,962	\$1,134,871	\$320,761	\$1,099,750

Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Delinquent Real Estate	Neighborhood Initiative Program	CDBG
\$0	\$0	\$0	\$0	\$0	\$0
9,605	1,328,631	49,030	267,443	0	0
265,410	0	25,701	0	0	0
917	0	63,967	0	0	0
0	0	5,053,303	0	100,288	47,795
0	0	0	0	0	0
0	0	9,828	0	0	0
14,855	47,033	103,773	129,184	0	0
<u>290,787</u>	<u>1,375,664</u>	<u>5,305,602</u>	<u>396,627</u>	<u>100,288</u>	<u>47,795</u>
0	1,418,875	0	334,812	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	5,521,444	0	0	0
261,510	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	101,553	82,836
30,000	0	0	0	0	0
22,669	0	0	0	0	0
<u>314,179</u>	<u>1,418,875</u>	<u>5,521,444</u>	<u>334,812</u>	<u>101,553</u>	<u>82,836</u>
<u>(23,392)</u>	<u>(43,211)</u>	<u>(215,842)</u>	<u>61,815</u>	<u>(1,265)</u>	<u>(35,041)</u>
0	0	45,784	0	0	0
0	0	0	0	0	0
0	0	(200,000)	0	0	0
<u>0</u>	<u>0</u>	<u>(154,216)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(23,392)</u>	<u>(43,211)</u>	<u>(370,058)</u>	<u>61,815</u>	<u>(1,265)</u>	<u>(35,041)</u>
<u>256,226</u>	<u>631,183</u>	<u>1,905,207</u>	<u>185,748</u>	<u>0</u>	<u>(514)</u>
<u>\$232,834</u>	<u>\$587,972</u>	<u>\$1,535,149</u>	<u>\$247,563</u>	<u>(\$1,265)</u>	<u>(\$35,555)</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, 2015
(continued)

	CHIP	Tax Abatements	Court Computerization	Common Pleas Court Special Projects
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	1,000	7,106	73,045	154,593
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	375,039	0	0	0
Special Assessments	0	0	0	0
Interest	548	0	0	0
Other	19,825	0	0	0
Total Revenues	<u>396,412</u>	<u>7,106</u>	<u>73,045</u>	<u>154,593</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	91,715	0	0	0
Judicial	0	0	37,284	212,486
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	324,520	6,755	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	1,141
Total Expenditures	<u>416,235</u>	<u>6,755</u>	<u>37,284</u>	<u>213,627</u>
Excess of Revenues Over (Under) Expenditures	<u>(19,823)</u>	<u>351</u>	<u>35,761</u>	<u>(59,034)</u>
<u>Other Financing Sources (Uses)</u>				
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	(19,823)	351	35,761	(59,034)
Fund Balance (Deficit) Beginning of Year	<u>65,685</u>	<u>7,027</u>	<u>87,659</u>	<u>263,634</u>
Fund Balance (Deficit) End of Year	<u>\$45,862</u>	<u>\$7,378</u>	<u>\$123,420</u>	<u>\$204,600</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	2,981	21,370	506	201,560	18,348
0	0	0	0	0	0
125	0	0	0	0	0
708,405	1,974,965	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	58,845	0	0	0	0
<u>708,530</u>	<u>2,036,791</u>	<u>21,370</u>	<u>506</u>	<u>201,560</u>	<u>18,348</u>
0	0	0	0	0	0
535,033	0	18,035	0	100,141	9,224
131,284	0	0	0	0	0
0	1,912,018	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>666,317</u>	<u>1,912,018</u>	<u>18,035</u>	<u>0</u>	<u>100,141</u>	<u>9,224</u>
42,213	124,773	3,335	506	101,419	9,124
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>42,213</u>	<u>124,773</u>	<u>3,335</u>	<u>506</u>	<u>101,419</u>	<u>9,124</u>
486,847	37,564	49	6,585	370,538	36,785
<u>\$529,060</u>	<u>\$162,337</u>	<u>\$3,384</u>	<u>\$7,091</u>	<u>\$471,957</u>	<u>\$45,909</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, 2015
(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	20,103	0	0	1,133,029
Licenses and Permits	0	0	91,298	0
Fines and Forfeitures	3,678	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	1,000	0	0
Total Revenues	<u>23,781</u>	<u>1,000</u>	<u>91,298</u>	<u>1,133,029</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	1,651	0	0
Intergovernmental	0	0	0	0
Public Safety	0	0	159,345	1,117,531
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>1,651</u>	<u>159,345</u>	<u>1,117,531</u>
Excess of Revenues Over (Under) Expenditures	<u>23,781</u>	<u>(651)</u>	<u>(68,047)</u>	<u>15,498</u>
<u>Other Financing Sources (Uses)</u>				
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	23,781	(651)	(68,047)	15,498
Fund Balance (Deficit) Beginning of Year	<u>169,768</u>	<u>6,767</u>	<u>143,625</u>	<u>224,547</u>
Fund Balance (Deficit) End of Year	<u>\$193,549</u>	<u>\$6,116</u>	<u>\$75,578</u>	<u>\$240,045</u>

<u>Drug Task Force</u>	<u>Highway Safety</u>	<u>Adult Probation</u>	<u>cSORN Grant</u>	<u>Drug Enforcement</u>	<u>Emergency Management Agency</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	27,304	0	0	26,000
0	0	0	0	0	0
14,575	0	0	0	19,759	0
0	21,314	821,986	360	0	162,844
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	13,284
<u>14,575</u>	<u>21,314</u>	<u>849,290</u>	<u>360</u>	<u>19,759</u>	<u>202,128</u>
0	0	0	0	0	0
0	0	613,103	0	0	0
0	0	0	0	0	0
11,065	18,117	0	430	12,500	208,246
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	0
<u>11,065</u>	<u>18,117</u>	<u>613,103</u>	<u>430</u>	<u>12,500</u>	<u>208,246</u>
<u>3,510</u>	<u>3,197</u>	<u>236,187</u>	<u>(70)</u>	<u>7,259</u>	<u>(6,118)</u>
0	0	0	0	0	0
0	0	0	0	0	24,665
0	0	0	0	0	0
0	0	0	0	0	24,665
3,510	3,197	236,187	(70)	7,259	18,547
33,424	(2,413)	471,151	0	51,113	241,010
<u>\$36,934</u>	<u>\$784</u>	<u>\$707,338</u>	<u>(\$70)</u>	<u>\$58,372</u>	<u>\$259,557</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, 2015
(continued)

	Indigent Immobilization	Development Rotary	Crime Victims Assistance	Senior Citizens
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$875,521
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	193,794	156,499
Special Assessments	0	0	0	0
Interest	0	5,992	0	0
Other	0	0	24,490	220
Total Revenues	0	5,992	218,284	1,032,240
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	215,149	0
Judicial	0	0	0	0
Intergovernmental	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	972,696
Human Services	0	0	0	0
Economic Development	0	16,361	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	0	16,361	215,149	972,696
Excess of Revenues Over (Under) Expenditures	0	(10,369)	3,135	59,544
<u>Other Financing Sources (Uses)</u>				
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)	0	0	0	0
Changes in Fund Balance	0	(10,369)	3,135	59,544
Fund Balance (Deficit) Beginning of Year	1,931	381,184	49,101	26,731
Fund Balance (Deficit) End of Year	\$1,931	\$370,815	\$52,236	\$86,275

Solid Waste District	Law Library	Joint Dispatch	Indigent Ignition Interlock	911 Services	Total
\$0	\$0	\$0	\$0	\$0	\$875,521
628,305	232,652	0	3,666	0	4,670,185
0	0	0	0	0	382,409
0	61,978	0	0	0	164,999
0	0	0	0	192,528	17,785,907
0	0	0	0	0	235,892
0	0	0	0	0	16,368
718	22,635	0	0	52	545,005
<u>629,023</u>	<u>317,265</u>	<u>0</u>	<u>3,666</u>	<u>192,580</u>	<u>24,676,286</u>
0	0	0	0	0	2,060,551
0	269,395	0	0	0	1,796,352
0	0	0	0	0	131,284
0	0	0	0	171,415	3,610,667
355,915	0	0	0	0	6,134,107
0	0	0	0	0	1,234,206
0	0	0	0	0	9,961,139
0	0	0	0	0	532,025
0	0	0	0	0	30,000
0	0	0	0	0	23,810
<u>355,915</u>	<u>269,395</u>	<u>0</u>	<u>0</u>	<u>171,415</u>	<u>25,514,141</u>
<u>273,108</u>	<u>47,870</u>	<u>0</u>	<u>3,666</u>	<u>21,165</u>	<u>(837,855)</u>
0	0	0	0	0	45,784
0	0	0	0	0	3,084,016
0	0	0	0	0	(1,591,413)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,538,387</u>
273,108	47,870	0	3,666	21,165	700,532
888,694	327,066	3,855	44,640	788,485	10,910,517
<u>\$1,161,802</u>	<u>\$374,936</u>	<u>\$3,855</u>	<u>\$48,306</u>	<u>\$809,650</u>	<u>\$11,611,049</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, 2015

	Bond Retirement	TIF Bond Retirement	Special Assessment Bond Retirement	Total
<u>Revenues</u>				
Payment in Lieu of Taxes	\$0	\$1,866,674	\$0	\$1,866,674
Special Assessments	0	0	87,725	87,725
Total Revenues	0	1,866,674	87,725	1,954,399
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	43,084	852	43,936
Intergovernmental	0	602,949	0	602,949
Debt Service:				
Principal Retirement	468,244	735,000	97,655	1,300,899
Interest and Fiscal Charges	80,854	430,838	8,131	519,823
Total Expenditures	549,098	1,811,871	106,638	2,467,607
Excess of Revenues Over (Under) Expenditures	(549,098)	54,803	(18,913)	(513,208)
<u>Other Financing Sources</u>				
Transfers In	1,898,134	104,614	8,692	2,011,440
Changes in Fund Balance	1,349,036	159,417	(10,221)	1,498,232
Fund Balance Beginning of Year	447,405	1,336,205	302,133	2,085,743
Fund Balance End of Year	\$1,796,441	\$1,495,622	\$291,912	\$3,583,975

Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015

	Board of Elections Capital Improvement	Drainage Improvement	Route 250 Corridor Safety	Motor Vehicle and Gasoline Tax Construction
<u>Revenues</u>				
Intergovernmental	\$0	\$0	\$170,000	\$0
<u>Expenditures</u>				
Capital Outlay	0	0	1,000,000	0
Excess of Revenues Under Expenditures	0	0	(830,000)	0
<u>Other Financing Sources</u>				
Revenue Bonds Issued	0	0	0	0
Transfers In	300,000	0	0	200,000
Total Other Financing Sources	300,000	0	0	200,000
Changes in Fund Balance	300,000	0	(830,000)	200,000
Fund Balance Beginning of Year	0	145,551	1,147,710	200,000
Fund Balance End of the Year	<u>\$300,000</u>	<u>\$145,551</u>	<u>\$317,710</u>	<u>\$400,000</u>

<u>TIF Projects</u>	<u>Total</u>
\$0	\$170,000
<u>2,847,079</u>	<u>3,847,079</u>
<u>(2,847,079)</u>	<u>(3,677,079)</u>
2,800,000	2,800,000
0	500,000
<u>2,800,000</u>	<u>3,300,000</u>
(47,079)	(377,079)
<u>500,006</u>	<u>1,993,267</u>
<u><u>\$452,927</u></u>	<u><u>\$1,616,188</u></u>

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Erie County, Ohio
Combining Statements - Nonmajor Proprietary Funds

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, 2015

	Workers' Compensation Retro Reserve	Employee Self-Insurance	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$1,286,326	\$359,232	\$1,645,558
Interfund Receivable	184,755	5,297	190,052
Total Assets	<u>1,471,081</u>	<u>364,529</u>	<u>1,835,610</u>
<u>Current Liabilities</u>			
Accrued Wages Payable	0	461	461
Due to Other Governments	257,996	71	258,067
Interfund Payable	0	500,193	500,193
Claims Payable	2,969	531,450	534,419
Total Current Liabilities	<u>260,965</u>	<u>1,032,175</u>	<u>1,293,140</u>
<u>Non-Current Liabilities</u>			
Compensated Absences Payable	0	1,795	1,795
Claims Payable	17,815	981,662	999,477
Total Non-Current Liabilities	<u>17,815</u>	<u>983,457</u>	<u>1,001,272</u>
Total Liabilities	<u>278,780</u>	<u>2,015,632</u>	<u>2,294,412</u>
Total Net Position			
Unrestricted (Deficit)	<u>\$1,192,301</u>	<u>(\$1,651,103)</u>	<u>(\$458,802)</u>

Erie County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2015

	Workers' Compensation Retro Reserve	Employee Self-Insurance	Total
<u>Operating Revenues</u>			
Charges for Services	\$209,075	\$8,725,664	\$8,934,739
Other	20,936	48,355	69,291
Total Operating Revenues	<u>230,011</u>	<u>8,774,019</u>	<u>9,004,030</u>
<u>Operating Expenses</u>			
Personal Services	0	42,362	42,362
Materials and Supplies	0	9,217	9,217
Contractual Services	275,775	863,700	1,139,475
Claims	25,814	7,991,821	8,017,635
Other	0	2,556	2,556
Total Operating Expenses	<u>301,589</u>	<u>8,909,656</u>	<u>9,211,245</u>
Loss Before Transfers	(71,578)	(135,637)	(207,215)
Transfers In	<u>0</u>	<u>416</u>	<u>416</u>
Changes in Net Position	(71,578)	(135,221)	(206,799)
Net Position (Deficit) Beginning of Year	<u>1,263,879</u>	<u>(1,515,882)</u>	<u>(252,003)</u>
Net Position (Deficit) End of Year	<u><u>\$1,192,301</u></u>	<u><u>(\$1,651,103)</u></u>	<u><u>(\$458,802)</u></u>

Erie County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2015

	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	\$211,040	\$8,725,664	\$8,936,704
Cash Payments for Personal Services	0	(41,940)	(41,940)
Cash Payments to Suppliers	0	(9,217)	(9,217)
Cash Payments for Contractual Services	(247,559)	(863,700)	(1,111,259)
Cash Payments for Claims	(96,858)	(7,571,141)	(7,667,999)
Cash Received from Other Revenues	20,936	43,058	63,994
Cash Payments for Other Expenses	0	(2,556)	(2,556)
Net Cash Provided by (Used for) Operating Activities	(112,441)	280,168	167,727
<u>Cash Flows from Noncapital Financing Activities</u>			
Cash Received from Transfers In	0	416	416
Net Increase (Decrease) in Cash and Cash Equivalents	(112,441)	280,584	168,143
Cash and Cash Equivalents Beginning of Year	1,398,767	78,648	1,477,415
Cash and Cash Equivalents End of Year	<u>\$1,286,326</u>	<u>\$359,232</u>	<u>\$1,645,558</u>
Reconciliation of Operating Loss to			
<u>Net Cash Provided by (Used for) Operating Activities</u>			
Operating Loss	(71,578)	(135,637)	(207,215)
Adjustments to Reconcile Operating Loss to			
<u>Net Cash Provided by (Used for) Operating Activities</u>			
Changes in Assets and Liabilities:			
(Increase) Decrease in Interfund Receivable	1,965	(5,297)	(3,332)
Decrease in Accrued Wages Payable	0	(966)	(966)
Decrease in Due to Other Governments	(25,582)	(434)	(26,016)
Increase in Interfund Payable	0	27	27
Increase in Compensated Absences Payable	0	1,795	1,795
Increase (Decrease) in Claims Payable	(17,246)	420,680	403,434
Total Adjustments	(40,863)	415,805	374,942
Net Cash Provided by (Used for) Operating Activities	<u>(\$112,441)</u>	<u>\$280,168</u>	<u>\$167,727</u>

Erie County, Ohio
Combining Statements - Fiduciary Funds

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

Private Purpose Trust Fund

Bluecoat Trust

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

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

Arson Registry

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

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.

(continued)

Erie County, Ohio
Combining Statements - Fiduciary Funds

Agency Funds
(continued)

Soil and Water Conservation

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

Mental Health and Recovery Board

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.

(continued)

Erie County, Ohio
Combining Statements - Fiduciary Funds

Agency Funds
(continued)

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.

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, 2015

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
<u>Domestic Shelters</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$11,351	\$0	\$11,351	\$0
<u>Liabilities</u>				
Undistributed Assets	\$11,351	\$0	\$11,351	\$0
<u>Arson Registry</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$75	\$0	\$75
<u>Liabilities</u>				
Undistributed Assets	\$0	\$75	\$0	\$75
<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	\$4,240,685	\$455,018	\$516,181	\$4,179,522
Due from Other Governments	686,254	752,826	686,254	752,826
Property Taxes Receivable	125,107,948	124,931,941	125,107,948	124,931,941
Special Assessments Receivable	6,334,126	4,455,834	6,334,126	4,455,834
Total Assets	\$136,369,013	\$130,595,619	\$132,644,509	\$134,320,123
<u>Liabilities</u>				
Due to Other Governments	\$136,369,013	\$130,595,619	\$132,644,509	\$134,320,123
<u>Undivided Local Government</u>				
<u>Assets</u>				
Due from Other Governments	\$1,784,564	\$1,781,729	\$1,784,564	\$1,781,729
<u>Liabilities</u>				
Due to Other Governments	\$1,784,564	\$1,781,729	\$1,784,564	\$1,781,729
<u>Lodging Excise Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$27,165	\$63,355	\$27,165	\$63,355
Other Local Taxes Receivable	312,740	671,728	312,740	671,728
Total Assets	\$339,905	\$735,083	\$339,905	\$735,083
<u>Liabilities</u>				
Due to External Parties	\$9,381	\$20,152	\$9,381	\$20,152
Undistributed Assets	330,524	714,931	330,524	714,931
Total Liabilities	\$339,905	\$735,083	\$339,905	\$735,083

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015
(continued)

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
<u>Care Facility</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$11,084	\$8,301	\$0	\$19,385
<u>Liabilities</u>				
Undistributed Assets	\$11,084	\$8,301	\$0	\$19,385
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,854,121	\$525,209	\$64,432	\$2,314,898
Due from Other Governments	151,614	111,244	151,614	111,244
Due from External Parties	41,655	63,996	41,655	63,996
Property Taxes Receivable	2,039,951	2,077,456	2,039,951	2,077,456
Total Assets	\$4,087,341	\$2,777,905	\$2,297,652	\$4,567,594
<u>Liabilities</u>				
Undistributed Assets	\$4,087,341	\$2,777,905	\$2,297,652	\$4,567,594
<u>Metroparks</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$61,782	\$55,146	\$62,036	\$54,892
Due from Other Governments	139,288	114,790	139,288	114,790
Property Taxes Receivable	2,141,836	2,252,416	2,141,836	2,252,416
Total Assets	\$2,342,906	\$2,422,352	\$2,343,160	\$2,422,098
<u>Liabilities</u>				
Undistributed Assets	\$2,342,906	\$2,422,352	\$2,343,160	\$2,422,098
<u>Regional Planning</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$78,904	\$0	\$78,904	\$0
<u>Liabilities</u>				
Due to External Parties	\$0	\$32,977	\$0	\$32,977
Undistributed Assets	78,904	(32,977)	78,904	(32,977)
Total Liabilities	\$78,904	\$0	\$78,904	\$0
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,435	\$10,279	\$0	\$19,714
<u>Liabilities</u>				
Undistributed Assets	\$9,435	\$10,279	\$0	\$19,714
<u>Mental Health and Recovery Board</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,040,774	\$375,766	\$53,777	\$3,362,763
Due from Other Governments	235,909	208,056	235,909	208,056
Property Taxes Receivable	3,546,675	4,568,454	3,546,675	4,568,454
Total Assets	\$6,823,358	\$5,152,276	\$3,836,361	\$8,139,273
<u>Liabilities</u>				
Undistributed Assets	\$6,823,358	\$5,152,276	\$3,836,361	\$8,139,273

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015
(continued)

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$191,404	\$7,373	\$29,183	\$169,594
<u>Liabilities</u>				
Undistributed Assets	\$191,404	\$7,373	\$29,183	\$169,594
<u>Ohio Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$83,393	\$78,811	\$83,393	\$78,811
<u>Liabilities</u>				
Due to External Parties	\$0	\$788	\$0	\$788
Due to Other Governments	83,393	78,023	83,393	78,023
Total Liabilities	\$83,393	\$78,811	\$83,393	\$78,811
<u>Public Defender Fees</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$383	\$0	\$383
<u>Liabilities</u>				
Undistributed Assets	\$0	\$383	\$0	\$383
<u>Subdivisions</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$0	\$0
<u>Liabilities</u>				
Due to External Parties	\$122,295	\$122,753	\$122,295	\$122,753
Undistributed Assets	(122,295)	(122,753)	(122,295)	(122,753)
Total Liabilities	\$0	\$0	\$0	\$0
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$264,869	\$0	\$264,869
<u>Liabilities</u>				
Due to Other Governments	\$0	\$357,917	\$0	\$357,917
Due to External Parties	54,798	0	54,798	0
Undistributed Assets	(54,798)	(93,048)	(54,798)	(93,048)
Total Liabilities	\$0	\$264,869	\$0	\$264,869
<u>Flexible Spending Accounts</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,486	\$1,084	\$0	\$5,570
<u>Liabilities</u>				
Undistributed Assets	\$4,486	\$1,084	\$0	\$5,570

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015
(continued)

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
<u>Health Savings Accounts</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$0	\$0
<u>Liabilities</u>				
Due to External Parties	\$2,209	\$2,689	\$2,209	\$2,689
Undistributed Assets	(2,209)	(2,689)	(2,209)	(2,689)
Total Liabilities	\$0	\$0	\$0	\$0
<u>Recorder's Escrow</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$16,890	\$0	\$4,470	\$12,420
<u>Liabilities</u>				
Undistributed Assets	\$16,890	\$0	\$4,470	\$12,420
<u>Ohio Elections Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$50	\$0	\$50	\$0
<u>Liabilities</u>				
Undistributed Assets	\$50	\$0	\$50	\$0
<u>Resident's Account</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$26,297	\$26,528	\$26,297	\$26,528
<u>Liabilities</u>				
Undistributed Assets	\$26,297	\$26,528	\$26,297	\$26,528
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$5,309,066	\$3,136,045	\$5,309,066	\$3,136,045
<u>Liabilities</u>				
Undistributed Assets	\$5,309,066	\$3,136,045	\$5,309,066	\$3,136,045
<u>Prosecutor</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$127,975	\$140,186	\$127,975	\$140,186
<u>Liabilities</u>				
Undistributed Assets	\$127,975	\$140,186	\$127,975	\$140,186
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$415,125	\$329,414	\$415,125	\$329,414
<u>Liabilities</u>				
Undistributed Assets	\$415,125	\$329,414	\$415,125	\$329,414

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015
(continued)

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
<u>Adult Probation</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$68,030	\$75,599	\$68,030	\$75,599
<u>Liabilities</u>				
Undistributed Assets	\$68,030	\$75,599	\$68,030	\$75,599
<u>Miscellaneous Agency</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$25,541	\$0	\$535	\$25,006
<u>Liabilities</u>				
Undistributed Assets	\$25,541	\$0	\$535	\$25,006
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,659,704	\$1,845,669	\$931,477	\$10,573,896
Cash and Cash Equivalents in Segregated Accounts	5,946,493	3,707,772	5,946,493	3,707,772
Other Local Taxes Receivable	312,740	671,728	312,740	671,728
Due from Other Governments	2,997,629	2,968,645	2,997,629	2,968,645
Due from External Parties	41,655	63,996	41,655	63,996
Property Taxes Receivable	132,836,410	133,830,267	132,836,410	133,830,267
Special Assessments Receivable	6,334,126	4,455,834	6,334,126	4,455,834
Total Assets	\$158,128,757	\$147,543,911	\$149,400,530	\$156,272,138
<u>Liabilities</u>				
Due to Other Governments	\$138,236,970	\$132,813,288	\$134,512,466	\$136,537,792
Due to External Parties	188,683	179,359	188,683	179,359
Undistributed Assets	19,703,104	14,551,264	14,699,381	19,554,987
Total Liabilities	\$158,128,757	\$147,543,911	\$149,400,530	\$156,272,138

**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, 2015

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,004,763	\$4,004,763	\$4,040,673	\$35,910
Permissive Sales Taxes	14,809,100	14,852,100	15,540,321	688,221
Charges for Services	3,229,504	3,234,504	3,191,094	(43,410)
Licenses and Permits	605,500	605,500	710,747	105,247
Fines and Forfeitures	387,000	387,000	300,839	(86,161)
Intergovernmental	3,053,533	3,053,533	3,013,696	(39,837)
Interest	357,025	379,378	469,235	89,857
Other	1,279,546	1,284,906	1,196,235	(88,671)
Total Revenues	27,725,971	27,801,684	28,462,840	661,156
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	645,888	659,097	657,572	1,525
Materials and Supplies	26,525	26,761	20,898	5,863
Contractual Services	1,608,817	1,847,387	1,618,309	229,078
Other	275,703	9,480	9,100	380
Capital Outlay	2,575,621	2,800,824	1,967,467	833,357
Total Commissioners	5,132,554	5,343,549	4,273,346	1,070,203
Finance				
Personal Services	354,476	354,476	348,452	6,024
Materials and Supplies	27,000	25,758	24,605	1,153
Contractual Services	13,421	14,663	14,160	503
Total Finance	394,897	394,897	387,217	7,680
Human Resources				
Personal Services	318,928	320,863	317,983	2,880
Materials and Supplies	21,732	20,804	20,804	0
Contractual Services	21,475	20,468	16,085	4,383
Total Human Resources	362,135	362,135	354,872	7,263
Microfilm				
Personal Services	126,960	126,960	126,491	469
Materials and Supplies	7,500	7,500	4,486	3,014
Contractual Services	13,500	13,500	13,287	213
Total Microfilm	147,960	147,960	144,264	3,696
Information Technology				
Personal Services	382,716	390,286	381,240	9,046
Materials and Supplies	124,442	124,442	60,697	63,745
Contractual Services	306,056	298,486	207,903	90,583
Capital Outlay	66,000	66,000	47,429	18,571
Total Information Technology	879,214	879,214	697,269	181,945

(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, 2015
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Facilities				
Personal Services	\$1,038,881	\$1,045,681	\$996,813	\$48,868
Materials and Supplies	545,931	545,813	402,988	142,825
Contractual Services	1,329,783	1,361,553	1,233,126	128,427
Capital Outlay	15,000	15,583	15,583	0
Total Facilities	2,929,595	2,968,630	2,648,510	320,120
Auditor				
Personal Services	539,369	549,573	534,904	14,669
Materials and Supplies	48,455	48,205	44,470	3,735
Contractual Services	273,231	279,256	272,212	7,044
Total Auditor	861,055	877,034	851,586	25,448
Board of Revision				
Contractual Services	15,171	15,171	13,171	2,000
Treasurer				
Personal Services	173,690	174,482	166,254	8,228
Materials and Supplies	6,445	9,433	9,398	35
Contractual Services	169,749	177,466	115,347	62,119
Total Treasurer	349,884	361,381	290,999	70,382
Prepayment Interest				
Materials and Supplies	1,000	23,200	21,906	1,294
Contractual Services	0	2,800	2,800	0
Total Prepayment Interest	1,000	26,000	24,706	1,294
Prosecuting Attorney				
Personal Services	1,328,500	1,328,500	1,288,143	40,357
Materials and Supplies	25,899	25,399	24,585	814
Contractual Services	14,680	15,180	12,273	2,907
Other	58,852	58,852	57,852	1,000
Total Prosecuting Attorney	1,427,931	1,427,931	1,382,853	45,078
Board of Elections				
Personal Services	314,381	314,441	269,055	45,386
Materials and Supplies	59,000	58,992	45,551	13,441
Contractual Services	137,820	147,101	112,451	34,650
Total Board of Elections	511,201	520,534	427,057	93,477
Recorder				
Personal Services	284,800	284,800	269,840	14,960
Materials and Supplies	12,000	16,000	12,771	3,229
Contractual Services	56,540	89,540	77,877	11,663
Capital Outlay	19,866	19,866	19,397	469
Total Recorder	373,206	410,206	379,885	30,321

(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, 2015
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Miscellaneous				
Contractual Services	\$35,000	\$35,000	\$29,481	\$5,519
Other	290,910	292,910	292,588	322
Total Miscellaneous	325,910	327,910	322,069	5,841
Total Legislative and Executive	13,711,713	14,062,552	12,197,804	1,864,748
Judicial				
Common Pleas				
Personal Services	901,434	925,705	921,581	4,124
Materials and Supplies	21,036	21,036	14,750	6,286
Contractual Services	541,578	560,130	269,291	290,839
Total Common Pleas	1,464,048	1,506,871	1,205,622	301,249
Family Court				
Personal Services	2,040,180	2,030,391	1,920,184	110,207
Materials and Supplies	57,885	62,885	57,134	5,751
Contractual Services	147,491	168,880	135,286	33,594
Total Family Court	2,245,556	2,262,156	2,112,604	149,552
Probate Court				
Personal Services	304,157	304,157	279,250	24,907
Materials and Supplies	12,652	12,652	11,362	1,290
Contractual Services	62,672	62,672	59,916	2,756
Total Probate Court	379,481	379,481	350,528	28,953
Clerk of Court				
Personal Services	751,880	753,324	738,088	15,236
Materials and Supplies	32,312	29,862	28,576	1,286
Contractual Services	59,001	60,743	50,891	9,852
Capital Outlay	5,000	7,008	1,836	5,172
Total Clerk of Court	848,193	850,937	819,391	31,546
County Court				
Personal Services	354,463	354,549	350,297	4,252
Materials and Supplies	19,179	19,179	17,532	1,647
Contractual Services	33,024	33,024	27,762	5,262
Total County Court	406,666	406,752	395,591	11,161
Huron Municipal Court				
Personal Services	2,320	2,320	1,893	427
Materials and Supplies	50,438	50,438	41,751	8,687
Contractual Services	2,368	2,368	0	2,368
Total Huron Municipal Court	55,126	55,126	43,644	11,482

(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, 2015
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Sandusky Municipal Court				
Personal Services	\$7,553	\$13,326	\$11,536	\$1,790
Materials and Supplies	105,573	108,216	107,524	692
Total Sandusky Municipal Court	113,126	121,542	119,060	2,482
Vermillion Municipal Court				
Materials and Supplies	57,100	57,100	28,766	28,334
Adult Probation				
Personal Services	368,736	368,736	361,212	7,524
Materials and Supplies	18,298	20,798	14,186	6,612
Contractual Services	11,500	9,000	445	8,555
Capital Outlay	5,000	5,000	5,000	0
Total Adult Probation	403,534	403,534	380,843	22,691
Public Defender				
Personal Services	590,166	589,966	585,862	4,104
Materials and Supplies	17,704	18,204	18,135	69
Contractual Services	375,345	375,045	341,321	33,724
Capital Outlay	2,435	2,435	0	2,435
Total Public Defender	985,650	985,650	945,318	40,332
Total Judicial	6,958,480	7,029,149	6,401,367	627,782
Public Safety				
Juvenile Detention Facility				
Personal Services	1,523,996	1,519,052	1,381,361	137,691
Materials and Supplies	176,492	181,436	148,352	33,084
Contractual Services	145,130	145,130	115,471	29,659
Total Juvenile Detention Facility	1,845,618	1,845,618	1,645,184	200,434
Sheriff				
Personal Services	5,626,606	5,639,335	5,520,220	119,115
Materials and Supplies	479,369	513,266	506,524	6,742
Contractual Services	505,176	499,603	471,163	28,440
Other	30,832	30,832	30,832	0
Capital Outlay	511,651	524,830	518,485	6,345
Total Sheriff	7,153,634	7,207,866	7,047,224	160,642
Coroner				
Personal Services	81,767	81,767	78,162	3,605
Materials and Supplies	100	100	0	100
Contractual Services	114,721	114,721	110,286	4,435
Total Coroner	196,588	196,588	188,448	8,140
Total Public Safety	9,195,840	9,250,072	8,880,856	369,216

(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, 2015
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Works				
Tax Map				
Personal Services	\$69,358	\$69,358	\$69,011	\$347
Materials and Supplies	500	500	290	210
Contractual Services	6,926	6,926	4,549	2,377
Total Public Works	76,784	76,784	73,850	2,934
Health				
Humane Agent				
Personal Services	3,158	3,158	3,140	18
Materials and Supplies	1,000	1,000	405	595
Total Health	4,158	4,158	3,545	613
Human Services				
Veteran Services				
Personal Services	309,728	318,074	315,643	2,431
Materials and Supplies	103,573	68,761	45,790	22,971
Contractual Services	373,031	415,309	344,801	70,508
Other	207,757	146,611	0	146,611
Total Human Services	994,089	948,755	706,234	242,521
Capital Outlay				
Capital Improvements				
Capital Outlay	0	114,000	91,607	22,393
Total Expenditures	30,941,064	31,485,470	28,355,263	3,130,207
Excess of Revenues Over (Under) Expenditures	(3,215,093)	(3,683,786)	107,577	3,791,363
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	11,143	11,143
Advances In	125,000	125,000	43,671	(81,329)
Advances Out	0	0	(1,700,000)	(1,700,000)
Transfers In	116,726	116,726	116,726	0
Transfers Out	(2,285,239)	(4,795,963)	(3,995,767)	800,196
Total Other Financing Sources (Uses)	(2,043,513)	(4,554,237)	(5,524,227)	(969,990)
Changes in Fund Balance	(5,258,606)	(8,238,023)	(5,416,650)	2,821,373
Fund Balance Beginning of Year	13,110,372	13,110,372	13,110,372	0
Prior Year Encumbrances Appropriated	1,311,448	1,311,448	1,311,448	0
Fund Balance End of Year	\$9,163,214	\$6,183,797	\$9,005,170	\$2,821,373

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, 2015

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Charges for Services	\$414,000	\$414,000	\$432,935	\$18,935
<u>Expenditures</u>				
Current:				
General Government:				
Judicial				
Clerk of Courts				
Personal Services	277,956	281,878	266,622	15,256
Materials and Supplies	14,567	13,967	12,830	1,137
Contractual Services	25,216	25,216	14,076	11,140
Total Expenditures	317,739	321,061	293,528	27,533
Excess of Revenues Over Expenditures	96,261	92,939	139,407	46,468
<u>Other Financing Uses</u>				
Transfers Out	(116,726)	(116,726)	(116,726)	0
Changes in Fund Balance	(20,465)	(23,787)	22,681	46,468
Fund Balance Beginning of Year	220,730	220,730	220,730	0
Prior Year Encumbrances Appropriated	7,783	7,783	7,783	0
Fund Balance End of Year	\$208,048	\$204,726	\$251,194	\$46,468

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, 2015

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,403,978	\$4,403,978	\$4,452,629	\$48,651
Charges for Services	58,735	58,735	62,057	3,322
Intergovernmental	3,282,583	3,282,583	2,537,672	(744,911)
Interest	70	70	252	182
Other	37,508	37,508	147,527	110,019
Total Revenues	7,782,874	7,782,874	7,200,137	(582,737)
<u>Expenditures</u>				
Current:				
Health				
Developmental Disabilities				
Personal Services	3,637,894	3,677,444	2,997,584	679,860
Materials and Supplies	176,084	173,084	112,429	60,655
Contractual Services	2,058,546	2,061,996	1,418,189	643,807
Other	103,498	73,498	50,079	23,419
Capital Outlay	18,860	18,860	0	18,860
Total Developmental Disabilities	5,994,882	6,004,882	4,578,281	1,426,601
Residential and Individual Support Services				
Personal Services	52,141	52,141	48,688	3,453
Materials and Supplies	17,400	17,400	6,650	10,750
Contractual Services	1,621,552	1,811,552	1,466,557	344,995
Other	200,000	0	0	0
Total Residential and Individual Support Services	1,891,093	1,881,093	1,521,895	359,198
Help Me Grow				
Personal Services	357,150	347,150	319,688	27,462
Materials and Supplies	6,600	16,600	15,130	1,470
Contractual Services	12,491	12,491	8,461	4,030
Other	50,000	50,000	0	50,000
Capital Outlay	132,400	132,400	91,766	40,634
Total Help Me Grow	558,641	558,641	435,045	123,596
Family Resource Services				
Contractual Services	3,144,701	3,144,701	1,929,156	1,215,545
Donations				
Materials and Supplies	7,500	7,500	1,102	6,398
Total Expenditures	11,596,817	11,596,817	8,465,479	3,131,338
Excess of Revenues				
Under Expenditures	(3,813,943)	(3,813,943)	(1,265,342)	2,548,601
<u>Other Financing Sources</u>				
Sale of Capital Assets	0	0	6,925	6,925
Changes in Fund Balance	(3,813,943)	(3,813,943)	(1,258,417)	2,555,526
Fund Balance Beginning of Year	5,656,066	5,656,066	5,656,066	0
Prior Year Encumbrances Appropriated	545,602	545,602	545,602	0
Fund Balance End of Year	\$2,387,725	\$2,387,725	\$4,943,251	\$2,555,526

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,291,960	\$7,332,682	\$40,722
Bond Proceeds	3,035,000	0	(3,035,000)
Grants	4,893,762	221,977	(4,671,785)
Sale of Capital Assets	0	3,525	3,525
Other	46,525	2,433	(44,092)
Total Revenues	15,267,247	7,560,617	(7,706,630)
<u>Expenses</u>			
Personal Services			
Erie County - DOES Administration	1,174,634	1,099,244	75,390
Erie County - DOES Sewer	277,230	260,359	16,871
Materials and Supplies			
Erie County - DOES Administration	362,859	32,175	330,684
Erie County - DOES Sewer	352,343	229,604	122,739
Contractual Services			
Erie County - DOES Administration	413,872	6,276	407,596
Erie County - DOES Sewer	3,588,917	2,952,964	635,953
Other			
Erie County - DOES Sewer	245,934	129,366	116,568
Capital Outlay			
Erie County - DOES Sewer	1,681,242	517,616	1,163,626
Debt Service:			
Principal Retirement	1,593,745	1,580,381	13,364
Interest Expense	1,428,199	1,428,199	0
Total Expenses	11,118,975	8,236,184	2,882,791
Excess of Revenues Over (Under) Expenses	4,148,272	(675,567)	(4,823,839)
Advances In	1,300,000	1,300,000	0
Changes in Fund Balance	5,448,272	624,433	(4,823,839)
Fund Balance Beginning of Year	2,357,140	2,357,140	0
Prior Year Encumbrances Appropriated	1,134,712	1,134,712	0
Fund Balance End of Year	\$8,940,124	\$4,116,285	(\$4,823,839)

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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$8,298,470	\$8,062,698	(\$235,772)
OWDA Loan Proceeds	0	0	0
Grants	7,266	7,266	0
Sale of Capital Assets	0	3,026	3,026
	<u>8,305,736</u>	<u>8,072,990</u>	<u>(232,746)</u>
<u>Expenses</u>			
<u>Personal Services</u>			
Water District A - DOES Administration	292,472	292,454	18
Water District A - DOES Water	749,900	740,359	9,541
<u>Materials and Supplies</u>			
Water District A - DOES Water	575,169	454,705	120,464
<u>Contractual Services</u>			
Water District A - DOES Water	4,249,968	3,829,397	420,571
<u>Other</u>			
Water District A - DOES Water	133,619	104,288	29,331
<u>Capital Outlay</u>			
Water District A - DOES Water	1,449,682	918,502	531,180
<u>Debt Service:</u>			
Principal Retirement	1,633,812	1,584,237	49,575
Interest Expense	1,093,609	1,028,009	65,600
	<u>10,178,231</u>	<u>8,951,951</u>	<u>1,226,280</u>
Excess of Revenues Under Expenses	(1,872,495)	(878,961)	993,534
Advances In	400,000	400,000	0
Changes in Fund Balance	(1,472,495)	(478,961)	993,534
Fund Balance Beginning of Year	1,660,874	1,660,874	0
Prior Year Encumbrances Appropriated	604,285	604,285	0
Fund Balance End of Year	<u>\$792,664</u>	<u>\$1,786,198</u>	<u>\$993,534</u>

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$5,905,741	\$6,360,779	\$455,038
Sale of Capital Assets	0	26,525	26,525
Other	21,500	0	(21,500)
	<u>5,927,241</u>	<u>6,387,304</u>	<u>460,063</u>
<u>Expenses</u>			
Personal Services			
Landfill Operations - DOES Administration	715,085	711,596	3,489
Landfill Operations - DOES Landfill	138,690	138,229	461
Materials and Supplies			
Landfill Operations - DOES Landfill	395,208	354,450	40,758
Contractual Services			
Landfill Operations - DOES Landfill	2,457,574	2,362,051	95,523
Closure and Postclosure Costs	44,087	39,824	4,263
Other			
Landfill Operations - DOES Landfill	62,823	62,823	0
Capital Outlay			
Landfill Operations - DOES Landfill	1,413,421	1,030,319	383,102
Debt Service:			
Principal Retirement	1,318,345	1,318,291	54
Interest Expense	468,161	468,127	34
	<u>7,013,394</u>	<u>6,485,710</u>	<u>527,684</u>
Changes in Fund Balance	(1,086,153)	(98,406)	987,747
Fund Balance Beginning of Year	9,737,649	9,737,649	0
Prior Year Encumbrances Appropriated	578,782	578,782	0
Fund Balance End of Year	<u>\$9,230,278</u>	<u>\$10,218,025</u>	<u>\$987,747</u>

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$8,460,600	\$8,335,885	(\$124,715)
Other	10,000	6,966	(3,034)
Total Revenues	8,470,600	8,342,851	(127,749)
<u>Expenses</u>			
Personal Services	4,395,107	4,321,348	73,759
Materials and Supplies	721,854	643,849	78,005
Contractual Services	3,687,259	3,589,222	98,037
Total Expenses	8,804,220	8,554,419	249,801
Changes in Fund Balance	(333,620)	(211,568)	122,052
Fund Balance (Deficit) Beginning of Year	(157,868)	(157,868)	0
Prior Year Encumbrances Appropriated	499,144	499,144	0
Fund Balance End of Year	\$7,656	\$129,708	\$122,052

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, 2015

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$209,128	\$235,892	\$26,764
Other	0	7,806	7,806
Total Revenues	<u>209,128</u>	<u>243,698</u>	<u>34,570</u>
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	74,109	71,685	2,424
Materials and Supplies	5,600	3,433	2,167
Contractual Services	238,230	184,602	53,628
Total Expenditures	<u>317,939</u>	<u>259,720</u>	<u>58,219</u>
Changes in Fund Balance	(108,811)	(16,022)	92,789
Fund Balance Beginning of Year	415,855	415,855	0
Prior Year Encumbrances Appropriated	<u>1,513</u>	<u>1,513</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$308,557</u></u>	<u><u>\$401,346</u></u>	<u><u>\$92,789</u></u>

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$130,000	\$94,268	(\$35,732)
Intergovernmental	5,251,744	4,849,742	(402,002)
Other	7,000	2,787	(4,213)
Total Revenues	5,388,744	4,946,797	(441,947)
<u>Expenditures</u>			
Current:			
Human Services			
Job and Family Services			
Public Assistance			
Personal Services	4,394,483	4,288,531	105,952
Materials and Supplies	57,697	48,954	8,743
Contractual Services	1,578,204	1,458,964	119,240
Total Public Assistance	6,030,384	5,796,449	233,935
Work Force Investment Act			
Personal Services	2,110	0	2,110
Materials and Supplies	52,479	39,240	13,239
Contractual Services	592,569	493,777	98,792
Total Work Force Investment Act	647,158	533,017	114,141
Total Expenditures	6,677,542	6,329,466	348,076
Excess of Revenues Under Expenditures	(1,288,798)	(1,382,669)	(93,871)
<u>Other Financing Sources (Uses)</u>			
Advances Out	(4,005)	(4,005)	0
Transfers In	1,316,867	1,542,014	225,147
Transfers Out	(166,930)	(92,337)	74,593
Total Other Financing Sources (Uses)	1,145,932	1,445,672	299,740
Changes in Fund Balance	(142,866)	63,003	205,869
Fund Balance Beginning of Year	368,550	368,550	0
Prior Year Encumbrances Appropriated	145,426	145,426	0
Fund Balance End of Year	\$371,110	\$576,979	\$205,869

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$40,000	\$24,147	(\$15,853)
Intergovernmental	1,778,000	1,818,671	40,671
Other	100,000	101,018	1,018
Total Revenues	1,918,000	1,943,836	25,836
<u>Expenditures</u>			
Current:			
Human Services			
Children's Services			
Materials and Supplies	45,800	44,397	1,403
Contractual Services	3,093,316	3,056,146	37,170
Total Children's Services	3,139,116	3,100,543	38,573
Title IV-E			
Materials and Supplies	6,000	200	5,800
Contractual Services	61,000	3,685	57,315
Total Title IV-E	67,000	3,885	63,115
Total Expenditures	3,206,116	3,104,428	101,688
Excess of Revenues Under Expenditures	(1,288,116)	(1,160,592)	127,524
<u>Other Financing Sources (Uses)</u>			
Transfers In	1,575,000	1,425,000	(150,000)
Transfers Out	(998,442)	(981,300)	17,142
Total Other Financing Sources (Uses)	576,558	443,700	(132,858)
Changes in Fund Balance	(711,558)	(716,892)	(5,334)
Fund Balance Beginning of Year	821,748	821,748	0
Prior Year Encumbrances Appropriated	26,000	26,000	0
Fund Balance End of Year	\$136,190	\$130,856	(\$5,334)

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$323,000	\$353,809	\$30,809
Intergovernmental	1,181,663	1,163,851	(17,812)
Other	1,000	0	(1,000)
	<u>1,505,663</u>	<u>1,517,660</u>	<u>11,997</u>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,035,681	1,023,779	11,902
Materials and Supplies	1,629	1,221	408
Contractual Services	313,254	255,758	57,496
	<u>1,350,564</u>	<u>1,280,758</u>	<u>69,806</u>
Child Support - Juvenile Court			
Materials and Supplies	4,000	1,130	2,870
Contractual Services	31,408	10,269	21,139
	<u>35,408</u>	<u>11,399</u>	<u>24,009</u>
Total Expenditures	<u>1,385,972</u>	<u>1,292,157</u>	<u>93,815</u>
Excess of Revenues Over Expenditures	<u>119,691</u>	<u>225,503</u>	<u>105,812</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	92,337	92,337	0
Transfers Out	(330,000)	(317,776)	12,224
	<u>(237,663)</u>	<u>(225,439)</u>	<u>12,224</u>
Changes in Fund Balance	(117,972)	64	118,036
Fund Balance Beginning of Year	997,211	997,211	0
Prior Year Encumbrances Appropriated	81,088	81,088	0
Fund Balance End of Year	<u>\$960,327</u>	<u>\$1,078,363</u>	<u>\$118,036</u>

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$10,500	\$9,665	(\$835)
Licenses and Permits	269,000	265,410	(3,590)
Fines and Forfeitures	1,200	917	(283)
Intergovernmental	2,000	0	(2,000)
Other	10,000	14,855	4,855
Total Revenues	292,700	290,847	(1,853)
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	229,488	225,940	3,548
Materials and Supplies	29,175	18,605	10,570
Contractual Services	49,909	27,797	22,112
Other	4,500	0	4,500
Debt Service:			
Principal Retirement	30,000	30,000	0
Interest and Fiscal Charges	22,669	22,669	0
Total Expenditures	365,741	325,011	40,730
Changes in Fund Balance	(73,041)	(34,164)	38,877
Fund Balance Beginning of Year	262,757	262,757	0
Prior Year Encumbrances Appropriated	2,115	2,115	0
Fund Balance End of Year	\$191,831	\$230,708	\$38,877

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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$1,379,500	\$1,352,282	(\$27,218)
Other	20,500	64,650	44,150
Total Revenues	1,400,000	1,416,932	16,932
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	740,590	726,963	13,627
Materials and Supplies	84,471	83,779	692
Contractual Services	840,786	699,090	141,696
Capital Outlay	169,675	19,643	150,032
Total Expenditures	1,835,522	1,529,475	306,047
Changes in Fund Balance	(435,522)	(112,543)	322,979
Fund Balance Beginning of Year	622,511	622,511	0
Prior Year Encumbrances Appropriated	63,046	63,046	0
Fund Balance End of Year	\$250,035	\$573,014	\$322,979

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$111,300	\$49,030	(\$62,270)
Licenses and Permits	16,000	25,701	9,701
Fines and Forfeitures	50,000	58,767	8,767
Intergovernmental	4,950,000	5,035,876	85,876
Interest	15,000	13,938	(1,062)
Other	131,500	111,293	(20,207)
Total Revenues	<u>5,273,800</u>	<u>5,294,605</u>	<u>20,805</u>
<u>Expenditures</u>			
Current:			
Public Works			
MVGT			
Personal Services	2,280,930	2,098,600	182,330
Materials and Supplies	1,047,600	666,263	381,337
Contractual Services	2,277,936	2,102,166	175,770
Capital Outlay	830,277	798,892	31,385
Total Expenditures	<u>6,436,743</u>	<u>5,665,921</u>	<u>770,822</u>
Excess of Revenues Under Expenditures	<u>(1,162,943)</u>	<u>(371,316)</u>	<u>791,627</u>
<u>Other Financing Sources (Uses)</u>			
Sale of Capital Assets	0	45,784	45,784
Transfers Out	(200,000)	(200,000)	0
Total Other Financing Sources (Uses)	<u>(200,000)</u>	<u>(154,216)</u>	<u>45,784</u>
Changes in Fund Balance	(1,362,943)	(525,532)	837,411
Fund Balance Beginning of Year	1,368,271	1,368,271	0
Prior Year Encumbrances Appropriated	124,716	124,716	0
Fund Balance End of Year	<u>\$130,044</u>	<u>\$967,455</u>	<u>\$837,411</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, 2015

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$252,635	\$267,443	\$14,808
Other	48,575	129,184	80,609
Total Revenues	<u>301,210</u>	<u>396,627</u>	<u>95,417</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	80,394	80,036	358
Materials and Supplies	5,275	2,723	2,552
Contractual Services	88,800	68,802	19,998
Total Treasurer	<u>174,469</u>	<u>151,561</u>	<u>22,908</u>
Prosecutor			
Personal Services	175,641	160,654	14,987
Contractual Services	29,500	29,487	13
Total Prosecutor	<u>205,141</u>	<u>190,141</u>	<u>15,000</u>
Total Expenditures	<u>379,610</u>	<u>341,702</u>	<u>37,908</u>
Changes in Fund Balance	(78,400)	54,925	133,325
Fund Balance Beginning of Year	<u>197,575</u>	<u>197,575</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$119,175</u></u>	<u><u>\$252,500</u></u>	<u><u>\$133,325</u></u>

Erie County, Ohio
 Neighborhood Initiative Program 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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$481,603	\$0	(\$481,603)
<u>Expenditures</u>			
Current:			
Economic Development			
Neighborhood Initiative Program			
Materials and Supplies	200	0	200
Contractual Services	476,153	153,623	322,530
Other	5,250	0	5,250
Total Expenditures	481,603	153,623	327,980
Changes in Fund Balance	0	(153,623)	(153,623)
Fund Balance (Deficit) Beginning of Year	(1,603)	(1,603)	0
Prior Year Encumbrances Appropriated	1,603	1,603	0
Fund Balance (Deficit) End of Year	\$0	(\$153,623)	(\$153,623)

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$162,796	\$47,795	(\$115,001)
<u>Expenditures</u>			
Current:			
Economic Development			
Block Grant			
Personal Services	1,000	852	148
Materials and Supplies	635	106	529
Contractual Services	108,443	103,955	4,488
Other	19,400	19,115	285
Total Expenditures	129,478	124,028	5,450
Changes in Fund Balance	33,318	(76,233)	(109,551)
Fund Balance (Deficit) Beginning of Year	(2,714)	(2,714)	0
Prior Year Encumbrances Appropriated	14,478	14,478	0
Fund Balance (Deficit) End of Year	\$45,082	(\$64,469)	(\$109,551)

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$57,135	\$1,000	(\$56,135)
Intergovernmental	1,011,392	375,039	(636,353)
Interest	0	883	883
Other	41,154	19,825	(21,329)
Total Revenues	1,109,681	396,747	(712,934)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive Commissioners			
Contractual Services	51,628	50,977	651
Economic Development			
CHIP			
Personal Services	295	45	250
Materials and Supplies	1,006	600	406
Contractual Services	1,033,567	428,776	604,791
Other	9,950	9,917	33
Total CHIP	1,044,818	439,338	605,480
Lead Removal			
Contractual Services	13,191	0	13,191
Housing Revolving Loan			
Contractual Services	50,000	24,814	25,186
Other	8,001	4,045	3,956
Total Housing Revolving Loan	58,001	28,859	29,142
Total Economic Development	1,116,010	468,197	647,813
Total Expenditures	1,167,638	519,174	648,464
Changes in Fund Balance	(57,957)	(122,427)	(64,470)
Fund Balance (Deficit) Beginning of Year	(21,508)	(21,508)	0
Prior Year Encumbrances Appropriated	145,320	145,320	0
Fund Balance End of Year	\$65,855	\$1,385	(\$64,470)

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,607	\$7,106	(\$501)
<u>Expenditures</u>			
Current:			
Economic Development			
Tax Abatements			
Contractual Services	3,050	2,825	225
Other	5,382	5,299	83
Total Expenditures	8,432	8,124	308
Changes in Fund Balance	(825)	(1,018)	(193)
Fund Balance Beginning of Year	7,581	7,581	0
Prior Year Encumbrances Appropriated	825	825	0
Fund Balance End of Year	\$7,581	\$7,388	(\$193)

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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$48,500	\$72,117	\$23,617
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Computerization			
Materials and Supplies	15,000	6,591	8,409
Contractual Services	43,357	32,857	10,500
Total Expenditures	58,357	39,448	18,909
Changes in Fund Balance	(9,857)	32,669	42,526
Fund Balance Beginning of Year	84,200	84,200	0
Prior Year Encumbrances Appropriated	1,500	1,500	0
Fund Balance End of Year	<u>\$75,843</u>	<u>\$118,369</u>	<u>\$42,526</u>

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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$162,100	\$152,519	(\$9,581)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Common Pleas Court Special Projects			
Personal Services	229,698	223,470	6,228
Materials and Supplies	2,000	0	2,000
Contractual Services	3,461	0	3,461
Debt Service:			
Interest and Fiscal Charges	1,141	1,141	0
Total Expenditures	236,300	224,611	11,689
Excess of Revenues Under Expenditures	(74,200)	(72,092)	2,108
<u>Other Financing Uses</u>			
Advances Out	(39,666)	(39,666)	0
Changes in Fund Balance	(113,866)	(111,758)	2,108
Fund Balance Beginning of Year	325,131	325,131	0
Prior Year Encumbrances Appropriated	383	383	0
Fund Balance End of Year	<u>\$211,648</u>	<u>\$213,756</u>	<u>\$2,108</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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Fines and Forfeitures	\$150	\$125	(\$25)
Intergovernmental	<u>778,212</u>	<u>850,922</u>	<u>72,710</u>
Total Revenues	<u>778,362</u>	<u>851,047</u>	<u>72,685</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Youth Services			
Personal Services	389,228	284,533	104,695
Materials and Supplies	70,996	41,506	29,490
Contractual Services	<u>427,313</u>	<u>246,428</u>	<u>180,885</u>
Total Judicial	887,537	572,467	315,070
Intergovernmental	<u>213,825</u>	<u>213,825</u>	<u>0</u>
Total Expenditures	<u>1,101,362</u>	<u>786,292</u>	<u>315,070</u>
Changes in Fund Balance	(323,000)	64,755	387,755
Fund Balance Beginning of Year	231,595	231,595	0
Prior Year Encumbrances Appropriated	<u>104,438</u>	<u>104,438</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$13,033</u></u>	<u><u>\$400,788</u></u>	<u><u>\$387,755</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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$1,600	\$2,981	\$1,381
Intergovernmental	2,056,700	1,974,965	(81,735)
Other	42,100	55,381	13,281
	<u>2,100,400</u>	<u>2,033,327</u>	<u>(67,073)</u>
<u>Expenditures</u>			
Current:			
Public Safety			
Northern Ohio Juvenile Facility			
Personal Services	1,427,470	1,357,233	70,237
Materials and Supplies	146,165	121,389	24,776
Contractual Services	225,441	195,307	30,134
Capital Outlay	429,087	340,478	88,609
	<u>2,228,163</u>	<u>2,014,407</u>	<u>213,756</u>
Changes in Fund Balance	(127,763)	18,920	146,683
Fund Balance Beginning of Year	61,131	61,131	0
Prior Year Encumbrances Appropriated	66,664	66,664	0
	<u>\$32</u>	<u>\$146,715</u>	<u>\$146,683</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$21,000	\$19,079	(\$1,921)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	22,000	19,286	2,714
Changes in Fund Balance	(1,000)	(207)	793
Fund Balance Beginning of Year	1,300	1,300	0
Fund Balance End of Year	\$300	\$1,093	\$793

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$500	\$479	(\$21)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Conduct of Business			
Materials and Supplies	5,000	0	5,000
Changes in Fund Balance	(4,500)	479	4,979
Fund Balance Beginning of Year	6,585	6,585	0
Fund Balance End of Year	\$2,085	\$7,064	\$4,979

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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$160,000	\$186,389	\$26,389
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Computerization			
Personal Services	34,893	34,910	(17)
Materials and Supplies	20,430	20,042	388
Contractual Services	4,000	3,843	157
Capital Outlay	251,113	55,014	196,099
Total Expenditures	310,436	113,809	196,627
Changes in Fund Balance	(150,436)	72,580	223,016
Fund Balance Beginning of Year	356,215	356,215	0
Prior Year Encumbrances Appropriated	17,535	17,535	0
Fund Balance End of Year	<u>\$223,314</u>	<u>\$446,330</u>	<u>\$223,016</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,296	\$16,966	\$3,670
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
County Court Computerization			
Contractual Services	24,120	8,976	15,144
Changes in Fund Balance	(10,824)	7,990	18,814
Fund Balance Beginning of Year	35,665	35,665	0
Prior Year Encumbrances Appropriated	1,120	1,120	0
Fund Balance End of Year	\$25,961	\$44,775	\$18,814

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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$12,239	\$14,933	\$2,694
Fines and Forfeitures	2,205	3,433	1,228
Total Revenues	14,444	18,366	3,922
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Driver			
Contractual Services	75,000	0	75,000
Changes in Fund Balance	(60,556)	18,366	78,922
Fund Balance Beginning of Year	169,768	169,768	0
Fund Balance End of Year	<u>\$109,212</u>	<u>\$188,134</u>	<u>\$78,922</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$9,500	\$1,000	(\$8,500)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Court Donations			
Materials and Supplies	12,000	1,651	10,349
Changes in Fund Balance	(2,500)	(651)	1,849
Fund Balance Beginning of Year	6,767	6,767	0
Fund Balance End of Year	\$4,267	\$6,116	\$1,849

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$110,000	\$83,912	(\$26,088)
<u>Expenditures</u>			
Current:			
Public Safety			
Concealed Handgun			
Personal Services	89,092	73,540	15,552
Materials and Supplies	20,200	19,367	833
Contractual Services	41,112	38,948	2,164
Capital Outlay	35,000	34,938	62
Total Expenditures	185,404	166,793	18,611
Changes in Fund Balance	(75,404)	(82,881)	(7,477)
Fund Balance Beginning of Year	140,932	140,932	0
Prior Year Encumbrances Appropriated	6,312	6,312	0
Fund Balance End of Year	\$71,840	\$64,363	(\$7,477)

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,187,752	\$1,139,534	(\$48,218)
<u>Expenditures</u>			
Current:			
Public Safety			
Sheriff			
School Resource Officer			
Personal Services	1,189,286	1,110,856	78,430
Contractual Services	8,177	8,177	0
Capital Outlay	32,233	32,233	0
Total Expenditures	1,229,696	1,151,266	78,430
Changes in Fund Balance	(41,944)	(11,732)	30,212
Fund Balance Beginning of Year	149,139	149,139	0
Prior Year Encumbrances Appropriated	32,233	32,233	0
Fund Balance End of Year	\$139,428	\$169,640	\$30,212

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$20,000	\$14,575	(\$5,425)
<u>Expenditures</u>			
Current:			
Public Safety			
Drug Task Force			
Personal Services	35,694	12,094	23,600
Changes in Fund Balance	(15,694)	2,481	18,175
Fund Balance Beginning of Year	34,658	34,658	0
Fund Balance End of Year	\$18,964	\$37,139	\$18,175

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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$72,410	\$20,901	(\$51,509)
<u>Expenditures</u>			
Current:			
Public Safety			
Highway Safety			
Personal Services	66,845	18,898	47,947
Materials and Supplies	1,414	140	1,274
Total Expenditures	68,259	19,038	49,221
Changes in Fund Balance	4,151	1,863	(2,288)
Fund Balance (Deficit) Beginning of Year	(3,494)	(3,494)	0
Fund Balance (Deficit) End of Year	<u>\$657</u>	<u>(\$1,631)</u>	<u>(\$2,288)</u>

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, 2015

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$28,000	\$27,304	(\$696)
Intergovernmental	714,012	813,252	99,240
Total Revenues	<u>742,012</u>	<u>840,556</u>	<u>98,544</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	432,832	394,680	38,152
Materials and Supplies	37,505	13,923	23,582
Contractual Services	282,657	216,716	65,941
Other	72,939	61,252	11,687
Capital Outlay	19,500	17,879	1,621
Total Expenditures	<u>845,433</u>	<u>704,450</u>	<u>140,983</u>
Changes in Fund Balance	(103,421)	136,106	239,527
Fund Balance Beginning of Year	389,749	389,749	0
Prior Year Encumbrances Appropriated	30,791	30,791	0
Fund Balance End of Year	<u><u>\$317,119</u></u>	<u><u>\$556,646</u></u>	<u><u>\$239,527</u></u>

Erie County, Ohio
eSORN Grant 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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$605	\$360	(\$245)
<u>Expenditures</u>			
Current:			
Public Safety:			
Sex Offender Registration			
Personal Services	<u>605</u>	<u>430</u>	<u>175</u>
Changes in Fund Balance	0	(70)	(70)
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u><u>\$0</u></u>	<u><u>(\$70)</u></u>	<u><u>(\$70)</u></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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$30,100	\$19,629	(\$10,471)
<u>Expenditures</u>			
Current:			
Public Safety			
Drug Enforcement			
Contractual Services	30,000	12,500	17,500
Changes in Fund Balance	100	7,129	7,029
Fund Balance Beginning of Year	51,113	51,113	0
Fund Balance End of Year	\$51,213	\$58,242	\$7,029

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, 2015

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$26,000	\$26,000	\$0
Intergovernmental	468,777	193,719	(275,058)
Other	37,500	13,284	(24,216)
	<u>532,277</u>	<u>233,003</u>	<u>(299,274)</u>
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	333,854	163,785	170,069
Materials and Supplies	85,416	26,296	59,120
Contractual Services	82,010	38,789	43,221
Capital Outlay	1,800	0	1,800
	<u>503,080</u>	<u>228,870</u>	<u>274,210</u>
Excess of Revenues Over Expenditures	29,197	4,133	(25,064)
<u>Other Financing Sources</u>			
Transfers In	24,665	24,665	0
Changes in Fund Balance	53,862	28,798	(25,064)
Fund Balance Beginning of Year	228,901	228,901	0
Prior Year Encumbrances Appropriated	1,625	1,625	0
Fund Balance End of Year	<u>\$284,388</u>	<u>\$259,324</u>	<u>(\$25,064)</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$200	\$226	\$26
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Immobilization			
Contractual Services	1,200	0	1,200
Changes in Fund Balance	(1,000)	226	1,226
Fund Balance Beginning of Year	1,705	1,705	0
Fund Balance End of Year	\$705	\$1,931	\$1,226

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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Interest	\$3,381	\$6,560	\$3,179
Other	27,800	75,910	48,110
Total Revenues	<u>31,181</u>	<u>82,470</u>	<u>51,289</u>
<u>Expenditures</u>			
Current:			
Economic Development			
Development Rotary			
Contractual Services	116,950	116,374	576
Other	17,537	16,206	1,331
Total Expenditures	<u>134,487</u>	<u>132,580</u>	<u>1,907</u>
Changes in Fund Balance	(103,306)	(50,110)	53,196
Fund Balance Beginning of Year	<u>223,551</u>	<u>223,551</u>	<u>0</u>
Fund Balance End of Year	<u>\$120,245</u>	<u>\$173,441</u>	<u>\$53,196</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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$331,325	\$195,777	(\$135,548)
Other	31,905	23,958	(7,947)
Total Revenues	<u>363,230</u>	<u>219,735</u>	<u>(143,495)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Crime Victims Assistance			
Personal Services	299,513	171,957	127,556
Materials and Supplies	26,148	14,860	11,288
Contractual Services	65,041	40,079	24,962
Total Expenditures	<u>390,702</u>	<u>226,896</u>	<u>163,806</u>
Changes in Fund Balance	(27,472)	(7,161)	20,311
Fund Balance Beginning of Year	53,541	53,541	0
Prior Year Encumbrances Appropriated	<u>2,975</u>	<u>2,975</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$29,044</u></u>	<u><u>\$49,355</u></u>	<u><u>\$20,311</u></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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$875,221	\$878,405	\$3,184
Intergovernmental	160,894	156,499	(4,395)
Other	0	220	220
Total Revenues	1,036,115	1,035,124	(991)
<u>Expenditures</u>			
Current:			
Health			
Senior Citizens			
Contractual Services	1,028,580	972,696	55,884
Changes in Fund Balance	7,535	62,428	54,893
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$7,535	\$62,428	\$54,893

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$522,186	\$624,354	\$102,168
Intergovernmental	125,000	0	(125,000)
Other	2,800	718	(2,082)
Total Revenues	649,986	625,072	(24,914)
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	61,642	59,607	2,035
Materials and Supplies	15,700	3,514	12,186
Contractual Services	494,725	238,988	255,737
Other	7,642	7,642	0
Capital Outlay	130,000	105,210	24,790
Total Expenditures	709,709	414,961	294,748
Changes in Fund Balance	(59,723)	210,111	269,834
Fund Balance Beginning of Year	828,444	828,444	0
Prior Year Encumbrances Appropriated	70,841	70,841	0
Fund Balance End of Year	\$839,562	\$1,109,396	\$269,834

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$250,000	\$214,280	(\$35,720)
Fines and Forfeitures	40,000	61,978	21,978
Other	25,000	22,635	(2,365)
	<u>315,000</u>	<u>298,893</u>	<u>(16,107)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	61,620	61,552	68
Materials and Supplies	11,906	4,856	7,050
Contractual Services	242,164	217,055	25,109
	<u>315,690</u>	<u>283,463</u>	<u>32,227</u>
Total Expenditures	<u>315,690</u>	<u>283,463</u>	<u>32,227</u>
Changes in Fund Balance	(690)	15,430	16,120
Fund Balance Beginning of Year	331,933	331,933	0
Prior Year Encumbrances Appropriated	8,370	8,370	0
Fund Balance End of Year	<u>\$339,613</u>	<u>\$355,733</u>	<u>\$16,120</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, 2015

	<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, 2015

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

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$8,700	\$3,438	(\$5,262)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Interlock			
Contractual Services	15,000	0	15,000
	(6,300)	3,438	9,738
Changes in Fund Balance			
Fund Balance Beginning of Year	44,640	44,640	0
Fund Balance End of Year	\$38,340	\$48,078	\$9,738

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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$210,000	\$192,528	(\$17,472)
Other	0	52	52
	<u>210,000</u>	<u>192,580</u>	<u>(17,420)</u>
<u>Expenditures</u>			
Current:			
Public Safety			
911 Wireless			
Personal Services	55,280	52,407	2,873
Materials and Supplies	3,000	1,206	1,794
Contractual Services	241,421	210,375	31,046
Capital Outlay	233,032	233,017	15
	<u>532,733</u>	<u>497,005</u>	<u>35,728</u>
Total Expenditures	<u>532,733</u>	<u>497,005</u>	<u>35,728</u>
Changes in Fund Balance	(322,733)	(304,425)	18,308
Fund Balance Beginning of Year	778,382	778,382	0
Prior Year Encumbrances Appropriated	<u>100,421</u>	<u>100,421</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$556,070</u></u>	<u><u>\$574,378</u></u>	<u><u>\$18,308</u></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, 2015

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	468,244	468,244	0
Interest and Fiscal Charges	<u>72,594</u>	<u>72,594</u>	<u>0</u>
Total Expenditures	<u>540,838</u>	<u>540,838</u>	<u>0</u>
Excess of Revenues Under Expenditures	(540,838)	(540,838)	0
<u>Other Financing Sources</u>			
Transfers In	<u>125,801</u>	<u>1,898,134</u>	<u>1,772,333</u>
Changes in Fund Balance	(415,037)	1,357,296	1,772,333
Fund Balance Beginning of Year	<u>439,145</u>	<u>439,145</u>	<u>0</u>
Fund Balance End of Year	<u>\$24,108</u>	<u>\$1,796,441</u>	<u>\$1,772,333</u>

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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Payment in Lieu Taxes	\$1,980,009	\$1,866,674	(\$113,335)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Other	271,214	161,151	110,063
Intergovernmental	640,650	602,949	37,701
Debt Service:			
Principal Retirement	735,000	735,000	0
Interest and Fiscal Charges	430,838	430,838	0
Total Expenditures	<u>2,077,702</u>	<u>1,929,938</u>	<u>147,764</u>
Excess of Revenues Under Expenditures	(97,693)	(63,264)	34,429
<u>Other Financing Sources</u>			
Transfers In	<u>109,500</u>	<u>104,614</u>	<u>(4,886)</u>
Changes in Fund Balance	11,807	41,350	29,543
Fund Balance Beginning of Year	1,326,205	1,326,205	0
Prior Year Encumbrances Appropriated	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,348,012</u></u>	<u><u>\$1,377,555</u></u>	<u><u>\$29,543</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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$182,838	\$190,535	\$7,697
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Other	852	852	0
Debt Service:			
Principal Retirement	180,613	165,502	15,111
Interest and Fiscal Charges	37,863	34,402	3,461
Total Expenditures	219,328	200,756	18,572
Changes in Fund Balance	(36,490)	(10,221)	26,269
Fund Balance Beginning of Year	435,712	435,712	0
Fund Balance End of Year	<u>\$399,222</u>	<u>\$425,491</u>	<u>\$26,269</u>

Erie County, Ohio
Board of Elections Capital 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, 2015

	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	0	300,000	300,000
Changes in Fund Balance	0	300,000	300,000
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$300,000	\$300,000

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, 2015

	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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$170,000	\$170,000	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvement			
Contractual Services	<u>1,170,000</u>	<u>1,000,000</u>	<u>170,000</u>
Changes in Fund Balance	(1,000,000)	(830,000)	170,000
Fund Balance Beginning of Year	<u>1,147,710</u>	<u>1,147,710</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$147,710</u></u>	<u><u>\$317,710</u></u>	<u><u>\$170,000</u></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, 2015

	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	200,000	0
Changes in Fund Balance	200,000	200,000	0
Fund Balance Beginning of Year	200,000	200,000	0
Fund Balance End of Year	\$400,000	\$400,000	\$0

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, 2015

	<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	80,167	57,905	22,262
Capital Outlay	<u>2,988,460</u>	<u>2,938,323</u>	<u>50,137</u>
Total Expenditures	<u>3,068,627</u>	<u>2,996,228</u>	<u>72,399</u>
Excess of Revenues Under Expenditures	(3,068,627)	(2,996,228)	72,399
<u>Other Financing Sources</u>			
Revenue Bonds Issued	<u>2,800,000</u>	<u>2,800,000</u>	<u>0</u>
Changes in Fund Balance	(268,627)	(196,228)	72,399
Fund Balance Beginning of Year	480,765	480,765	0
Prior Year Encumbrances Appropriated	<u>24,267</u>	<u>24,267</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$236,405</u></u>	<u><u>\$308,804</u></u>	<u><u>\$72,399</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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$215,000	\$211,040	(\$3,960)
Other	100,000	20,936	(79,064)
Total Revenues	<u>315,000</u>	<u>231,976</u>	<u>(83,024)</u>
<u>Expenses</u>			
Contractual Services	259,339	247,559	11,780
Claims	100,000	96,858	3,142
Total Expenses	<u>359,339</u>	<u>344,417</u>	<u>14,922</u>
Changes in Fund Balance	(44,339)	(112,441)	(68,102)
Fund Balance Beginning of Year	<u>1,398,767</u>	<u>1,398,767</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,354,428</u></u>	<u><u>\$1,286,326</u></u>	<u><u>(\$68,102)</u></u>

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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$8,860,294	\$8,725,664	(\$134,630)
Other	36,118	43,058	6,940
Total Revenues	<u>8,896,412</u>	<u>8,768,722</u>	<u>(127,690)</u>
<u>Expenses</u>			
Personal Services	41,483	41,940	(457)
Materials and Supplies	10,389	9,217	1,172
Contractual Services	927,685	926,292	1,393
Claims	7,679,613	7,679,613	0
Other	2,556	2,556	0
Total Expenses	<u>8,661,726</u>	<u>8,659,618</u>	<u>2,108</u>
Excess of Revenues Over Expenses	234,686	109,104	(125,582)
Transfers In	<u>1,000</u>	<u>416</u>	<u>(584)</u>
Changes in Fund Balance	235,686	109,520	(126,166)
Fund Balance Beginning of Year	2,218	2,218	0
Prior Year Encumbrances Appropriated	<u>76,430</u>	<u>76,430</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$314,334</u></u>	<u><u>\$188,168</u></u>	<u><u>(\$126,166)</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$250	\$390	\$140
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	250	390	140
Fund Balance Beginning of Year	54,004	54,004	0
Fund Balance End of Year	\$54,254	\$54,394	\$140

**STATISTICAL
SECTION**

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.

Contents	Page
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-36
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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-45
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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-50
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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)

	2015	2014	2013	2012
Governmental Activities				
Net Investment in Capital Assets	\$51,210,684	\$48,768,191	\$47,956,310	\$46,340,620
Restricted	24,148,338	24,041,105	25,629,073	26,670,974
Unrestricted (Deficit)	(1,177,489)	1,564,269	15,364,899	13,824,782
Total Governmental Activities Net Position	<u>74,181,533</u>	<u>74,373,565</u>	<u>88,950,282</u>	<u>86,836,376</u>
Business-Type Activities				
Net Investment in Capital Assets	59,583,790	58,797,307	45,437,839	44,767,064
Unrestricted (Deficit)	(7,814,034)	(11,491,756)	(5,242,287)	(7,169,628)
Total Business-Type Activities Net Position	<u>51,769,756</u>	<u>47,305,551</u>	<u>40,195,552</u>	<u>37,597,436</u>
Primary Government				
Net Investment in Capital Assets	110,794,474	107,565,498	93,394,149	91,107,684
Restricted	24,148,338	24,041,105	25,629,073	26,670,974
Unrestricted	(8,991,523)	(9,927,487)	10,122,612	6,655,154
Total Primary Government Net Position	<u>\$125,951,289</u>	<u>\$121,679,116</u>	<u>\$129,145,834</u>	<u>\$124,433,812</u>

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

2011	2010	2009	2008	2007	2006
\$43,629,049	\$43,521,250	\$43,259,597	\$40,448,918	\$47,630,198	\$43,555,669
26,341,498	24,643,811	23,574,178	22,160,492	21,062,764	18,747,033
13,349,429	12,342,363	10,635,941	11,089,807	10,668,734	10,484,059
83,319,976	80,507,424	77,469,716	73,699,217	79,361,696	72,786,761
45,101,692	43,603,843	40,088,151	39,639,458	27,761,945	33,583,229
(9,630,750)	(10,007,830)	(10,183,322)	(7,418,610)	1,874,410	(6,806,303)
35,470,942	33,596,013	29,904,829	32,220,848	29,636,355	26,776,926
88,730,741	87,125,093	83,347,748	80,088,376	75,392,143	77,138,898
26,341,498	24,643,811	23,574,178	22,160,492	21,062,764	18,747,033
3,718,679	2,334,533	452,619	3,671,197	12,543,144	3,677,756
\$118,790,918	\$114,103,437	\$107,374,545	\$105,920,065	\$108,998,051	\$99,563,687

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

	2015	2014	2013	2012
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$11,891,925	\$13,253,668	\$11,236,516	\$11,639,157
Judicial	8,248,581	7,953,055	8,159,781	7,742,425
Intergovernmental	734,233	617,000	579,734	514,304
Internal Service Fund-External Portion	829,013	850,229	706,854	653,895
Public Safety	11,542,810	11,036,311	10,946,809	10,093,201
Public Works	9,373,872	6,137,570	5,869,457	5,241,240
Health	8,827,678	9,066,910	9,525,277	8,467,729
Human Services	10,689,399	9,177,854	8,415,318	6,574,019
Economic Development	535,834	1,556,924	2,283,167	2,819,570
Other	0	0	0	0
Interest and Fiscal Charges	522,018	559,936	669,009	835,571
Total Governmental Activities Expenses	63,195,363	60,209,457	58,391,922	54,581,111
Business-Type Activities				
Sewer	7,677,194	7,923,241	7,730,824	7,753,505
Water	8,226,075	8,531,757	7,739,798	8,047,076
Landfill	1,761,966	4,976,992	4,985,364	4,383,275
Care Facility	7,962,978	7,949,330	6,479,828	6,393,335
Total Business-Type Activities Expenses	25,628,213	29,381,320	26,935,814	26,577,191
Total Primary Government Expenses	88,823,576	89,590,777	85,327,736	81,158,302
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	3,689,934	4,080,185	4,117,835	3,850,860
Judicial	2,760,886	2,385,895	2,360,926	2,124,029
Internal Service Fund-External Portion	810,363	667,076	600,879	615,929
Public Safety	1,507,518	1,486,869	1,462,324	998,536
Public Works	945,056	763,329	1,058,205	961,531
Health	334,884	324,060	382,510	460,202
Human Services	463,908	443,121	536,180	461,075
Economic Development	8,106	9,177	24,937	9,057
Other	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Charges for Services	10,520,655	10,159,712	10,543,796	9,481,219
Operating Grants, Contributions, and Interest	20,299,151	18,084,521	18,361,997	18,467,972
Capital Grants and Contributions	512,701	185,046	699,030	519,366
Total Governmental Activities Program Revenues	31,332,507	28,429,279	29,604,823	28,468,557

2011	2010	2009	2008	2007	2006
\$12,132,251	\$11,891,620	\$13,394,587	\$14,555,386	\$12,366,772	\$12,405,267
7,235,013	7,367,137	7,396,642	7,256,725	7,253,310	6,879,431
847,046	1,416,660	0	0	0	0
654,045	656,263	679,911	581,543	0	0
10,045,865	9,508,291	9,705,854	10,540,475	10,038,323	10,177,442
5,825,403	5,623,471	4,279,304	6,185,722	4,969,973	4,008,180
8,743,885	8,281,075	8,340,474	7,764,924	7,776,716	7,939,922
8,252,552	9,579,264	14,269,060	15,944,134	15,838,281	14,465,802
2,354,858	2,241,277	716,727	509,497	598,902	1,146,781
0	0	0	0	387,405	301,971
752,950	706,418	1,156,810	873,393	643,704	904,320
56,843,868	57,271,476	59,939,369	64,211,799	59,873,386	58,229,116
8,941,019	11,858,087	10,145,334	9,364,997	9,234,652	16,299,710
7,627,088	7,826,088	7,628,167	8,670,267	7,091,831	8,464,381
4,337,610	4,836,073	4,523,335	5,151,904	3,372,280	5,182,822
6,835,771	6,905,594	7,137,835	7,699,589	7,800,726	8,453,719
27,741,488	31,425,842	29,434,671	30,886,757	27,499,489	38,400,632
84,585,356	88,697,318	89,374,040	95,098,556	87,372,875	96,629,748
4,102,971	3,816,759	5,752,730	2,921,969	3,013,970	2,927,126
2,405,856	2,035,496	1,814,973	1,753,120	1,567,060	1,577,983
593,128	594,620	743,597	841,064	0	0
808,209	865,882	769,828	1,483,956	1,397,279	1,371,915
1,448,535	1,534,955	866,054	1,373,884	3,928,848	400,296
372,165	355,877	679,125	1,334,042	1,107,093	1,299,972
550,046	496,327	611,296	828,936	872,231	1,199,820
7,727	5,475	3,774	7,982	31,193	84,923
0	0	0	0	64,217	31,241
0	0	0	0	0	533,549
10,288,637	9,705,391	11,241,377	10,544,953	11,981,891	9,426,825
18,977,431	20,112,985	24,655,336	22,535,612	22,485,797	24,958,834
870,873	514,605	170,000	170,000	0	0
30,136,941	30,332,981	36,066,713	33,250,565	34,467,688	34,385,659

(continued)

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

	2015	2014	2013	2012
Business-Type Activities				
Charges for Services				
Sewer	\$7,342,389	\$6,579,196	\$7,292,440	\$7,217,745
Water	8,068,575	8,061,171	8,089,251	8,140,909
Landfill	6,426,696	5,610,170	5,736,821	5,972,748
Care Facility	8,119,478	7,882,965	6,222,673	6,000,490
Total Charges for Services	29,957,138	28,133,502	27,341,185	27,331,892
Operating Grants, Contributions, and Interest	0	135,150	0	0
Capital Grants and Contributions	130,318	12,394,879	2,069,247	1,164,730
Total Business-Type Activities Program Revenues	30,087,456	40,663,531	29,410,432	28,496,622
Total Primary Government Program Revenues	61,419,963	69,092,810	59,015,255	56,965,179
<u>Net (Expense) Revenue</u>				
Governmental Activities	(31,862,856)	(31,780,178)	(28,787,099)	(26,112,554)
Business-Type Activities	4,459,243	11,282,211	2,474,618	1,919,431
Total Primary Government Net Expense	(27,403,613)	(20,497,967)	(26,312,481)	(24,193,123)
<u>General Revenues and Other Changes in Net Position</u>				
Governmental Activities				
Property Taxes Levied for:				
General Operating	4,088,791	3,842,410	3,882,496	4,205,081
Developmental Disabilities	4,449,710	4,267,090	4,277,854	4,347,789
Senior Citizens	887,248	835,340	843,916	923,940
Payment in Lieu of Taxes	1,866,674	1,674,075	1,651,358	1,665,439
Permissive Sales Taxes	15,708,440	20,298,279	15,730,216	13,708,095
Grants and Entitlements not Restricted to Specific Programs	3,201,517	3,257,437	3,325,932	3,165,997
Interest	304,382	334,772	218,120	381,422
Other	1,155,370	1,036,438	960,815	1,220,557
Transfers	8,692	10,309	10,298	10,634
Total Governmental Activities	31,670,824	35,556,150	30,901,005	29,628,954
Business-Type Activities				
Grants		0	0	0
Interest		0	0	0
Other	13,654	143,048	133,796	217,697
Transfers	(8,692)	(10,309)	(10,298)	(10,634)
Total Business-Type Activities	4,962	132,739	123,498	207,063
Total Primary Government	31,675,786	35,688,889	31,024,503	29,836,017
<u>Change in Net Position</u>				
Governmental Activities	(192,032)	3,775,972	2,113,906	3,516,400
Business-Type Activities	4,464,205	11,414,950	2,598,116	2,126,494
Total Primary Government	\$4,272,173	\$15,190,922	\$4,712,022	\$5,642,894

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

2011	2010	2009	2008	2007	2006
\$6,814,640	\$6,995,410	\$6,555,883	\$6,968,890	\$7,185,584	\$7,385,797
7,928,243	7,999,634	8,342,984	7,204,960	7,866,467	7,653,276
5,886,065	5,447,927	3,966,515	4,340,862	4,118,369	3,962,796
5,976,298	6,765,031	7,713,187	7,635,996	7,753,089	7,814,150
26,605,246	27,208,002	26,578,569	26,150,708	26,923,509	26,816,019
0	0	137,397	17,500	0	3,937,409
2,032,719	90,375	525,456	346,165	2,879,114	4,337,514
28,637,965	27,298,377	27,241,422	26,514,373	29,802,623	35,090,942
58,774,906	57,631,358	63,308,135	59,764,938	64,270,311	69,476,601
(26,706,927)	(26,938,495)	(23,872,656)	(30,961,234)	(25,405,698)	(23,843,457)
896,477	(4,127,465)	(2,193,249)	(4,372,384)	2,303,134	(3,309,690)
(25,810,450)	(31,065,960)	(26,065,905)	(35,333,618)	(23,102,564)	(27,153,147)
4,218,414	4,222,751	4,174,831	5,357,164	5,740,976	5,664,832
4,334,210	4,325,874	4,236,448	4,796,520	5,191,679	4,782,238
835,402	831,141	820,030	918,136	967,456	790,739
1,538,286	1,518,696	1,216,976	1,216,976	0	0
13,483,885	12,757,185	11,811,430	15,974,096	13,434,723	14,173,097
3,002,294	3,922,025	2,613,527	3,029,188	2,970,341	2,399,031
646,395	946,058	1,252,801	2,594,770	3,453,150	2,589,340
1,730,642	1,442,077	1,370,190	647,105	368,472	1,031,370
10,351	10,396	146,922	(14,214)	(146,164)	(197,764)
29,799,879	29,976,203	27,643,155	34,519,741	31,980,633	31,232,883
0	0	0	0	40,594	0
0	0	0	0	947	81,256
708,403	187,938	24,152	184,612	368,590	376,361
(10,351)	(10,396)	(146,922)	14,214	146,164	197,764
698,052	177,542	(122,770)	198,826	556,295	655,381
30,497,931	30,153,745	27,520,385	34,718,567	32,536,928	31,888,264
3,092,952	3,037,708	3,770,499	3,558,507	6,574,935	7,389,426
1,594,529	(3,949,923)	(2,316,019)	(4,173,558)	2,859,429	(2,654,309)
\$4,687,481	(\$912,215)	\$1,454,480	(\$615,051)	\$9,434,364	\$4,735,117

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

	2015	2014	2013	2012
General Fund				
Reserved	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0
Nonspendable	1,992,015	1,922,344	1,354,305	1,187,049
Committed	330,103	794,600	534,771	622,454
Assigned	3,218,358	5,899,449	1,018,904	537,256
Unassigned	9,409,446	8,446,922	7,708,841	7,266,195
Total General Fund	14,949,922	17,063,315	10,616,821	9,612,954
All Other Governmental Funds				
Reserved		0	0	0
Unreserved, Reported in:				
Special Revenue Funds		0	0	0
Debt Service Funds		0	0	0
Capital Projects Funds		0	0	0
Nonspendable	186,982	225,175	131,775	154,354
Restricted	21,113,716	21,300,812	22,340,195	23,086,165
Committed	700,000	200,000	200,000	0
Assigned	1,796,441	447,405	0	0
Unassigned (Deficit)	(36,890)	(2,927)	(242,924)	(492,928)
Total All Other Governmental Funds	23,760,249	22,170,465	22,429,046	22,747,591
Total Governmental Funds	\$38,710,171	\$39,233,780	\$33,045,867	\$32,360,545

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

2011	2010	2009	2008	2007	2006
\$0	\$0	\$998,648	\$866,600	\$144,804	\$164,914
0	0	5,152,533	6,988,154	9,609,185	9,122,140
1,151,648	949,718	n/a	n/a	n/a	n/a
320,791	268,600	n/a	n/a	n/a	n/a
324,499	276,849	n/a	n/a	n/a	n/a
7,505,360	6,698,139	n/a	n/a	n/a	n/a
<u>9,302,298</u>	<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>
0	0	2,679,798	88,154	203,668	192,184
0	0	11,168,833	13,158,225	14,031,603	15,167,090
0	0	1,657,323	1,208,205	1,292,533	687,501
0	0	765,886	554,026	470,467	1,076,613
216,568	153,922	n/a	n/a	n/a	n/a
20,323,719	19,013,191	n/a	n/a	n/a	n/a
0	0	n/a	n/a	n/a	n/a
0	0	n/a	n/a	n/a	n/a
(323,873)	(2,385,509)	n/a	n/a	n/a	n/a
<u>20,216,414</u>	<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>\$29,518,712</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>

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

	2015	2014	2013	2012
<u>Revenues</u>				
Property Taxes	\$9,342,772	\$9,296,725	\$9,202,593	\$9,475,195
Payment in Lieu of Taxes	1,866,674	1,674,075	1,651,358	1,665,439
Permissive Sales Taxes	15,584,993	21,128,338	14,743,106	13,680,238
Other Local Taxes		0	0	0
Charges for Services	7,950,913	7,805,324	8,038,988	7,379,708
Licenses and Permits	1,092,647	953,932	1,072,240	906,070
Fines and Forfeitures	489,232	506,038	557,040	468,326
Intergovernmental	23,620,250	21,911,992	22,262,837	21,916,298
Special Assessments	323,617	298,010	255,703	353,857
Interest	297,898	302,420	235,900	408,697
Other	1,219,554	1,066,255	1,041,655	1,314,900
Total Revenues	61,788,550	64,943,109	59,061,420	57,568,728
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	12,479,266	11,945,078	10,356,402	10,283,527
Judicial	8,229,293	7,565,265	8,209,677	9,485,130
Intergovernmental	734,233	617,000	579,734	514,304
Public Safety	11,806,695	10,947,002	10,482,680	9,835,348
Public Works	6,205,839	5,961,108	5,455,977	5,190,682
Health	8,766,783	8,920,335	9,542,940	8,280,425
Human Services	10,643,140	8,949,730	8,230,574	6,465,954
Economic Development	532,025	1,553,115	2,307,957	2,851,212
Other	0	0	0	0
Capital Outlay	3,906,416	398,331	191,522	1,128,996
Debt Service:				
Principal Retirement	1,335,313	1,484,891	2,597,667	1,581,051
Interest and Fiscal Charges	545,284	584,984	694,351	692,208
Interest on Capital Appreciation Bonds	0	0	14,525	46,420
Issuance Costs	0	0	0	0
Total Expenditures	65,184,287	58,926,839	58,664,006	56,355,257
Excess of Revenues Over (Under) Expenditures	(3,395,737)	6,016,270	397,414	1,213,471
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	0	0	1,610,000
Revenue Bonds Issued	2,800,000	0	0	0
Bond Anticipation Notes Issued	0	0	0	0
Special Assessment Notes Issued	0	0	0	0
OWDA Loans Issued	0	59,164	146,836	0
Premium	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	63,852	77,849	130,774	9,533
Inception of Capital Lease	0	25,437	0	0
Transfers In	5,595,456	3,203,655	3,956,983	4,782,377
Transfers Out	(5,587,180)	(3,194,462)	(3,946,685)	(4,773,548)
Total Other Financing Sources (Uses)	2,872,128	171,643	287,908	1,628,362
Changes in Fund Balance	(\$523,609)	\$6,187,913	\$685,322	\$2,841,833
Debt Service as a Percentage of Noncapital Expenditures	3.11%	3.68%	5.89%	4.49%

2011	2010	2009	2008	2007	2006
\$9,398,307	\$9,272,153	\$9,167,445	\$11,113,531	\$11,570,772	\$11,047,974
1,538,286	1,518,696	1,216,976	1,114,581	0	0
13,369,498	12,632,831	10,924,137	14,888,891	14,657,463	14,061,737
0	0	1,808,276	0	0	0
7,446,397	6,919,910	6,706,962	5,154,192	4,854,442	4,259,243
767,666	781,090	790,324	581,353	584,341	580,402
543,002	483,820	429,123	715,798	698,973	803,545
22,525,009	23,463,955	26,697,584	25,345,819	24,822,028	27,260,139
753,948	842,236	261,146	241,686	1,145,758	652,788
719,669	964,422	1,318,668	2,594,770	3,453,150	2,589,340
1,783,057	2,392,415	2,123,122	2,443,941	2,490,621	3,467,763
<u>58,844,839</u>	<u>59,271,528</u>	<u>61,443,763</u>	<u>64,194,562</u>	<u>64,277,548</u>	<u>64,722,931</u>
10,803,077	10,361,035	12,357,430	14,430,886	12,279,250	11,640,810
7,059,098	7,145,793	7,622,529	7,172,740	6,880,378	6,431,119
847,046	1,416,660	0	0	0	0
9,918,634	9,108,140	9,528,589	10,629,150	10,149,317	9,592,517
5,833,673	6,337,760	6,289,084	4,198,652	6,871,866	6,772,270
8,933,605	8,370,858	8,574,664	7,792,151	8,387,225	7,630,682
8,114,631	9,421,775	14,449,756	15,795,599	15,626,220	13,672,942
2,352,891	2,239,873	728,351	490,635	580,658	1,101,319
0	0	0	0	380,565	255,790
35,419	91,490	67,073	3,951,093	1,126,718	1,810,481
1,582,461	1,551,903	1,440,611	1,458,546	24,588,967	16,100,128
751,401	710,313	1,083,192	892,235	880,681	840,007
0	0	0	0	0	0
0	0	0	0	172,111	0
<u>56,231,936</u>	<u>56,755,600</u>	<u>62,141,279</u>	<u>66,811,687</u>	<u>87,923,956</u>	<u>75,848,065</u>
<u>2,612,903</u>	<u>2,515,928</u>	<u>(697,516)</u>	<u>(2,617,125)</u>	<u>(23,646,408)</u>	<u>(11,125,134)</u>
2,200,000	0	4,513,330	100,000	12,594,055	0
0	0	0	0	0	0
0	0	0	0	10,000,000	13,675,000
0	0	0	0	0	55,525
0	0	0	0	0	0
0	0	0	0	344,663	0
0	0	(4,433,207)	0	0	0
3,643	11,294	40,125	0	0	28,799
0	18,970	0	3,864	213,668	46,770
5,361,516	4,106,290	4,703,630	5,265,774	5,194,101	4,114,761
(5,353,860)	(4,100,593)	(4,566,705)	(5,351,768)	(5,393,933)	(4,367,810)
<u>2,211,299</u>	<u>35,961</u>	<u>257,173</u>	<u>17,870</u>	<u>22,952,554</u>	<u>13,553,045</u>
<u>\$4,824,202</u>	<u>\$2,551,889</u>	<u>(\$440,343)</u>	<u>(\$2,599,255)</u>	<u>(\$693,854)</u>	<u>\$2,427,911</u>
4.31%	4.17%	4.40%	3.68%	41.53%	29.67%

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			
2015	\$1,521,963,010	\$428,179,330	5,571,835,257	\$79,909,280	\$90,806,000
2014	1,487,134,570	414,911,000	5,434,415,914	65,180,000	74,068,182
2013	1,483,740,740	418,092,000	5,433,807,828	59,901,000	68,069,318
2012	1,575,245,020	434,456,000	5,742,002,914	55,211,000	62,739,773
2011	1,576,391,940	437,497,000	5,753,968,400	52,907,000	60,121,591
2010	1,571,333,970	446,965,280	5,766,569,285	51,169,000	58,146,591
2009	1,563,819,780	432,279,000	5,703,139,371	49,043,000	55,730,682
2008	1,549,780,110	422,145,120	5,634,072,086	65,070,590	73,943,852
2007	1,546,352,670	404,691,170	5,574,410,971	64,700,620	73,523,432
2006	1,363,137,810	359,195,440	4,920,952,143	68,214,930	77,516,966

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	\$2,030,051,620	\$5,662,641,257	35.85%	\$8.42
0	0	1,967,225,570	5,508,484,096	35.71	8.05
0	0	1,961,733,740	5,501,877,146	35.66	8.04
0	0	2,064,912,020	5,804,742,687	35.57	7.85
0	0	2,066,795,940	5,814,089,991	35.55	7.83
2,172,915	2,172,915	2,071,641,165	5,826,888,791	35.55	7.79
4,345,830	4,345,830	2,049,487,610	5,763,215,883	35.56	7.43
26,300,255	210,402,040	2,063,296,075	5,918,417,978	34.86	7.43
52,600,510	280,536,053	2,068,344,970	5,928,470,457	34.89	7.46
102,116,750	408,467,000	1,892,664,930	5,406,936,109	35.00	7.17

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

	2015	2014	2013	2012	2011
Voted Millage					
Developmental Disabilities					
Effective Millage Rates					
Residential/Agricultural	\$2.4610	\$2.4563	\$2.4532	\$2.3033	\$2.2941
Commercial/Industrial	2.6810	2.6623	2.6377	2.5112	2.4899
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000	3.0000
Senior Citizens					
Effective Millage Rates					
Residential/Agricultural	0.5000	0.5000	0.5000	0.5000	0.5000
Commercial/Industrial	0.5000	0.5000	0.5000	0.5000	0.5000
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Metroparks Board					
Effective Millage Rates					
Residential/Agricultural	1.1000	0.7109	0.7107	0.6978	0.6970
Commercial/Industrial	1.1000	0.8584	0.8551	0.8380	0.8352
Tangible/Public Utility Personal	1.1000	1.0000	1.0000	1.0000	1.0000
Health District					
Effective Millage Rates					
Residential/Agricultural	0.9822	0.9813	0.9808	0.9511	0.9494
Commercial/Industrial	1.0000	0.9968	0.9925	0.9696	0.9658
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Alcohol, Drug Addiction, and Mental Health and Recovery Board					
Effective Millage Rates					
Residential/Agricultural	0.9998	1.0000	1.0000	0.9910	0.9900
Commercial/Industrial	1.0000	1.0000	1.0000	1.0000	0.9977
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Total Voted Millage					
Total Effective Voted Millage by Type of Property					
Residential/Agricultural	6.0430	5.6485	5.6447	5.4432	5.4305
Commercial/Industrial	6.2810	6.0174	5.9853	5.8188	5.7886
Tangible/Public Utility Personal	6.6000	6.5000	6.5000	6.5000	6.5000
Unvoted Millage					
General Fund	2.3000	2.3000	2.3000	2.3000	2.3000
Total Erie County (Total Direct Rate)					
Effective Millage Rates					
Residential/Agricultural	8.3430	7.9485	7.9447	7.7432	7.7305
Commercial/Industrial	8.5810	8.3174	8.2853	8.1188	8.0886
Tangible/Public Utility Personal	8.9000	8.8000	8.8000	8.8000	8.8000
Total Weighted Average Tax Rate	8.4151	8.0545	8.0434	7.8505	7.8337

2010	2009	2008	2007	2006
\$2.2941	\$2.2904	\$2.2898	\$2.2937	\$2.2817
2.4899	2.4659	2.4591	2.4626	2.4714
3.0000	3.0000	3.0000	3.0000	3.0000
0.4481	0.4474	0.4473	0.4480	0.4458
0.4666	0.4621	0.4609	0.4615	0.4632
0.5000	0.5000	0.5000	0.5000	0.5000
0.6970	0.4430	0.4428	0.4436	0.4413
0.8352	0.7012	0.6993	0.7003	0.7028
1.0000	1.0000	1.0000	1.0000	1.0000
0.9494	0.9487	0.9135	0.9154	0.8644
0.9658	0.9614	0.9334	0.9346	0.9017
1.0000	1.0000	1.0000	1.0000	1.0000
0.9900	0.8525	0.8636	0.8663	0.5291
0.9977	0.9150	0.9219	0.9246	0.7364
1.0000	1.0000	1.0000	1.0000	1.0000
5.3786	4.9820	4.9570	4.9670	4.5623
5.7552	5.5056	5.4746	5.4836	5.2755
6.5000	6.5000	6.5000	6.5000	6.5000
2.3000	2.3000	2.3000	2.3000	2.3000
7.6786	7.2820	7.2570	7.2670	6.8623
8.0552	7.8056	7.7746	7.7836	7.5755
8.8000	8.8000	8.8000	8.8000	8.8000
7.7877	7.4320	7.4313	7.4550	7.1721

(continued)

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

	2015	2014	2013	2012	2011
School Districts					
Bellevue CSD	\$43.8900	\$43.7900	\$43.0500	\$42.9000	\$43.1000
Berlin-Milan LSD	69.0500	69.1400	61.3500	61.2000	60.8000
Firelands LSD	52.3300	52.4200	52.4800	51.9800	47.0300
Huron CSD	74.4500	74.5200	73.7200	73.8000	74.3500
Kelleys Island LSD	6.3500	6.3500	7.1500	6.5500	12.3500
Margaretta LSD	63.7600	63.8500	63.8500	63.7000	63.7000
Monroeville LSD	35.0000	38.2000	38.2000	35.8000	35.8000
Perkins LSD	60.9000	60.9000	60.9000	60.9000	60.9000
Sandusky CSD	80.5250	80.5250	80.5250	75.4100	75.4000
Vermilion LSD	68.5500	68.6000	68.7200	68.0000	68.0700
Western Reserve LSD	33.8500	33.8500	33.8500	34.0500	34.0500
Joint Vocational School Districts					
EHOVE JVSD	3.9500	3.9500	3.9500	3.9500	3.9500
Corporations					
Bay View Village	20.0000	20.0000	16.0000	16.0000	16.0000
Bellevue City	6.6000	6.6000	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	8.6600	10.6600
Huron City	4.9000	4.9000	4.9000	4.9000	4.9000
Kelleys Island Village	10.3500	10.9500	10.0800	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
Townships					
Berlin	5.3000	3.5000	3.5000	5.3000	5.3000
Florence	7.1000	7.1000	5.1000	6.1000	5.1000
Groton	5.7500	5.7500	5.7500	5.7500	5.7500
Huron	4.7400	4.7400	5.1400	5.1400	5.1400
Margaretta	11.2000	10.7000	9.7000	9.7000	9.7000
Milan	5.3000	5.3000	5.3000	5.3000	5.3000
Oxford	4.5000	4.5000	4.5000	4.5000	4.5000
Perkins	16.2500	13.5000	10.2000	10.2000	10.2000
Vermilion	5.1000	5.1000	5.1000	5.1000	5.1000

2010	2009	2008	2007	2006
\$43.1000	\$37.9500	\$37.7500	\$38.8000	\$38.8000
61.2000	61.2000	61.2000	57.3000	57.3000
47.0700	47.0600	47.0100	47.4900	47.4900
75.0500	75.1500	75.1500	66.3500	66.3500
14.1500	14.1500	15.1500	15.5500	15.5500
56.8000	56.8000	56.8000	56.8000	56.8000
42.8000	46.3500	46.2000	46.8000	46.8000
60.9000	60.9000	60.9000	60.9000	60.9000
75.4000	75.9500	70.5500	70.5500	70.5500
68.0700	68.7000	68.2000	63.3500	63.3500
34.0500	34.1500	34.1500	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	10.5000	11.5000	11.5000
10.6600	8.6600	8.6600	10.6600	10.6600
4.9000	4.9000	4.9000	4.9000	4.9000
8.6300	8.2500	8.2500	8.6500	8.6500
8.8000	8.8000	8.8000	8.8000	8.8000
5.2500	5.2500	5.2500	4.9500	4.9500
10.7500	10.7500	10.7500	10.7500	10.7500
5.3000	5.3000	5.3000	6.3000	6.3000
6.1000	6.1000	5.1000	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	10.7000	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	5.1000	4.1000	4.1000

(continued)

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

	2015	2014	2013	2012	2011
Other Units					
Bellevue Public Library	\$1.0000	\$1.0000	\$1.0000	\$1.0000	\$1.0000
Huron Public Library	1.5100	1.5100	1.8600	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	1.7250	2.2250	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.

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$1.0000	\$1.0000	\$1.0000	\$1.0000	\$1.0000
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	1.8000
1.1000	1.1000	1.1000	1.1000	1.1000
1.5000	1.5000	0.8000	0.8000	0.8000

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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
2015	\$4,538,172	\$4,402,314	97.01%	\$160,431	\$4,562,745	100.54%	\$309,220	6.81%
2014	4,524,036	4,358,525	96.34	171,573	4,530,098	100.13	360,446	7.97
2013	4,513,257	4,318,411	95.68	197,981	4,516,392	100.07	412,171	9.13
2012	4,756,169	4,550,045	95.67	188,287	4,738,332	99.62	492,403	10.35
2011	4,766,800	4,572,303	95.92	214,893	4,787,196	100.43	496,666	10.42
2010	4,756,494	4,545,216	95.56	187,025	4,732,241	99.49	501,992	10.55
2009	4,725,351	4,496,893	95.17	184,055	4,680,948	99.06	455,721	9.64
2008	4,670,685	3,907,471	83.66	196,588	4,104,059	87.87	422,086	9.04
2007	4,535,428	4,193,746	92.47	209,895	4,403,641	97.09	396,538	8.74
2006	3,707,230	3,558,940	96.00	163,372	3,722,312	100.41	255,517	6.89

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	2015		Percent of Total Assessed Valuation
		Total Assessed Valuation	Rank	
Ohio Edison Company	Utility	\$48,127,720	1	2.36%
Cedar Point Park LLC	Entertainment	37,657,510	2	1.86
LMN Development LLC	Entertainment	15,179,680	3	0.75
Norfolk & Western Railway	Railroad	10,604,090	4	0.52
American Transmissions	Manufacturer	9,784,600	5	0.48
Columbia Gas of Ohio, Inc.	Utility	8,134,290	6	0.40
Sandusky Mall Company	Retail	8,057,210	7	0.41
CNL Income	Entertainment	7,674,110	8	0.38
BCC Sandusky Permanent LLC	Retail	5,247,940	9	0.26
Firelands Regional Medical Center	Hospital	5,024,020	10	0.24
Visteon Corporation	Manufacturer			
Delphi Automotive Systems	Manufacturer			
The Glidden Company	Manufacturer			
Great Wolf Lodge	Entertainment			
Conagra Foods, Inc.	Food Processing			
Total Principal Taxpayers		155,491,170		7.66
All Other Taxpayers		1,874,560,450		92.34
Total County Assessed Value		\$2,030,051,620		100.00%

Source: Erie County Auditor

2006		
Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
\$27,340,700	2	1.44%
52,616,340	1	2.77
12,996,280	5	0.69
7,317,070	8	0.39
7,656,360	7	0.41
21,395,480	3	1.13
16,180,560	4	0.86
8,805,180	6	0.47
7,207,870	9	0.38
6,645,740	10	0.35
<u>168,161,580</u>		<u>8.89</u>
<u>1,724,503,350</u>		<u>91.11</u>
<u><u>\$1,892,664,930</u></u>		<u><u>100.00%</u></u>

Erie County, Ohio
Taxable Sales by Type
Last Eight Years

	2015	2014	2013	2012	2011
Sales Tax Payments	\$4,654,893	\$6,175,583	\$4,592,960	\$4,110,214	\$4,154,429
Direct Pay Tax Return Payments	1,143,314	1,257,497	1,035,601	878,973	770,097
Seller's Use Tax Return Payments	997,420	1,240,030	898,884	712,018	701,667
Consumer's Use Tax Return Payments	333,730	458,769	288,016	252,128	253,640
Motor Vehicle Tax Payments	1,597,045	2,216,253	1,677,209	1,450,010	1,497,757
Non-Resident Motor Vehicle Tax Payments	21,085	21,261	14,932	15,480	9,949
Watercraft and Outboard Motors	128,986	122,841	70,400	72,107	48,803
Department of Liquor Control	55,166	68,250	54,958	46,230	42,484
Sales Tax on Motor Vehicle Fuel Refunds	2,659	4,428	2,983	3,202	2,478
Sales/Use Tax Voluntary Payments	216,401	198,100	108,418	75,988	59,052
Statewide Master Numbers	6,480,920	8,647,842	7,080,965	6,181,531	6,023,393
Sales/Use Tax Assessment Payments	244,123	96,477	55,166	66,629	61,413
Streamlined Sales Tax Payments	8,275	7,991	4,628	5,147	7,627
Use Tax Amnesty Payments	538	539	25,150	1,511	5,088
Administrative Rotary Fund Fee	(158,671)	(205,033)	(158,891)	(138,467)	(136,199)
Sales/Use Tax Refunds Approved	(17,444)	(12,549)	(21,163)	(24,606)	(17,793)
Total	<u>\$15,708,440</u>	<u>\$20,298,279</u>	<u>\$15,730,216</u>	<u>\$13,708,095</u>	<u>\$13,483,885</u>
Sales Tax Rate	1.00%	1-1.50%	1-1.50%	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 was effective for the period of October 1, 2013, through September 30, 2014.

Information prior to 2008 was not available.

<u>2010</u>	<u>2009</u>	<u>2008</u>
\$3,903,154	\$3,766,929	\$5,160,188
636,170	372,764	568,035
656,019	664,890	870,410
191,039	230,687	348,133
1,316,654	1,193,244	1,584,822
6,672	6,838	7,375
44,489	44,453	73,889
44,373	47,029	56,233
2,071	3,131	3,396
63,254	28,827	76,407
5,993,431	5,498,314	7,393,411
57,016	121,856	23,909
2,793	3,434	2,806
0	0	0
(128,859)	(119,307)	(161,354)
<u>(31,091)</u>	<u>(51,659)</u>	<u>(33,564)</u>
<u>\$12,757,185</u>	<u>\$11,811,430</u>	<u>\$15,974,096</u>
1.00%	1.00%	1.00%

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

Year	Sewer		Water		Total	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
2015	9,122	780	9,969	863	19,091	1,643
2014	9,146	812	9,888	866	19,034	1,678
2013	9,035	825	9,798	868	18,833	1,693
2012	9,090	790	9,821	854	18,911	1,644
2011	8,980	825	9,768	861	18,748	1,686
2010	9,291	417	9,707	776	18,998	1,193
2009	9,284	414	9,710	740	18,994	1,154
2008	9,276	410	9,610	723	18,886	1,133
2007	9,248	405	9,530	717	18,778	1,122
2006	8,930	392	9,197	643	18,127	1,035

Source: Erie County DOES Billing Office

Erie County, Ohio
Principal Sewer Customers
Last Seven Years

Customer	2015		
	Amount	Rank	Percentage
JH Routh Packing Company	\$514,114	1	7.00%
Kalahari Resort	419,481	2	5.70
Ventra	137,851	3	1.88
Great Wolf Lodge	137,851	4	1.88
Kyklos Bearing International	107,814	5	1.47
Ohio Veterans Home	104,816	6	1.43
PPG Architectural	86,829	7	1.18
Sawmill Creek Resort, Ltd.	56,746	8	0.77
International Automotive Components	42,309	9	0.58
NASA	<u>40,867</u>	10	<u>0.56</u>
Total	1,648,678		22.45
Balance from Other Customers	<u>5,693,711</u>		<u>77.55</u>
Total Sewer Revenue	<u><u>\$7,342,389</u></u>		<u><u>100.00%</u></u>

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	<u>17,906</u>	10	<u>0.27</u>
Total	1,518,180		23.08
Balance from Other Customers	<u>5,061,016</u>		<u>76.92</u>
Total Sewer Revenue	<u><u>\$6,579,196</u></u>		<u><u>100.00%</u></u>

(continued)

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

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>

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>

(continued)

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

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

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

(continued)

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

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

Source: Erie County DOES Billing Office

Note: Information prior to 2009 was not available.

Erie County, Ohio
Principal Water Customers
Last Seven Years

Customer	2015		
	Amount	Rank	Percentage
JH Routh Packing Company	\$367,570	1	4.56%
Kalahari Resort	331,291	2	4.11
August Corso Sons, Inc.	209,516	3	2.60
Kyklos Bearing International	166,671	4	2.07
Akzonobell	139,018	5	1.72
Ventra	123,392	6	1.53
Ohio Veterans Home	122,872	7	1.52
Great Wolf Lodge	107,223	8	1.33
PPG Architectural	61,308	9	0.76
Sawmill Creek Resort, Ltd.	<u>46,818</u>	10	<u>0.57</u>
Total	1,675,679		20.77
Balance from Other Customers	<u>6,392,896</u>		<u>79.23</u>
Total Water Revenue	<u><u>\$8,068,575</u></u>		<u><u>100.00%</u></u>

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

(continued)

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

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>

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>

(continued)

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

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>

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>

(continued)

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

Customer	2009		
	Amount	Rank	Percentage
Kalahari Resort	\$425,604	1	5.10%
JH Routh Packing Company	352,772	2	4.23
Corso's Realty	341,443	3	4.09
The Glidden Company	180,443	4	2.16
Kyklos Bearing International	178,149	5	2.14
Ohio Veterans Home	174,259	6	2.09
Sinchcomb Realty, LLC	170,677	7	2.05
Great Wolf Lodge	108,770	8	1.30
Visteon Corporation	55,887	9	0.67
Sawmill Creek Resort, Ltd.	<u>43,291</u>	10	<u>0.52</u>
Total	2,031,295		24.35
Balance from Other Customers	<u>6,311,689</u>		<u>75.65</u>
Total Water Revenue	<u><u>\$8,342,984</u></u>		<u><u>100.00%</u></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					Business-Type Activities	
	General Obligation Bonds	Revenue Bonds	Special Assessment Bonds	Capital Leases	Bond Anticipation Notes	General Obligation Bonds
2015	\$11,250,700	\$2,800,000	\$79,905	\$20,501	\$0	\$17,170,516
2014	12,498,306	0	177,560	24,915	0	19,519,068
2013	13,849,397	0	267,350	0	0	22,099,277
2012	16,233,119	0	356,855	4,392	0	24,642,562
2011	16,158,738	0	439,933	15,760	0	27,114,761
2010	15,408,084	0	535,727	54,402	0	27,958,362
2009	16,841,638	0	621,733	70,914	0	30,050,045
2008	18,010,254	0	677,500	120,525	0	32,028,331
2007	19,209,163	0	827,451	215,195	0	33,512,704
2006	7,240,000	0	1,077,448	40,497	5,000,000	30,325,000

Source: Erie County Auditor

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

Special Assessment Bonds	OPWC Loans	OWDA Loans	Capital Leases	Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$544,575	\$10,968	\$51,370,044	\$73,882	\$83,321,091	\$1,102.86	4.10%
619,925	31,630	53,521,036	146,042	86,538,482	1,141.25	4.37
691,850	62,625	56,092,700	215,856	93,279,055	1,226.58	4.37
762,062	85,462	58,215,952	283,401	100,583,805	1,316.58	5.12
809,805	127,859	60,621,055	17,644	105,305,555	1,368.96	4.30
873,230	334,866	62,718,926	1,955	107,885,552	1,399.68	3.94
936,655	277,370	61,022,548	85,344	109,906,247	1,428.04	4.86
1,000,080	314,749	59,104,462	165,593	111,421,494	1,445.87	4.64
1,062,649	363,609	56,174,438	242,820	111,608,029	1,443.40	4.49
1,120,000	451,317	44,013,072	317,140	89,584,474	1,146.81	3.71

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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)
2015	\$28,421,216	0.50%	\$376.19
2014	32,017,374	0.58	422.24
2013	35,948,674	0.65	472.71
2012	40,875,681	0.70	535.04
2011	43,273,499	0.74	562.55
2010	43,366,466	0.74	563.47
2009	46,891,683	0.81	609.28
2008	50,038,585	0.85	649.33
2007	52,721,867	0.89	681.84
2006	37,565,000	0.69	480.89

Source: Erie County Auditor

(1) Includes general obligation bonds only.

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

(3) See Schedule on S-45 for population.

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

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

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

Source: Erie County Auditor

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

2012	2011	2010	2009	2008	2007	2006
<u>\$2,064,912,020</u>	<u>\$2,066,795,940</u>	<u>\$2,071,641,165</u>	<u>\$2,049,487,610</u>	<u>\$2,063,296,075</u>	<u>\$2,068,344,970</u>	<u>\$1,892,664,930</u>
50,122,801	50,169,899	50,291,029	49,737,190	50,082,402	50,208,624	45,816,623
99,612,889	106,008,922	110,611,300	112,139,425	113,924,718	110,948,661	102,901,837
24,242,451	26,483,558	27,473,814	29,575,967	31,558,872	33,311,351	30,325,000
0	0	0	0	0	0	0
1,118,917	1,249,738	1,408,957	1,558,388	1,677,580	1,890,100	2,197,448
0	0	0	0	0	0	18,675,000
85,462	127,859	334,866	277,370	314,749	363,609	451,317
<u>58,215,952</u>	<u>60,621,055</u>	<u>62,718,926</u>	<u>61,022,548</u>	<u>59,104,462</u>	<u>56,174,438</u>	<u>44,013,072</u>
15,950,107	17,526,712	18,674,737	19,705,152	21,269,055	19,209,163	7,240,000
0	0	0	218,529	209,359	1,292,533	687,501
<u>15,950,107</u>	<u>17,526,712</u>	<u>18,674,737</u>	<u>19,486,623</u>	<u>21,059,696</u>	<u>17,916,630</u>	<u>6,552,499</u>
<u>\$34,172,694</u>	<u>\$32,643,187</u>	<u>\$31,616,292</u>	<u>\$30,250,567</u>	<u>\$29,022,706</u>	<u>\$32,291,994</u>	<u>\$39,264,124</u>
68.18%	65.07%	62.87%	60.82%	57.95%	64.32%	85.70%
\$20,649,120	\$20,667,959	\$20,716,412	\$20,494,876	\$20,632,961	\$20,683,450	\$18,926,649
99,612,889	106,008,922	110,611,300	112,139,425	113,924,718	110,948,661	102,901,837
24,242,451	26,483,558	27,473,814	29,575,967	31,558,872	33,311,351	30,325,000
0	0	0	0	0	0	0
1,118,917	1,249,738	1,408,957	1,558,388	1,677,580	1,890,100	2,197,448
0	0	0	0	0	0	18,675,000
85,462	127,859	334,866	277,370	314,749	363,609	451,317
<u>58,215,952</u>	<u>60,621,055</u>	<u>62,718,926</u>	<u>61,022,548</u>	<u>59,104,462</u>	<u>56,174,438</u>	<u>44,013,072</u>
15,950,107	17,526,712	18,674,737	19,705,152	21,269,055	19,209,163	7,240,000
0	0	0	218,529	209,359	1,292,533	687,501
<u>15,950,107</u>	<u>17,526,712</u>	<u>18,674,737</u>	<u>19,486,623</u>	<u>21,059,696</u>	<u>17,916,630</u>	<u>6,552,499</u>
<u>\$4,699,013</u>	<u>\$3,141,247</u>	<u>\$2,041,675</u>	<u>\$1,008,253</u>	<u>(\$426,735)</u>	<u>\$2,766,820</u>	<u>\$12,374,150</u>
22.76%	15.20%	9.86%	4.92%	(2.07%)	13.38%	65.38%

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	
2015	\$7,344,807	\$3,674,380	\$3,670,427	\$1,254,280	\$1,337,474	\$2,591,754	1.42
2014	6,584,051	3,841,182	2,742,869	1,660,574	1,390,174	3,050,748	0.90
2013	7,296,540	3,407,111	3,889,429	1,424,287	1,491,377	2,915,664	1.33
2012	7,219,761	3,312,880	3,906,881	1,358,195	1,561,577	2,919,772	1.34
2011	6,814,951	4,724,556	2,090,395	1,653,812	1,443,885	3,097,697	0.67
2010	7,028,841	7,893,048	(864,207)	1,703,456	1,264,408	2,967,864	(0.29)
2009	6,561,079	6,094,902	466,177	1,064,704	1,224,739	2,289,443	0.20
2008	7,033,412	5,404,980	1,628,432	1,084,364	n/a	1,084,364	1.50
2007	7,300,839	6,120,469	1,180,370	945,132	n/a	945,132	1.25
2006	7,573,815	13,121,770	(5,547,955)	599,151	n/a	599,151	(9.26)

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	
2015	\$8,068,575	\$5,528,858	\$2,539,717	\$917,374	\$904,761	\$1,822,135	1.39
2014	8,061,236	5,738,920	2,322,316	947,140	948,565	1,895,705	1.23
2013	8,089,251	5,049,129	3,040,122	834,748	990,232	1,824,980	1.67
2012	8,142,041	5,017,936	3,124,105	1,117,187	1,029,846	2,147,033	1.46
2011	7,928,303	4,800,062	3,128,241	920,093	1,063,386	1,983,479	1.58
2010	7,999,759	4,944,772	3,054,987	767,330	107,253	874,583	3.49
2009	8,357,354	4,790,277	3,567,077	764,555	998,468	1,763,023	2.02
2008	7,304,433	5,977,732	1,326,701	1,101,818	n/a	1,101,818	1.20
2007	7,974,289	4,883,094	3,091,195	923,893	n/a	923,893	3.35
2006	7,858,172	5,701,590	2,156,582	633,423	n/a	633,423	3.40

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

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Erie County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2015	75,550	\$2,032,974,950	\$26,909	6.10%
2014	75,828	1,981,764,780	26,135	6.20
2013	76,048	2,133,222,448	28,051	7.50
2012	76,398	1,963,734,192	25,704	7.00
2011	76,924	2,451,260,184	31,866	8.70
2010	77,079	2,830,109,643	36,717	9.90
2009	76,963	2,325,667,934	30,218	11.50
2008	77,062	2,400,712,486	31,153	7.30
2007	77,323	2,483,305,468	32,116	6.10
2006	78,116	2,412,300,196	30,881	5.90

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

		<u>2015</u>		
<u>Employer</u>	<u>Type of Business</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percent of Total Employment</u>
Cedar Point Park LLC	Entertainment	5,000	1	14.09%
Firelands Regional Medical Center	Hospital	2,091	2	5.90
Ventra	Automotive	1,754	3	4.94
Kalahari Resort	Entertainment	1,300	4	3.66
Erie County	Government	684	5	1.93
International Automotive Components	Automotive	675	6	1.90
Ohio Veterans Home	Health Care Facility	480	7	1.35
Sandusky City School District	Education	449	8	1.26
Kyklos Bearing International	Automotive	370	9	1.04
Freudenberg- NOK	Packaging Facility	<u>260</u>	10	<u>0.73</u>
Total		<u>13,063</u>		<u>36.80%</u>
Total Employment Within Erie County		<u>35,500</u>		

Source: Erie County Economic Development Corporation
Bureau of Labor Statistics

2006

<u>Number of Employees</u>	<u>Rank</u>	<u>Percent of Total Employment</u>
4,500	1	11.54%
1,750	2	4.49
1,660	3	4.26
750	7	1.92
980	5	2.51
750	6	1.92
615	9	1.58
650	8	1.67
1,091	4	2.80
<u>400</u>	10	<u>1.02</u>
<u>13,146</u>		<u>33.71%</u>
<u>38,992</u>		

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Government:					
Legislative and Executive	93.00	91.00	85.00	93.00	116.00
Judicial	111.00	105.00	105.00	102.00	75.00
Public Safety	157.00	156.00	150.00	136.00	126.00
Public Works	33.00	36.00	39.00	35.00	31.00
Health	89.00	89.00	80.00	93.00	71.00
Human Services	155.00	147.00	147.00	155.00	185.00
Water/Sewer/Landfill	46.00	45.00	41.00	43.00	41.00
Total	<u>684.00</u>	<u>669.00</u>	<u>647.00</u>	<u>657.00</u>	<u>645.00</u>

Source: Erie County Auditor

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

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
110.00	108.00	120.00	117.00	119.00
75.00	90.00	91.00	78.00	75.00
133.00	138.00	141.00	144.00	146.00
44.00	46.00	72.00	75.00	77.00
65.00	64.00	76.00	101.00	95.00
200.00	229.00	262.00	263.00	264.00
42.00	52.00	62.00	61.00	63.00
<u>669.00</u>	<u>727.00</u>	<u>824.00</u>	<u>839.00</u>	<u>839.00</u>

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

	2015	2014	2013	2012
General Government:				
Legislative and Executive				
Commissioners				
Number of Resolutions	724	645	576	634
Number of Meetings	56	57	56	61
Finance				
Number of Bid Contracts Awarded	19	15	28	27
Number of Purchase Orders Issued	6,468	5,808	6,003	5,998
Information Technology				
Number of Users Served	538	507	850	533
Facilities				
Number of Buildings	33	33	34	34
Square Footage of Buildings	608,633	608,633	611,243	611,243
Auditor				
Number of Non-Exempt Conveyances	1,629	1,372	1,468	1,363
Number of Exempt Conveyances	1,533	1,779	1,668	1,558
Number of Parcels Transferred	4,106	4,155	4,857	3,637
Number of Checks Issued	23,168	22,812	22,775	22,513
Treasurer				
Number of Parcels Billed	46,107	45,858	45,836	45,814
Number of Parcels Collected	44,041	42,728	42,088	42,577
Return on Portfolio Percentage	1.01	0.82	0.71	0.72
Prosecuting Attorney				
Number of Cases - Criminal	462	566	480	445
Board of Elections				
Number of Registered Voters	50,915	53,115	52,726	54,009
Number of Voters Last General Election	23,643	23,914	16,540	39,908
Percentage of Register Voters that Voted	46	45	31	74
Recorder				
Number of Deeds Filed	5,899	2,879	2,838	2,838
Number of Mortgages Filed	2,658	2,435	3,373	3,154
Number of Military Discharges Filed	10	37	36	57
Judicial				
Common Pleas				
Number of Civil Cases Filed	1,174	1,262	1,256	996
Number of Criminal Cases Filed	485	627	502	418
Number of Domestic Cases Filed	401	427	334	465
Number of Civil Stalking Protection Orders	96	134	115	121
Probate Court				
Number of Civil Cases Filed	1,135	1,111	1,165	1,159
Clerk of Courts				
Number of Civil Cases Filed	521	840	839	939
Number of Criminal Cases Filed	514	618	563	519
County Court				
Number of Civil Cases Filed	148	164	125	198
Number of Criminal Cases Filed	681	572	644	673
Number of Small Claims Cases Filed	18	21	19	17
Number of Traffic Cases	8,286	7,905	7,306	7,542
Huron Municipal Court				
Number of Civil Cases Filed	222	183	183	206
Number of Criminal Cases Filed	560	479	858	824
Number of Small Claims Cases Filed	75	63	158	75
Number of Traffic Cases	2,897	3,090	3,383	2,515

2011	2010	2009	2008	2007	2006
650	537	548	572	570	611
63	63	68	66	61	58
27	26	30	28	33	29
6,522	6,571	12,776	13,020	13,322	12,609
750	596	596	400	400	400
38	38	38	38	38	38
611,445	611,445	611,445	611,445	611,445	611,445
1,279	1,171	1,273	1,456	1,701	2,051
1,382	1,262	1,319	1,340	1,377	1,669
2,661	2,564	2,730	2,900	3,343	3,621
26,758	23,587	21,061	24,897	24,710	24,767
45,780	45,800	44,446	44,615	44,446	44,394
43,750	41,800	43,490	40,490	40,840	40,100
1.03	2.00	2.84	4.29	5.33	4.29
503	385	454	616	622	684
52,043	53,980	55,277	55,185	51,775	51,017
27,209	29,466	26,342	41,729	22,109	31,216
52	55	48	76	43	61
2,489	2,460	2,497	3,429	3,749	4,156
2,538	2,540	2,981	2,846	4,033	4,720
93	71	68	70	80	74
1,388	1,550	1,766	1,170	1,233	1,415
484	419	766	768	726	722
476	455	624	369	417	15
130	120	177	64	37	14
1,182	1,153	1,156	1,167	1,203	1,154
916	1,067	1,105	1,156	1,096	1,033
539	460	529	705	767	785
220	254	267	N/A	N/A	N/A
570	421	445	N/A	N/A	N/A
26	31	28	N/A	N/A	N/A
6,491	6,322	6,341	N/A	N/A	N/A
238	236	259	260	206	173
562	577	649	756	595	671
33	36	33	117	79	233
2,335	2,397	2,454	2,307	2,617	2,916

(continued)

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

	2015	2014	2013	2012
Sandusky Municipal Court				
Number of Civil Cases Filed	1,952	1,952	2,153	2,246
Number of Criminal Cases Filed	10,321	11,716	12,843	11,597
Number of Small Claims Cases Filed	453	422	465	500
Vermilion Municipal Court				
Number of Civil Cases Filed	392	324	285	466
Number of Criminal Cases Filed	266	295	568	627
Number of Small Claims Cases Filed	95	91	108	69
Number of Traffic Cases	2,006	2,319	3,427	2,474
Adult Probation				
Average Daily Case Load Per Officer	130	130	125	125
Average Number of Supervised Offenders	750	768	745	800
Juvenile Court				
Number of Adjudged Delinquent Cases Filed	805	1,083	1,441	1,793
Public Defender				
Number of Cases	2,836	2,946	2,901	2,879
Law Library				
Number of Volumes in Collection	21,391	21,286	20,868	20,661
Public Safety				
Juvenile Detention Facility				
Average Daily Center Census	23	28	23	22
Sheriff				
Jail Operation				
Average Daily Jail Census	131	133	131	123
Prisoners Booked	3,535	3,936	4,567	3,862
Prisoners Released	3,653	3,930	5,114	3,582
Out of County Bed Days Used	N/A	N/A	N/A	N/A
Enforcement				
Number of Incidents Reported	26,848	26,900	22,112	19,657
Number of Citations Reported	1,341	1,892	1,829	2,179
Number of Papers Served	4,806	5,345	4,770	5,113
Number of Telephone Calls	42,214	37,147	3,766	30,164
Number of Transport Hours	3,328	3,328	3,328	3,328
Number of Court Security Hours	4,303	4,992	4,992	4,992
Coroner				
Number of Cases Investigated	205	167	157	181
Number of Autopsies Performed	64	64	52	68
Emergency Management				
Number of Emergency Responses	20	22	15	33
Public Works				
Engineer				
Miles of Roads Resurfaced	8	7	3	3
Miles of Roads With Chip Seal	38	37	54	1
Number of Bridges Replaced/Improved	6	1	8	3
Number of Culverts Replaced	1	0	2	4
Health				
Developmental Disabilities				
Number of Clients Enrolled - Children	469	468	469	372
Number of Clients Enrolled - Early Intervention	170	165	188	207
Number of Clients Enrolled - Preschool	80	99	120	34
Number of Clients Enrolled - School Age	219	204	161	131
Number of Clients Enrolled - Adults	405	424	357	479

2011	2010	2009	2008	2007	2006
1,970	2,180	2,512	2,631	2,466	2,037
9,879	10,295	14,560	15,367	12,052	10,915
532	548	649	645	631	853
469	539	523	523	499	434
623	732	780	823	727	722
53	38	52	73	45	81
2,892	3,283	2,642	3,053	2,983	2,904
140	140	140	130	110	100
850	891	972	950	830	800
1,439	1,356	1,521	1,510	1,656	1,636
0	0	0	0	0	0
20,456	20,254	19,290	18,371	17,836	N/A
24	24	25	22	23	23
111	106	114	121	116	98
3,888	3,870	4,285	4,428	4,603	4,277
2,855	3,773	4,294	1,196	4,587	4,298
N/A	N/A	391	3,311	1,012	N/A
16,173	14,503	14,788	16,019	15,865	17,410
1,721	1,265	1,346	1,645	2,074	2,471
4,857	4,755	5,856	5,857	5,691	6,348
11,069	71,358	N/A	70,667	77,205	54,613
3,328	3,328	4,160	4,160	4,160	4,160
4,992	4,992	6,240	6,240	6,240	6,240
174	103	103	46	51	28
25	79	39	46	32	28
37	21	42	34	52	39
3	3	4	4	3	13
16	26	68	80	48	44
3	5	23	2	8	12
4	4	12	5	4	3
467	327	257	247	210	315
198	127	106	97	87	76
53	51	39	39	43	104
216	149	112	111	80	135
312	229	219	212	212	221

(continued)

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

	2015	2014	2013	2012
Human Services				
Veteran Services				
Number of Clients Served	213	210	165	172
Amount of Benefits Paid to County Residents	\$250,534	\$230,598	\$184,047	\$181,175
Jobs and Family Services				
Average Client Count - Food Stamps	5,957	5,897	6,017	4,945
Average Client Count - Day Care	390	398	600	686
Average Client Count - WIA	1,041	416	607	780
Average Client Count - Heating Assistance	0	75	N/A	N/A
Average Client Count - Job Placement	N/A	523	476	309
Children's Services				
Average Client Count - Foster Care	111	98	90	82
Average Client Count - Adoption	7	3	3	3
Child Support Enforcement Agency				
Total Child Support Collected	\$14,162,761	\$14,698,730	\$15,012,871	\$15,412,871
Percentage Collected	71	71	71	70
Economic Development				
CHIP Number of Projects	26	5	4	6
CDBG Number of Projects	4	3	8	7
Number of Related Infrastructure Projects	5	4	8	4
Sewer District				
Average Daily Sewage Treated	1,718,000	1,790,000	1,850,000	1,745,000
Number of Tap-Ins	55	59	50	42
Number of Customers	9,902	9,958	9,860	9,880
Water District				
Average Daily Water Billed	3,617,000	3,366,000	3,010,000	N/A
Number of Tap-Ins	54	59	53	69
Number of Customers	10,832	10,754	10,666	10,675
Care Facility				
Private Pay Average Daily Census	18	23	19	18
Medicare Average Daily Census	8	9	5	3
Medicare Managed Care Average Daily Census	1	1	1	N/A
Medicaid Average Daily Census	91	77	67	69
Hospice Average Daily Census	5	14	13	13
Conservation and Recreation - Erie Metroparks				
Number of Parks	10	10	10	10

Source: Erie County Departments and Offices

2011	2010	2009	2008	2007	2006
199	196	190	201	174	172
\$241,238	\$205,339	\$207,927	\$206,649	\$165,397	\$181,825
504	474	4,835	3,338	152	196
665	800	664	628	521	437
163	683	1,622	65	62	73
N/A	N/A	N/A	N/A	46	7
142	614	258	84	101	88
50	60	90	110	115	103
6	3	6	4	4	5
\$15,913,478	\$15,665,984	\$16,070,144	\$16,771,324	\$16,544,083	\$16,859,318
69	68	69	70	70	68
4	N/A	N/A	12	11	8
5	5	6	5	4	6
1	1	4	N/A	1	5
2,434,000	1,709,234	1,610,300	2,105,000	1,747	N/A
49	50	21	33	81	253
9,805	9,708	9,698	9,686	9,653	9,322
N/A	4,383,562	N/A	N/A	N/A	N/A
75	66	93	86	113	215
10,629	10,483	10,450	10,333	10,247	9,840
17	16	N/A	N/A	N/A	N/A
5	5	N/A	N/A	N/A	N/A
N/A	2	N/A	N/A	N/A	N/A
74	78	N/A	N/A	N/A	N/A
9	9	N/A	N/A	N/A	N/A
10	10	10	10	10	10

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

	2015	2014	2013	2012	2011
General Government					
Legislative and Executive					
Administrative Office Space (square feet)					
Commissioners	7,037	5,712	5,712	5,712	5,712
Auditor	3,210	3,210	3,210	3,210	3,096
Treasurer	1,969	1,759	1,759	1,759	1,759
Prosecuting Attorney	3,576	3,576	3,576	3,576	3,576
Board of Elections	2,886	2,700	2,700	2,700	2,700
Recorder	3,096	3,096	3,096	3,096	3,096
Facilities	1,440	1,440	1,440	1,060	1,060
Veterans Services	2,549	2,549	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	3	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	43	47	37	26	26
Jail Capacity	109	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	138	137	137	136	130
Number of Culverts	660	718	718	718	717
Vehicles	34	37	36	29	29
Health					
Developmental Disabilities Buildings	2	2	2	2	2
Developmental Disabilities Buses and Vans	8	10	10	17	18
Human Services					
Job and Family Services Vehicles	8	9	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	3
Number of Pumping Stations	42	42	42	42	39
Total Lines (in miles)	132	132	132	132	132
Water					
Total Lines (in miles)	313	313	313	313	311

Source: Erie County

2010	2009	2008	2007	2006
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
2,700	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	1,451	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	3
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	35
106	106	106	88	88
36	36	36	36	14
1	1	1	1	1
140	140	140	140	140
130	130	130	130	129
716	655	863	859	855
29	30	30	32	31
2	2	2	2	2
18	16	18	19	19
8	8	8	8	8
2	2	2	1	1
10	10	10	10	10
4	4	4	4	4
37	37	37	37	38
132	132	132	132	147
311	311	311	311	320

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Dave Yost • Auditor of State

ERIE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 20, 2016