

**ERIE COUNTY  
ERIE COUNTY, OHIO**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2022**



Rea & associates

[www.reacpa.com](http://www.reacpa.com)



OHIO AUDITOR OF STATE  
KEITH FABER



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

We have reviewed the *Independent Auditor's Report* of Erie County, prepared by Rea & Associates, Inc., for the audit period January 1, 2022 through December 31, 2022. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

September 06, 2023

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**Erie County**  
**Erie County, Ohio**

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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 29, 2023.

**Report on Internal Control Over Financial Reporting**

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

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

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

### **Report on Compliance and Other Matters**

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

### **Purpose of This Report**

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

*Rea & Associates, Inc.*

Rea & Associates, Inc.  
Medina, Ohio  
June 29, 2023





**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

**INDEPENDENT AUDITOR’S REPORT**

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Erie County’s, Ohio (the “County”) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the
- effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information the County as of and for the year ended December 31, 2022, and have issued our report thereon dated June 29, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Rea & Associates, Inc.*

Rea & Associates, Inc.  
Medina, Ohio  
June 29, 2023

Erie County, Ohio

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2022

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed through the Ohio Department of Education:</i>				
Nutrition Cluster:				
School Breakfast Program				
Cash Assistance	10.553	074740-05PU	\$ 28,248	\$ -
National School Lunch Program				
Cash Assistance	10.555	074740-LLP4	56,302	-
Total Nutrition Cluster			<u>84,550</u>	<u>-</u>
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
SNAP Cluster				
Supplemental Nutrition Assistance Program (SNAP)	10.561	G-2021-11-5920	520,406	-
Total SNAP Cluster			<u>520,406</u>	<u>-</u>
<b>Total U.S. Department of Agriculture</b>			<u><b>604,956</b></u>	<u><b>-</b></u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed through the Ohio Development Services Agency:</i>				
Community Development Block Grants:				
2019 Community Development Block Grants	14.228	B-C19-1AU-1	272,935	-
2019 Community Development Block Grants	14.228	B-C-21-1AU-1	55,550	-
2020 Community Development Block Grants	14.228	B-F-20-1AU-1	116,666	-
Total Community Development Block Grants			<u>445,151</u>	<u>-</u>
2019 CHIP Grant Home Investment Partnerships	14.239	B-C-19-1AU-2	66,037	-
Total CHIP Grant Home Investment Partnerships			<u>66,037</u>	<u>-</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u><b>511,188</b></u>	<u><b>-</b></u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Passed through the Ohio Attorney General's Office:</i>				
VOCA: 2021-2022	16.575	VOCA 21-22	45,101	-
VOCA: 2022-2023	16.575	VOCA 22-23	10,005	-
VOCA: 2022-AR-LEP-948	16.575	2022-AR-LEP-948	1,037	-
VOCA: 2022-AR-LEP-948S	16.575	2022-AR-LEP-948S	72,100	-
Total VOCA			<u>128,243</u>	<u>-</u>
Violence Against Women Formula Grants	16.588	2021-WF-VA5-8114	45,217	-
Violence Against Women Formula Grants	16.588	2020-WF-VA5-8114	1,889	-
Total Violence Against Women Formula Grants			<u>47,106</u>	<u>-</u>
<b>Total U.S. Department of Justice</b>			<u><b>175,349</b></u>	<u><b>-</b></u>
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>Passed through the Area 7 Workforce Investment Board:</i>				
Unemployment Insurance				
	17.225	G-2022-11-5920	34,117	-
WIOA Cluster:				
WIA Adult	17.258	G-2022-11-5920	270,587	-
WIA Youth	17.259	G-2022-11-5920	124,691	-
WIA Dislocated Worker	17.278	G-2022-11-5920	117,213	-
Total WIOA Cluster			<u>512,491</u>	<u>-</u>
Workforce Investment Act National Emergency Grants	17.277	G-2022-11-5920	13,635	-
<b>Total U.S. Department of Labor</b>			<u><b>560,243</b></u>	<u><b>-</b></u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	PID 110337	22,439	-
Highway Planning and Construction	20.205	PID 109649	30,048	-
Total Highway Planning and Construction Cluster			<u>52,487</u>	<u>-</u>
<i>Passed through the Ohio Department of Public Safety:</i>				
Highway Safety Cluster:				
High Visibility Enforcement OT	20.600	STEP-2022-00-00-00071	5,101	-
High Visibility Enforcement OT	20.600	STEP-2023-00-00-00077	1,420	-
Total High Visibility Enforcement OT			<u>6,521</u>	<u>-</u>
National Priority Safety Programs	20.616	IDEP-2022-00-00-00071	3,908	-
National Priority Safety Programs	20.616	IDEP-2023-00-00-00077	1,931	-
Total National Priority Safety Programs			<u>5,839</u>	<u>-</u>
Total Highway Safety Cluster			<u>12,360</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>			<u><b>64,847</b></u>	<u><b>-</b></u>

Erie County, Ohio

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended December 31, 2021

FEDERAL GRANTOR Pass-Through Grantor	Federal ALN	Pass-Through Entity Identifying	Federal	Expenditures
Program Title	Number	Number	Disbursements	to Subrecipients
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i>Passed through the Ohio Department of Health:</i>				
Help Me Grow Part C	84.181	N/A	36,274	-
COVID-19: Help Me Grow Part C ARPA	84.181X	N/A	28,265	-
Total Help Me Grow Part C			64,539	-
<b>Total U.S. Department of Education</b>			64,539	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Direct:</i>				
COVID-19 - CARES Provider Relief Fund	93.498	N/A	487,493	-
<i>Passed through the Ohio Supreme Court:</i>				
State Court Improvement Program	93.586	2210HSCIP	144,081	-
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
Title IV-E Prevention Program	93.472	G-2022-11-5920	1,051	-
Promoting Safe and Stable Families	93.556	G-2022-11-5920	93,598	-
Temporary Assistance for Needy Families	93.558	G-2022-11-5920	1,060,932	-
Child Support Enforcement	93.563	G-2022-11-5920	1,077,688	-
CCDF Cluster				
Child Care and Development Block Grant	93.575	G-2022-11-5920	61,763	-
Total CCDF Cluster			61,763	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2022-11-5920	52,013	-
Foster Care Title IV-E	93.658	G-2022-11-5920	991,919	-
Adoption Assistance	93.659	G-2022-11-5920	205,150	-
Social Services Block Grant	93.667	G-2022-11-5920	722,896	-
Chafee Foster Care Independence Program	93.674	G-2022-11-5920	9,831	-
Elder Abuse Prevention Interventions Program	93.747	G-2022-11-5920	28,371	-
Children's Health Insurance Program	93.767	G-2022-11-5920	12,109	-
Medicaid Cluster:				
Medical Assistance Program	93.778	G-2022-11-5920	867,860	-
Total Medicaid Cluster			867,860	-
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant	93.667	N/A	54,301	-
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i>				
Social Services Block Grant	93.667	2101OHSOSR	14,408	-
Social Services Block Grant	93.667	2021 - NONMAPEDFAINS	24,932	-
Memo Total CFDA # 93.667			816,537	-
Opioid Response Grants	93.788	2022-3HB1-336644	677,772	-
Opioid Response Grants	93.788	2023-3HB1-336644	145,707	-
Total Opioid Response Grants			823,479	-
Mental Health Block Grant (MHBG) Community Investments	93.958	B09SM082623-01	11,294	-
Mental Health Block Grant (MHBG) Community Investments	93.958	B09SM084002	1,892	-
Mental Health Block Grant (MHBG) Community Investments	93.958	B09SM086030	48,551	-
Total Mental Health Block Grant (MHBG) Community Investments			61,737	-
Substance Abuse Block Grant FY21	93.959	B08TI083470	51,083	-
Substance Abuse Block Grant FY22	93.959	B08TI084665	161,528	-
Substance Abuse Block Grant Treatment Access for Adults with Alcohol Use Disorder FY22	93.959	B08TI083541	79,970	-
Total Substance Abuse Block Grant			292,581	-
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ 7,088,193</b>	<b>\$ -</b>

Erie County, Ohio

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended December 31, 2021

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Disbursements	Expenditures to Subrecipients
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i>Passed through the Ohio Emergency Management Agency:</i>				
NBI Operation Stonegarden	97.067	EMW-2019-SS-00024	\$ 70,562	\$ -
NBI Operation Stonegarden	97.067	EMW-2020-SS-00037-S01	69,536	-
Total NBI Operation Stonegarden			140,098	-
Emergency Management Performance Grant	97.042	EMC-2019-EP-00005	5,887	-
Emergency Management Performance Grant	97.042	EMC-2020-EP-00004	78,303	-
Total Emergency Management Performance Grant			84,190	-
<b>Total U.S. Department of Homeland Security</b>			<b>224,288</b>	<b>-</b>
<b><u>U.S. ELECTION ASSISTANCE COMMISSION</u></b>				
<i>Passed Through the Ohio Secretary of State</i>				
HAVA Election Security Grant	90.404	OH20101001	10,000	-
<b>Total U.S. Election Assistance Commission</b>			<b>10,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 9,303,603</b>	<b>\$ -</b>

The accompanying notes are an integral part of this schedule.

**Erie County, Ohio**

*Notes to the Schedule of Expenditures of Federal Awards  
2 CFR 200.510(b)(6)  
For the Year Ended December 31, 2022*

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Erie County, Ohio (the County) under programs of the federal government for the year ended December 31, 2022. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

**NOTE C – INDIRECT COST RATE**

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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

The current cash balance on the County's local program income accounts as of December 31, 2022 are \$0 and \$103,326 for CDBG and Home, respectively.

**NOTE F - MATCHING REQUIREMENTS**

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

**NOTE G – PROVIDER RELIEF FUNDS**

The HHS reporting portal identifies these funds by Tax Identification Number which includes the Erie County General Health District. This amount is excluded from the County's Schedule.



**Erie County, Ohio**

*Schedule of Findings and Questioned Costs  
2 CFR Section 200.515  
December 31, 2022*

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	None reported
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	None reported
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):  Temporary Assistance for Needy Families  Child Support Enforcement  Opioid Response Grants	  ALN #93.558  ALN #93.563  ALN #93.788
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	Yes

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**None Noted.**

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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**None Noted.**

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# **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

## **FOR THE YEAR ENDED DECEMBER 31, 2022**

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# **ERIE COUNTY, OHIO**

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# **Erie County, Ohio**

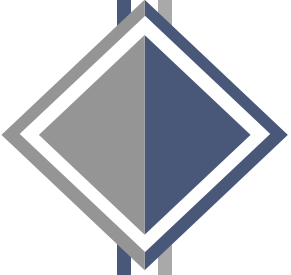
## **Annual Comprehensive Financial Report**

**For the Year Ended December 31, 2022**

Prepared by the Erie County  
Auditor's Office

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





# INTRODUCTORY SECTION



**Erie County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2022*

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**Erie County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2022*

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# RICHARD H. JEFFREY

## Erie County Auditor

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June 29, 2023

Citizens of Erie County  
Erie County Commissioners

I am pleased to present Erie County's Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2022. The ACFR 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 ACFR is designed to assist County officials in making management decisions and to provide the taxpayers of the County with comprehensive financial data in such a format as to enable them to gain an understanding of the County's financial affairs. The general public, as well as investors, will be able to compare the financial position of the County and the results of its operations with other governmental entities.

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

Rea & Associates, Inc. has issued an unmodified opinion on Erie County's financial statements for the year ended December 31, 2022. 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 2021 and the complete reevaluation was completed in 2018. Following collection by the County Treasurer, the Auditor is responsible for distributing certain taxes to the various subdivisions within the County. The Auditor serves as Chief Financial Officer, as no contract or obligation may be made without the Auditor's certification that funds have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no funds may be expended except on the Auditor's warrant drawn upon the County Treasury. The Auditor is responsible for payroll and maintains the accounting system. The Auditor also serves as secretary of the County Board of Revision and the County Budget Commission.

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

The other elected officials of the County are the Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, and Sheriff, two Common Pleas Court Judges, County Municipal Court Judge, Juvenile Court Judge, and 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, and has a good mix of manufacturing, retail and tourism related jobs.

The County has a skilled labor force of approximately 35,200 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.

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

The County's economy is thriving due to many area construction projects and an emphasis on increasing tourism. In 2022, the County continued to recover significantly from a 2020 downturn in the economy due to the COVID-19 pandemic, and just like in 2021, received a record amount of sales tax revenues in 2022. Also, the County's average unemployment rate decreased to 4.9% in 2022 from 6.3% in 2021.

The County is home to NASA's 6,400 acre Neil Armstrong Test Facility, formerly known as the Plum Brook Station. This facility is home to several world-class test facilities, which perform complex and innovative ground tests for the international space community.

The County is also home to the world-renowned Cedar Point Amusement Park boasting 17 world-class roller coasters, plentiful children's attractions, indoor and outdoor waterparks, several hotels, as well as a beautiful location on the shores of Lake Erie. Cedar Point also owns the Sports Force Parks located a few miles down the road from their entrance which has state of the art sports facilities including championship soccer, baseball, softball, lacrosse fields and ADA-accessible community use fields, as well as an indoor facility used for basketball, volleyball, and other indoor activities.

The County also entices residents and travelers with its sandy white Lake Erie beaches, stunning coastal trails, mysterious Seneca Caverns, and numerous refreshing water parks including Kalahari, Great Wolf, and Castaway Bay.

### Major Initiatives

In 2021, the Firelands Regional Medical Center completed an approximately 8.5 million dollar project to construct a new medical administration and primary care building. The Erie County Commissioners approved an agreement in 2020 to authorize the project to qualify for a tax abatement under the County's Greater Erie County Enterprise Zone. Tax year 2021, for taxes collected in calendar year 2022, was the first year Firelands Regional Medical Center benefited from a 10 year, 60% tax abatement on the new improvements associated with this project, saving approximately \$67,000 in property taxes.

Also, in 2021, the Erie County Commissioners passed legislation to increase funding to the County Land Bank in 2022, by assessing an additional 5 percent fee the County Auditor deducts from delinquent property taxes collected. The year 2022 was the first full calendar year since 2019 that the Land Bank had a fulltime executive director. A fulltime staff member managing the operations of the Land Bank, coupled with a dedicated funding source, resulted in an increase of activity, allowing the County Land Bank to continue operations and increase their efforts to acquire properties, reduce blight, strengthen neighborhoods, and return those properties to the tax rolls.

The Land Bank secured nearly \$700,000 from the state of Ohio for the purpose of demolition and revitalization activities at two properties in Erie County. The Land Bank will use this funding to prepare the former Meier's Wine Cellar building on Campbell Street in Sandusky for redevelopment, and to completely clear the former school house on State Street in Vermilion. Both sites have end use plans in place that will better the community and will spur future development in the area.

### Relevant Financial Policies

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

An investment policy is necessary for effective cash management and is essential to good fiscal management. This is particularly true as mounting costs and expanding programs have placed ever increasing pressures on local governmental revenues.

Investment returns on funds not immediately required can help to reduce this pressure. Effective cash management of these funds requires an investment policy be well founded and uncompromisingly applied. The County Treasurer manages the investment of County funds by adhering to the Investment and Depository Policy that has been approved by the County's Investment Advisory Committee. Any financial institution that holds County funds must also agree to the requirements of this policy. This policy details the objectives and rules for the safekeeping of County funds.

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

### Long-Term Financial Planning

The County Commissioners continue to approve budgets that include expenses that fall below estimated income levels. They have avoided deficits, reduced county debt obligations and have been able to generate annual surpluses. As of December 31, 2022, the County Commissioners maintain a "rainy day" fund of \$2,500,000. The funds in this account are not available for current year expenditures and are reserved for future expenses to be used during a time of revenue shortfalls or budget deficits.

The County Commissioners also maintain various capital project funds for future major projects and maintenance of county facilities. As of December 31, 2022, the balances in these funds totaled approximately \$13.3 million.

The County received significant federal funds from the American Rescue Plan Act passed by Congress in 2021. The County received \$7.2 million in 2021 and received another \$7.2 million in 2022. The County Commissioners are currently determining the best use of these funds.

### 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 Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2021.

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

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

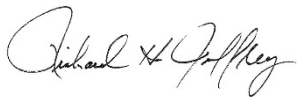
### Acknowledgements

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

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

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

Sincerely,

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

Richard H. Jeffrey  
Erie County Auditor

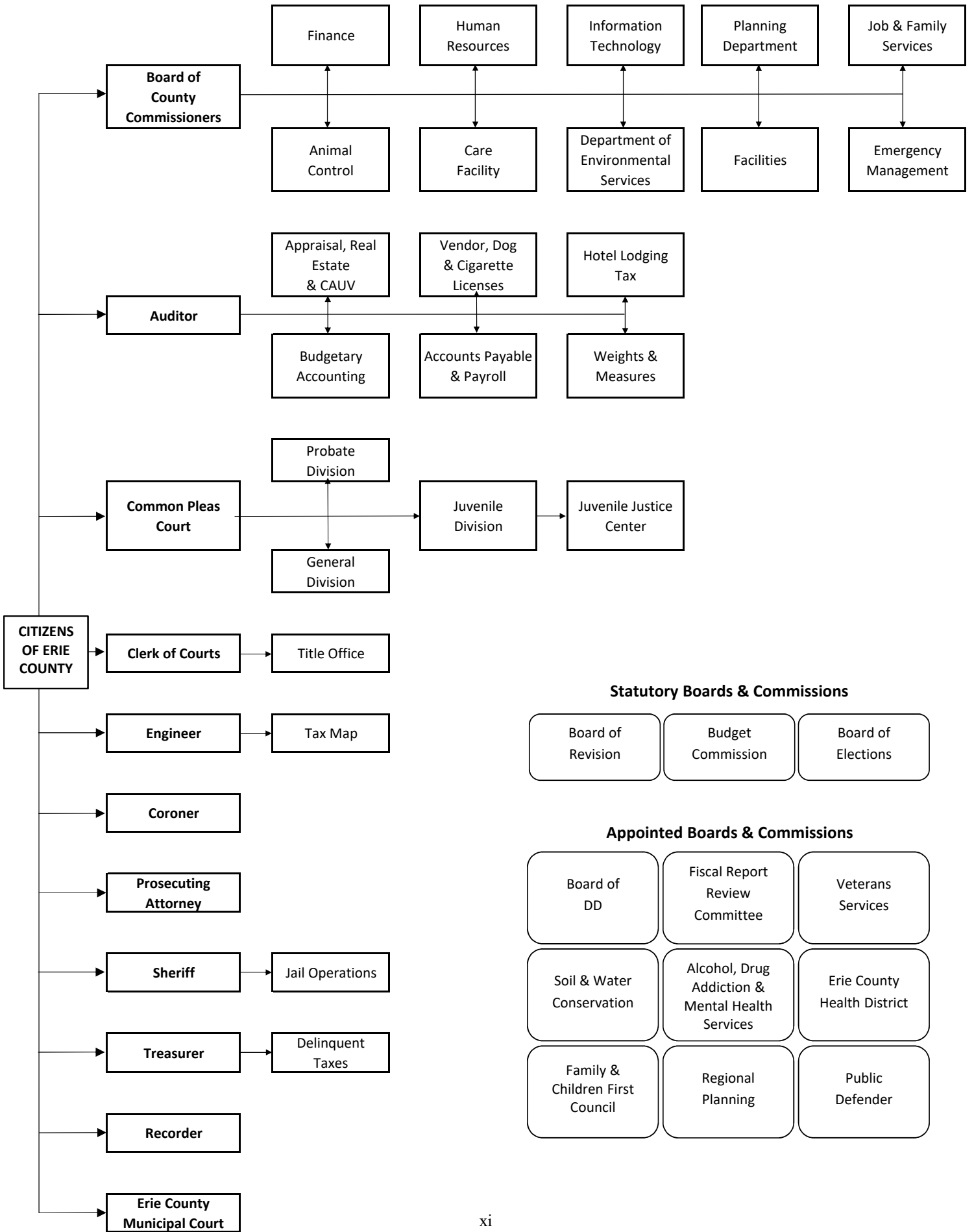


**ERIE COUNTY, OHIO**  
**PRINCIPAL OFFICIALS**  
**December 31, 2022**

**ELECTED OFFICIALS**

Commissioner..... Matthew R. Old  
Commissioner..... Stephen L. Shoffner  
Commissioner..... Patrick J. Shenigo  
Auditor..... Richard H. Jeffrey  
Treasurer..... Caleb A. Stidham  
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..... Carl J. Kamm  
Juvenile Court Judge ..... Robert C. DeLamatre  
Probate Court Judge ..... Beverly K. McGookey

Erie County, Ohio  
Organizational Chart





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

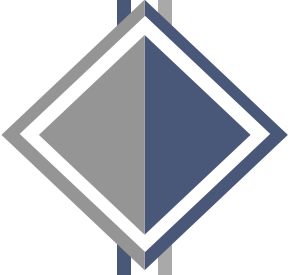
**Erie County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*Christopher P. Morrill*

Executive Director/CEO



# FINANCIAL SECTION



## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 the County, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the general fund, developmental disabilities fund, motor vehicle and gasoline tax fund, and American recue plan fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control—related matters that we identified during the audit.

***Required Supplementary Information***

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

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2023 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

*Rea & Associates, Inc.*

Rea & Associates, Inc.  
Medina, Ohio  
June 29, 2023

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2022*  
*(Unaudited)*

---

The discussion and analysis of the Erie County's (the County) financial performance provides an overall review of the County's financial activities for the year ended December 31, 2022. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, the basic financial statements, and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

***Financial Highlights***

Key financial highlights for 2022 are as follows:

- In total, net position increased \$21.6 million. Net position of governmental activities increased 11.8 million. Net position of business-type activities increased \$9.8 million.
- Total capital assets decreased during the year by \$3.3 million. Governmental activities decreased \$0.8 million and business-type activities decreased \$2.5 million from prior year.
- Outstanding debt decreased by \$2.9 million and \$2.5 million in governmental activities and business-type activities, respectively.

***Using this Annual Comprehensive Financial Report (ACFR)***

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

The Statement of Net Position and the Statement of Activities provide information from a summary perspective showing the effects of the operations for the year 2022 and how they affected the operations of the County as a whole.

***Reporting the County as a Whole***

*Statement of Net Position and the Statement of Activities*

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

A question typically asked about the County's finances is "How did we do financially during 2022?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all non-fiduciary assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2022*  
*(Unaudited)*

---

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

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

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

***Reporting the County's Most Significant Funds***

***Fund Financial Statements***

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

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

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

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

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2022*  
(Unaudited)

**Notes to the Financial Statements**

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

**Other Information**

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

**The County as a Whole**

Recall that the Statement of Net Position provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2022 compared to 2021:

**Table 1**  
**Net Position**

	Governmental Activities			Business-Type Activities		
	2022	2021	Change	2022	2021	Change
<b>Assets</b>						
Current & Other Assets	\$ 121,939,206	\$ 112,987,358	\$ 8,951,848	\$ 44,299,890	\$ 36,351,366	\$ 7,948,524
Net OPEB Asset	5,250,308	3,190,183	2,060,125	1,395,651	792,147	603,504
Capital Assets	56,180,773	57,004,003	(823,230)	104,612,348	107,093,151	(2,480,803)
<i>Total Assets</i>	<u>183,370,287</u>	<u>173,181,544</u>	<u>10,188,743</u>	<u>150,307,889</u>	<u>144,236,664</u>	<u>6,071,225</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charges on Refunding	-	-	-	211,849	317,140	(105,291)
Pension & OPEB	6,743,531	5,733,505	1,010,026	1,597,599	1,598,545	(946)
<i>Total Deferred Outflows of Resources</i>	<u>6,743,531</u>	<u>5,733,505</u>	<u>1,010,026</u>	<u>1,809,448</u>	<u>1,915,685</u>	<u>(106,237)</u>
<b>Liabilities</b>						
Current & Other Liabilities	21,217,452	12,789,631	8,427,821	2,778,948	2,340,663	438,285
Long-Term Liabilities:						
Due Within One Year	3,928,407	3,793,654	134,753	3,957,071	3,949,618	7,453
Due In More Than One Year:						
Net Pension Liability	15,570,155	27,642,710	(12,072,555)	3,652,258	6,862,479	(3,210,221)
Other Amounts	36,602,693	39,681,313	(3,078,620)	58,560,297	60,491,682	(1,931,385)
<i>Total Liabilities</i>	<u>77,318,707</u>	<u>83,907,308</u>	<u>(6,588,601)</u>	<u>68,948,574</u>	<u>73,644,442</u>	<u>(4,695,868)</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes Levied for the Next Year	16,020,213	13,640,391	2,379,822	-	-	-
Payments in Lieu of Taxes	600,000	618,282	(18,282)	-	-	-
Pension & OPEB	25,400,627	21,768,536	3,632,091	6,454,013	5,573,719	880,294
<i>Total Deferred Inflows of Resources</i>	<u>42,020,840</u>	<u>36,027,209</u>	<u>5,993,631</u>	<u>6,454,013</u>	<u>5,573,719</u>	<u>880,294</u>
Net Investment in Capital Assets	50,035,560	49,483,295	552,265	54,428,805	54,489,804	(60,999)
Restricted	47,293,748	44,859,107	2,434,641	-	-	-
Unrestricted	(26,555,037)	(35,361,870)	8,806,833	22,285,945	12,444,384	9,841,561
<i>Total Net Position</i>	<u>\$ 70,774,271</u>	<u>\$ 58,980,532</u>	<u>\$ 11,793,739</u>	<u>\$ 76,714,750</u>	<u>\$ 66,934,188</u>	<u>\$ 9,780,562</u>

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2022*  
*(Unaudited)*

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The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2022, and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions— an Amendment of GASB Statement 27*. In a prior year, the County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revised accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting net OPEB asset and deferred outflows related to pension and OPEB.

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

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

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

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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

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

Capital assets include land, land improvements, buildings and improvements, roads and bridges, equipment, vehicles, sewer and water lines, intangible right-to-use equipment and construction in progress. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

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

Cash showed an increase over prior year, mainly due to American Rescue Plan Act money that was unspent at year-end, which also accounts for an increase in current liabilities for unearned revenue. The increase in deferred inflows for property taxes can be partially attributed to the rate increase in the developmental disabilities fund.

The increase in cash in business-type activities can be partially attributed to an increase in charges for services in addition transfers in from general fund to cover expenses.

The fluctuations in the County's deferred outflows and deferred inflows related to pension and OPEB along with the net pension liability and net OPEB asset are caused by the County's share of the OPERS' accruals reported in accordance with GASB 68 and GASB 75.

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**Erie County, Ohio**  
*Management's Discussion and Analysis*  
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*(Unaudited)*

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2022 and 2021.

**Table 2**  
**Changes in Net Position**

	Governmental Activities			Business-Type Activities		
	2022	2021	Change	2022	2021	Change
<b>Revenues</b>						
<i>Program Revenues</i>						
Charges for Services	\$ 11,906,494	\$ 11,989,636	\$ (83,142)	\$ 34,471,927	\$ 32,905,077	\$ 1,566,850
Operating Grants	27,923,102	25,828,524	2,094,578	487,493	195,853	291,640
Capital Grants	-	770,306	(770,306)	406,804	-	406,804
<i>Total Program Revenues</i>	<u>39,829,596</u>	<u>38,588,466</u>	<u>1,241,130</u>	<u>35,366,224</u>	<u>33,100,930</u>	<u>2,265,294</u>
<b>General Revenues</b>						
Property Taxes	14,822,741	10,346,136	4,476,605	-	-	-
Hotel/Motel Taxes	7,742,734	5,497,213	2,245,521	-	-	-
Payments in Lieu of Taxes	620,590	553,661	66,929	-	-	-
Permissive Sales Tax	21,633,456	20,675,937	957,519	-	-	-
Grants & Entitlements	4,519,050	4,166,899	352,151	-	-	-
Other	(2,920,353)	1,521,014	(4,441,367)	1,057,062	482,422	574,640
<i>Total General Revenues</i>	<u>46,418,218</u>	<u>42,760,860</u>	<u>3,657,358</u>	<u>1,057,062</u>	<u>482,422</u>	<u>574,640</u>
<i>Total Revenues</i>	<u>86,247,814</u>	<u>81,349,326</u>	<u>4,898,488</u>	<u>36,423,286</u>	<u>33,583,352</u>	<u>2,839,934</u>
<b>Program Expenses</b>						
<i>General Government</i>						
Legislative and Executive	18,566,718	14,085,683	4,481,035	-	-	-
Judicial	7,176,424	4,960,037	2,216,387	-	-	-
Public Safety	10,241,686	6,552,200	3,689,486	-	-	-
Public Works	6,877,885	6,077,952	799,933	-	-	-
Health	16,809,665	7,887,946	8,921,719	-	-	-
Human Services	9,169,075	6,741,934	2,427,141	-	-	-
Economic Development	544,482	730,059	(185,577)	-	-	-
Other	-	758	(758)	-	-	-
Interest and Fiscal Charges	1,567,818	1,776,489	(208,671)	-	-	-
<i>Enterprise Operations</i>						
Sewer	-	-	-	9,859,907	7,424,855	2,435,052
Water	-	-	-	8,627,244	8,615,889	11,355
Landfill	-	-	-	3,914,949	3,723,844	191,105
Care Facility	-	-	-	7,740,946	6,080,816	1,660,130
<i>Total Program Expenses</i>	<u>70,953,753</u>	<u>48,813,058</u>	<u>22,140,695</u>	<u>30,143,046</u>	<u>25,845,404</u>	<u>4,297,642</u>
<i>Total Excess (Deficiency) Before Transfers and Special Item</i>	<u>15,294,061</u>	<u>32,536,268</u>	<u>(17,242,207)</u>	<u>6,280,240</u>	<u>7,737,948</u>	<u>(1,457,708)</u>
Special Item	-	3,744,488	(3,744,488)	-	-	-
Transfers	(3,500,322)	(2,002)	(3,498,320)	3,500,322	2,002	3,498,320
<i>Change in Net Position</i>	<u>11,793,739</u>	<u>36,278,754</u>	<u>(24,485,015)</u>	<u>9,780,562</u>	<u>7,739,950</u>	<u>2,040,612</u>
<i>Net Position Beginning of Year</i>	<u>58,980,532</u>	<u>22,701,778</u>	<u>36,278,754</u>	<u>66,934,188</u>	<u>59,194,238</u>	<u>7,739,950</u>
<i>Net Position End of Year</i>	<u>\$ 70,774,271</u>	<u>\$ 58,980,532</u>	<u>\$ 11,793,739</u>	<u>\$ 76,714,750</u>	<u>\$ 66,934,188</u>	<u>\$ 9,780,562</u>

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

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2022*  
*(Unaudited)*

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***Governmental Activities***

Governmental net position reported an overall increase from 2021. Although there are several non-operating factors that cause net position to increase or decrease (ex. capitalization and depreciation of capital assets, the issuance and retirement of long-term obligations and changes in the components of the net pension liability and net OPEB asset), there were operational areas during the year that contributed to the overall increase in net position.

There were no capital grants received in the current year in governmental activities.

General revenues primarily consist of property and sales tax revenue.

The change in the property tax rate for the developmental disabilities fund has contributed to the current increase in property tax revenue in addition to increases in hotel/motel taxes which can be attributed to increased business and expanding accommodations being taxed. Miscellaneous revenue includes investment earnings which fluctuate with market performance.

Nearly every category of expenses increased over prior year due, in part, to the change in pension and OPEB accruals. In addition, a loss on the sale of the health department building and land contributed to the increase in health expenses.

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

The second largest program function of the County is for public health, which mainly includes programs for developmental health in addition to alcohol and drug addiction programs.

***Business-Type Activities***

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

Operating grants increased over prior year due to care facility funding and the sewer and water funds received donated assets accounting for the capital grants in current year.

Personal services increased due to fluctuations in pension and OPEB accruals.



**Erie County, Ohio**  
*Management's Discussion and Analysis*  
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***Financial Analysis of the County's Funds***

*Governmental Funds*

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

Changes in fund balances are as follows:

	Fund Balance <u>12/31/22</u>	Fund Balance <u>12/31/21</u>	Increase <u>(Decrease)</u>
General	\$ 20,739,855	\$ 24,868,971	\$ (4,129,116)
Developmental Disabilities	7,906,755	8,865,692	(958,937)
Motor Vehicle and Gasoline Tax	2,692,003	3,663,131	(971,128)

The general fund is the chief operating fund of the County. The fund balance of the general fund decreased during the current year primarily due to a significant decrease in fair value of investments due to adverse market conditions in addition to transfers to fund other programs. This was only partially offset by an increase in permissive motor vehicle license taxes.

The developmental disabilities fund had a decrease in fund balance. Although property taxes increased due to the levy increase, the offsetting increase in expenditures, resulted in a decrease in fund balance as the County relies on using its beginning balance to fund operations.

Despite revenues and expenditures remaining relatively consistent with 2021 levels at near break-even, the motor vehicle and gasoline tax fund had a decrease in fund balance. This decrease was caused by the transfer out to the Erie County Road Improvement Capital Reserve Account fund to fund the program using registration and gas tax revenues per resolution.

The American Rescue Plan Act fund continues to have no fund balance due to the revenue received in 2022 not meeting the revenue recognition criteria on the modified accrual basis of accounting and being reported as unearned revenue. Cash increased since those grant revenues remained unspent at year-end.

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2022*  
*(Unaudited)*

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*Proprietary Funds*

The County's proprietary funds provide the same type of information found in the government-wide financial statements for the business-type activities, but in more detail. Changes in net position are as follows:

	Net Position 12/31/22	Net Position 12/31/21	Increase (Decrease)
Sewer	\$ 31,775,618	\$ 30,268,734	\$ 1,506,884
Water	34,094,623	30,157,962	3,936,661
Landfill	9,155,640	6,130,001	3,025,639
Care Facility	1,688,869	377,491	1,311,378

Transfers in from general fund contributed to an increase in cash in the water and sewer funds. In addition, the water fund received proceeds from a settlement, all contributing to the increase in net position for the water fund.

The landfill fund had an additional increase in cash over prior year as revenues continue to outpace expenses.

Care facility fund expenses increased compared to 2021, mainly in personal services. Due to the higher percentage of employees paid out of the care facility fund, the impact of the pension and OPEB accruals is more significant, however, revenues continued to outpace expenses.

***General Fund Budgeting Highlights***

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

*Original Budget Compared to Final Budget*

Final estimated revenues were increased mainly for permissive sales taxes due to increased tourist activity as the epidemic winds down. Final budget expenditures were increased to reflect changes in legislative and executive and public safety expenditures.

*Final Budget Compared to Actual Results*

Actual revenues exceeded final budget mainly due to intergovernmental and miscellaneous revenues being underestimated while actual expenditures were less than final budget in legislative and executive expenditures.

Final budgeted other financing uses were higher than actual mainly due to an overestimation of transfers out, otherwise there were no significant variances to discuss within other financing sources and uses.

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2022*  
*(Unaudited)*

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***Capital Assets and Debt Administration***

*Capital Assets*

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

- Completion of road and bridge improvements
- Purchased equipment and vehicles
- Completion of Mittiwanga Sewer and Berlin Heights tower rehab projects
- Jail and Courthouse HVAC renovation, which are included in construction in progress
- Sale of the addiction recovery land and building

Despite the improvements and purchases, capital assets decreased overall due to disposals and depreciation/amortization on existing assets.

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

*Debt*

During 2022, the County's governmental activities debt obligations decreased \$2.9 million primarily from making scheduled principal payments. For business-type activities, the County issued \$1.3 million in OWDA loans during 2022 and made scheduled principal payments reducing its overall debt obligations.

The County's long-term obligations also include the net pension liability, compensated absences, capital leases, unamortized bond premiums and landfill closure and postclosure costs. For further information regarding the County's debt obligations refer to Note 16 to the basic financial statements.

***Current Issues***

The County budget continues to be monitored closely, keeping expenditures below revenues. Prudent and conservative spending restraints has allowed the County to set aside funds for future revenue shortfalls or budget deficits. Also, this spending practice has allowed the County to set aside significant reserves for future capital projects, increases in employee health care costs, and new technology. The County Commissioners have decreased the County's debt obligations by closely monitoring budgets and only approving budgets that keep expenses in line with expected revenues. The County has continued to decrease the debt not only by paying it down, but also refunding previous bond issues and consolidating other debt which allows for lower interest rates.

Compared to 2021, cash-basis sales tax receipts received in 2022 increased 9.4 percent and the amount of \$20,833,566 was the highest amount the County has ever received in one year. The County's share of casino revenue was \$1,070,245 in 2022 compared to \$1,001,774 received in 2021, which is a 6.8 percent increase. State funded local government funds increased 7.5 percent in 2022. The County share of gasoline tax decreased 1 percent when compared to 2021.

**Erie County, Ohio**  
*Management's Discussion and Analysis*  
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*(Unaudited)*

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Prior to 2019, the County only assessed a county-wide 4 percent lodging tax against hotels and other facilities offering more than 4 sleeping rooms. In 2018, the County Commissioners amended the regulations regarding the county-wide lodging tax and effective January 1, 2019, the tax was also assessed against those establishments with sleeping accommodations from 1 to 4 rooms. In effect, the tax applies to any Airbnb, VRBO and any other similar short term rentals in the County. The County uses the bed tax revenues to subsidize the operations of the Erie County Convention and Visitor's Bureau and to make debt service payments on the Sport Force Parks at Cedar Point Sports Center. The sports facility is a public-private venture to provide recreation facilities for residents and attract tournaments that will bring sports teams and their families to the area. Compared to 2021, lodging tax receipts increased significantly in 2022, approximately 32.4 percent. This increase is the result of the continued recovery of this area from the effects of COVID-19 in 2020. The County and surrounding areas are an attractive location for tourists to visit Cedar Point Amusement Park and Sports Force Parks, Kalahari and Great Wolf water parks, as well as the Lake Erie islands and beaches.

***Contacting the County's Financial Management***

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

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**Erie County, Ohio**  
*Statement of Net Position*  
*December 31, 2022*

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 84,437,202	\$ 41,134,496	\$ 125,571,698
Cash and Cash Equivalents in Segregated Accounts	253,410	-	253,410
Cash and Cash Equivalents with Fiscal Agents	1,062,864	-	1,062,864
Cash and Cash Equivalents with Trustee	66,194	-	66,194
Accounts Receivable	287,641	3,915,394	4,203,035
Permissive Sales Tax Receivable	5,020,720	-	5,020,720
Due from Other Governments	8,540,374	-	8,540,374
Property and Other Local Taxes Receivable	19,997,511	-	19,997,511
Payments in Lieu of Taxes Receivable	600,000	-	600,000
Notes Receivable	127,755	-	127,755
Special Assessments Receivable	341,294	-	341,294
Internal Balances	750,000	(750,000)	-
Prepaid Items	427,464	-	427,464
Due from External Parties	26,777	-	26,777
Net OPEB Asset	5,250,308	1,395,651	6,645,959
Non-Depreciable Capital Assets	4,994,907	2,981,579	7,976,486
Depreciable Capital Assets, Net	51,185,866	101,630,769	152,816,635
<i>Total Assets</i>	<u>183,370,287</u>	<u>150,307,889</u>	<u>333,678,176</u>
<b>Deferred Outflows of Resources</b>			
Deferred Charges on Refunding	-	211,849	211,849
Pension	6,661,343	1,564,266	8,225,609
OPEB	82,188	33,333	115,521
<i>Total Deferred Outflows of Resources</i>	<u>6,743,531</u>	<u>1,809,448</u>	<u>8,552,979</u>
<b>Liabilities</b>			
Accounts Payable	1,397,237	981,687	2,378,924
Accrued Wages	1,525,732	409,700	1,935,432
Contracts Payable	282,902	230,926	513,828
Retainage Payable	48,390	118,560	166,950
Due to Other Governments	826,739	1,027,036	1,853,775
Accrued Interest Payable	272,119	-	272,119
Claims Payable	2,380,632	-	2,380,632
Matured Compensated Absences Payable	58,401	11,039	69,440
Unearned Revenue	14,425,300	-	14,425,300
Long-Term Liabilities:			
Due Within One Year	3,928,407	3,957,071	7,885,478
Due In More Than One Year:			
Net Pension Liability	15,570,155	3,652,258	19,222,413
Other Amounts Due in More Than One Year	36,602,693	58,560,297	95,162,990
<i>Total Liabilities</i>	<u>77,318,707</u>	<u>68,948,574</u>	<u>146,267,281</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes Levied for the Next Year	16,020,213	-	16,020,213
Payments in Lieu of Taxes	600,000	-	600,000
Pension	19,786,309	4,996,759	24,783,068
OPEB	5,614,318	1,457,254	7,071,572
<i>Total Deferred Inflows of Resources</i>	<u>42,020,840</u>	<u>6,454,013</u>	<u>48,474,853</u>
<b>Net Position</b>			
Net Investment in Capital Assets	50,035,560	54,428,805	104,464,365
Restricted for:			
Capital Outlay	1,970,007	-	1,970,007
Debt Service	324,892	-	324,892
Court Activities	3,973,655	-	3,973,655
Public Safety	3,156,379	-	3,156,379
Public Works	7,796,888	-	7,796,888
Health	14,053,180	-	14,053,180
Human Services	8,259,891	-	8,259,891
Economic Development	515,669	-	515,669
Real Estate Assessment and Collection	2,643,793	-	2,643,793
Visitor & Convention Bureau	4,161,574	-	4,161,574
Other Purposes	437,820	-	437,820
Unrestricted	(26,555,037)	22,285,945	(4,269,092)
<i>Total Net Position</i>	<u>\$ 70,774,271</u>	<u>\$ 76,714,750</u>	<u>\$ 147,489,021</u>

See accompanying notes to the basic financial statements.

**Eric County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2022

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$ 18,566,718	\$ 5,764,775	\$ 1,598,663	\$ -
Judicial	7,176,424	3,805,017	2,627,042	-
Public Safety	10,241,686	426,077	2,454,989	-
Public Works	6,877,885	907,731	5,901,022	-
Health	16,809,665	430,145	4,777,884	-
Human Services	9,169,075	493,238	8,657,695	-
Economic Development	544,482	79,511	543,606	-
Interest and Fiscal Charges	1,567,818	-	1,362,201	-
<i>Total Governmental Activities</i>	<u>70,953,753</u>	<u>11,906,494</u>	<u>27,923,102</u>	<u>-</u>
<b>Business-Type Activities</b>				
Sewer	9,859,907	9,599,983	-	231,858
Water	8,627,244	9,405,009	-	174,946
Landfill	3,914,949	6,903,016	-	-
Care Facility	7,740,946	8,563,919	487,493	-
<i>Total Business-Type Activities</i>	<u>30,143,046</u>	<u>34,471,927</u>	<u>487,493</u>	<u>406,804</u>
<i>Total</i>	<u>\$ 101,096,799</u>	<u>\$ 46,378,421</u>	<u>\$ 28,410,595</u>	<u>\$ 406,804</u>

**General Revenues**

Property Taxes Levied for:

- General Purposes
- Developmental Disabilities
- Alcohol, Drug Addiction and Mental Health
- Senior Citizens

Hotel/Motel Taxes

Payments in Lieu of Taxes

Permissive Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

*Change in Net Position*

*Net Position Beginning of Year*

*Net Position End of Year*

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
\$ (11,203,280)	\$ -	\$ (11,203,280)
(744,365)	-	(744,365)
(7,360,620)	-	(7,360,620)
(69,132)	-	(69,132)
(11,601,636)	-	(11,601,636)
(18,142)	-	(18,142)
78,635	-	78,635
(205,617)	-	(205,617)
<u>(31,124,157)</u>	<u>-</u>	<u>(31,124,157)</u>
-	(28,066)	(28,066)
-	952,711	952,711
-	2,988,067	2,988,067
-	1,310,466	1,310,466
<u>-</u>	<u>5,223,178</u>	<u>5,223,178</u>
<u>(31,124,157)</u>	<u>5,223,178</u>	<u>(25,900,979)</u>
5,320,335	-	5,320,335
5,353,033	-	5,353,033
2,530,961	-	2,530,961
1,618,412	-	1,618,412
7,742,734	-	7,742,734
620,590	-	620,590
21,633,456	-	21,633,456
4,519,050	-	4,519,050
(4,728,117)	-	(4,728,117)
1,807,764	1,057,062	2,864,826
<u>46,418,218</u>	<u>1,057,062</u>	<u>47,475,280</u>
<u>(3,500,322)</u>	<u>3,500,322</u>	<u>-</u>
<u>42,917,896</u>	<u>4,557,384</u>	<u>47,475,280</u>
11,793,739	9,780,562	21,574,301
58,980,532	66,934,188	125,914,720
<u>\$ 70,774,271</u>	<u>\$ 76,714,750</u>	<u>\$ 147,489,021</u>

See accompanying notes to the basic financial statements.



**Eric County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2022*

	General	Developmental Disabilities	Motor Vehicle and Gasoline Tax	American Rescue Plan Act	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Equity in Pooled Cash and Investments	\$ 19,110,099	\$ 7,206,972	\$ 2,446,952	\$ 14,425,300	\$ 31,477,475	\$ 74,666,798
Cash and Cash Equivalents in Segregated Accounts	253,410	-	-	-	-	253,410
Cash and Cash Equivalents with Fiscal Agents	-	1,062,864	-	-	-	1,062,864
Cash and Cash Equivalents with Trustee	66,194	-	-	-	-	66,194
Accounts Receivable	42,941	-	-	-	244,700	287,641
Permissive Sales Tax Receivable	5,020,720	-	-	-	-	5,020,720
Due from Other Governments	1,871,569	75,178	2,796,804	-	3,796,823	8,540,374
Property and Other Local Taxes Receivable	6,202,246	7,261,709	47,668	-	6,485,888	19,997,511
Payments in Lieu of Taxes Receivable	-	-	-	-	600,000	600,000
Special Assessments Receivable	-	-	-	-	341,294	341,294
Due from External Parties	26,777	-	-	-	-	26,777
Interfund Receivable	143,083	-	-	-	-	143,083
Notes Receivable	-	-	-	-	127,755	127,755
Prepaid Items	143,679	-	-	-	-	143,679
Advances to Other Funds	838,870	-	-	-	-	838,870
<i>Total Assets</i>	<u>\$ 33,719,588</u>	<u>\$ 15,606,723</u>	<u>\$ 5,291,424</u>	<u>\$ 14,425,300</u>	<u>\$ 43,073,935</u>	<u>\$ 112,116,970</u>
<b>Liabilities</b>						
Accounts Payable	\$ 541,926	\$ 95,594	\$ 13,724	\$ -	\$ 745,993	\$ 1,397,237
Accrued Wages	786,449	149,958	80,441	-	505,349	1,522,197
Contracts Payable	185,302	-	97,600	-	-	282,902
Retainage Payable	37,800	-	10,590	-	-	48,390
Due to Other Governments	563,752	92,897	26,860	-	141,983	825,492
Interfund Payable	-	-	-	-	143,083	143,083
Advances from Other Funds	-	-	-	-	88,870	88,870
Matured Compensated Absences Payable	33,626	24,632	-	-	143	58,401
Unearned Revenue	-	-	-	14,425,300	-	14,425,300
<i>Total Liabilities</i>	<u>2,148,855</u>	<u>363,081</u>	<u>229,215</u>	<u>14,425,300</u>	<u>1,625,421</u>	<u>18,791,872</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes Levied for the Next Year	5,488,762	6,411,530	-	-	4,119,921	16,020,213
Payments in Lieu of Taxes	-	-	-	-	600,000	600,000
Unavailable Revenue	5,342,116	925,357	2,370,206	-	4,012,486	12,650,165
<i>Total Deferred Inflows of Resources</i>	<u>10,830,878</u>	<u>7,336,887</u>	<u>2,370,206</u>	<u>-</u>	<u>8,732,407</u>	<u>29,270,378</u>
<b>Fund Balances</b>						
Nonspendable	1,305,801	-	-	-	-	1,305,801
Restricted	253,410	7,906,755	2,692,003	-	30,609,080	41,461,248
Committed	1,807,849	-	-	-	2,136,357	3,944,206
Assigned	10,431,611	-	-	-	20,591	10,452,202
Unassigned	6,941,184	-	-	-	(49,921)	6,891,263
<i>Total Fund Balance</i>	<u>20,739,855</u>	<u>7,906,755</u>	<u>2,692,003</u>	<u>-</u>	<u>32,716,107</u>	<u>64,054,720</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 33,719,588</u>	<u>\$ 15,606,723</u>	<u>\$ 5,291,424</u>	<u>\$ 14,425,300</u>	<u>\$ 43,073,935</u>	<u>\$ 112,116,970</u>

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2022*

<b>Total Governmental Fund Balances</b>		<b>\$ 64,054,720</b>
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		56,180,773
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Delinquent Property Taxes	\$ 2,160,734	
Permissive Sales Taxes	3,303,787	
Due from Other Governments	6,692,934	
Special Assessments	341,294	
Charges for Services	151,416	12,650,165
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		7,668,775
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(272,119)
The net pension liability and net OPEB liability are not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Net OPEB Asset	5,250,308	
Deferred Outflows - Pension	6,661,343	
Deferred Outflows - OPEB	82,188	
Net Pension Liability	(15,570,155)	
Deferred Inflows - Pension	(19,786,309)	
Deferred Inflows - OPEB	(5,614,318)	(28,976,943)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(3,450,000)	
Revenue Bonds	(33,631,521)	
Compensated Absences	(3,449,579)	(40,531,100)
<i>Net Position of Governmental Activities</i>		<b>\$ 70,774,271</b>

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2022*

	General	Developmental Disabilities	Motor Vehicle and Gasoline Tax	American Rescue Plan Act	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Property Taxes	\$ 5,273,787	\$ 5,133,915	\$ -	\$ -	\$ 4,094,109	\$ 14,501,811
Hotel/Motel Taxes	-	-	-	-	7,742,734	7,742,734
Permissive Sales Taxes	20,905,032	-	644,303	-	-	21,549,335
Payments in Lieu of Taxes	-	-	-	-	620,590	620,590
Special Assessments	-	-	-	-	370,083	370,083
Charges for Services	4,136,583	92,874	34,057	-	5,377,762	9,641,276
Fines and Forfeitures	248,080	-	95,797	-	134,196	478,073
Licenses and Permits	1,243,149	-	32,450	-	338,366	1,613,965
Intergovernmental	4,315,507	2,117,285	5,657,607	-	18,499,509	30,589,908
Investment Income	(4,728,117)	1,434	30,874	-	5,899	(4,689,910)
Contributions and Donations	2,667,201	-	-	-	-	2,667,201
Other	1,347,374	90,557	10,612	-	359,221	1,807,764
<i>Total Revenues</i>	<u>35,408,596</u>	<u>7,436,065</u>	<u>6,505,700</u>	<u>-</u>	<u>37,542,469</u>	<u>86,892,830</u>
<b>Expenditures</b>						
Current:						
General Government						
Legislative and Executive	12,491,521	-	-	-	8,544,843	21,036,364
Judicial	7,259,927	-	-	-	2,068,301	9,328,228
Public Safety	9,431,367	-	-	-	4,450,939	13,882,306
Public Works	78,648	-	6,477,486	-	1,007,759	7,563,893
Health	4,921	8,395,498	-	-	7,978,432	16,378,851
Human Services	958,103	-	-	-	9,790,522	10,748,625
Economic Development	-	-	-	-	544,482	544,482
Capital Outlay	455,113	-	-	-	777,777	1,232,890
Debt Service:						
Principal Retirement	2,458,188	-	-	-	455,999	2,914,187
Interest and Fiscal Charges	1,402,039	-	-	-	208,297	1,610,336
<i>Total Expenditures</i>	<u>34,539,827</u>	<u>8,395,498</u>	<u>6,477,486</u>	<u>-</u>	<u>35,827,351</u>	<u>85,240,162</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>868,769</u>	<u>(959,433)</u>	<u>28,214</u>	<u>-</u>	<u>1,715,118</u>	<u>1,652,668</u>
<b>Other Financing Sources (Uses)</b>						
Proceeds from Sale of Assets	1,553,057	496	658	-	2,458	1,556,669
Transfers In	-	-	-	-	4,221,416	4,221,416
Transfers Out	(6,550,942)	-	(1,000,000)	-	(267,109)	(7,818,051)
<i>Total Other Financing Sources (Uses)</i>	<u>(4,997,885)</u>	<u>496</u>	<u>(999,342)</u>	<u>-</u>	<u>3,956,765</u>	<u>(2,039,966)</u>
<i>Net Change in Fund Balances</i>	<u>(4,129,116)</u>	<u>(958,937)</u>	<u>(971,128)</u>	<u>-</u>	<u>5,671,883</u>	<u>(387,298)</u>
<i>Fund Balances Beginning of Year</i>	<u>24,868,971</u>	<u>8,865,692</u>	<u>3,663,131</u>	<u>-</u>	<u>27,044,224</u>	<u>64,442,018</u>
<i>Fund Balances End of Year</i>	<u>\$ 20,739,855</u>	<u>\$ 7,906,755</u>	<u>\$ 2,692,003</u>	<u>\$ -</u>	<u>\$ 32,716,107</u>	<u>\$ 64,054,720</u>

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2022*

<b>Net Change in Fund Balances - Total Governmental Funds</b>		\$ (387,298)
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital Asset Additions	\$ 4,676,265	
Current Year Depreciation	<u>(2,576,784)</u>	2,099,481
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		
		(2,922,711)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Delinquent Property Taxes	320,930	
Permissive Sales Taxes	84,121	
Due from Other Governments	(980,561)	
Special Assessments	(152,154)	
Charges for Services	<u>82,648</u>	(645,016)
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
General Obligation Bonds	320,000	
Direct Borrowing	1,153,188	
Revenue Bonds	<u>1,440,999</u>	2,914,187
In the statement of activities, interest is accrued on outstanding bonds, and bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.		
Accrued Interest Payable		42,518
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		3,806,761
Except for amount reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.		
Pension	3,151,046	
OPEB	<u>4,552,808</u>	7,703,854
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		(847,717)
Some expenses reported in the statement of activities, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated Absences		<u>29,680</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$ 11,793,739</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 Basis) and Actual  
General Fund  
For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 6,026,359	\$ 5,281,102	\$ 5,273,787	\$ (7,315)
Permissive Sales Taxes	17,800,000	20,833,245	20,833,567	322
Special Assessments	8,000	8,000	-	(8,000)
Charges for Services	3,509,520	3,895,385	3,845,844	(49,541)
Licenses and Permits	356,200	1,256,200	1,252,857	(3,343)
Fines and Forfeitures	274,000	274,000	269,860	(4,140)
Intergovernmental	3,764,394	3,764,394	4,270,387	505,993
Investment Income	806,820	1,301,677	1,394,646	92,969
Contributions and Donations	2,667,201	2,667,201	2,667,201	-
Miscellaneous	955,000	970,000	1,488,761	518,761
<i>Total Revenues</i>	<u>36,167,494</u>	<u>40,251,204</u>	<u>41,296,910</u>	<u>1,045,706</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	14,399,837	15,011,902	13,099,154	1,912,748
Judicial Systems	7,851,455	7,800,621	7,133,637	666,984
Public Safety	9,949,003	10,310,548	9,732,941	577,607
Public Works	77,075	78,090	77,853	237
Health	3,911	3,911	3,857	54
Human Services	1,161,102	1,120,917	963,904	157,013
Capital Outlay	526,500	606,500	542,206	64,294
Debt Service:				
Principal Retirement	2,459,103	2,459,103	2,458,188	915
Interest and Fiscal Charges	1,404,103	1,404,103	1,402,039	2,064
<i>Total Expenditures</i>	<u>37,832,089</u>	<u>38,795,695</u>	<u>35,413,779</u>	<u>3,381,916</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(1,664,595)</u>	<u>1,455,509</u>	<u>5,883,131</u>	<u>4,427,622</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	1,108,800	1,093,800	1,553,057	459,257
Advances In	10,000	10,000	26,447	16,447
Transfers In	107,104	107,104	109,684	2,580
Transfers Out	(2,535,315)	(8,690,996)	(7,140,807)	1,550,189
<i>Total Other Financing Sources (Uses)</i>	<u>(1,309,411)</u>	<u>(7,480,092)</u>	<u>(5,451,619)</u>	<u>2,028,473</u>
<i>Net Change in Fund Balance</i>	(2,974,006)	(6,024,583)	431,512	6,456,095
<i>Fund Balance Beginning of Year</i>	20,066,438	20,066,438	20,066,438	-
Prior Year Encumbrances Appropriated	2,606,061	2,606,061	2,606,061	-
<i>Fund Balance End of Year</i>	<u>\$ 19,698,493</u>	<u>\$ 16,647,916</u>	<u>\$ 23,104,011</u>	<u>\$ 6,456,095</u>

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Developmental Disabilities Fund  
For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 4,843,311	\$ 4,843,311	\$ 5,133,915	\$ 290,604
Charges for Services	109,309	109,309	92,874	(16,435)
Intergovernmental	2,128,840	2,128,840	2,129,554	714
Investment Income	2,000	2,000	1,432	(568)
Miscellaneous	26,700	26,700	90,557	63,857
<i>Total Revenues</i>	<u>7,110,160</u>	<u>7,110,160</u>	<u>7,448,332</u>	<u>338,172</u>
<b>Expenditures</b>				
Current:				
Health	9,836,445	10,235,645	8,897,345	1,338,300
<i>Total Expenditures</i>	<u>9,836,445</u>	<u>10,235,645</u>	<u>8,897,345</u>	<u>1,338,300</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(2,726,285)</u>	<u>(3,125,485)</u>	<u>(1,449,013)</u>	<u>1,676,472</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	2,500	2,500	496	(2,004)
Transfers In	150,000	150,000	-	(150,000)
Transfers Out	(400,000)	(800)	-	800
<i>Total Other Financing Sources (Uses)</i>	<u>(247,500)</u>	<u>151,700</u>	<u>496</u>	<u>(151,204)</u>
<i>Net Change in Fund Balance</i>	(2,973,785)	(2,973,785)	(1,448,517)	1,525,268
<i>Fund Balance Beginning of Year</i>	7,449,780	7,449,780	7,449,780	-
Prior Year Encumbrances Appropriated	668,173	668,173	668,173	-
<i>Fund Balance End of Year</i>	<u>\$ 5,144,168</u>	<u>\$ 5,144,168</u>	<u>\$ 6,669,436</u>	<u>\$ 1,525,268</u>

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Motor Vehicle and Gasoline Tax Fund  
For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Permissive Sales Taxes	\$ 645,000	\$ 645,000	\$ 649,314	\$ 4,314
Charges for Services	30,628	30,628	34,057	3,429
Licenses and Permits	25,000	25,000	32,450	7,450
Fines and Forfeitures	70,000	70,000	107,414	37,414
Intergovernmental	7,014,375	7,014,375	5,667,328	(1,347,047)
Investment Income	25,000	25,000	29,770	4,770
Miscellaneous	42,000	42,000	12,298	(29,702)
<i>Total Revenues</i>	<u>7,852,003</u>	<u>7,852,003</u>	<u>6,532,631</u>	<u>(1,319,372)</u>
<b>Expenditures</b>				
Current:				
Public Works	9,877,225	8,890,961	7,209,167	1,681,794
<i>Total Expenditures</i>	<u>9,877,225</u>	<u>8,890,961</u>	<u>7,209,167</u>	<u>1,681,794</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(2,025,222)</u>	<u>(1,038,958)</u>	<u>(676,536)</u>	<u>362,422</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	10,000	10,000	658	(9,342)
Transfers Out	-	(1,000,000)	(1,000,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>10,000</u>	<u>(990,000)</u>	<u>(999,342)</u>	<u>(9,342)</u>
<i>Net Change in Fund Balance</i>	<u>(2,015,222)</u>	<u>(2,028,958)</u>	<u>(1,675,878)</u>	<u>353,080</u>
<i>Fund Balance Beginning of Year</i>	1,587,215	1,587,215	1,587,215	-
Prior Year Encumbrances Appropriated	1,463,152	1,463,152	1,463,152	-
<i>Fund Balance End of Year</i>	<u>\$ 1,035,145</u>	<u>\$ 1,021,409</u>	<u>\$ 1,374,489</u>	<u>\$ 353,080</u>

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
American Rescue Plan Act Fund  
For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 7,212,650	\$ 7,212,650	\$ 7,212,650	\$ -
<i>Net Change in Fund Balance</i>	7,212,650	7,212,650	7,212,650	-
<i>Fund Balance Beginning of Year</i>	7,212,650	7,212,650	7,212,650	-
<i>Fund Balance End of Year</i>	<u>\$ 14,425,300</u>	<u>\$ 14,425,300</u>	<u>\$ 14,425,300</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.



**Erie County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2022*

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total	Internal Service Funds
<b>Assets</b>						
<i>Current Assets:</i>						
Equity in Pooled Cash and Investments	\$ 8,958,270	\$ 7,363,295	\$ 20,342,302	\$ 4,470,629	\$ 41,134,496	\$ 9,770,404
Accounts Receivable	1,664,589	1,224,951	440,545	585,309	3,915,394	-
Prepaid Items	-	-	-	-	-	283,785
<i>Total Current Assets</i>	<u>10,622,859</u>	<u>8,588,246</u>	<u>20,782,847</u>	<u>5,055,938</u>	<u>45,049,890</u>	<u>10,054,189</u>
<i>Non-Current Assets:</i>						
Net OPEB Asset	265,838	132,919	132,919	863,975	1,395,651	-
Non-Depreciable Capital Assets	993,494	160,257	1,722,352	105,476	2,981,579	-
Depreciable Capital Assets, Net	54,450,542	41,796,596	3,115,417	2,268,214	101,630,769	-
<i>Total Non-Current Assets</i>	<u>55,709,874</u>	<u>42,089,772</u>	<u>4,970,688</u>	<u>3,237,665</u>	<u>106,007,999</u>	<u>-</u>
<i>Total Assets</i>	<u>66,332,733</u>	<u>50,678,018</u>	<u>25,753,535</u>	<u>8,293,603</u>	<u>151,057,889</u>	<u>10,054,189</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charges on Refunding	-	-	211,849	-	211,849	-
Pension	248,203	164,496	164,496	987,071	1,564,266	-
OPEB	4,121	2,043	2,043	25,126	33,333	-
<i>Total Deferred Outflows of Resources</i>	<u>252,324</u>	<u>166,539</u>	<u>378,388</u>	<u>1,012,197</u>	<u>1,809,448</u>	<u>-</u>
<b>Liabilities</b>						
<i>Current Liabilities:</i>						
Accounts Payable	148,249	104,288	530,544	198,606	981,687	-
Accrued Wages	65,122	48,069	34,667	261,842	409,700	3,535
Contracts Payable	229,152	1,774	-	-	230,926	-
Retainage Payable	96,107	22,453	-	-	118,560	-
Due to Other Governments	63,107	824,390	48,443	91,096	1,027,036	1,247
Matured Compensated Absences Payable	2,787	2,572	1,643	4,037	11,039	-
Claims Payable	-	-	-	-	-	2,380,632
Compensated Absences Payable	79,131	42,645	28,033	92,529	242,338	-
Leases Payable	-	-	87,027	-	87,027	-
OWDA Loans Payable	1,280,103	908,903	-	-	2,189,006	-
General Obligation Bonds Payable	120,000	160,000	1,085,000	-	1,365,000	-
Revenue Bonds Payable	73,700	-	-	-	73,700	-
<i>Total Current Liabilities</i>	<u>2,157,458</u>	<u>2,115,094</u>	<u>1,815,357</u>	<u>648,110</u>	<u>6,736,019</u>	<u>2,385,414</u>
<i>Long-Term Liabilities:</i>						
Advances from Other Funds	-	-	-	750,000	750,000	-
Compensated Absences Payable - Net of Current Portion	19,839	11,347	4,960	45,681	81,827	-
Leases Payable - Net of Current Portion	-	-	182,899	-	182,899	-
OWDA Loans Payable - Net of Current Portion	26,938,830	12,852,289	-	-	39,791,119	-
General Obligation Bonds Payable - Net of Current Portion	546,645	750,022	1,983,572	-	3,280,239	-
Revenue Bonds Payable - Net of Current Portion	3,255,900	-	-	-	3,255,900	-
Landfill Closure and Postclosure Costs Payable	-	-	11,968,313	-	11,968,313	-
Net Pension Liability	576,672	384,448	384,448	2,306,690	3,652,258	-
<i>Total Long-Term Liabilities</i>	<u>31,337,886</u>	<u>13,998,106</u>	<u>14,524,192</u>	<u>3,102,371</u>	<u>62,962,555</u>	<u>-</u>
<i>Total Liabilities</i>	<u>33,495,344</u>	<u>16,113,200</u>	<u>16,339,549</u>	<u>3,750,481</u>	<u>69,698,574</u>	<u>2,385,414</u>
<b>Deferred Inflows of Resources</b>						
Pension	1,031,790	495,590	495,590	2,973,789	4,996,759	-
OPEB	282,305	141,144	141,144	892,661	1,457,254	-
<i>Total Deferred Inflows of Resources</i>	<u>1,314,095</u>	<u>636,734</u>	<u>636,734</u>	<u>3,866,450</u>	<u>6,454,013</u>	<u>-</u>
<b>Net Position</b>						
Net Investment in Capital Assets	22,990,787	27,353,208	1,711,120	2,373,690	54,428,805	-
Unrestricted	8,784,831	6,741,415	7,444,520	(684,821)	22,285,945	7,668,775
<i>Total Net Position</i>	<u>\$ 31,775,618</u>	<u>\$ 34,094,623</u>	<u>\$ 9,155,640</u>	<u>\$ 1,688,869</u>	<u>\$ 76,714,750</u>	<u>\$ 7,668,775</u>

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Statement of Revenues, Expenses and Changes in Fund Net Position*  
*Proprietary Funds*  
*For the Year Ended December 31, 2022*

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total	Internal Service Funds
<b>Operating Revenues</b>						
Charges for Services	\$ 9,599,983	\$ 9,405,009	\$ 6,903,016	\$ 8,563,919	\$ 34,471,927	\$ 9,652,995
Other	34,950	178,950	37,572	590	252,062	113,374
<i>Total Operating Revenues</i>	<u>9,634,933</u>	<u>9,583,959</u>	<u>6,940,588</u>	<u>8,564,509</u>	<u>34,723,989</u>	<u>9,766,369</u>
<b>Operating Expenses</b>						
Personal Services	1,212,250	618,157	645,026	4,185,914	6,661,347	181,273
Contractual Services	4,284,164	4,987,734	1,416,225	2,999,726	13,687,849	630,426
Materials and Supplies	486,189	669,857	489,489	409,123	2,054,658	659,792
Claims	-	-	-	-	-	9,237,938
Closure/Postclosure Costs	-	-	687,731	-	687,731	-
Depreciation/Amortization	2,821,922	1,750,393	495,851	146,183	5,214,349	-
Other	-	-	-	-	-	970
<i>Total Operating Expenses</i>	<u>8,804,525</u>	<u>8,026,141</u>	<u>3,734,322</u>	<u>7,740,946</u>	<u>28,305,934</u>	<u>10,710,399</u>
<i>Operating Income (Loss)</i>	<u>830,408</u>	<u>1,557,818</u>	<u>3,206,266</u>	<u>823,563</u>	<u>6,418,055</u>	<u>(944,030)</u>
<b>Non-Operating Revenues (Expenses)</b>						
Intergovernmental	-	-	-	487,493	487,493	-
Settlement Proceeds	-	805,000	-	-	805,000	-
Loss on Disposal of Capital Assets	-	(13,328)	-	-	(13,328)	-
Interest and Fiscal Charges	(1,055,382)	(587,775)	(180,627)	-	(1,823,784)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,055,382)</u>	<u>203,897</u>	<u>(180,627)</u>	<u>487,493</u>	<u>(544,619)</u>	<u>-</u>
<i>Income (Loss) Before Transfers and Capital Contributions</i>	<u>(224,974)</u>	<u>1,761,715</u>	<u>3,025,639</u>	<u>1,311,056</u>	<u>5,873,436</u>	<u>(944,030)</u>
Capital Contributions	231,858	174,946	-	-	406,804	-
Transfers In	1,500,000	2,000,000	-	322	3,500,322	96,313
<i>Change in Net Position</i>	<u>1,506,884</u>	<u>3,936,661</u>	<u>3,025,639</u>	<u>1,311,378</u>	<u>9,780,562</u>	<u>(847,717)</u>
<i>Net Position Beginning of Year</i>	<u>30,268,734</u>	<u>30,157,962</u>	<u>6,130,001</u>	<u>377,491</u>	<u>66,934,188</u>	<u>8,516,492</u>
<i>Net Position End of Year</i>	<u>\$ 31,775,618</u>	<u>\$ 34,094,623</u>	<u>\$ 9,155,640</u>	<u>\$ 1,688,869</u>	<u>\$ 76,714,750</u>	<u>\$ 7,668,775</u>

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
For the Year Ended December 31, 2022

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total	Internal Service Funds
<b>Cash Flows from Operating Activities</b>						
Cash Received from Customers	\$ 9,476,138	\$ 9,696,854	\$ 6,891,072	\$ 8,666,560	\$ 34,730,624	\$ -
Cash Received from Interfund Services Provided	-	-	-	-	-	9,653,739
Cash Received from Other Operating Receipts	34,950	178,950	37,572	590	252,062	113,374
Cash Payments to Suppliers for Goods and Services	(438,733)	(681,948)	(454,498)	(434,156)	(2,009,335)	(659,792)
Cash Payments to Employees for Services and Benefits	(1,652,437)	(1,056,711)	(936,279)	(5,877,262)	(9,522,689)	(181,272)
Cash Payments for Contractual Services	(4,337,752)	(4,734,171)	(953,700)	(3,106,804)	(13,132,427)	(654,889)
Cash Payments for Claims	-	-	-	-	-	(8,859,287)
Other Cash Payments	-	-	-	-	-	(970)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>3,082,166</u>	<u>3,402,974</u>	<u>4,584,167</u>	<u>(751,072)</u>	<u>10,318,235</u>	<u>(589,097)</u>
<b>Cash Flows from Noncapital Financing Activities</b>						
Intergovernmental Revenue	-	-	-	487,493	487,493	-
Advances Out	-	-	-	(10,000)	(10,000)	-
Transfers In	1,500,000	2,000,000	-	322	3,500,322	96,313
Settlement Proceeds	-	805,000	-	-	805,000	-
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>1,500,000</u>	<u>2,805,000</u>	<u>-</u>	<u>477,815</u>	<u>4,782,815</u>	<u>96,313</u>
<b>Cash Flows from Capital and Related Financing Activities</b>						
Proceeds of OWDA Loans	1,261,456	-	-	-	1,261,456	-
Acquisition of Capital Assets	(1,650,372)	(475,291)	(414,300)	-	(2,539,963)	-
Principal Payments on Debt and Leases	(1,613,585)	(1,029,258)	(1,149,207)	-	(3,792,050)	-
Interest Payments on Debt and Leases	(1,081,984)	(615,504)	(135,784)	-	(1,833,272)	-
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(3,084,485)</u>	<u>(2,120,053)</u>	<u>(1,699,291)</u>	<u>-</u>	<u>(6,903,829)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	1,497,681	4,087,921	2,884,876	(273,257)	8,197,221	(492,784)
<i>Cash and Investments Beginning of Year</i>	<u>7,460,589</u>	<u>3,275,374</u>	<u>17,457,426</u>	<u>4,743,886</u>	<u>32,937,275</u>	<u>10,263,188</u>
<i>Cash and Investments End of Year</i>	<u>\$ 8,958,270</u>	<u>\$ 7,363,295</u>	<u>\$ 20,342,302</u>	<u>\$ 4,470,629</u>	<u>\$ 41,134,496</u>	<u>\$ 9,770,404</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>						
Operating Income (Loss)	\$ 830,408	\$ 1,557,818	\$ 3,206,266	\$ 823,563	\$ 6,418,055	\$ (944,030)
Adjustments:						
Depreciation/Amortization	2,821,922	1,750,393	495,851	146,183	5,214,349	-
(Increase) Decrease in Assets and Deferred Outflows:						
Accounts Receivable	(123,845)	291,845	(11,944)	102,641	258,697	744
Prepaid Items	-	-	-	-	-	(24,463)
Net OPEB Asset	(107,409)	(53,704)	(53,704)	(388,687)	(603,504)	-
Deferred Outflows - Pension/OPEB	205,028	(24,180)	(24,180)	(155,722)	946	-
Increase (Decrease) in Liabilities and Deferred Inflows:						
Accounts Payable	44,171	(71,547)	500,788	(132,111)	341,301	-
Accrued Wages	3,898	4,941	(4,169)	40,907	45,577	(20)
Contracts Payable	8,724	(9,033)	-	-	(309)	-
Due to Other Governments	(52,030)	323,045	(4,631)	16,916	283,300	21
Claims Payable	-	-	-	-	-	378,651
Compensated Absences Payable	6,834	12,281	(4,223)	(23,912)	(9,020)	-
Matured Compensated Absences Payable	2,787	2,572	1,643	4,037	11,039	-
Deferred Inflows - Pension/OPEB	237,502	(79,657)	96,539	625,910	880,294	-
Net Pension Liability	(795,824)	(301,800)	(301,800)	(1,810,797)	(3,210,221)	-
Closure/Postclosure Costs Payable	-	-	687,731	-	687,731	-
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 3,082,166</u>	<u>\$ 3,402,974</u>	<u>\$ 4,584,167</u>	<u>\$ (751,072)</u>	<u>\$ 10,318,235</u>	<u>\$ (589,097)</u>

**Noncash Capital Financing Activities:**

Assets purchased on account totaled \$327,169 in 2022 and \$527,062 in 2021.  
The County received donated assets in the amount of \$406,804 in 2022.

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2022*

	Private Purpose Trust	Custodial
<b>Assets</b>		
Equity in Pooled Cash and Investments	\$ 59,046	\$ 11,302,694
Cash and Cash Equivalents in Segregated Accounts	-	1,324,890
Taxes Receivable	-	162,075,419
Special Assessments Receivable	-	2,383,382
Due from Other Governments	-	3,754,509
<i>Total Assets</i>	<u>59,046</u>	<u>180,840,894</u>
<b>Liabilities</b>		
Due to Other Governments	-	36,367,230
Due to Others	-	90,093
Due to External Parties	-	26,777
<i>Total Liabilities</i>	<u>-</u>	<u>36,484,100</u>
<b>Deferred Inflows of Resources</b>		
Property Taxes Levied for the Next Year	-	136,454,250
<b>Net Position</b>		
Restricted for Private Purposes	59,046	-
Restricted for Individuals, Organizations & Other Governments	-	7,929,321
Unrestricted	-	(26,777)
<i>Total Net Position</i>	<u>\$ 59,046</u>	<u>\$ 7,902,544</u>

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Fiduciary Funds*  
*For the Year Ended December 31, 2022*

	Private Purpose	
	Trust	Custodial
<b>Additions</b>		
Interest Income	\$ 558	\$ 7,107
Intergovernmental	-	7,439,536
Amounts Received as Fiscal Agent	-	23,479,413
Licenses, Permits & Fees for Other Governments	-	9,674,926
Fines & Forfeitures for Other Governments	-	1,893,968
Property Tax Collections for Other Governments	-	241,313,517
Contributions from Individuals	-	13,505
Amounts Received for Others	-	2,404,762
Custodial Receipts	-	1,858,322
Other	-	23,905
<i>Total Additions</i>	<u>558</u>	<u>288,108,961</u>
<b>Deductions</b>		
Administrative Expenses	-	167,962
Distributions as Fiscal Agent	-	24,331,146
Distributions of State Funds to Other Governments	-	7,067,048
Distributions to the State of Ohio	-	868,600
Distributions to Other Governments	-	628,117
Licenses, Permits & Fees Distributions to Other Governments	-	9,264,558
Fines & Forfeitures Distributions to Other Governments	-	1,108,617
Property Tax Distributions to Other Governments	-	242,928,851
Distributions to Participants	-	97,570
Distributions to Individuals	-	322,928
Refunds	-	303,937
Custodial Disbursements	-	1,955,056
Other Distributions	-	16,294
Miscellaneous	-	11,375
<i>Total Deductions</i>	<u>-</u>	<u>289,072,059</u>
<i>Change in Net Position</i>	558	(963,098)
<i>Net Position Beginning of Year</i>	<u>58,488</u>	<u>8,865,642</u>
<i>Net Position End of Year</i>	<u>\$ 59,046</u>	<u>\$ 7,902,544</u>

See accompanying notes to the basic financial statements.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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**NOTE 1 – REPORTING ENTITY**

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

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

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

***Primary Government***

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

***Component Units***

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization’s governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization’s resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the County. There were no component units of Erie County in 2022.

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 custodial funds within the financial statements:

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

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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***Joint Venture***

Regional Airport Authority

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

***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, and Seneca Counties. The Board of Directors is made up of the superintendents from each of these DD Boards. Clearwater is the administrator of various grant monies for each these Boards of DD. The degree of control exercised by any participating government is limited to its representation of the Board. Financial information can be obtained from the Clearwater Council of Governments, 235 North Toussaint South Road, Oak Harbor, Ohio, 43449.

***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 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.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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***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. Other interfund services provided and used are not eliminated in the process of consolidation.

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

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

***Fund Accounting***

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

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



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

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

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

*American Rescue Plan Act Fund* - This fund accounts for revenues from the American Rescue Plan Act, (ARP) used to provide local and state governments with economic resources to assist in the economic, public health and societal recovery from the COVID-19 pandemic.

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

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

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

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

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

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

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

*Internal Service Funds* - The internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The County's internal service funds account for workers' compensation premiums charged to each County department and for the activities of the self-insurance program for employee medical benefits.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
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***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 custodial 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 custodial funds account for assets held by the County for political subdivisions for which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

***Measurement Focus***

***Government-Wide Financial Statements*** The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

***Fund Financial Statements*** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities and deferred inflows of resources are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, the proprietary and fiduciary 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.

***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

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
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means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within 31 days after year end.

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

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

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

***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB are explained in Notes 13 and 14.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2022 but which were levied to finance 2023 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 13 and 14).

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
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***Expenses/Expenditures*** On the accrual basis, expenses are recognized at the time they are incurred.

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

***Budgetary Process***

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

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

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

***Cash and Investments***

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

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

Investments are reported at fair value. Nonnegotiable certificates of deposit are reported at cost.

During fiscal year 2022, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
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79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest in the general fund during 2022 amounted to a deficit of \$4,728,117, which includes a deficit of \$4,452,679 assigned from other County funds.

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

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2022, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***Inventory***

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

***Restricted Assets***

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

***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.

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*Notes to the Basic Financial Statements*  
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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.

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

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

The County is also reporting an intangible right-to-use asset related to leased equipment. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain indirect costs. This intangible asset is being amortized in a systematic and rational manner over the useful life of the underlying asset.

***Interfund Receivables/Payables***

On fund financial statements, long-term interfund loans are classified as "advances to/from other funds." On fund financial statements, receivables and payables resulting from short-term interfund loans or unpaid amounts for interfund services provided are classified as "interfund receivables/payables." Interfund balances are eliminated on the statement of net position, except for any net residual amounts due between governmental and business-type activities.

***Compensated Absences***

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

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

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
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***Accrued Liabilities and Long-Term Obligations***

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

***Unamortized Bond Premiums***

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

***Net Position***

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily includes miscellaneous governmental activities. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

***Fund Balance***

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

*Nonspendable* - The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
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*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 (ordinance or resolution, as both are equally binding) 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 (ordinance or resolution, as both are equally binding) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned* - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established and assigned by the County Commissioners. Fund balance policy of the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned amounts to cover a gap between estimated resources and appropriations in the 2023 budget, for various capital improvements, for debt retirement, and other miscellaneous purposes.

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

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

### ***Operating Revenues and Expenses***

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



**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
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***Capital Contributions***

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, or from grants or outside contributions of resources restricted to capital acquisition and construction. In the government-wide financial statements, capital contributions are recorded as capital grants and contributions.

***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.

***Pensions/Other Postemployment Benefits (OPEB)***

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

***Estimates***

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

***Implementation of New Accounting Principles***

For the year ended December 31, 2022, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, a certain provision of GASB Statement No. 93, *Replacement of Interbank Offered Rates*, certain provisions of GASB Statement No. 97, *Component Unit Criteria and Deferred Compensation Plans*, and certain provisions of GASB Statement No. 99, *Omnibus 2022*.

**Erie County, Ohio**  
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*For the Year Ended December 31, 2022*

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GASB Statement No. 87 requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. These changes were incorporated in the County's 2022 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the County.

GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the County.

GASB Statement No. 93 addresses accounting and financial reporting effects that result from the replacement of interbank offered rates (IBORs) with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. The implementation of paragraph 11b of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 97 results in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The implementation of certain provisions of GASB Statement No. 97 (all except paragraphs 4 and 5) did not have an effect on the financial statements of the County.

GASB Statement No. 99 enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of certain provisions of GASB Statement No. 99 that relate to extension of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, and pledges of future revenues by pledging governments, did not have an effect on the financial statements of the County.

### **NOTE 3 - FUND BALANCE**

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

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Fund Balance	General Fund	Developmental Disabilities Fund	Motor Vehicle and Gasoline Tax Fund	American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total
<b><u>Nonspendable:</u></b>						
Unclaimed Monies	\$ 323,252	\$ -	\$ -	\$ -	\$ -	\$ 323,252
Prepays	143,679	-	-	-	-	143,679
Advances to Other Funds	838,870	-	-	-	-	838,870
Total Nonspendable	<u>1,305,801</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,305,801</u>
<b><u>Restricted for:</u></b>						
Developmental Disabilities Operations	-	7,906,755	-	-	-	7,906,755
Bond Retirement	-	-	-	-	260,036	260,036
Capital Improvements	-	-	-	-	514,092	514,092
Ditch Maintenance	-	-	-	-	403,969	403,969
Job and Family Services Operations	-	-	-	-	1,097,791	1,097,791
Children's Services	-	-	-	-	5,380,424	5,380,424
Child Support Enforcement	-	-	-	-	1,550,266	1,550,266
Dog and Kennel Operations	-	-	-	-	346,146	346,146
Real Estate Assessment	-	-	-	-	2,327,778	2,327,778
Road and Bridge Repair/Improvement	-	-	2,692,003	-	1,222,223	3,914,226
Delinquent Tax Collections	-	-	-	-	416,277	416,277
Economic Development and Rehab	-	-	-	-	475,461	475,461
Tax Abatements	-	-	-	-	40,208	40,208
Court Operations	-	-	-	-	2,516,597	2,516,597
Juvenile Corrections	-	-	-	-	940,330	940,330
Crime Victims Assistance	-	-	-	-	417,375	417,375
Emergency Management	-	-	-	-	265,116	265,116
Senior Citizens	-	-	-	-	58,490	58,490
Landfill	-	-	-	-	2,263,440	2,263,440
Law Library Operations	-	-	-	-	247,191	247,191
Tourism and Promotion	-	-	-	-	4,161,574	4,161,574
Sheriff Operations & Programs	253,410	-	-	-	1,271,115	1,524,525
Alcohol, Drug Addiction and Mental Health Programs	-	-	-	-	4,433,181	4,433,181
Total Restricted	<u>253,410</u>	<u>7,906,755</u>	<u>2,692,003</u>	<u>-</u>	<u>30,609,080</u>	<u>41,461,248</u>
<b><u>Committed to:</u></b>						
Future Severance Payments	1,807,849	-	-	-	-	1,807,849
Board of Elections Capital Improvement	-	-	-	-	254,757	254,757
Technology Capital Improvement	-	-	-	-	1,881,600	1,881,600
Total Committed	<u>1,807,849</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,136,357</u>	<u>3,944,206</u>
<b><u>Assigned for:</u></b>						
Capital Improvements	9,120,862	-	-	-	-	9,120,862
Sheriff Operations	28,637	-	-	-	-	28,637
Land Acquisitions	2,000	-	-	-	-	2,000
Debt Retirement	-	-	-	-	20,591	20,591
<b>Encumbrances:</b>						
General Government:						
Legislative and Executive	992,017	-	-	-	-	992,017
Judicial	87,095	-	-	-	-	87,095
Public Safety	199,095	-	-	-	-	199,095
Human Services	1,905	-	-	-	-	1,905
Total Assigned	<u>10,431,611</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,591</u>	<u>10,452,202</u>
Unassigned (Deficit)	<u>6,941,184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(49,921) *</u>	<u>6,891,263</u>
Total Fund Balance (Deficit)	<u>\$ 20,739,855</u>	<u>\$ 7,906,755</u>	<u>\$ 2,692,003</u>	<u>\$ -</u>	<u>\$ 32,716,107</u>	<u>\$ 64,054,720</u>

\* Fund balances at December 31, 2022 included individual fund deficits as follows:

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Deficit
<i>Governmental Funds</i>	
Concealed Carry License	\$ 11,692
Legal Rep Pilot Project	11,717
Special Assessment Bond Retirement	26,512
Total	\$ 49,921

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

**NOTE 4 – BUDGETARY BASIS OF ACCOUNTING**

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

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

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

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

**Erie County, Ohio**  
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	<b>Net Change in Fund Balance</b>			
	General Fund	Developmental Disabilities Fund	Motor Vehicle and Gasoline Tax Fund	American Rescue Plan Act Fund
GAAP Basis	\$ (4,129,116)	\$ (958,937)	\$ (971,128)	\$ -
Net Adjustment for Revenue Accruals	9,956,798	12,267	26,931	7,212,650
Net Adjustment for Expenditure Accruals	(2,317,939)	34,943	338,505	-
Funds Budgeted Elsewhere **	(1,498,386)	-	-	-
Adjustment for Encumbrances	(1,579,845)	(536,790)	(1,070,186)	-
Budget Basis	\$ 431,512	\$ (1,448,517)	\$ (1,675,878)	\$ 7,212,650

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

**NOTE 5 – DEPOSITS AND INVESTMENTS**

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

Active deposits are public deposits necessary to meet the current demands on the treasury. Such monies must be maintained either as cash in the County Treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation,

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

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
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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.

**Cash on Hand** - At December 31, 2022 the County had \$64,394 in undeposited cash on hand, which is included as part of “Equity in Pooled Cash and Investments.”

**Deposits** - At year-end, the bank balance was \$11,100,759. Of the bank balance:

1. \$500,000 was covered by Federal depository insurance, by collateral held by the County, or by collateral held by the County’s agent in the name of the County; and
2. \$10,600,759 was exposed to custodial credit risk. Although the securities were held by the pledging financial institutions’ trust department in the County’s name and all statutory requirements for the investment of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

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

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

The County has cash in the Developmental Disabilities fund for the Clearwater Council of Governments which is included in the balance sheet of the County as “Cash and Cash Equivalents with Fiscal Agents.”

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

The County has segregated cash as “Cash and Cash Equivalents in Segregated Accounts” included in the statement of fiduciary net position for custodial funds and in the balance sheet for segregated accounts.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**Investments**

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

S&P Global Ratings	Investment	Measurement Amount	Investment Maturities (in months)			% Total
			Less than 12	12 - 36	More than 36	
	Net Asset Value (NAV):					
AAAm	STAR Ohio	\$ 6,066,998	\$ 6,066,998	\$ -	\$ -	4.7%
AAAm	First American Money Market	354,368	354,368	-	-	0.3%
	Fair Value:					
***	Negotiable Certificates of Deposit	7,818,590	5,318,923	2,276,811	222,856	6.1%
	U.S. Agency Notes:					
AA+	Federal Farm Credit	34,329,961	10,380,819	16,103,628	7,845,514	26.7%
AA+	Federal Home Loan Bank	16,823,698	1,650,393	5,978,004	9,195,301	13.1%
AA+	Federal Home Loan Mortgage	12,166,824	541,963	10,525,930	1,098,931	9.5%
AA+	Federal National Mortgage Assn.	6,798,302	2,854,303	3,943,999	-	5.3%
AA+	Federal Agricultural Mortgage Corp	1,988,160	425,906	-	1,562,254	1.6%
AA	Ohio Subdivision Securities	306,934	306,934	-	-	0.2%
AAA	Ohio Subdivision Securities	841,339	-	841,339	-	0.7%
Aa1	Ohio Subdivision Securities	464,500	-	464,500	-	0.4%
N/A	U.S. Treasury Bill	1,391,433	1,391,433	-	-	1.1%
N/A	U.S. Treasury Notes	39,232,979	8,085,255	14,127,393	17,020,331	30.3%
		<u>\$ 128,584,086</u>	<u>\$37,377,295</u>	<u>\$54,261,604</u>	<u>\$36,945,187</u>	<u>100.0%</u>

\*\*\* Fully insured under FDIC

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2022. The County's investments measured at fair value are Level 2 since valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data.

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

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2022, is 32 days.



**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

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

**NOTE 6 – RECEIVABLES**

Receivables at December 31, 2022, consisted of accounts (e.g., billings for user charged services, including unbilled charges); permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; advances to other funds; property taxes; payments in lieu of taxes; notes; and special assessments. Property taxes and special assessments, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Notes receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The notes have an annual interest rate of 1 percent to 5 percent and are repaid over periods ranging from five to ten years. A summary of the changes in notes receivable during 2022 follows:

	Balance 1/1/2022	New Loans	Repayments	Balance 12/31/2022
Developmental Rotary	\$ 144,529	\$ -	\$ 16,774	\$ 127,755

**NOTE 7 – PERMISSIVE SALES AND USE TAX**

The County Commissioners, by resolution, imposed a 1 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the tax to be returned to the County. The Tax Commissioner’s certification must be made within 45 days after the end of each month.

**NOTE 8 – PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2022 represent the collection of 2021 taxes.

Real property taxes received in 2022 were levied after October 1, 2021, on the assessed values as of January 1, 2022, 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, 2022*

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Public utility property tax revenues received in 2022 represent the collection of 2021 taxes. Public utility real and tangible personal property taxes received in 2022 became a lien on December 31, 2021, were levied after October 1, 2022, 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 custodial 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, 2022, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2022 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, 2022, was \$6.40 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2022 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Property	\$ 2,287,652,450
Public Utilities - Real	10,616,060
Public Utilities - Personal	<u>295,861,590</u>
Total	<u>\$ 2,594,130,100</u>

**NOTE 9 – PAYMENT IN LIEU OF TAXES**

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

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**NOTE 10 – CAPITAL ASSETS**

A summary of changes in capital assets during 2022 follows:

	Balance 1/1/22	Additions	Reductions	Transfers	Balance 12/31/22
<b>Governmental Activities</b>					
<i>Capital Assets Not Being Depreciated</i>					
Land	\$ 3,849,698	\$ -	\$ (1,747,426)	\$ -	\$ 2,102,272
Construction in Progress	90,114	3,069,649	(267,128)	-	2,892,635
<i>Total Capital Assets Not Being Depreciated</i>	<u>3,939,812</u>	<u>3,069,649</u>	<u>(2,014,554)</u>	<u>-</u>	<u>4,994,907</u>
<i>Capital Assets Being Depreciated</i>					
Land Improvements	1,849,926	38,529	-	-	1,888,455
Buildings and Improvements	45,846,390	496,434	(1,305,872)	-	45,036,952
Roads and Bridges	35,348,463	407,518	-	-	35,755,981
Equipment	9,341,146	385,732	(655,090)	-	9,071,788
Vehicles	5,119,112	545,531	(52,221)	(51,907)	5,560,515
<i>Total Capital Assets Being Depreciated</i>	<u>97,505,037</u>	<u>1,873,744</u>	<u>(2,013,183)</u>	<u>(51,907)</u>	<u>97,313,691</u>
<i>Accumulated Depreciation</i>					
Land Improvements	(1,142,343)	(70,382)	-	-	(1,212,725)
Buildings and Improvements	(22,969,005)	(971,791)	130,587	-	(23,810,209)
Roads and Bridges	(9,340,700)	(553,256)	-	-	(9,893,956)
Equipment	(7,113,215)	(573,158)	655,090	-	(7,031,283)
Vehicles	(3,875,583)	(408,197)	52,221	51,907	(4,179,652)
<i>Total Accumulated Depreciation</i>	<u>(44,440,846)</u>	<u>(2,576,784)</u>	<u>837,898</u>	<u>51,907</u>	<u>(46,127,825)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>53,064,191</u>	<u>(703,040)</u>	<u>(1,175,285)</u>	<u>-</u>	<u>51,185,866</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$57,004,003</u>	<u>\$ 2,366,609</u>	<u>\$ (3,189,839)</u>	<u>\$ -</u>	<u>\$56,180,773</u>

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2022

Depreciation expense was charged to governmental activities as follows:

	<u>Depreciation</u>
General Government	
Legislative and Executive	\$ 1,002,545
Judicial	209,917
Public Safety	479,679
Public Works	749,266
Health	114,269
Human Services	21,108
Total Depreciation Expense	<u>\$ 2,576,784</u>

	<u>Restated Balance 1/1/22</u>	<u>Additions</u>	<u>Reductions</u>	<u>Transfers</u>	<u>Balance 12/31/22</u>
<b>Business-Type Activities</b>					
<i>Capital Assets Not Being Depreciated/Amortized</i>					
Land	\$ 2,443,275	\$ -	\$ (13,328)	\$ -	\$ 2,429,947
Construction in Progress	4,224,151	2,132,675	(5,805,194)	-	551,632
<i>Total Capital Assets Not Being Depreciated/Amortized</i>	<u>6,667,426</u>	<u>2,132,675</u>	<u>(5,818,522)</u>	<u>-</u>	<u>2,981,579</u>
<i>Capital Assets Being Depreciated/Amortized</i>					
Land Improvements	7,606,439	-	-	-	7,606,439
Buildings and Improvements	36,240,993	2,917,148	(206,474)	-	38,951,667
Sewer and Water Lines	159,313,510	3,283,426	-	-	162,596,936
Equipment	12,787,542	-	-	-	12,787,542
Vehicles	1,945,421	218,819	-	51,907	2,216,147
Intangible Right-to-Use - Equipment	435,610	-	-	-	435,610
<i>Total Capital Assets Being Depreciated/Amortized</i>	<u>218,329,515</u>	<u>6,419,393</u>	<u>(206,474)</u>	<u>51,907</u>	<u>224,594,341</u>
<i>Accumulated Depreciation/Amortization</i>					
Land Improvements	(6,326,351)	(238,546)	-	-	(6,564,897)
Buildings and Improvements	(23,001,530)	(773,013)	206,474	-	(23,568,069)
Sewer and Water Lines	(79,378,034)	(3,586,941)	-	-	(82,964,975)
Equipment	(7,654,188)	(416,706)	-	-	(8,070,894)
Vehicles	(1,485,636)	(170,102)	-	(51,907)	(1,707,645)
Intangible Right-to-Use - Equipment	(58,051)	(29,041)	-	-	(87,092)
<i>Total Accumulated Depreciation/Amortization</i>	<u>(117,903,790)</u>	<u>(5,214,349)</u>	<u>206,474</u>	<u>(51,907)</u>	<u>(122,963,572)</u>
<i>Total Capital Assets Being Depreciated/Amortized, Net</i>	<u>100,425,725</u>	<u>1,205,044</u>	<u>-</u>	<u>-</u>	<u>101,630,769</u>
<b>Business-Type Activities Capital Assets, Net</b>	<u>\$ 107,093,151</u>	<u>\$ 3,337,719</u>	<u>\$ (5,818,522)</u>	<u>\$ -</u>	<u>\$ 104,612,348</u>

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2022

**NOTE 11 – INTERFUND BALANCES AND TRANSFERS**

***Interfund Receivables/Payables***

The account balances reported in the fund financial statements for “interfund receivable” and “interfund payable” as of December 31, 2022 include \$116,165 to the CDBG fund, \$15,828 to the legal rep pilot project fund, \$9,073 to the concealed carry license fund and \$2,017 to the highway safety fund due to general fund.

***Advances To/From Other Funds***

Advances to/from other funds for the year ended December 31, 2022, consisted of the following:

Advances from Other Funds	Advances to Other Funds General Fund
Nonmajor Governmental Care Facility	\$ 88,870 <u>750,000</u>
Total	<u>\$ 838,870</u>

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

***Interfund Transfers***

Transfers Out	Transfers In					Total
	Nonmajor Governmental	Water	Sewer	Care Facility	Internal Service	
General Fund	\$ 2,954,307	\$ 2,000,000	\$ 1,500,000	\$ 322	\$ 96,313	\$ 6,550,942
Motor Vehicle and Gasoline Tax	1,000,000	-	-	-	-	1,000,000
Nonmajor Governmental	<u>267,109</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>267,109</u>
Total	<u>\$ 4,221,416</u>	<u>\$ 2,000,000</u>	<u>\$ 1,500,000</u>	<u>\$ 322</u>	<u>\$ 96,313</u>	<u>\$ 7,818,051</u>

The motor vehicle and gasoline tax fund transferred \$1 million to the county road improvement capital reserve account to be used for road improvements. The special assessment bond fund transferred \$2,826 to the general drainage fund for principal payments. The job and family services fund transferred \$262,352 to the children’s services fund. The indigent immobilization transferred the residual balance of \$1,931 to the indigent municipal court fund.

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

**NOTE 12 – RISK MANAGEMENT**

***Workers' Compensation***

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

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability reported in the Workers' Compensation Retro Reserve internal service fund 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. There was no claims liability as of December 31, 2022 or 2021.

***Medical Insurance Program***

The County provides employee medical coverage through a self-insured program. The County established an Employee Self-Insurance internal service fund to account for and finance employee medical benefits. Under this program, the Employee Self-Insurance Fund provides coverage up to a maximum of \$225,000 for each individual. The County purchases commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss. There were 5 settled claims in 2022 in excess of the \$225,000 stop loss threshold and covered by the commercial insurance. There has been no significant reduction in insurance from prior year.

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

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Claims payable at December 31, 2022, was estimated by a third party administrator. The changes in the claims liability for 2022 and 2021 were:

	Balance January 1	Current Year Claims	Claim Payments	Balance December 31
2021	\$ 1,799,941	\$ 9,554,441	\$ 9,352,401	\$ 2,001,981
2022	\$ 2,001,981	\$ 9,237,938	\$ 8,859,287	\$ 2,380,632

***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 2022, the County contracted for coverage.

General Liability	\$ 1,000,000
Excess Liability	9,000,000
Medical Professional Liability	3,000,000
Law Enforcement Professional Liability	1,000,000
Cyber Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Building and Contents	230,190,682
Flood and Earthquake	125,000,000
Equipment Breakdown	100,000,000

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

**NOTE 13 - DEFINED BENEFIT PENSION PLANS**

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

***Net Pension Liability/Net OPEB Liability (Asset)***

Pensions and OPEB 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 net pension/OPEB liability (asset) represents the County’s proportionate share of each pension/OPEB plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan’s fiduciary net position. The net pension/OPEB liability (asset) 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.

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients.

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

The remainder of this note includes the pension disclosures. See Note 14 for the OPEB disclosures.

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

Plan Description – County employees, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which 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 combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, the Combined Plan is no longer available for member selection. Substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members. 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 as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):



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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is 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:

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	State and Local	Public Safety	Law Enforcement
<b>2022 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
<b>2022 Actual Contribution Rates</b>			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$4,699,705 for 2022. Of this amount, \$667,067 is reported as due to other governments.

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

The net pension liability for OPERS was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS
Proportion of the Net Pension Liability:	
Current Measurement Period	0.220937%
Prior Measurement Period	0.233020%
Change in Proportion	-0.012083%
Proportionate Share of the Net	
Pension Liability	\$ 19,222,413
Pension Expense	\$ (4,022,126)

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	OPERS
<b>Deferred Outflows of Resources</b>	
Differences between Expected and Actual Experience	\$ 979,931
Changes of Assumptions	2,403,743
Changes in Proportionate Share and Differences in Contributions	142,230
County Contributions Subsequent to the Measurement Date	4,699,705
<b>Total Deferred Outflows of Resources</b>	<b>\$ 8,225,609</b>
<b>Deferred Inflows of Resources</b>	
Differences between Expected and Actual Experience	\$ 421,596
Net Difference between Projected and Actual Earnings on Pension Plan Investments	22,864,360
Changes in Proportionate Share and Differences in Contributions	1,497,112
<b>Total Deferred Inflows of Resources</b>	<b>\$ 24,783,068</b>

\$4,699,705 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS
2023	\$ (3,950,105)
2024	(8,293,534)
2025	(5,376,336)
2026	(3,637,189)
<b>Total</b>	<b>\$ (21,257,164)</b>

***Actuarial Assumptions – OPERS***

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results.

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The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented below:

	<u>OPERS Traditional Plan</u>
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.00 percent, simple
Post-January 7, 2013 Retirees	3.00 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.90 percent
Actuarial Cost Method	Individual Entry Age

Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, are presented below:

	<u>OPERS Traditional Plan</u>
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.00 percent, simple
Post-January 7, 2013 Retirees	0.50 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.20 percent
Actuarial Cost Method	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) [for all divisions]. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) [for all divisions]. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and

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

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 15.3 percent for 2021.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	1.03%
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	100.00%	4.21%

**Discount Rate** The discount rate used to measure the total pension liability for the current year was 6.9 percent. The discount rate for the prior year was 7.2 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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***Sensitivity of the County’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate*** The following table presents the County’s proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.9 percent, as well as what the County’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 50,680,738	\$ 19,222,413	\$ (6,955,097)

**NOTE 14 - DEFINED BENEFIT OPEB PLANS**

***Net OPEB Liability (Asset)***

See Note 13 for a description of the net OPEB liability (asset).

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree’s years of service and age when they first enrolled in OPERS coverage.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

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The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension must have twenty or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report 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. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2022, OPERS did not allocate any employer contribution to health care for members. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2022 was 4.0 percent.

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Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County had no contractually required contribution for 2022.

***Net OPEB Liability (Asset), OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB***

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS
Proportion of the Net OPEB Liability (Asset):	
Current Measurement Period	0.212185%
Prior Measurement Period	0.223528%
Change in Proportion	-0.011343%
Proportionate Share of the Net	
OPEB Liability (Asset)	\$ (6,645,959)
OPEB Expense	\$ (5,721,269)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
<b>Deferred Outflows of Resources</b>	
Changes in Proportionate Share and	
Differences in Contributions	\$ 115,521
Total Deferred Outflows of Resources	\$ 115,521
<b>Deferred Inflows of Resources</b>	
Differences between Expected and	
Actual Experience	\$ 1,008,089
Net Difference between Projected and Actual	
Earnings on OPEB Plan Investments	3,168,326
Changes of Assumptions	2,690,208
Changes in Proportionate Share and	
Differences in Contributions	204,949
Total Deferred Inflows of Resources	\$ 7,071,572



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

Year Ending December 31:	OPERS
2023	\$ (4,270,393)
2024	(1,538,376)
2025	(692,263)
2026	(455,019)
Total	\$ (6,956,051)

***Actuarial Assumptions – OPERS***

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

Projections of health care costs 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 coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

	December 31, 2021	December 31, 2020
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases,	2.75 to 10.75 percent	3.25 to 10.75 percent
	including wage inflation	including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.50 percent, initial	8.50 percent, initial
	3.50 percent, ultimate in 2034	3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

**Erie County, Ohio**  
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For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above-described tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 14.3 percent for 2021.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed Income	34.00%	0.91%
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	<u>100.00%</u>	<u>3.45%</u>

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**Discount Rate** A single discount rate of 6.0 percent was used to measure the total OPEB liability on the measurement date of December 31, 2021. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 1.84 percent (Fidelity Index’s “20-Year Municipal GO AA Index”). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

**Sensitivity of the County’s Proportionate Share of the Net OPEB (Asset) to Changes in the Discount Rate** The following table presents the County’s proportionate share of the net OPEB (asset) calculated using the single discount rate of 6.00 percent, as well as what the County’s proportionate share of the net OPEB (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (3,908,448)	\$ (6,645,959)	\$ (8,918,136)

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2022 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (6,717,777)	\$ (6,645,959)	\$ (6,560,760)

**Erie County, Ohio**  
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**NOTE 15 - COMPENSATED ABSENCES**

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

**NOTE 16 - LONG-TERM OBLIGATIONS**

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

	Fund	Original Issue Date	Maturity Date	Interest Rate	Original Issue Amount	Type of Bond
<b><u>General Obligation Bonds</u></b>						
Perkins Township Rehab	Sewer	2002	2022	2.00-5.375%	\$ 685,000	Serial
2011 Refunding Garbage and Refuse Series 2004	Landfill	2011	2024	2.00-2.85%	8,850,000	Serial
2012 Public Infrastructure	Governmental	2012	2039	5.25%	1,610,000	Serial
<b><u>2017 Refunding</u></b>						
Various Purpose Series 2007	Governmental	2017	2027	2.25 - 5.00%	395,000	Serial
Various Purpose Series 2007	Governmental	2017	2027	2.25 - 5.00%	1,740,000	Serial
Various Purpose Series 2007	Landfill	2017	2027	2.25 - 5.00%	4,305,000	Serial
Sewer Improvement Bond Series 2017	Sewer	2017	2027	2.25 - 5.00%	1,180,000	Serial
Water Improvement Bond Series 2017	Water	2017	2027	2.25 - 5.00%	1,595,000	Serial
2021 Public Infrastructure Improvement Refunding	Governmental	2021	2035	2.17%	1,345,000	Serial
<b><u>Revenue Bonds/Direct Borrowings</u></b>						
2015 Kroger TIF	Governmental	2015	2046	2.38%	2,800,000	
2016 Sports Park	Governmental	2016	2035	3.85%	17,410,000	
2016 Sewer Improvement Series 2016A	Sewer	2016	2055	1.875%	3,035,000	
2016 Sewer Improvement Series 2016B	Sewer	2016	2055	1.875%	643,000	
2018 Sports Park	Governmental	2018	2038	4.52%	20,000,000	
2018 Health Department Acquisition & Improvement	Governmental	2018	2038	3.20%	1,300,000	
<b><u>OWDA Loans</u></b>						
Sanitary Sewer Rehabilitation Hinde/Maple	Sewer	2002	2033	4.34%	949,566	
State Route 4 Sewer Extension	Sewer	2003	2033	4.28%	3,219,566	
"A" Street Sewer Rehabilitation	Sewer	2004	2035	4.16%	1,481,971	
Sewer Rehabilitation	Sewer	2004	2036	4.10%	1,134,297	
Sanitary Sewer & Pump Station Elimination	Sewer	2005	2036	3.99%	377,587	
Sewer Extension	Sewer	2005	2036	4.00%	3,666,129	
Pump Station Improvements	Sewer	2005	2031	3.79%	1,367,458	
Huron Basin WWTP Headworks Improvements	Sewer	2006	2037	3.99%	7,369,471	
Sulpher Brook SAS Rehab-Phase I	Sewer	2006	2037	4.09%	1,311,779	
Sandusky WWTP Improvements Phase I	Sewer	2007	2036	3.62%	9,096,016	
Sulpher Brook to Kob Ditch Diversion Sewer	Sewer	2008	2040	4.28%	2,417,000	
Sandusky WWTP Improvements	Sewer	2008	2041	4.27%	7,130,556	
Mitiwanga Regional Pump Station	Sewer	2021	2052		2,763,800	*

(continued)

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	Fund	Original Issue Date	Maturity Date	Interest Rate	Original Issue Amount	Type of Bond
<b><u>OWDA Loans</u></b>						
Water System Expansion 2001	Water	2001	2033	4.74%	5,575,695	
Water System Expansion 2001	Water	2002	2033	4.65%	5,317,996	
Water Booster Station	Water	2002	2033	4.70%	749,868	
Water Main Extensions Contract 3	Water	2002	2034	4.34%	3,883,647	
Water District "B" Contract 4	Water	2003	2035	4.28%	3,514,926	
Elevated Storage Tanks	Water	2004	2036	4.56%	3,142,343	
Perkins Ave Water Main Loop	Water	2005	2026	3.99%	451,975	
Water System Expansion	Water	2007	2039	4.11%	1,933,981	
SR 60 Water Distribution Improvement	Water	2008	2039	4.79%	170,641	

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

The County's long-term obligations activity for the year ended December 31, 2022, was as follows:

	Balance 1/1/22	Additions	Reductions	Balance 12/31/22	Due Within One Year
<b>Governmental Activities</b>					
<i>General Obligation Bonds</i>					
2012 Public Infrastructure	\$ 1,300,000	\$ -	\$ (45,000)	\$ 1,255,000	\$ 45,000
2017 Various Purpose Refunding	1,220,000	-	(190,000)	1,030,000	195,000
2021 Public Infrastructure Improvement Refunding	1,250,000	-	(85,000)	1,165,000	85,000
<i>Total General Obligation Bonds</i>	<u>3,770,000</u>	<u>-</u>	<u>(320,000)</u>	<u>3,450,000</u>	<u>325,000</u>
<i>Direct Borrowing</i>					
2018 Health Department Acquisition & Improvement	1,153,188	-	(1,153,188)	-	-
<i>Direct Placements</i>					
2015 Kroger TIF	2,597,520	-	(135,999)	2,461,521	77,226
2016 Sports Park	13,950,000	-	(765,000)	13,185,000	795,000
2018 Sports Park	18,525,000	-	(540,000)	17,985,000	580,000
<i>Total Direct Placements</i>	<u>35,072,520</u>	<u>-</u>	<u>(1,440,999)</u>	<u>33,631,521</u>	<u>1,452,226</u>
<i>Other Long Term Obligations</i>					
Net Pension Liability	27,642,710	-	(12,072,555)	15,570,155	-
Compensated Absences	3,479,259	2,798,171	(2,827,851)	3,449,579	2,151,181
<i>Total Other Long Term Obligations</i>	<u>31,121,969</u>	<u>2,798,171</u>	<u>(14,900,406)</u>	<u>19,019,734</u>	<u>2,151,181</u>
<b>Total Governmental Activities</b>	<u>\$ 71,117,677</u>	<u>\$ 2,798,171</u>	<u>\$ (17,814,593)</u>	<u>\$ 56,101,255</u>	<u>\$ 3,928,407</u>

**Erie County, Ohio**  
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	Balance 1/1/22	Additions	Reductions	Balance 12/31/22	Due Within One Year
<b>Business-Type Activities</b>					
<i>General Obligation Bonds</i>					
2002 Perkins Township Rehab	\$ 100,000	\$ -	\$ (100,000)	\$ -	\$ -
2011 2004 Garbage and Refuse Refunding	2,500,000	-	(830,000)	1,670,000	855,000
2017 Series 2007 Various Purpose Refunding	1,430,000	-	(235,000)	1,195,000	230,000
2017 Sewer Improvement Bond	720,000	-	(120,000)	600,000	120,000
2017 Water Improvement Bond	980,000	-	(160,000)	820,000	160,000
<i>Total General Obligation Bonds</i>	<u>5,730,000</u>	<u>-</u>	<u>(1,445,000)</u>	<u>4,285,000</u>	<u>1,365,000</u>
<i>Direct Borrowings:</i>					
Sanitary Sewer Revenue Bond 2016A	2,807,100	-	(59,600)	2,747,500	60,800
Sanitary Sewer Revenue Bond 2016B	594,700	-	(12,600)	582,100	12,900
OWDA Loans	42,909,312	1,261,456	(2,190,643)	41,980,125	2,189,006
<i>Total Direct Borrowings</i>	<u>46,311,112</u>	<u>1,261,456</u>	<u>(2,262,843)</u>	<u>45,309,725</u>	<u>2,262,706</u>
Lease Payable	354,133	-	(84,207)	269,926	87,027
<i>Other Long Term Obligations</i>					
Net Pension Liability	6,862,479	-	(3,210,221)	3,652,258	-
Unamortized Bond Premiums	432,288	-	(72,049)	360,239	-
Compensated Absences	333,185	523,629	(532,649)	324,165	242,338
Closure/Postclosure Costs Payable	11,280,582	687,731	-	11,968,313	-
<i>Total Other Long Term Obligations</i>	<u>18,908,534</u>	<u>1,211,360</u>	<u>(3,814,919)</u>	<u>16,304,975</u>	<u>242,338</u>
<b>Total Business-Type Activities</b>	<u>\$ 71,303,779</u>	<u>\$ 2,472,816</u>	<u>\$ (7,606,969)</u>	<u>\$ 66,169,626</u>	<u>\$ 3,957,071</u>

*General Obligation Bonds*

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

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

On September 28, 2017, the County issued refunding bonds to refund bonds previously issued in 2007 for infrastructure improvement, courthouse improvement, building construction, and refunding bonds for various improvement bonds issued in 1999, 2000 and 2001. The bonds were issued for a ten year period, with final maturity in 2027. The bonds will be retired through the Dog and Kennel fund, TIF Bond Retirement fund and Sewer, Water and Landfill enterprise funds. The issuance resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$1,696,278. The issuance resulted in an economic gain of \$1,430,973. As of December 31, 2022, \$3,230,000 of these bonds are considered defeased.

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On May 21, 2021, the County issued current refunding bonds to refund bonds previously issued in 2011 for infrastructure improvement. The bonds were issued for a fifteen year period, with final maturity in 2035. The issuance resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$971,620. The issuance resulted in an economic gain of \$675,553. The bonds will be retired through the TIF Bond Retirement fund. As of December 31, 2022, \$1,580,000 of these bonds are considered defeased.

*Revenue Bonds*

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

The County has pledged future payment in lieu of taxes to repay \$2.80 million in revenue bonds issued in May 2015 for infrastructure improvements. The bonds are payable solely from the payment in lieu of taxes which were projected to produce 100 percent of the debt service requirements over the life of the bonds. Current year principal and interest payments, as a percentage of revenues, were 143 percent. Total principal and interest remaining on the bonds is \$3,259,385, payable through December 2046. For the current year, payment in lieu of taxes revenue was \$137,916 and principal and interest paid were \$197,820.

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

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

The County has pledged future hotel tax revenues (the third 1 percent) to repay \$17.41 million in economic development revenue bonds issued in February 2016 and \$20.0 million in economic development revenue bonds issued in May 2018 to finance the development of Phase I and Phase II of a sports park in Erie County in partnership with Cedar Point Park LLC. The bonds are payable solely from the one percent increase in hotel taxes generated, in part, by increased travel and tourism from the new sports complex. Incremental hotel taxes were projected to produce 100 percent of the debt service requirements over the life of the bonds. Current year principal and interest payments, as a percentage of revenues, were 137 percent. Total principal and interest remaining on the bonds is \$43,213,418, payable through December 2038. For the current year, principal and interest paid and total hotel tax receipts were \$2,667,201 and \$1,905,970, respectively.

On February 23, 2018, the County issued \$1,300,000 in Health Department Facility Acquisition and Improvement bonds. The bonds were issued for a twenty year period, with final maturity in 2038. The bonds will be retired through general fund. The building was sold and the bonds were paid off in 2022.

The County's outstanding bonds from direct borrowings and direct placements related to governmental activities contain a provision that in an event of default, outstanding amounts become immediately due if the County is unable to make payment.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
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The County's outstanding bonds from direct borrowings related to business-type activities contain a provision that in the event of default, any owner of the bonds may file a suit and the court may appoint a receiver to administer the system on behalf of the issuer with the power to charge and collect rates sufficient to provide for payment of the Bonds and operating expenses.

*OWDA Loans*

The OWDA loans outstanding at December 31, 2022, 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.

In the event of default, as defined by each OWDA loan agreement, the lender may declare the full amount of the unpaid amount immediately due and payable and require the County to pay any fines or penalties incurred with interest.

OWDA loans and sanitary sewer revenue bonds payable from the enterprise funds are payable solely from the gross revenues of the respective system. Annual principal and interest payments on the loans are expected to require less than 100 percent of these net revenues. Current year principal and interest payments, as a percentage of net customer revenues, were 56 percent. The total principal and interest remaining to be paid on the OWDA loans and sanitary sewer revenue bonds is \$53,799,784 and \$4,481,110, respectively. The enterprise funds (sewer and water) paid principal and interest of \$2,262,843 and \$1,625,094, respectively, for the current year. Total net revenues for the sewer and water enterprise funds were \$3,652,330 and \$4,113,211, respectively.

*Leases Payable*

Lease obligations were paid from the fund that maintained custody of the related asset.

*Net Pension and OPEB Liability*

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

*Compensated Absences Payable*

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



**Erie County, Ohio**  
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Principal and interest requirements to retire governmental activities general long-term obligations outstanding at December 31, 2022, were as follows:

Year	<b>Governmental Activities</b>			
	General Obligation Bonds		Revenue Bonds	
	Principal	Interest	Direct Placements	
	Principal	Interest	Principal	Interest
2023	\$ 325,000	\$ 129,799	\$ 1,452,226	\$ 1,366,018
2024	340,000	115,842	1,519,064	1,306,566
2025	345,000	101,123	1,600,945	1,244,106
2026	355,000	87,727	1,682,872	1,178,221
2027	350,000	78,157	1,769,844	1,108,910
2028 - 3032	785,000	289,708	10,200,488	4,375,280
2033 - 2037	735,000	142,305	11,487,334	2,064,701
2038 - 2042	215,000	17,063	3,406,274	166,723
2043 - 2046	-	-	512,474	30,845
<b>Total</b>	<b>\$ 3,450,000</b>	<b>\$ 961,724</b>	<b>\$ 33,631,521</b>	<b>\$12,841,370</b>

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2022, from the business-type activities were as follows:

Year	<b>Business-Type Activities</b>					
	General Obligation Bonds		Direct Borrowings			
	Principal	Interest	Revenue Bonds		OWDA Loans *	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 1,365,000	\$ 144,550	\$ 73,700	\$ 62,085	\$ 2,189,006	\$ 1,478,061
2024	1,335,000	95,964	75,100	60,864	2,282,227	1,390,908
2025	520,000	46,736	76,500	59,282	2,379,449	1,300,034
2026	525,000	24,638	77,900	57,841	2,464,332	1,205,278
2027	540,000	12,824	79,400	56,374	2,552,575	1,107,470
2028 - 2032	-	-	420,000	259,147	14,363,023	3,925,266
2033 - 2037	-	-	461,000	217,903	9,879,724	1,268,936
2038 - 2042	-	-	506,100	172,790	1,935,561	143,707
2043 - 2047	-	-	555,600	123,266	-	-
2048 - 2052	-	-	610,100	68,926	-	-
2053 - 2055	-	-	394,200	13,032	-	-
<b>Total</b>	<b>\$ 4,285,000</b>	<b>\$ 324,712</b>	<b>\$ 3,329,600</b>	<b>\$ 1,151,510</b>	<b>\$ 38,045,897</b>	<b>\$ 11,819,660</b>

\* An OWDA loan issued in 2022 has not been fully drawn down, thus there is no amortization schedule available. The net balance of the loan drawn totaling \$3,934,228 is reported as long term obligations due in more than one year and is not included in the above maturity schedule.

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**Conduit Debt**

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

	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Amount Outstanding 12/31/2022</u>
Firelands Regional Medical Center, Series 2017	7/2014	\$ 18,380,000	\$ 9,718,850
Firelands Regional Medical Center, Series 2012A	8/2012	59,890,000	37,080,000
Firelands Regional Medical Center, Series 2019	12/2019	<u>10,000,000</u>	<u>8,395,000</u>
Total		<u>\$ 88,270,000</u>	<u>\$ 55,193,850</u>

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

**NOTE 17 - LEASES**

The County entered into a 40 month lease as Lessee for the use of a bulldozer. As of December 31, 2022, the value of the lease liability is \$269,926. The County is required to make annual fixed payments of \$96,070. The lease has an interest rate of 3.35 percent. The value of the right-to-use asset as of December 31, 2022, is \$435,610 with accumulated amortization of \$87,092 in the landfill enterprise fund. Erie County has the option to purchase the bulldozer for \$1.00.

The future minimum lease payments required are as follows:

<b>Business-Type Activities</b>		
<u>Lease Payable</u>		
<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 87,027	\$ 9,043
2024	89,943	6,127
2025	<u>92,956</u>	<u>3,114</u>
	<u>\$ 269,926</u>	<u>\$ 18,284</u>

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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**NOTE 18 – CLOSURE AND POSTCLOSURE COSTS**

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

The \$11,968,313 reported as the landfill closure and postclosure liability at December 31, 2022, represents the cumulative amount reported to date based on the use of 96 percent of the capacity of the landfill. The County will recognize the remaining estimated total costs of \$12,490,002 as the remaining capacity is filled. These costs consist of \$4,386,921 and \$7,815,006 for closure and postclosure costs, respectively, of the operating landfill and \$288,075 for postclosure care of the closed landfill. These costs are based on what it would cost to perform all closure and postclosure care in 2022. The landfill is projected to close in 2023 however, the County created additional capacity and estimates that it could stay open until 2063. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations.

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

**NOTE 19 – 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 20 – COMMITMENTS**

***Encumbrance Commitments***

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

<u>Fund</u>	<u>Amount</u>
General Fund	\$ 1,392,757
Developmental Disabilities	413,934
Motor Vehicle and Gasoline Tax	951,562
Nonmajor Governmental Funds	<u>2,634,059</u>
	<u>\$ 5,392,312</u>

**Erie County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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***Contractual Commitments***

As of December 31, 2022, the County had the following contractual commitments:

<u>Project</u>	<u>Contractual Commitment</u>	<u>Expended</u>	<u>Balance Remaining</u>
Mitiwanga Pump Station	\$ 2,723,319	\$ 1,459,225	\$ 1,264,094
HVAC Replacements	2,344,356	218,961	2,125,395
Culvert Replacement	264,740	10,590	254,150
Sawmill Creek Basin	696,700	59,900	636,800
Water Tower Rehab	422,350	22,453	399,897
Road Project	298,000	147,848	150,152
	<u>\$ 6,749,465</u>	<u>\$ 1,918,977</u>	<u>\$ 4,830,488</u>

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

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
County's Proportion of the Net Pension Liability	0.220937%	0.233020%	0.228649%	0.229329%
County's Proportionate Share of the Net Pension Liability	\$ 19,222,413	\$ 34,505,189	\$ 45,194,026	\$ 62,808,629
County's Covered Payroll	\$ 31,378,605	\$ 31,835,157	\$ 31,368,289	\$ 30,199,694
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	61.26%	108.39%	144.08%	207.98%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available.

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

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	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
	0.233613%	0.227934%	0.223925%	0.219655%	0.219655%
\$	36,649,337	\$ 51,759,931	\$ 38,786,552	\$ 26,492,848	\$ 25,894,463
\$	30,084,433	\$ 28,657,026	\$ 27,003,657	\$ 26,191,225	\$ 26,535,492
	121.82%	180.62%	143.63%	101.15%	97.58%
	84.66%	77.25%	81.08%	86.45%	86.36%

**Erie County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Contributions - Pension*  
*Last Ten Years*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ 4,699,705	\$ 4,508,751	\$ 4,567,943	\$ 4,502,759
Contributions in Relation to the Contractually Required Contribution	<u>(4,699,705)</u>	<u>(4,508,751)</u>	<u>(4,567,943)</u>	<u>(4,502,759)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 32,606,370	\$ 31,378,605	\$ 31,835,157	\$ 31,368,289
Contributions as a Percentage of Covered Payroll	14.41%	14.37%	14.35%	14.35%

See accompanying notes to the required supplementary information.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 4,336,473	\$ 4,016,692	\$ 3,539,652	\$ 3,333,812	\$ 3,236,823	\$ 3,534,500
<u>(4,336,473)</u>	<u>(4,016,692)</u>	<u>(3,539,652)</u>	<u>(3,333,812)</u>	<u>(3,236,823)</u>	<u>(3,534,500)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 30,199,694	\$ 30,084,433	\$ 28,657,026	\$ 27,003,657	\$ 26,191,225	\$ 26,535,492
14.36%	13.35%	12.35%	12.35%	12.36%	13.32%



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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
County's Proportion of the Net OPEB Liability (Asset)	0.212185%	0.223528%	0.219178%	0.221173%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (6,645,959)	\$ (3,982,330)	\$ 30,274,176	\$ 28,835,738
County's Covered Payroll	\$ 31,378,605	\$ 31,835,157	\$ 31,368,289	\$ 30,199,694
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-21.18%	-12.51%	96.51%	95.48%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	128.23%	115.57%	47.80%	46.33%

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

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

	<u>2018</u>		<u>2017</u>
	0.225874%		0.220636%
\$	24,528,273	\$	22,284,985
\$	30,084,433	\$	28,657,026
	81.53%		77.76%
	54.14%		54.04%

See accompanying notes to the required supplementary information.

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	-	-	-	-
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (2)	\$ 32,606,370	\$ 31,378,605	\$ 31,835,157	\$ 31,368,289
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

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

<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ -	\$ 300,844	\$ 573,141
<u>-</u>	<u>(300,844)</u>	<u>(573,141)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 30,199,694	\$ 30,084,433	\$ 28,657,026
0.00%	1.00%	2.00%

See accompanying notes to the required supplementary information.

**Erie County, Ohio**  
*Notes to the Required Supplementary Information*  
For the Year Ended December 31, 2022

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**NOTE 1 - NET PENSION LIABILITY**

***Changes in Assumptions – OPERS***

Amounts reported incorporate changes in discount rate used in calculating the total pension liability as follows:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Discount Rate	6.90%	7.20%	7.20%	7.50%	8.00%

Calendar year 2017 reflects an adjustment of the rates of withdrawal, disability, retirement and mortality to more closely reflect actual experience. The expectation of retired life mortality was based on RP-2014 Healthy Annuitant mortality table and RP-2014 Disabled mortality table. Wage inflation rate was also reduced from 3.25 percent to 2.75 percent.

***Changes in Benefit Terms – OPERS***

In October 2020, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 1.40 percent simple through 2020 then 2.15 simple to 0.5 percent simple through 2021 then 2.15 percent simple.

In October 2019, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 3.00 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 then 2.15 percent simple.

**NOTE 2 - NET OPEB LIABILITY (ASSET)**

***Changes in Assumptions - OPERS***

Amounts reported incorporate changes in key methods and assumptions used in calculating the total OPEB liability as presented as follows:

<u>Assumption</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Discount Rate	6.00%	6.00%	3.16%	3.96%	3.85%	4.23%
Municipal Bond Rate	1.84%	2.00%	2.75%	3.71%	3.31%	n/a
Health Care Cost Trend Rate	5.50%	8.50%	10.50%	10.00%	7.50%	n/a

For calendar year 2019, the investment rate of return decreased from 6.50 percent to 6.00 percent.

***Changes in Benefit Terms – OPERS***

For calendar year 2022, the cost of living adjustments decreased from 2.20 percent simple to 2.05 percent simple.

For calendar year 2021, the cost of living adjustments decreased from 3.00 percent simple to 2.20 percent simple.

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

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**Erie County, Ohio**  
*Combining Statements –*  
*Nonmajor Funds*

**Nonmajor Special Revenue Funds**

The Special Revenue Funds are used to account for the proceeds of specific sources that are legally restricted or committed to expenditure for specified purposes. The Title Administration fund is a nonmajor special revenue fund that is included with the general fund for GAAP Reporting purposes as it does not have a restricted or committed revenue source. However, this fund has its own legally adopted budget. As a result, an Individual Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual has been presented for this fund.

The title of each special revenue fund is descriptive of the activities accounted for therein. The special revenue funds are:

***Ditch Assessments Fund***

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

***Job and Family Services Fund***

To account federal, state, and local resources restricted to providing general relief and to pay providers of medical assistance and social services.

***Children’s Services Fund***

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

***Child Support Enforcement Agency Fund (CSEA)***

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

***Dog and Kennel Fund***

To account for the collection of fines and the sale of dog tags and kennel licenses restricted for the dog warden’s operations.

***Real Estate Assessment Fund***

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

***Delinquent Real Estate Fund***

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

***OneOhio Opioid Settlement Fund***

To account for the settlement monies received from nation opioid distributors to be used to combat the opioid epidemic locally.

***Community Development Block Grant Fund (CDBG)***

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



**Erie County, Ohio**  
*Combining Statements –*  
*Nonmajor Funds*

**Nonmajor Special Revenue Funds (continued)**

***Community Housing Improvement Program Fund (CHIP)***

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

***Tax Abatements Fund***

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

***Court Computerization Fund***

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

***Common Pleas Court Special Projects Fund***

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

***Youth Services Fund***

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

***Legal Representative Pilot Project Program Fund***

To account for a Federal grant that assists with the legal representation for at-risk families involved with the child welfare system.

***Northern Ohio Juvenile Facility Fund***

To account for grants restricted to operating the juvenile facility.

***Indigent Guardianship Fund***

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

***Probate Conduct of Business Fund***

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

***Municipal Court Special Projects Fund***

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

***County Court Fund***

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

***Indigent Municipal Court Fund***

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

**Erie County, Ohio**  
*Combining Statements –  
Nonmajor Funds*

**Nonmajor Special Revenue Funds (continued)**

***Juvenile Court Donations Fund***

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

***Domestic Shelters Fund***

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

***Concealed Carry License Fund***

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

***School Resource Officer Fund***

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

***Drug Task Force Fund***

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

***Highway Safety Fund***

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

***Adult Probation Fund***

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

***Drug Enforcement Fund***

To account for fines restricted for drug enforcement and education.

***Emergency Management Agency Fund***

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

***Indigent Immobilization Fund***

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

***Development Rotary Fund***

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

***Crime Victims Assistance Fund***

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

**Erie County, Ohio**  
*Combining Statements –*  
*Nonmajor Funds*

**Nonmajor Special Revenue Funds (continued)**

***Visitor and Convention Bureau Fund***

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

***Senior Citizens Fund***

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

***Solid Waste District Fund***

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

***Election Assistance Fund***

To account for a grant monies to be used for elections expenses.

***Law Library Fund***

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

***Indigent Ignition Interlock Fund***

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

***911 Services Fund***

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

***Sheriff Confiscated Funds Fund***

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

***Alcohol, Drug Addiction and Mental Health Services Fund (ADAMHS)***

This fund accounts for the county-wide property tax levy and federal, state and local funds restricted to provide mental health and addiction recovery services for the citizens of Erie County.

**Erie County, Ohio**  
*Combining Statements –  
Nonmajor Funds*

**Nonmajor Debt Service Funds**

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

***Bond Retirement Fund***

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

***TIF Bond Retirement Fund***

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

***Special Assessment Bond Retirement Fund***

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

**Nonmajor Capital Projects Funds**

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

***Board of Elections Capital Improvement Fund***

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

***Drainage Improvement Fund***

To account for debt proceeds restricted to ditch improvements.

***Route 250 Corridor Safety Fund***

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

***Erie County Road Improvement Capital Reserve Fund***

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

***TIF Projects Fund***

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

***Technology Capital Improvement Fund***

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

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2022*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 27,261,818	\$ 319,069	\$ 3,896,588	\$ 31,477,475
Accounts Receivable	244,700	-	-	244,700
Due from Other Governments	3,796,823	-	-	3,796,823
Property Taxes Receivable	6,485,888	-	-	6,485,888
Payment in Lieu of Taxes Receivable	-	600,000	-	600,000
Special Assessments Receivable	249,926	91,368	-	341,294
Notes Receivable	127,755	-	-	127,755
<i>Total Assets</i>	<u>\$ 38,166,910</u>	<u>\$ 1,010,437</u>	<u>\$ 3,896,588</u>	<u>\$ 43,073,935</u>
<b>Liabilities</b>				
Accounts Payable	\$ 745,993	\$ -	\$ -	\$ 745,993
Accrued Wages	505,349	-	-	505,349
Due to Other Governments	141,983	-	-	141,983
Interfund Payable	143,083	-	-	143,083
Advances from Other Funds	-	64,954	23,916	88,870
Matured Compensated Absences Payable	143	-	-	143
<i>Total Liabilities</i>	<u>1,536,551</u>	<u>64,954</u>	<u>23,916</u>	<u>1,625,421</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	4,119,921	-	-	4,119,921
Payment in Lieu of Taxes	-	600,000	-	600,000
Unavailable Revenue	3,921,118	91,368	-	4,012,486
<i>Total Deferred Inflows of Resources</i>	<u>8,041,039</u>	<u>691,368</u>	<u>-</u>	<u>8,732,407</u>
<b>Fund Balances</b>				
Restricted	28,612,729	260,036	1,736,315	30,609,080
Committed	-	-	2,136,357	2,136,357
Assigned	-	20,591	-	20,591
Unassigned	(23,409)	(26,512)	-	(49,921)
<i>Total Fund Balances</i>	<u>28,589,320</u>	<u>254,115</u>	<u>3,872,672</u>	<u>32,716,107</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 38,166,910</u>	<u>\$ 1,010,437</u>	<u>\$ 3,896,588</u>	<u>\$ 43,073,935</u>

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2022*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$ 4,094,109	\$ -	\$ -	\$ 4,094,109
Hotel/Motel Taxes	7,742,734	-	-	7,742,734
Payment in Lieu of Taxes	-	620,590	-	620,590
Special Assessments	358,390	11,693	-	370,083
Charges for Services	5,377,762	-	-	5,377,762
Fines and Forfeitures	134,196	-	-	134,196
Licenses and Permits	338,366	-	-	338,366
Intergovernmental	18,499,509	-	-	18,499,509
Interest	5,899	-	-	5,899
Other	359,221	-	-	359,221
<i>Total Revenues</i>	<u>36,910,186</u>	<u>632,283</u>	<u>-</u>	<u>37,542,469</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	8,006,691	538,152	-	8,544,843
Judicial	2,068,301	-	-	2,068,301
Public Safety	4,450,939	-	-	4,450,939
Public Works	1,007,759	-	-	1,007,759
Health	7,978,432	-	-	7,978,432
Human Services	9,790,522	-	-	9,790,522
Economic Development	544,482	-	-	544,482
Capital Outlay	-	-	777,777	777,777
Debt Service:				
Principal Retirement	35,000	420,999	-	455,999
Interest and Fiscal Charges	10,081	198,216	-	208,297
<i>Total Expenditures</i>	<u>33,892,207</u>	<u>1,157,367</u>	<u>777,777</u>	<u>35,827,351</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,017,979</u>	<u>(525,084)</u>	<u>(777,777)</u>	<u>1,715,118</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Assets	2,458	-	-	2,458
Transfers In	2,583,490	85,100	1,552,826	4,221,416
Transfers Out	(264,283)	(2,826)	-	(267,109)
<i>Total Other Financing Sources (Uses)</i>	<u>2,321,665</u>	<u>82,274</u>	<u>1,552,826</u>	<u>3,956,765</u>
<i>Change in Fund Balances</i>	5,339,644	(442,810)	775,049	5,671,883
<i>Fund Balances Beginning of Year</i>	<u>23,249,676</u>	<u>696,925</u>	<u>3,097,623</u>	<u>27,044,224</u>
<i>Fund Balances End of Year</i>	<u>\$ 28,589,320</u>	<u>\$ 254,115</u>	<u>\$ 3,872,672</u>	<u>\$ 32,716,107</u>

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2022*

	Ditch Assessments Fund	Job and Family Services Fund	Children's Services Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 414,922	\$ 1,397,943	\$ 5,401,286	\$ 1,599,437	\$ 354,745
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	833,295	-	-	-
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	249,926	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 664,848</u>	<u>\$ 2,231,238</u>	<u>\$ 5,401,286</u>	<u>\$ 1,599,437</u>	<u>\$ 354,745</u>
<b>Liabilities</b>					
Accounts Payable	\$ 7,653	\$ 93,597	\$ 18,646	\$ -	\$ -
Accrued Wages	2,860	176,492	1,920	42,576	7,446
Due to Other Governments	440	30,063	296	6,595	1,153
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>10,953</u>	<u>300,152</u>	<u>20,862</u>	<u>49,171</u>	<u>8,599</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	249,926	833,295	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>249,926</u>	<u>833,295</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	403,969	1,097,791	5,380,424	1,550,266	346,146
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>403,969</u>	<u>1,097,791</u>	<u>5,380,424</u>	<u>1,550,266</u>	<u>346,146</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 664,848</u>	<u>\$ 2,231,238</u>	<u>\$ 5,401,286</u>	<u>\$ 1,599,437</u>	<u>\$ 354,745</u>

*(continued)*

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2022*

	Real Estate Assessment Fund	Delinquent Real Estate Fund	OneOhio Opioid Settlement Fund	Community Development Block Grant Fund	Community Housing Improvement Program Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 2,372,968	\$ 427,757	\$ 39,511	\$ -	\$ 103,412
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	116,165	10,100
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 2,372,968</u>	<u>\$ 427,757</u>	<u>\$ 39,511</u>	<u>\$ 116,165</u>	<u>\$ 113,512</u>
<b>Liabilities</b>					
Accounts Payable	\$ 14,040	\$ -	\$ -	\$ -	\$ 21,320
Accrued Wages	26,965	9,927	-	-	-
Due to Other Governments	4,185	1,553	-	-	-
Interfund Payable	-	-	-	116,165	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>45,190</u>	<u>11,480</u>	<u>-</u>	<u>116,165</u>	<u>21,320</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	2,327,778	416,277	39,511	-	92,192
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>2,327,778</u>	<u>416,277</u>	<u>39,511</u>	<u>-</u>	<u>92,192</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 2,372,968</u>	<u>\$ 427,757</u>	<u>\$ 39,511</u>	<u>\$ 116,165</u>	<u>\$ 113,512</u>

*(continued)*



**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2022*

	Tax Abatements Fund	Court Computerization Fund	Common Pleas Court Special Projects Fund	Youth Services Fund	Legal Representative Pilot Project Program Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 40,208	\$ 248,161	\$ 383,616	\$ 344,210	\$ -
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	102,417	20,582
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 40,208</u>	<u>\$ 248,161</u>	<u>\$ 383,616</u>	<u>\$ 446,627</u>	<u>\$ 20,582</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 3,631
Accrued Wages	-	-	-	11,457	2,430
Due to Other Governments	-	-	-	1,770	373
Interfund Payable	-	-	-	-	15,828
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,227</u>	<u>22,262</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	11,209	10,037
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,209</u>	<u>10,037</u>
<b>Fund Balances</b>					
Restricted	40,208	248,161	383,616	422,191	-
Unassigned	-	-	-	-	(11,717)
<i>Total Fund Balances (Deficit)</i>	<u>40,208</u>	<u>248,161</u>	<u>383,616</u>	<u>422,191</u>	<u>(11,717)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 40,208</u>	<u>\$ 248,161</u>	<u>\$ 383,616</u>	<u>\$ 446,627</u>	<u>\$ 20,582</u>

*(continued)*

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2022*

	Northern Ohio Juvenile Facility Fund	Indigent Guardianship Fund	Probate Conduct of Business Fund	Municipal Court Special Projects Fund	County Court Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 777,892	\$ 3,253	\$ 8,995	\$ 685,075	\$ 242,222
Accounts Receivable	-	-	-	-	-
Due from Other Governments	1,003,965	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 1,781,857</u>	<u>\$ 3,253</u>	<u>\$ 8,995</u>	<u>\$ 685,075</u>	<u>\$ 242,222</u>
<b>Liabilities</b>					
Accounts Payable	\$ 169,107	\$ -	\$ -	\$ 3,332	\$ -
Accrued Wages	60,141	-	-	4,238	-
Due to Other Governments	35,542	-	-	653	-
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>264,790</u>	<u>-</u>	<u>-</u>	<u>8,223</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	998,928	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>998,928</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	518,139	3,253	8,995	676,852	242,222
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>518,139</u>	<u>3,253</u>	<u>8,995</u>	<u>676,852</u>	<u>242,222</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,781,857</u>	<u>\$ 3,253</u>	<u>\$ 8,995</u>	<u>\$ 685,075</u>	<u>\$ 242,222</u>

*(continued)*

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2022*

	Indigent Municipal Court Fund	Juvenile Court Donations Fund	Domestic Shelters Fund	Concealed Carry License Fund	School Resource Officer Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 332,686	\$ 7,815	\$ 692	\$ 2,183	\$ 97,020
Accounts Receivable	-	-	-	-	244,700
Due from Other Governments	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 332,686</u>	<u>\$ 7,815</u>	<u>\$ 692</u>	<u>\$ 2,183</u>	<u>\$ 341,720</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 2,076	\$ -
Accrued Wages	-	-	-	2,281	89,134
Due to Other Governments	-	-	-	445	13,752
Interfund Payable	-	-	-	9,073	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,875</u>	<u>102,886</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	12,990
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,990</u>
<b>Fund Balances</b>					
Restricted	332,686	7,815	692	-	225,844
Unassigned	-	-	-	(11,692)	-
<i>Total Fund Balances (Deficit)</i>	<u>332,686</u>	<u>7,815</u>	<u>692</u>	<u>(11,692)</u>	<u>225,844</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 332,686</u>	<u>\$ 7,815</u>	<u>\$ 692</u>	<u>\$ 2,183</u>	<u>\$ 341,720</u>

*(continued)*

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2022*

	Drug Task Force Fund	Highway Safety Fund	Adult Probation Fund	Drug Enforcement Fund	Emergency Management Agency Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 12,527	\$ -	\$ 371,945	\$ 31,463	\$ 273,077
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	6,702	685,424	-	98,223
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 12,527</u>	<u>\$ 6,702</u>	<u>\$ 1,057,369</u>	<u>\$ 31,463</u>	<u>\$ 371,300</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ 9,636	\$ -	\$ -
Accrued Wages	3,092	106	25,335	-	6,899
Due to Other Governments	477	21	4,008	-	1,062
Interfund Payable	-	2,017	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>3,569</u>	<u>2,144</u>	<u>38,979</u>	<u>-</u>	<u>7,961</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	520,871	-	98,223
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>520,871</u>	<u>-</u>	<u>98,223</u>
<b>Fund Balances</b>					
Restricted	8,958	4,558	497,519	31,463	265,116
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>8,958</u>	<u>4,558</u>	<u>497,519</u>	<u>31,463</u>	<u>265,116</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 12,527</u>	<u>\$ 6,702</u>	<u>\$ 1,057,369</u>	<u>\$ 31,463</u>	<u>\$ 371,300</u>

*(continued)*

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2022*

	Indigent Immobilization Fund	Development Rotary Fund	Crime Victims Assistance Fund	Visitor and Convention Bureau Fund	Senior Citizens Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ -	\$ 255,514	\$ 410,160	\$ 2,394,812	\$ 58,490
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	36,304	-	60,432
Property Taxes Receivable	-	-	-	1,768,896	1,882,013
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	127,755	-	-	-
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 383,269</u>	<u>\$ 446,464</u>	<u>\$ 4,163,708</u>	<u>\$ 2,000,935</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ 1,214	\$ 2,134	\$ -
Accrued Wages	-	-	8,280	-	-
Due to Other Governments	-	-	1,300	-	-
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>10,794</u>	<u>2,134</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	1,651,427
Unavailable Revenue	-	-	18,295	-	291,018
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>18,295</u>	<u>-</u>	<u>1,942,445</u>
<b>Fund Balances</b>					
Restricted	-	383,269	417,375	4,161,574	58,490
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>-</u>	<u>383,269</u>	<u>417,375</u>	<u>4,161,574</u>	<u>58,490</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ -</u>	<u>\$ 383,269</u>	<u>\$ 446,464</u>	<u>\$ 4,163,708</u>	<u>\$ 2,000,935</u>

*(continued)*

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2022*

	Solid Waste District Fund	Election Assistance Fund	Law Library Fund	Indigent Ignition Interlock Fund	911 Services Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 2,299,550	\$ 10,050	\$ 264,944	\$ 74,365	\$ 1,031,057
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 2,299,550</u>	<u>\$ 10,050</u>	<u>\$ 264,944</u>	<u>\$ 74,365</u>	<u>\$ 1,031,057</u>
<b>Liabilities</b>					
Accounts Payable	\$ 26,425	\$ -	\$ 14,230	\$ -	\$ 5,038
Accrued Wages	2,091	-	3,053	-	2,434
Due to Other Governments	7,451	-	470	-	475
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	143	-	-	-	-
<i>Total Liabilities</i>	<u>36,110</u>	<u>-</u>	<u>17,753</u>	<u>-</u>	<u>7,947</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	2,263,440	10,050	247,191	74,365	1,023,110
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>2,263,440</u>	<u>10,050</u>	<u>247,191</u>	<u>74,365</u>	<u>1,023,110</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 2,299,550</u>	<u>\$ 10,050</u>	<u>\$ 264,944</u>	<u>\$ 74,365</u>	<u>\$ 1,031,057</u>

*(continued)*

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2022*

	Sheriff Confiscated Funds Fund	Alcohol, Drug Addiction, Mental Health Services Fund	Total Nonmajor Special Revenue Funds
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 7,553	\$ 4,480,302	\$ 27,261,818
Accounts Receivable	-	-	244,700
Due from Other Governments	-	823,214	3,796,823
Property Taxes Receivable	-	2,834,979	6,485,888
Special Assessments Receivable	-	-	249,926
Notes Receivable	-	-	127,755
<i>Total Assets</i>	<u>\$ 7,553</u>	<u>\$ 8,138,495</u>	<u>\$ 38,166,910</u>
<b>Liabilities</b>			
Accounts Payable	\$ -	\$ 353,914	\$ 745,993
Accrued Wages	-	16,192	505,349
Due to Other Governments	-	29,899	141,983
Interfund Payable	-	-	143,083
Matured Compensated Absences Payable	-	-	143
<i>Total Liabilities</i>	<u>-</u>	<u>400,005</u>	<u>1,536,551</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes Levied for the Next Year	-	2,468,494	4,119,921
Unavailable Revenue	-	876,326	3,921,118
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>3,344,820</u>	<u>8,041,039</u>
<b>Fund Balances</b>			
Restricted	7,553	4,393,670	28,612,729
Unassigned	-	-	(23,409)
<i>Total Fund Balances (Deficit)</i>	<u>7,553</u>	<u>4,393,670</u>	<u>28,589,320</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 7,553</u>	<u>\$ 8,138,495</u>	<u>\$ 38,166,910</u>

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2022*

	Ditch Assessments Fund	Job and Family Services Fund	Children's Services Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	358,390	-	-	-	-
Charges for Services	-	-	109,949	370,290	6,213
Fines and Forfeitures	-	-	-	-	1,264
Licenses and Permits	-	-	-	-	290,283
Intergovernmental	-	5,368,692	2,492,417	1,312,406	2,500
Interest	-	-	-	-	-
Other	-	-	63,144	-	13,536
<i>Total Revenues</i>	<u>358,390</u>	<u>5,368,692</u>	<u>2,665,510</u>	<u>1,682,696</u>	<u>313,796</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	768	-
Public Safety	-	-	-	-	-
Public Works	390,876	-	-	-	-
Health	-	-	-	-	283,451
Human Services	-	5,079,518	2,945,869	1,751,494	-
Economic Development	-	-	-	-	-
Debt Service:	-	-	-	-	-
Principal Retirement	-	-	-	-	35,000
Interest and Fiscal Charges	-	-	-	-	10,081
<i>Total Expenditures</i>	<u>390,876</u>	<u>5,079,518</u>	<u>2,945,869</u>	<u>1,752,262</u>	<u>328,532</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(32,486)	289,174	(280,359)	(69,566)	(14,736)
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Assets	-	248	-	-	50
Transfers In	-	225,006	1,584,092	262,352	-
Transfers Out	-	(262,352)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(37,098)</u>	<u>1,584,092</u>	<u>262,352</u>	<u>50</u>
<i>Change in Fund Balances</i>	(32,486)	252,076	1,303,733	192,786	(14,686)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>436,455</u>	<u>845,715</u>	<u>4,076,691</u>	<u>1,357,480</u>	<u>360,832</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 403,969</u>	<u>\$ 1,097,791</u>	<u>\$ 5,380,424</u>	<u>\$ 1,550,266</u>	<u>\$ 346,146</u>

*(continued)*



**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2022*

	Real Estate Assessment Fund	Delinquent Real Estate Fund	OneOhio Opioid Settlement Fund	Community Development Block Grant Fund	Community Housing Improvement Program Fund
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	1,622,031	451,555	-	-	-
Fines and Forfeitures	-	-	39,511	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	116,136	421,622
Interest	-	-	-	-	894
Other	11,776	69,740	-	-	18,420
<i>Total Revenues</i>	<u>1,633,807</u>	<u>521,295</u>	<u>39,511</u>	<u>116,136</u>	<u>440,936</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	966,541	518,516	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	66,662	-	-	110,989	365,739
Debt Service:	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>1,033,203</u>	<u>518,516</u>	<u>-</u>	<u>110,989</u>	<u>365,739</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	600,604	2,779	39,511	5,147	75,197
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Assets	159	-	-	-	-
Transfers In	-	-	-	-	1,532
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>159</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,532</u>
<i>Change in Fund Balances</i>	600,763	2,779	39,511	5,147	76,729
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>1,727,015</u>	<u>413,498</u>	<u>-</u>	<u>(5,147)</u>	<u>15,463</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 2,327,778</u>	<u>\$ 416,277</u>	<u>\$ 39,511</u>	<u>\$ -</u>	<u>\$ 92,192</u>

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2022*

	Tax Abatements Fund	Court Computerization Fund	Common Pleas Court Special Projects Fund	Youth Services Fund	Legal Representative Pilot Project Program Fund
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	7,593	52,925	129,513	-	-
Fines and Forfeitures	-	-	-	105	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	150,000	-	616,294	132,740
Interest	-	-	-	-	-
Other	-	-	-	145	-
<i>Total Revenues</i>	<u>7,593</u>	<u>202,925</u>	<u>129,513</u>	<u>616,544</u>	<u>132,740</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial	-	56,609	26,799	375,579	143,270
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	1,092	-	-	-	-
Debt Service:	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>1,092</u>	<u>56,609</u>	<u>26,799</u>	<u>375,579</u>	<u>143,270</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	6,501	146,316	102,714	240,965	(10,530)
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Change in Fund Balances</i>	6,501	146,316	102,714	240,965	(10,530)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>33,707</u>	<u>101,845</u>	<u>280,902</u>	<u>181,226</u>	<u>(1,187)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 40,208</u>	<u>\$ 248,161</u>	<u>\$ 383,616</u>	<u>\$ 422,191</u>	<u>\$ (11,717)</u>

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2022*

	Northern Ohio Juvenile Facility Fund	Indigent Guardianship Fund	Probate Conduct of Business Fund	Municipal Court Special Projects Fund	County Court Fund
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	2,401	14,140	413	137,584	57,533
Fines and Forfeitures	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	2,023,237	-	-	-	-
Interest	-	-	-	-	-
Other	47,152	-	-	3,373	-
<i>Total Revenues</i>	<u>2,072,790</u>	<u>14,140</u>	<u>413</u>	<u>140,957</u>	<u>57,533</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial	-	13,785	-	130,925	300,833
Public Safety	1,763,883	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Debt Service:	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>1,763,883</u>	<u>13,785</u>	<u>-</u>	<u>130,925</u>	<u>300,833</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	308,907	355	413	10,032	(243,300)
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Assets	2,001	-	-	-	-
Transfers In	27,587	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>29,588</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Change in Fund Balances</i>	338,495	355	413	10,032	(243,300)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>179,644</u>	<u>2,898</u>	<u>8,582</u>	<u>666,820</u>	<u>485,522</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 518,139</u>	<u>\$ 3,253</u>	<u>\$ 8,995</u>	<u>\$ 676,852</u>	<u>\$ 242,222</u>

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2022*

	Indigent Municipal Court Fund	Juvenile Court Donations Fund	Domestic Shelters Fund	Concealed Carry License Fund	School Resource Officer Fund
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	12,275	-	12,999	-	1,610,740
Fines and Forfeitures	4,422	-	-	-	-
Licenses and Permits	-	-	-	48,083	-
Intergovernmental	-	3,480	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>16,697</u>	<u>3,480</u>	<u>12,999</u>	<u>48,083</u>	<u>1,610,740</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial	-	277	-	-	-
Public Safety	-	-	-	110,361	1,871,182
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	13,641	-	-
Economic Development	-	-	-	-	-
Debt Service:	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>277</u>	<u>13,641</u>	<u>110,361</u>	<u>1,871,182</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	16,697	3,203	(642)	(62,278)	(260,442)
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	1,931	-	-	-	426,373
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>1,931</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>426,373</u>
<i>Change in Fund Balances</i>	18,628	3,203	(642)	(62,278)	165,931
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>314,058</u>	<u>4,612</u>	<u>1,334</u>	<u>50,586</u>	<u>59,913</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 332,686</u>	<u>\$ 7,815</u>	<u>\$ 692</u>	<u>\$ (11,692)</u>	<u>\$ 225,844</u>

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2022*

	Drug Task Force Fund	Highway Safety Fund	Adult Probation Fund	Drug Enforcement Fund	Emergency Management Agency Fund
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	-	-	28,695	-	26,500
Fines and Forfeitures	62,882	-	-	10,283	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	17,776	845,500	-	236,078
Interest	-	-	-	-	-
Other	-	-	-	-	70
<i>Total Revenues</i>	<u>62,882</u>	<u>17,776</u>	<u>874,195</u>	<u>10,283</u>	<u>262,648</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	727,652	-	-
Public Safety	62,099	12,563	-	10,772	393,731
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>62,099</u>	<u>12,563</u>	<u>727,652</u>	<u>10,772</u>	<u>393,731</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	783	5,213	146,543	(489)	(131,083)
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	54,617
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,617</u>
<i>Change in Fund Balances</i>	783	5,213	146,543	(489)	(76,466)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>8,175</u>	<u>(655)</u>	<u>350,976</u>	<u>31,952</u>	<u>341,582</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 8,958</u>	<u>\$ 4,558</u>	<u>\$ 497,519</u>	<u>\$ 31,463</u>	<u>\$ 265,116</u>

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2022*

	Indigent Immobilization Fund	Development Rotary Fund	Crime Victims Assistance Fund	Visitor and Convention Bureau Fund	Senior Citizens Fund
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,597,993
Hotel/Motel Taxes	-	-	-	7,742,734	-
Special Assessments	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	704,953	-	120,655
Interest	-	4,954	-	-	-
Other	-	-	9,695	-	315
<i>Total Revenues</i>	<u>-</u>	<u>4,954</u>	<u>714,648</u>	<u>7,742,734</u>	<u>1,718,963</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	339,807	5,898,214	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	1,722,287
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Debt Service:	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>339,807</u>	<u>5,898,214</u>	<u>1,722,287</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	-	4,954	374,841	1,844,520	(3,324)
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(1,931)	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,931)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Change in Fund Balances</i>	(1,931)	4,954	374,841	1,844,520	(3,324)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>1,931</u>	<u>378,315</u>	<u>42,534</u>	<u>2,317,054</u>	<u>61,814</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 383,269</u>	<u>\$ 417,375</u>	<u>\$ 4,161,574</u>	<u>\$ 58,490</u>

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2022*

	Solid Waste District Fund	Election Assistance Fund	Law Library Fund	Indigent Ignition Interlock Fund	911 Services Fund
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	472,211	-	249,245	2,957	-
Fines and Forfeitures	-	-	15,729	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	200,000	293,612	4,473	-	220,873
Interest	-	51	-	-	-
Other	550	-	73	-	-
<i>Total Revenues</i>	<u>672,761</u>	<u>293,663</u>	<u>269,520</u>	<u>2,957</u>	<u>220,873</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	283,613	-	-	-
Judicial	-	-	291,804	-	-
Public Safety	-	-	-	-	226,348
Public Works	616,883	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>616,883</u>	<u>283,613</u>	<u>291,804</u>	<u>-</u>	<u>226,348</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	55,878	10,050	(22,284)	2,957	(5,475)
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Change in Fund Balances</i>	55,878	10,050	(22,284)	2,957	(5,475)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,207,562</u>	<u>-</u>	<u>269,475</u>	<u>71,408</u>	<u>1,028,585</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 2,263,440</u>	<u>\$ 10,050</u>	<u>\$ 247,191</u>	<u>\$ 74,365</u>	<u>\$ 1,023,110</u>

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2022*

	Sheriff Confiscated Funds Fund	Alcohol, Drug Addiction, Mental Health Services Fund	Total Nonmajor Special Revenue Funds
<b>Revenues</b>			
Property Taxes	\$ -	\$ 2,496,116	\$ 4,094,109
Hotel/Motel Taxes	-	-	7,742,734
Special Assessments	-	-	358,390
Charges for Services	-	-	5,377,762
Fines and Forfeitures	-	-	134,196
Licenses and Permits	-	-	338,366
Intergovernmental	-	3,216,065	18,499,509
Interest	-	-	5,899
Other	-	121,232	359,221
<i>Total Revenues</i>	-	5,833,413	36,910,186
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive	-	-	8,006,691
Judicial	-	-	2,068,301
Public Safety	-	-	4,450,939
Public Works	-	-	1,007,759
Health	-	5,972,694	7,978,432
Human Services	-	-	9,790,522
Economic Development	-	-	544,482
Debt Service:			
Principal Retirement	-	-	35,000
Interest and Fiscal Charges	-	-	10,081
<i>Total Expenditures</i>	-	5,972,694	33,892,207
<i>Excess of Revenues Over (Under) Expenditures</i>	-	(139,281)	3,017,979
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	-	-	2,458
Transfers In	-	-	2,583,490
Transfers Out	-	-	(264,283)
<i>Total Other Financing Sources (Uses)</i>	-	-	2,321,665
<i>Change in Fund Balances</i>	-	(139,281)	5,339,644
<i>Fund Balances (Deficit) Beginning of Year</i>	7,553	4,532,951	23,249,676
<i>Fund Balances (Deficit) End of Year</i>	\$ 7,553	\$ 4,393,670	\$ 28,589,320



**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2022*

	Bond Retirement Fund	TIF Bond Retirement Fund	Special Assessment Bond Retirement Fund	Total Nonmajor Debt Service Funds
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 20,591	\$ 260,036	\$ 38,442	\$ 319,069
Payment in Lieu of Taxes Receivable	-	600,000	-	600,000
Special Assessments Receivable	-	-	91,368	91,368
<i>Total Assets</i>	\$ 20,591	\$ 860,036	\$ 129,810	\$ 1,010,437
<b>Liabilities</b>				
Advances from Other Funds	\$ -	\$ -	\$ 64,954	\$ 64,954
<b>Deferred Inflows of Resources</b>				
Payment in Lieu of Taxes	-	600,000	-	600,000
Unavailable Revenue	-	-	91,368	91,368
<i>Total Deferred Inflows of Resources</i>	-	600,000	91,368	691,368
<b>Fund Balances</b>				
Restricted	-	260,036	-	260,036
Assigned	20,591	-	-	20,591
Unassigned	-	-	(26,512)	(26,512)
<i>Total Fund Balances (Deficit)</i>	20,591	260,036	(26,512)	254,115
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$ 20,591	\$ 860,036	\$ 129,810	\$ 1,010,437

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2022*

	Bond Retirement Fund	TIF Bond Retirement Fund	Special Assessment Bond Retirement Fund	Total Nonmajor Debt Service Funds
<b>Revenues</b>				
Payment in Lieu of Taxes	\$ -	\$ 620,590	\$ -	\$ 620,590
Special Assessments	-	-	11,693	11,693
<i>Total Revenues</i>	<u>-</u>	<u>620,590</u>	<u>11,693</u>	<u>632,283</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	537,967	185	538,152
Debt Service:				
Principal Retirement	-	420,999	-	420,999
Interest and Fiscal Charges	100	195,246	2,870	198,216
<i>Total Expenditures</i>	<u>100</u>	<u>1,154,212</u>	<u>3,055</u>	<u>1,157,367</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(100)</u>	<u>(533,622)</u>	<u>8,638</u>	<u>(525,084)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	100	85,000	-	85,100
Transfers Out	-	-	(2,826)	(2,826)
<i>Total Other Financing Sources (Uses)</i>	<u>100</u>	<u>85,000</u>	<u>(2,826)</u>	<u>82,274</u>
<i>Change in Fund Balances</i>	-	(448,622)	5,812	(442,810)
<i>Fund Balances Beginning of Year</i>	<u>20,591</u>	<u>708,658</u>	<u>(32,324)</u>	<u>696,925</u>
<i>Fund Balances End of Year</i>	<u>\$ 20,591</u>	<u>\$ 260,036</u>	<u>\$ (26,512)</u>	<u>\$ 254,115</u>

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2022*

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Route 250 Corridor Safety Fund	Erie County Road Improvement Capital Reserve Fund
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 254,757	\$ 40,318	\$ 497,441	\$ 1,222,223
<i>Total Assets</i>	<u>\$ 254,757</u>	<u>\$ 40,318</u>	<u>\$ 497,441</u>	<u>\$ 1,222,223</u>
<b>Liabilities</b>				
Advances from Other Funds	\$ -	\$ 23,916	\$ -	\$ -
<b>Fund Balances</b>				
Restricted	-	16,402	497,441	1,222,223
Committed	254,757	-	-	-
<i>Total Fund Balances (Deficit)</i>	254,757	16,402	497,441	1,222,223
<i>Total Liabilities and Fund Balances</i>	<u>\$ 254,757</u>	<u>\$ 40,318</u>	<u>\$ 497,441</u>	<u>\$ 1,222,223</u>

*(continued)*

**Erie County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2022*

	TIF Projects Fund	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 249	\$ 1,881,600	\$ 3,896,588
<i>Total Assets</i>	\$ 249	\$ 1,881,600	\$ 3,896,588
<b>Liabilities</b>			
Advances from Other Funds	\$ -	\$ -	\$ 23,916
<b>Fund Balances</b>			
Restricted	249	-	1,736,315
Committed	-	1,881,600	2,136,357
<i>Total Fund Balances (Deficit)</i>	249	1,881,600	3,872,672
<i>Total Liabilities and Fund Balances</i>	\$ 249	\$ 1,881,600	\$ 3,896,588

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2022*

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Route 250 Corridor Safety Fund	Erie County Road Improvement Capital Reserve Fund
<b>Expenditures</b>				
Capital Outlay	-	-	-	777,777
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	2,826	-	1,000,000
<i>Change in Fund Balances</i>	-	2,826	-	222,223
<i>Fund Balances Beginning of Year</i>	254,757	13,576	497,441	1,000,000
<i>Fund Balances End of Year</i>	<u>\$ 254,757</u>	<u>\$ 16,402</u>	<u>\$ 497,441</u>	<u>\$ 1,222,223</u>

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2022*

	TIF Projects Fund	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
<b>Expenditures</b>			
Capital Outlay	-	-	777,777
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	550,000	1,552,826
<i>Change in Fund Balances</i>	-	550,000	775,049
<i>Fund Balances Beginning of Year</i>	249	1,331,600	3,097,623
<i>Fund Balances End of Year</i>	\$ 249	\$ 1,881,600	\$ 3,872,672

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***Governmental Funds  
Individual Fund Schedules of  
Revenues, Expenditures and Changes  
in Fund Balances - Budget  
(Non-GAAP Basis) and Actual***



**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Property Taxes	\$ 5,281,102	\$ 5,273,787	\$ (7,315)
Permissive Sales Taxes	20,833,245	20,833,567	322
Special Assessments	8,000	-	(8,000)
Charges for Services	3,895,385	3,845,844	(49,541)
Licenses and Permits	1,256,200	1,252,857	(3,343)
Fines and Forfeitures	274,000	269,860	(4,140)
Intergovernmental	3,764,394	4,270,387	505,993
Interest	1,301,677	1,394,646	92,969
Contributions and Donations	2,667,201	2,667,201	-
Other	970,000	1,488,761	518,761
<i>Total Revenues</i>	<u>40,251,204</u>	<u>41,296,910</u>	<u>1,045,706</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	609,515	595,139	14,376
Materials and Supplies	151,099	113,077	38,022
Contractual Services	1,566,804	1,407,683	159,121
Capital Outlay	2,104,608	1,568,097	536,511
Other	200	-	200
Total Commissioners	<u>4,432,226</u>	<u>3,683,996</u>	<u>748,230</u>
Finance			
Personal Services	261,960	189,219	72,741
Materials and Supplies	27,379	26,912	467
Contractual Services	155,913	118,722	37,191
Other	135,025	95,549	39,476
Total Finance	<u>580,277</u>	<u>430,402</u>	<u>149,875</u>
Human Resources			
Personal Services	153,136	152,583	553
Materials and Supplies	17,039	15,717	1,322
Contractual Services	23,512	21,158	2,354
Total Human Resources	<u>193,687</u>	<u>189,458</u>	<u>4,229</u>
Microfilm			
Personal Services	147,417	147,003	414
Materials and Supplies	18,144	6,488	11,656
Contractual Services	7,500	7,500	-
Total Microfilm	<u>173,061</u>	<u>160,991</u>	<u>12,070</u>
Information Technology			
Personal Services	379,726	362,931	16,795
Materials and Supplies	106,326	93,859	12,467
Contractual Services	164,045	136,291	27,754
Capital Outlay	50,000	50,000	-
Total Information Technology	<u>700,097</u>	<u>643,081</u>	<u>57,016</u>

*(continued)*

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Facilities</b>			
Personal Services	\$ 777,070	\$ 762,560	\$ 14,510
Materials and Supplies	797,396	728,712	68,684
Contractual Services	1,189,340	1,075,205	114,135
Capital Outlay	2,125,151	1,425,375	699,776
<b>Total Facilities</b>	<b>4,888,957</b>	<b>3,991,852</b>	<b>897,105</b>
<b>Auditor</b>			
Personal Services	623,150	615,033	8,117
Materials and Supplies	15,416	15,093	323
Contractual Services	216,805	203,386	13,419
Capital Outlay	44,000	43,998	2
Other	25	25	-
<b>Total Auditor</b>	<b>899,396</b>	<b>877,535</b>	<b>21,861</b>
<b>Board of Revision</b>			
Contractual Services	15,000	4,247	10,753
<b>Treasurer</b>			
Personal Services	206,925	198,420	8,505
Materials and Supplies	16,560	11,013	5,547
Contractual Services	112,484	87,031	25,453
<b>Total Treasurer</b>	<b>335,969</b>	<b>296,464</b>	<b>39,505</b>
<b>Prosecuting Attorney</b>			
Personal Services	1,506,465	1,488,923	17,542
Materials and Supplies	87,611	87,054	557
Contractual Services	11,485	10,549	936
<b>Total Prosecuting Attorney</b>	<b>1,605,561</b>	<b>1,586,526</b>	<b>19,035</b>
<b>Board of Elections</b>			
Personal Services	400,727	394,346	6,381
Materials and Supplies	53,011	51,885	1,126
Contractual Services	222,768	221,501	1,267
Other	669	669	-
<b>Total Board of Elections</b>	<b>677,175</b>	<b>668,401</b>	<b>8,774</b>
<b>Recorder</b>			
Personal Services	316,699	316,516	183
Materials and Supplies	9,230	6,287	2,943
Contractual Services	61,326	47,862	13,464
Capital Outlay	46,992	46,992	-
<b>Total Recorder</b>	<b>434,247</b>	<b>417,657</b>	<b>16,590</b>
<b>Lodging Excise Tax</b>			
Contractual Services	3,000	3,000	-
<b>Miscellaneous</b>			
Personal Services	42,041	114,336	(72,295)
Contractual Services	31,208	31,208	-
<b>Total Miscellaneous</b>	<b>73,249</b>	<b>145,544</b>	<b>(72,295)</b>
<b>Total Legislative and Executive</b>	<b>15,011,902</b>	<b>13,099,154</b>	<b>1,912,748</b>

*(continued)*

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Judicial</b>			
Common Pleas			
Personal Services	\$ 1,298,918	\$ 1,297,773	\$ 1,145
Materials and Supplies	73,097	62,454	10,643
Contractual Services	334,291	155,775	178,516
Total Common Pleas	<u>1,706,306</u>	<u>1,516,002</u>	<u>190,304</u>
Family Court			
Personal Services	2,160,230	1,871,296	288,934
Materials and Supplies	68,216	51,457	16,759
Contractual Services	188,630	147,641	40,989
Total Family Court	<u>2,417,076</u>	<u>2,070,394</u>	<u>346,682</u>
Probate Court			
Personal Services	445,908	444,912	996
Materials and Supplies	21,660	21,660	-
Contractual Services	57,384	56,510	874
Total Probate Court	<u>524,952</u>	<u>523,082</u>	<u>1,870</u>
Clerk of Court			
Personal Services	735,175	724,606	10,569
Materials and Supplies	19,130	18,551	579
Contractual Services	52,024	49,781	2,243
Total Clerk of Court	<u>806,329</u>	<u>792,938</u>	<u>13,391</u>
County Court			
Personal Services	391,879	389,382	2,497
Materials and Supplies	22,255	18,875	3,380
Contractual Services	59,129	25,157	33,972
Total County Court	<u>473,263</u>	<u>433,414</u>	<u>39,849</u>
Huron Municipal Court			
Personal Services	1,155	-	1,155
Contractual Services	78,316	74,781	3,535
Total Huron Municipal Court	<u>79,471</u>	<u>74,781</u>	<u>4,690</u>
Sandusky Municipal Court			
Personal Services	9,236	6,241	2,995
Materials and Supplies	850	-	850
Contractual Services	156,996	152,696	4,300
Total Sandusky Municipal Court	<u>167,082</u>	<u>158,937</u>	<u>8,145</u>
Vermillion Municipal Court			
Materials and Supplies	900	-	900
Contractual Services	83,567	83,567	-
Total Vermillion Municipal Court	<u>84,467</u>	<u>83,567</u>	<u>900</u>

*(continued)*

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
Adult Probation			
Personal Services	\$ 434,128	\$ 434,079	\$ 49
Materials and Supplies	2,073	2,073	-
Contractual Services	3,399	3,300	99
Total Adult Probation	<u>439,600</u>	<u>439,452</u>	<u>148</u>
Public Defender			
Personal Services	795,281	763,248	32,033
Materials and Supplies	16,558	13,051	3,507
Contractual Services	290,236	264,771	25,465
Total Public Defender	<u>1,102,075</u>	<u>1,041,070</u>	<u>61,005</u>
Total Judicial	<u>7,800,621</u>	<u>7,133,637</u>	<u>666,984</u>
Public Safety			
Juvenile Detention Facility			
Personal Services	1,698,155	1,382,660	315,495
Materials and Supplies	115,130	86,265	28,865
Contractual Services	173,049	160,252	12,797
Total Juvenile Detention Facility	<u>1,986,334</u>	<u>1,629,177</u>	<u>357,157</u>
Sheriff			
Personal Services	6,452,831	6,246,098	206,733
Materials and Supplies	1,028,233	1,004,894	23,339
Contractual Services	537,404	540,121	(2,717)
Other	3,798	33,123	(29,325)
Total Sheriff	<u>8,022,266</u>	<u>7,824,236</u>	<u>198,030</u>
Coroner			
Personal Services	126,258	124,799	1,459
Materials and Supplies	3,000	997	2,003
Contractual Services	172,690	153,732	18,958
Total Coroner	<u>301,948</u>	<u>279,528</u>	<u>22,420</u>
Total Public Safety	<u>10,310,548</u>	<u>9,732,941</u>	<u>577,607</u>
Public Works			
Tax Map			
Personal Services	76,570	76,540	30
Materials and Supplies	200	50	150
Contractual Services	1,320	1,263	57
Total Public Works	<u>78,090</u>	<u>77,853</u>	<u>237</u>
Health			
Humane Agent			
Personal Services	3,611	3,557	54
Materials and Supplies	300	300	-
Total Health	<u>3,911</u>	<u>3,857</u>	<u>54</u>

*(continued)*

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
Human Services			
Veteran Services			
Personal Services	\$ 443,444	\$ 405,648	\$ 37,796
Materials and Supplies	59,511	39,437	20,074
Contractual Services	508,097	418,819	89,278
Other	109,865	100,000	9,865
Total Human Services	<u>1,120,917</u>	<u>963,904</u>	<u>157,013</u>
Capital Outlay			
Capital Improvements			
Contractual Services	106,500	76,000	30,500
Capital Outlay	500,000	466,206	33,794
Total Capital Outlay	<u>606,500</u>	<u>542,206</u>	<u>64,294</u>
Debt Service:			
Principal Retirement	2,459,103	2,458,188	915
Interest and Fiscal Charges	1,404,103	1,402,039	2,064
Total Debt Service	<u>3,863,206</u>	<u>3,860,227</u>	<u>2,979</u>
<i>Total Expenditures</i>	<u>38,795,695</u>	<u>35,413,779</u>	<u>3,381,916</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,455,509</u>	<u>5,883,131</u>	<u>4,427,622</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	1,093,800	1,553,057	459,257
Advances In	10,000	26,447	16,447
Transfers In	107,104	109,684	2,580
Transfers Out	(8,690,996)	(7,140,807)	1,550,189
<i>Total Other Financing Sources (Uses)</i>	<u>(7,480,092)</u>	<u>(5,451,619)</u>	<u>2,028,473</u>
<i>Change in Fund Balance</i>	(6,024,583)	431,512	6,456,095
<i>Fund Balance (Deficit) Beginning of Year</i>	20,066,438	20,066,438	-
<i>Prior Year Encumbrances Appropriated</i>	<u>2,606,061</u>	<u>2,606,061</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 16,647,916</u>	<u>\$ 23,104,011</u>	<u>\$ 6,456,095</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Title Administration Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 415,000	\$ 463,375	\$ 48,375
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	276,651	264,700	11,951
Materials and Supplies	16,132	10,111	6,021
Contractual Services	11,364	8,190	3,174
<i>Total Expenditures</i>	304,147	283,001	21,146
<i>Excess of Revenues Over (Under) Expenditures</i>	110,853	180,374	69,521
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(109,684)	(109,684)	-
<i>Change in Fund Balance</i>	1,169	70,690	69,521
<i>Fund Balance (Deficit) Beginning of Year</i>	267,612	267,612	-
Prior Year Encumbrances Appropriated	5,796	5,796	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 274,577	\$ 344,098	\$ 69,521

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Developmental Disabilities Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Property Taxes	\$ 4,843,311	\$ 5,133,915	\$ 290,604
Charges for Services	109,309	92,874	(16,435)
Intergovernmental	2,128,840	2,129,554	714
Interest	2,000	1,432	(568)
Other	26,700	90,557	63,857
<i>Total Revenues</i>	<u>7,110,160</u>	<u>7,448,332</u>	<u>338,172</u>
<b>Expenditures</b>			
Current:			
Health			
Developmental Disabilities			
Personal Services	4,541,207	4,186,903	354,304
Materials and Supplies	249,067	161,235	87,832
Contractual Services	1,690,385	1,406,455	283,930
Capital Outlay	241,925	121,601	120,324
Total Developmental Disabilities	<u>6,722,584</u>	<u>5,876,194</u>	<u>846,390</u>
Residential and Individual Support			
Personal Services	63,739	60,882	2,857
Materials and Supplies	1,050	142	908
Contractual Services	1,335,439	1,213,145	122,294
Total Residential and Individual Support	<u>1,400,228</u>	<u>1,274,169</u>	<u>126,059</u>
Help Me Grow			
Personal Services	514,405	361,634	152,771
Materials and Supplies	32,965	15,499	17,466
Contractual Services	28,628	16,985	11,643
Total Help Me Grow	<u>575,998</u>	<u>394,118</u>	<u>181,880</u>
Family Resource Services			
Contractual Services	1,501,835	1,337,143	164,692
Donations			
Materials and Supplies	35,000	15,721	19,279
<i>Total Expenditures</i>	<u>10,235,645</u>	<u>8,897,345</u>	<u>1,338,300</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,125,485)</u>	<u>(1,449,013)</u>	<u>1,676,472</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	2,500	496	(2,004)
Transfers In	150,000	-	(150,000)
Transfers Out	(800)	-	800
<i>Total Other Financing Sources (Uses)</i>	<u>151,700</u>	<u>496</u>	<u>(151,204)</u>
<i>Change in Fund Balance</i>	<u>(2,973,785)</u>	<u>(1,448,517)</u>	<u>1,525,268</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	7,449,780	7,449,780	-
<i>Prior Year Encumbrances Appropriated</i>	<u>668,173</u>	<u>668,173</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5,144,168</u>	<u>\$ 6,669,436</u>	<u>\$ 1,525,268</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle and Gasoline Tax Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Permissive Sales Taxes	\$ 645,000	\$ 649,314	\$ 4,314
Charges for Services	30,628	34,057	3,429
Licenses and Permits	25,000	32,450	7,450
Fines and Forfeitures	70,000	107,414	37,414
Intergovernmental	7,014,375	5,667,328	(1,347,047)
Interest	25,000	29,770	4,770
Other	42,000	12,298	(29,702)
<i>Total Revenues</i>	<u>7,852,003</u>	<u>6,532,631</u>	<u>(1,319,372)</u>
<b>Expenditures</b>			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Personal Services	2,130,417	1,940,469	189,948
Materials and Supplies	1,050,001	948,269	101,732
Contractual Services	2,292,149	1,699,713	592,436
Capital Outlay	3,418,394	2,620,716	797,678
<i>Total Expenditures</i>	<u>8,890,961</u>	<u>7,209,167</u>	<u>1,681,794</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,038,958)</u>	<u>(676,536)</u>	<u>362,422</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	10,000	658	(9,342)
Transfers Out	(1,000,000)	(1,000,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(990,000)</u>	<u>(999,342)</u>	<u>(9,342)</u>
<i>Change in Fund Balance</i>	(2,028,958)	(1,675,878)	353,080
<i>Fund Balance (Deficit) Beginning of Year</i>	1,587,215	1,587,215	-
<i>Prior Year Encumbrances Appropriated</i>	<u>1,463,152</u>	<u>1,463,152</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,021,409</u>	<u>\$ 1,374,489</u>	<u>\$ 353,080</u>



**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
American Rescue Plan Act Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Intergovernmental	\$ 7,212,650	\$ 7,212,650	\$ -
<i>Change in Fund Balance</i>	7,212,650	7,212,650	-
<i>Fund Balance (Deficit) Beginning of Year</i>	7,212,650	7,212,650	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 14,425,300</u>	<u>\$ 14,425,300</u>	<u>\$ -</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Ditch Assessments Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Special Assessments	\$ 355,842	\$ 358,390	\$ 2,548
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	102,905	102,199	706
Materials and Supplies	5,021	4,777	244
Contractual Services	310,781	283,401	27,380
<i>Total Expenditures</i>	418,707	390,377	28,330
<i>Change in Fund Balance</i>	(62,865)	(31,987)	30,878
<i>Fund Balance (Deficit) Beginning of Year</i>	444,108	444,108	-
Prior Year Encumbrances Appropriated	959	959	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 382,202	\$ 413,080	\$ 30,878

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Job and Family Services Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Intergovernmental	\$ 5,154,000	\$ 5,373,721	\$ 219,721
<b>Expenditures</b>			
Current:			
Human Services			
Public Assistance			
Personal Services	4,690,961	4,454,856	236,105
Materials and Supplies	88,912	75,052	13,860
Contractual Services	1,665,303	1,576,051	89,252
Total Public Assistance	<u>6,445,176</u>	<u>6,105,959</u>	<u>339,217</u>
Workforce Investment Act			
Materials and Supplies	11,002	7,319	3,683
Contractual Services	425,131	357,306	67,825
Total Workforce Investment Act	<u>436,133</u>	<u>364,625</u>	<u>71,508</u>
<i>Total Expenditures</i>	<u>6,881,309</u>	<u>6,470,584</u>	<u>410,725</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,727,309)</u>	<u>(1,096,863)</u>	<u>630,446</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	2,000	248	(1,752)
Advances Out	(4,006)	(4,006)	-
Transfers In	1,483,381	1,403,958	(79,423)
Transfers Out	(401,436)	(262,352)	139,084
<i>Total Other Financing Sources (Uses)</i>	<u>1,079,939</u>	<u>1,137,848</u>	<u>57,909</u>
<i>Change in Fund Balance</i>	<u>(647,370)</u>	<u>40,985</u>	<u>688,355</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	837,403	837,403	-
<i>Prior Year Encumbrances Appropriated</i>	<u>337,660</u>	<u>337,660</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 527,693</u>	<u>\$ 1,216,048</u>	<u>\$ 688,355</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 22,000	\$ 109,949	\$ 87,949
Intergovernmental	2,300,000	2,492,417	192,417
Other	72,200	63,144	(9,056)
<i>Total Revenues</i>	<u>2,394,200</u>	<u>2,665,510</u>	<u>271,310</u>
<b>Expenditures</b>			
Current:			
Human Services			
Children's Services			
Personal Services	37,983	5,841	32,142
Materials and Supplies	30,150	20,047	10,103
Contractual Services	2,487,095	2,392,664	94,431
<i>Total Expenditures</i>	<u>2,555,228</u>	<u>2,418,552</u>	<u>136,676</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(161,028)</u>	<u>246,958</u>	<u>407,986</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	1,280,000	1,584,092	304,092
Transfers Out	(950,000)	(950,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>330,000</u>	<u>634,092</u>	<u>304,092</u>
<i>Change in Fund Balance</i>	168,972	881,050	712,078
<i>Fund Balance (Deficit) Beginning of Year</i>	3,999,981	3,999,981	-
<i>Prior Year Encumbrances Appropriated</i>	<u>204,645</u>	<u>204,645</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,373,598</u>	<u>\$ 5,085,676</u>	<u>\$ 712,078</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Enforcement Agency Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 385,750	\$ 370,290	\$ (15,460)
Intergovernmental	1,450,000	1,312,406	(137,594)
<i>Total Revenues</i>	<u>1,835,750</u>	<u>1,682,696</u>	<u>(153,054)</u>
<b>Expenditures</b>			
Current:			
Judicial			
Child Support - Juvenile Court			
Materials and Supplies	7,000	1,168	5,832
Contractual Services	30,000	-	30,000
Total Judicial	<u>37,000</u>	<u>1,168</u>	<u>35,832</u>
Human Services			
CSEA			
Personal Services	1,288,652	1,202,231	86,421
Materials and Supplies	1,530	222	1,308
Contractual Services	462,715	370,452	92,263
Total Human Services	<u>1,752,897</u>	<u>1,572,905</u>	<u>179,992</u>
<i>Total Expenditures</i>	<u>1,789,897</u>	<u>1,574,073</u>	<u>215,824</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>45,853</u>	<u>108,623</u>	<u>62,770</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	75,000	262,352	187,352
Transfers Out	(230,000)	(228,952)	1,048
<i>Total Other Financing Sources (Uses)</i>	<u>(155,000)</u>	<u>33,400</u>	<u>188,400</u>
<i>Change in Fund Balance</i>	(109,147)	142,023	251,170
<i>Fund Balance (Deficit) Beginning of Year</i>	1,331,026	1,331,026	-
Prior Year Encumbrances Appropriated	74,976	74,976	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,296,855</u>	<u>\$ 1,548,025</u>	<u>\$ 251,170</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 13,000	\$ 6,213	\$ (6,787)
Licenses and Permits	297,500	290,283	(7,217)
Fines and Forfeitures	2,000	1,264	(736)
Intergovernmental	2,500	2,500	-
Other	10,000	13,536	3,536
<i>Total Revenues</i>	<u>325,000</u>	<u>313,796</u>	<u>(11,204)</u>
<b>Expenditures</b>			
Current:			
Health			
Dog and Kennel			
Personal Services	224,759	219,229	5,530
Materials and Supplies	30,087	26,818	3,269
Contractual Services	38,757	36,778	1,979
Total Health	<u>293,603</u>	<u>282,825</u>	<u>10,778</u>
Debt Service:			
Principal Retirement	35,000	35,000	-
Interest and Fiscal Charges	10,081	10,081	-
Total Debt Service	<u>45,081</u>	<u>45,081</u>	<u>-</u>
<i>Total Expenditures</i>	<u>338,684</u>	<u>327,906</u>	<u>10,778</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(13,684)</u>	<u>(14,110)</u>	<u>(426)</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	-	50	50
<i>Change in Fund Balance</i>	<u>(13,684)</u>	<u>(14,060)</u>	<u>(376)</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	363,666	363,666	-
Prior Year Encumbrances Appropriated	3,034	3,034	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 353,016</u>	<u>\$ 352,640</u>	<u>\$ (376)</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 1,482,300	\$ 1,700,282	\$ 217,982
Other	20,000	24,463	4,463
<i>Total Revenues</i>	<u>1,502,300</u>	<u>1,724,745</u>	<u>222,445</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	727,091	717,099	9,992
Materials and Supplies	54,497	54,437	60
Contractual Services	623,081	697,961	(74,880)
<i>Total Expenditures</i>	<u>1,404,669</u>	<u>1,469,497</u>	<u>(64,828)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>97,631</u>	<u>255,248</u>	<u>157,617</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	-	159	159
<i>Change in Fund Balance</i>	97,631	255,407	157,776
<i>Fund Balance (Deficit) Beginning of Year</i>	1,632,238	1,632,238	-
Prior Year Encumbrances Appropriated	144,278	144,278	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,874,147</u>	<u>\$ 2,031,923</u>	<u>\$ 157,776</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 670,555	\$ 466,555	\$ (204,000)
Other	53,000	69,740	16,740
<i>Total Revenues</i>	<u>723,555</u>	<u>536,295</u>	<u>(187,260)</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	136,777	116,758	20,019
Materials and Supplies	1,200	1,040	160
Contractual Services	491,267	278,923	212,344
Total Treasurer	<u>629,244</u>	<u>396,721</u>	<u>232,523</u>
Prosecuting Attorney			
Personal Services	151,116	134,434	16,682
<i>Total Expenditures</i>	<u>780,360</u>	<u>531,155</u>	<u>249,205</u>
<i>Change in Fund Balance</i>	(56,805)	5,140	61,945
<i>Fund Balance (Deficit) Beginning of Year</i>	417,747	417,747	-
Prior Year Encumbrances Appropriated	4,867	4,867	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 365,809</u>	<u>\$ 427,754</u>	<u>\$ 61,945</u>



**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*OneOhio Opioid Settlement Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 39,511	\$ 39,511	\$ -
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 39,511	\$ 39,511	\$ -

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Block Grant Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Intergovernmental	\$ 267,000	\$ 22,896	\$ (244,104)
<b>Expenditures</b>			
Current:			
Economic Development			
Community Development Block Grant			
Contractual Services	246,106	235,167	10,939
Other	11,500	11,500	-
<i>Total Expenditures</i>	<u>257,606</u>	<u>246,667</u>	<u>10,939</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,394</u>	<u>(223,771)</u>	<u>(233,165)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	13,000	-	(13,000)
<i>Change in Fund Balance</i>	22,394	(223,771)	(246,165)
<i>Fund Balance (Deficit) Beginning of Year</i>	(134,029)	(134,029)	-
Prior Year Encumbrances Appropriated	111,635	111,635	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (246,165)</u>	<u>\$ (246,165)</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Housing Improvement Program Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Intergovernmental	\$ 1,685,373	\$ 429,496	\$ (1,255,877)
Interest	250	833	583
Other	5,000	18,420	13,420
<i>Total Revenues</i>	<u>1,690,623</u>	<u>448,749</u>	<u>(1,241,874)</u>
<b>Expenditures</b>			
Current:			
Economic Development			
Community Housing Improvement Program			
Materials and Supplies	200	-	200
Contractual Services	1,693,723	758,746	934,977
Other	23,093	940	22,153
<i>Total Expenditures</i>	<u>1,717,016</u>	<u>759,686</u>	<u>957,330</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(26,393)</u>	<u>(310,937)</u>	<u>(284,544)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	1,532	1,532
<i>Change in Fund Balance</i>	(26,393)	(309,405)	(283,012)
<i>Fund Balance (Deficit) Beginning of Year</i>	33,272	33,272	-
Prior Year Encumbrances Appropriated	32,806	32,806	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 39,685</u>	<u>\$ (243,327)</u>	<u>\$ (283,012)</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Tax Abatements Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 8,000	\$ 9,704	\$ 1,704
<b>Expenditures</b>			
Current:			
Economic Development			
Tax Abatements			
Other	8,000	1,092	6,908
<i>Change in Fund Balance</i>	-	8,612	8,612
<i>Fund Balance (Deficit) Beginning of Year</i>	31,596	31,596	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 31,596	\$ 40,208	\$ 8,612

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Computerization Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 60,000	\$ 54,574	\$ (5,426)
Intergovernmental	150,000	150,000	-
<i>Total Revenues</i>	<u>210,000</u>	<u>204,574</u>	<u>(5,426)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Court Computerization			
Materials and Supplies	6,500	-	6,500
Contractual Services	235,236	230,735	4,501
<i>Total Expenditures</i>	<u>241,736</u>	<u>230,735</u>	<u>11,001</u>
<i>Change in Fund Balance</i>	(31,736)	(26,161)	5,575
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>96,670</u>	<u>96,670</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 64,934</u>	<u>\$ 70,509</u>	<u>\$ 5,575</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Common Pleas Court Special Projects Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 108,500	\$ 129,406	\$ 20,906
Other	500	-	(500)
<i>Total Revenues</i>	<u>109,000</u>	<u>129,406</u>	<u>20,406</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Common Pleas Court Special Projects			
Personal Services	26,887	10,100	16,787
Materials and Supplies	9,834	6,806	3,028
Capital Outlay	10,000	9,893	107
<i>Total Expenditures</i>	<u>46,721</u>	<u>26,799</u>	<u>19,922</u>
<i>Change in Fund Balance</i>	62,279	102,607	40,328
<i>Fund Balance (Deficit) Beginning of Year</i>	272,762	272,762	-
<i>Prior Year Encumbrances Appropriated</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 335,041</u>	<u>\$ 375,369</u>	<u>\$ 40,328</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Youth Services Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 350	\$ 105	\$ (245)
Intergovernmental	504,616	525,086	20,470
Other	-	145	145
<i>Total Revenues</i>	<u>504,966</u>	<u>525,336</u>	<u>20,370</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Youth Services			
Personal Services	365,489	309,016	56,473
Materials and Supplies	38,236	2,360	35,876
Contractual Services	128,049	65,364	62,685
Capital Outlay	7,898	-	7,898
<i>Total Expenditures</i>	<u>539,672</u>	<u>376,740</u>	<u>162,932</u>
<i>Change in Fund Balance</i>	(34,706)	148,596	183,302
<i>Fund Balance (Deficit) Beginning of Year</i>	187,425	187,425	-
Prior Year Encumbrances Appropriated	6,048	6,048	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 158,767</u>	<u>\$ 342,069</u>	<u>\$ 183,302</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Legal Representative Pilot Project Program Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Intergovernmental	\$ 188,257	\$ 128,238	\$ (60,019)
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	64,446	64,240	206
Materials and Supplies	18,733	17,990	743
Contractual Services	55,630	55,242	388
Capital Outlay	3,336	1,855	1,481
Total Judicial	<u>142,145</u>	<u>139,327</u>	<u>2,818</u>
<i>Change in Fund Balance</i>	46,112	(11,089)	(57,201)
<i>Fund Balance (Deficit) Beginning of Year</i>	(5,018)	(5,018)	-
Prior Year Encumbrances Appropriated	<u>279</u>	<u>279</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 41,373</u>	<u>\$ (15,828)</u>	<u>\$ (57,201)</u>



**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Northern Ohio Juvenile Facility Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ -	\$ 2,401	\$ 2,401
Intergovernmental	1,900,000	2,022,196	122,196
Other	-	47,152	47,152
<i>Total Revenues</i>	<u>1,900,000</u>	<u>2,071,749</u>	<u>171,749</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Northern Ohio Juvenile Facility			
Personal Services	1,548,367	1,313,359	235,008
Materials and Supplies	112,990	100,433	12,557
Contractual Services	215,547	200,237	15,310
Capital Outlay	176,204	161,330	14,874
<i>Total Expenditures</i>	<u>2,053,108</u>	<u>1,775,359</u>	<u>277,749</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(153,108)</u>	<u>296,390</u>	<u>449,498</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	-	2,001	2,001
Transfers In	-	27,587	27,587
<i>Change in Fund Balance</i>	<u>(153,108)</u>	<u>325,978</u>	<u>479,086</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	213,857	213,857	-
Prior Year Encumbrances Appropriated	<u>32,737</u>	<u>32,737</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 93,486</u>	<u>\$ 572,572</u>	<u>\$ 479,086</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Guardianship Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 14,040	\$ 15,232	\$ 1,192
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Indigent Guardianship	14,030	13,785	245
Contractual Services			
<i>Change in Fund Balance</i>	10	1,447	1,437
<i>Fund Balance (Deficit) Beginning of Year</i>	636	636	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 646	\$ 2,083	\$ 1,437

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Probate Conduct of Business Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 370	\$ 439	\$ 69
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Materials and Supplies	500	-	500
<i>Change in Fund Balance</i>	(130)	439	569
<i>Fund Balance (Deficit) Beginning of Year</i>	8,536	8,536	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 8,406	\$ 8,975	\$ 569

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Municipal Court Special Projects Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 180,000	\$ 149,522	\$ (30,478)
Other	-	3,373	3,373
<i>Total Revenues</i>	<u>180,000</u>	<u>152,895</u>	<u>(27,105)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Municipal Court Special Projects			
Personal Services	91,527	52,312	39,215
Materials and Supplies	108,391	33,594	74,797
Contractual Services	140,310	37,392	102,918
Capital Outlay	18,000	4,492	13,508
<i>Total Expenditures</i>	<u>358,228</u>	<u>127,790</u>	<u>230,438</u>
<i>Change in Fund Balance</i>	(178,228)	25,105	203,333
<i>Fund Balance (Deficit) Beginning of Year</i>	574,836	574,836	-
<i>Prior Year Encumbrances Appropriated</i>	<u>82,727</u>	<u>82,727</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 479,335</u>	<u>\$ 682,668</u>	<u>\$ 203,333</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Court Fund*  
*For the Year Ended December 31, 2022*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
<b>Revenues</b>			
Charges for Services	\$ 56,000	\$ 62,565	\$ 6,565
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
County Court			
Materials and Supplies	3,000	2,151	849
Contractual Services	280,338	295,282	(14,944)
Capital Outlay	16,302	14,750	1,552
<i>Total Expenditures</i>	<u>299,640</u>	<u>312,183</u>	<u>(12,543)</u>
<i>Change in Fund Balance</i>	(243,640)	(249,618)	(5,978)
<i>Fund Balance (Deficit) Beginning of Year</i>	230,001	230,001	-
Prior Year Encumbrances Appropriated	<u>254,140</u>	<u>254,140</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 240,501</u></u>	<u><u>\$ 234,523</u></u>	<u><u>\$ (5,978)</u></u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Municipal Court Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 18,000	\$ 13,473	\$ (4,527)
Fines and Forfeitures	4,000	4,472	472
<i>Total Revenues</i>	<u>22,000</u>	<u>17,945</u>	<u>(4,055)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Indigent Municipal Court			
Contractual Services	5,000	-	5,000
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>17,000</u>	<u>17,945</u>	<u>945</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	1,931	1,931
<i>Change in Fund Balance</i>	17,000	19,876	2,876
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>312,810</u>	<u>312,810</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 329,810</u>	<u>\$ 332,686</u>	<u>\$ 2,876</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Court Donations Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Intergovernmental	\$ 3,480	\$ 3,480	\$ 0
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Juvenile Court			
Materials and Supplies	7,657	4,027	3,630
<i>Change in Fund Balance</i>	(4,177)	(547)	3,630
<i>Fund Balance (Deficit) Beginning of Year</i>	4,434	4,434	-
Prior Year Encumbrances Appropriated	177	177	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 434	\$ 4,064	\$ 3,630

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Domestic Shelters Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 14,000	\$ 13,641	\$ (359)
<b>Expenditures</b>			
Current:			
Human Services			
Contractual Services	14,000	13,641	359
<i>Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -



**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Concealed Carry License Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Licenses and Permits	\$ 210,000	\$ 52,625	\$ (157,375)
<b>Expenditures</b>			
Current:			
Public Safety			
Concealed Handgun			
Personal Services	84,692	80,663	4,029
Materials and Supplies	20,000	12,871	7,129
Contractual Services	96,680	21,416	75,264
<i>Total Expenditures</i>	<u>201,372</u>	<u>114,950</u>	<u>86,422</u>
<i>Change in Fund Balance</i>	8,628	(62,325)	(70,953)
<i>Fund Balance (Deficit) Beginning of Year</i>	39,675	39,675	-
Prior Year Encumbrances Appropriated	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 58,303</u>	<u>\$ (12,650)</u>	<u>\$ (70,953)</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*School Resource Officer Fund*  
*For the Year Ended December 31, 2022*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
<b>Revenues</b>			
Charges for Services	\$ 2,196,631	\$ 1,466,862	\$ (729,769)
<b>Expenditures</b>			
Current:			
Public Safety			
School Resource Officer			
Personal Services	2,133,907	1,839,874	294,033
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>62,724</u>	<u>(373,012)</u>	<u>(435,736)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	426,373	426,373
<i>Change in Fund Balance</i>	62,724	53,361	(9,363)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>43,655</u>	<u>43,655</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 106,379</u>	<u>\$ 97,016</u>	<u>\$ (9,363)</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Drug Task Force Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 63,000	\$ 62,882	\$ (118)
<b>Expenditures</b>			
Current:			
Public Safety			
Drug Task Force			
Personal Services	61,277	60,573	704
<i>Change in Fund Balance</i>	1,723	2,309	586
<i>Fund Balance (Deficit) Beginning of Year</i>	10,219	10,219	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 11,942	\$ 12,528	\$ 586

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Highway Safety Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Intergovernmental	\$ 49,325	\$ 11,074	\$ (38,251)
<b>Expenditures</b>			
Current:			
Public Safety			
Highway Safety			
Personal Services	42,238	12,436	29,802
Materials and Supplies	2,810	-	2,810
<i>Total Expenditures</i>	45,048	12,436	32,612
<i>Change in Fund Balance</i>	4,277	(1,362)	(5,639)
<i>Fund Balance (Deficit) Beginning of Year</i>	(1,655)	(1,655)	-
Prior Year Encumbrances Appropriated	1,000	1,000	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 3,622	\$ (2,017)	\$ (5,639)

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Adult Probation Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 75,000	\$ 73,695	\$ (1,305)
Intergovernmental	812,924	797,928	(14,996)
<i>Total Revenues</i>	<u>887,924</u>	<u>871,623</u>	<u>(16,301)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	756,450	648,210	108,240
Materials and Supplies	50,931	20,321	30,610
Contractual Services	95,239	52,214	43,025
<i>Total Expenditures</i>	<u>902,620</u>	<u>720,745</u>	<u>181,875</u>
<i>Change in Fund Balance</i>	(14,696)	150,878	165,574
<i>Fund Balance (Deficit) Beginning of Year</i>	214,163	214,163	-
Prior Year Encumbrances Appropriated	547	547	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 200,014</u>	<u>\$ 365,588</u>	<u>\$ 165,574</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Drug Enforcement Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 10,402	\$ 10,402	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Drug Enforcement			
Personal Services	31,381	370	31,011
Contractual Services	10,402	10,402	-
<i>Total Expenditures</i>	41,783	10,772	31,011
<i>Change in Fund Balance</i>	(31,381)	(370)	31,011
<i>Fund Balance (Deficit) Beginning of Year</i>	31,833	31,833	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 452	\$ 31,463	\$ 31,011

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Emergency Management Agency Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 26,000	\$ 26,500	\$ 500
Intergovernmental	821,546	258,078	(563,468)
Other	2,530	70	(2,460)
<i>Total Revenues</i>	<u>850,076</u>	<u>284,648</u>	<u>(565,428)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Emergency Management Agency			
Personal Services	521,647	250,296	271,351
Materials and Supplies	151,558	19,375	132,183
Contractual Services	279,166	76,996	202,170
Capital Outlay	120,477	69,536	50,941
<i>Total Expenditures</i>	<u>1,072,848</u>	<u>416,203</u>	<u>656,645</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(222,772)</u>	<u>(131,555)</u>	<u>91,217</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	20,447	54,617	34,170
<i>Change in Fund Balance</i>	(202,325)	(76,938)	125,387
<i>Fund Balance (Deficit) Beginning of Year</i>	349,504	349,504	-
Prior Year Encumbrances Appropriated	27	27	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 147,206</u>	<u>\$ 272,593</u>	<u>\$ 125,387</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Immobilization Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Other Financing Sources (Uses)</b>			
Transfers Out	\$ (1,931)	\$ (1,931)	\$ -
<i>Fund Balance (Deficit) Beginning of Year</i>	1,931	1,931	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -



**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Development Rotary Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Interest	\$ 3,378	\$ 4,807	\$ 1,429
Other	16,775	16,774	(1)
<i>Total Revenues</i>	<u>20,153</u>	<u>21,581</u>	<u>1,428</u>
<b>Expenditures</b>			
Current:			
Economic Development			
Development Rotary			
Other	4,600	-	4,600
<i>Change in Fund Balance</i>	15,553	21,581	6,028
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>233,698</u>	<u>233,698</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 249,251</u>	<u>\$ 255,279</u>	<u>\$ 6,028</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Crime Victims Assistance Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Intergovernmental	\$ 981,489	\$ 707,325	\$ (274,164)
Other	17,448	9,695	(7,753)
<i>Total Revenues</i>	<u>998,937</u>	<u>717,020</u>	<u>(281,917)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Crime Victims Assistance			
Personal Services	505,051	302,222	202,829
Materials and Supplies	15,000	4,452	10,548
Contractual Services	63,912	33,753	30,159
<i>Total Expenditures</i>	<u>583,963</u>	<u>340,427</u>	<u>243,536</u>
<i>Change in Fund Balance</i>	414,974	376,593	(38,381)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>33,574</u>	<u>33,574</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 448,548</u>	<u>\$ 410,167</u>	<u>\$ (38,381)</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Visitor and Convention Bureau Fund  
For the Year Ended December 31, 2022*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
<b>Revenues</b>			
Hotel/Motel Tax	\$ 6,232,799	\$ 6,986,810	\$ 754,011
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Visitor and Convention Bureau			
Materials and Supplies	4,453,000	3,816,372	636,628
Other	-	2,079,708	(2,079,708)
<i>Total Expenditures</i>	<u>4,453,000</u>	<u>5,896,080</u>	<u>(1,443,080)</u>
<i>Change in Fund Balance</i>	1,779,799	1,090,730	(689,069)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,304,079</u>	<u>1,304,079</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 3,083,878</u>	<u>\$ 2,394,809</u>	<u>\$ (689,069)</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Senior Citizens Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Property Taxes	\$ 1,538,361	\$ 1,601,316	\$ 62,955
Intergovernmental	183,312	120,655	(62,657)
Other	613	315	(298)
<i>Total Revenues</i>	<u>1,722,286</u>	<u>1,722,286</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Health			
Senior Citizens			
Contractual Services	<u>1,722,286</u>	<u>1,722,286</u>	<u>-</u>
<i>Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Solid Waste District Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 493,000	\$ 507,062	\$ 14,062
Intergovernmental	200,000	200,000	-
Other	500	550	50
<i>Total Revenues</i>	<u>693,500</u>	<u>707,612</u>	<u>14,112</u>
<b>Expenditures</b>			
Current:			
Public Works			
Solid Waste District			
Personal Services	50,597	48,341	2,256
Materials and Supplies	12,701	4,185	8,516
Contractual Services	666,133	573,387	92,746
Capital Outlay	19,836	19,836	-
<i>Total Expenditures</i>	<u>749,267</u>	<u>645,749</u>	<u>103,518</u>
<i>Change in Fund Balance</i>	(55,767)	61,863	117,630
<i>Fund Balance (Deficit) Beginning of Year</i>	2,168,171	2,168,171	-
Prior Year Encumbrances Appropriated	34,070	34,070	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,146,474</u>	<u>\$ 2,264,104</u>	<u>\$ 117,630</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Election Assistance Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Intergovernmental	\$ 293,612	\$ 293,612	\$ -
Interest	-	42	-
<i>Total Revenues</i>	<u>293,612</u>	<u>293,654</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative			
Personal Services	28,241	28,241	-
Materials and Supplies	4,215	4,215	-
Contractual Servies	69,105	69,105	-
Capital Outlay	13,016	13,016	-
Other	169,036	169,036	-
<i>Total Expenditures</i>	<u>283,613</u>	<u>283,613</u>	<u>-</u>
<i>Change in Fund Balance</i>	9,999	10,041	42
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 9,999</u>	<u>\$ 10,041</u>	<u>\$ 42</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Library Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 215,000	\$ 268,355	\$ 53,355
Fines and Forfeitures	100,000	15,729	(84,271)
Intergovernmental	-	4,473	4,473
Other	10,000	73	(9,927)
<i>Total Revenues</i>	<u>325,000</u>	<u>288,630</u>	<u>(36,370)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	68,261	68,238	23
Materials and Supplies	237,444	229,525	7,919
Contractual Services	16,592	16,173	419
<i>Total Expenditures</i>	<u>322,297</u>	<u>313,936</u>	<u>8,361</u>
<i>Change in Fund Balance</i>	2,703	(25,306)	(28,009)
<i>Fund Balance (Deficit) Beginning of Year</i>	254,762	254,762	-
<i>Prior Year Encumbrances Appropriated</i>	<u>15,204</u>	<u>15,204</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 272,669</u>	<u>\$ 244,660</u>	<u>\$ (28,009)</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Ignition Interlock Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 550	\$ 3,257	\$ 2,707
<i>Change in Fund Balance</i>	550	3,257	2,707
<i>Fund Balance (Deficit) Beginning of Year</i>	71,107	71,107	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 71,657</u>	<u>\$ 74,364</u>	<u>\$ 2,707</u>



**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*911 Services Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Intergovernmental	\$ 216,720	\$ 220,873	\$ 4,153
<b>Expenditures</b>			
Current:			
Public Safety			
911 Services			
Personal Services	54,970	48,545	6,425
Materials and Supplies	32,070	29,436	2,634
Contractual Services	207,709	168,943	38,766
<i>Total Expenditures</i>	294,749	246,924	47,825
<i>Change in Fund Balance</i>	(78,029)	(26,051)	51,978
<i>Fund Balance (Deficit) Beginning of Year</i>	946,181	946,181	-
Prior Year Encumbrances Appropriated	85,290	85,290	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 953,442	\$ 1,005,420	\$ 51,978

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff Confiscated Funds Fund*  
*For the Year Ended December 31, 2022*

	Final	Actual	Variance with Budget
<i>Fund Balance Beginning of Year</i>	\$ 7,553	\$ 7,553	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 7,553</u>	<u>\$ 7,553</u>	<u>\$ -</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Alcohol, Drug Addiction and Mental Health Services Fund  
For the Year Ended December 31, 2022*

	Final	Actual	Variance with Budget
<b>Revenues</b>			
Property Taxes	\$ 2,481,085	\$ 2,496,116	\$ 15,031
Intergovernmental	3,689,057	2,974,314	(714,743)
Other	73,000	121,232	48,232
<i>Total Revenues</i>	<u>6,243,142</u>	<u>5,591,662</u>	<u>(651,480)</u>
<b>Expenditures</b>			
Current:			
Public Health			
Personal Services	361,513	352,520	8,993
Materials and Supplies	58,500	20,878	37,622
Contractual Services	8,111,678	6,615,919	1,495,759
Capital Outlay	38,000	7,826	30,174
Other	50,000	-	50,000
<i>Total Expenditures</i>	<u>8,619,691</u>	<u>6,997,143</u>	<u>1,622,548</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,376,549)</u>	<u>(1,405,481)</u>	<u>971,068</u>
<b>Other Financing Sources (Uses)</b>			
Other Financing Sources	192,020	-	(192,020)
Transfers In	16,824	296,748	279,924
<i>Total Other Financing Sources (Uses)</i>	<u>208,844</u>	<u>296,748</u>	<u>87,904</u>
<i>Net Change in Fund Balance</i>	<u>(2,167,705)</u>	<u>(1,108,733)</u>	<u>1,058,972</u>
<i>Fund Balance Beginning of Year</i>	<u>4,634,283</u>	<u>4,634,283</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,466,578</u>	<u>\$ 3,525,550</u>	<u>\$ 1,058,972</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Bond Retirement Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Expenditures</b>			
Debt Service:			
Interest and Fiscal Charges	\$ 100	\$ 100	\$ -
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(100)</u>	<u>(100)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>100</u>	<u>100</u>	<u>-</u>
<i>Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>20,591</u>	<u>20,591</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 20,591</u></u>	<u><u>\$ 20,591</u></u>	<u><u>\$ -</u></u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*TIF Bond Retirement Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Payment in Lieu of Taxes	\$ 568,417	\$ 620,590	\$ 52,173
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	11,685	9,427	2,258
Other	528,540	528,540	-
Total General Government	540,225	537,967	2,258
Debt Service:			
Principal Retirement	420,999	420,999	-
Interest and Fiscal Charges	195,246	195,246	-
Total Debt Service	616,245	616,245	-
<i>Total Expenditures</i>	1,156,470	1,154,212	2,258
<i>Excess of Revenues Over (Under) Expenditures</i>	(588,053)	(533,622)	54,431
<b>Other Financing Sources (Uses)</b>			
Transfers In	85,000	85,000	-
<i>Change in Fund Balance</i>	(503,053)	(448,622)	54,431
<i>Fund Balance (Deficit) Beginning of Year</i>	708,659	708,659	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 205,606	\$ 260,037	\$ 54,431

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Assessment Bond Retirement Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Special Assessments	\$ 16,000	\$ 11,693	\$ (4,307)
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	200	185	15
Debt Service:			
Interest and Fiscal Charges	2,870	2,870	-
<i>Total Expenditures</i>	3,070	3,055	15
<i>Excess of Revenues Over (Under) Expenditures</i>	12,930	8,638	(4,292)
<b>Other Financing Sources (Uses)</b>			
Advances Out	(9,615)	(9,615)	-
Transfers Out	(2,826)	(2,826)	-
<i>Total Other Financing Sources (Uses)</i>	(12,441)	(12,441)	-
<i>Change in Fund Balance</i>	489	(3,803)	(4,292)
<i>Fund Balance (Deficit) Beginning of Year</i>	42,245	42,245	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 42,734	\$ 38,442	\$ (4,292)

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Board of Elections Capital Improvement Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 254,757	\$ 254,757	\$ -
<i>Fund Balance (Deficit) End of Year</i>	\$ 254,757	\$ 254,757	\$ -

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drainage Improvement Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 40,319	\$ 40,319	\$ -
<i>Fund Balance (Deficit) End of Year</i>	\$ 40,319	\$ 40,319	\$ -



**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Route 250 Corridor Safety Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Expenditures</b>			
Capital Outlay			
Capital Improvements			
Contractual Services	\$ 497,441	\$ 497,441	\$ -
<i>Fund Balance (Deficit) Beginning of Year</i>	497,441	497,441	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Erie County Road Improvement Capital Reserve Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Expenditures</b>			
Capital Outlay:			
Tar and Chip Elimination			
Contractual Services	\$ 1,000,000	\$ 777,777	\$ 222,223
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,000,000)</u>	<u>(777,777)</u>	<u>222,223</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	1,000,000	1,000,000
<i>Change in Fund Balance</i>	(1,000,000)	222,223	1,222,223
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,222,223</u>	<u>\$ 1,222,223</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*TIF Projects Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 249	\$ 249	\$ -
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 249</u>	<u>\$ 249</u>	<u>\$ -</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Technology Capital Improvement Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Other Financing Sources (Uses)</b>			
Transfers In	\$ -	\$ 550,000	\$ 550,000
<i>Change in Fund Balance</i>	-	550,000	550,000
<i>Fund Balance (Deficit) Beginning of Year</i>	1,331,600	1,331,600	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,331,600</u>	<u>\$ 1,881,600</u>	<u>\$ 550,000</u>

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

**Erie County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Net Position - Budget (Non-GAAP Basis) and Actual*  
*Sewer Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 9,620,010	\$ 9,476,138	\$ (143,872)
Other	58,920	34,950	(23,970)
<i>Total Revenues</i>	<u>9,678,930</u>	<u>9,511,088</u>	<u>(167,842)</u>
<b>Expenses</b>			
Personal Services	1,775,300	1,652,437	122,863
Materials and Supplies	792,600	574,813	217,787
Contractual Services	5,636,599	7,146,386	(1,509,787)
Capital Outlay	3,409,346	347,357	3,061,989
<i>Total Expenses</i>	<u>11,613,845</u>	<u>9,720,993</u>	<u>1,892,852</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(1,934,915)</u>	<u>(209,905)</u>	<u>1,725,010</u>
<b>Other Financing Sources (Uses)</b>			
Issuance of Loans	2,258,404	1,261,456	(996,948)
Principal Retirement	(1,613,585)	(1,613,585)	-
Interest and Fiscal Charges	(1,082,227)	(1,081,984)	243
Transfers In	-	1,500,000	1,500,000
<i>Total Other Financing Sources (Uses)</i>	<u>(437,408)</u>	<u>65,887</u>	<u>503,295</u>
<i>Change in Net Position</i>	<u>(2,372,323)</u>	<u>(144,018)</u>	<u>2,228,305</u>
<i>Net Position (Deficit) Beginning of Year</i>	4,670,424	4,670,424	-
<i>Prior Year Encumbrances Appropriated</i>	<u>2,790,168</u>	<u>2,790,168</u>	<u>-</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 5,088,269</u>	<u>\$ 7,316,574</u>	<u>\$ 2,228,305</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Net Position - Budget (Non-GAAP Basis) and Actual*  
*Water Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 9,793,000	\$ 9,696,854	\$ (96,146)
Other	894,000	178,950	(715,050)
<i>Total Revenues</i>	<u>10,687,000</u>	<u>9,875,804</u>	<u>(811,196)</u>
<b>Expenses</b>			
Personal Services	1,105,746	1,056,711	49,035
Materials and Supplies	969,674	798,179	171,495
Contractual Services	6,361,953	6,197,494	164,459
Capital Outlay	1,922,802	166,790	1,756,012
Other	10,986	-	10,986
<i>Total Expenses</i>	<u>10,371,161</u>	<u>8,219,174</u>	<u>2,151,987</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>315,839</u>	<u>1,656,630</u>	<u>1,340,791</u>
<b>Other Financing Sources (Uses)</b>			
Intergovernmental	125,000	-	(125,000)
Capital Grants and Contributions	150,250	-	(150,250)
Settlement Proceeds	-	805,000	805,000
Principal Retirement	(1,029,259)	(1,029,259)	-
Interest and Fiscal Charges	(615,516)	(615,503)	13
Transfers In	-	2,000,000	2,000,000
<i>Total Other Financing Sources (Uses)</i>	<u>(1,369,525)</u>	<u>1,160,238</u>	<u>2,529,763</u>
<i>Change in Net Position</i>	<u>(1,053,686)</u>	<u>2,816,868</u>	<u>3,870,554</u>
<i>Net Position (Deficit) Beginning of Year</i>	2,324,346	2,324,346	-
<i>Prior Year Encumbrances Appropriated</i>	<u>951,030</u>	<u>951,030</u>	<u>-</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 2,221,690</u>	<u>\$ 6,092,244</u>	<u>\$ 3,870,554</u>



**Erie County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Net Position - Budget (Non-GAAP Basis) and Actual*  
*Landfill Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 6,823,000	\$ 6,891,072	\$ 68,072
Other	5,400	37,572	32,172
<i>Total Revenues</i>	<u>6,828,400</u>	<u>6,928,644</u>	<u>100,244</u>
<b>Expenses</b>			
Personal Services	996,402	936,279	60,123
Materials and Supplies	639,043	538,005	101,038
Contractual Services	2,113,029	1,703,693	409,336
Capital Outlay	750,000	481,300	268,700
Other	68,400	-	68,400
<i>Total Expenses</i>	<u>4,566,874</u>	<u>3,659,277</u>	<u>907,597</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>2,261,526</u>	<u>3,269,367</u>	<u>1,007,841</u>
<b>Other Financing Sources (Uses)</b>			
Principal Retirement	(1,149,207)	(1,149,207)	-
Interest and Fiscal Charges	(135,784)	(135,784)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,284,991)</u>	<u>(1,284,991)</u>	<u>-</u>
<i>Change in Net Position</i>	976,535	1,984,376	1,007,841
<i>Net Position (Deficit) Beginning of Year</i>	17,207,435	17,207,435	-
Prior Year Encumbrances Appropriated	249,992	249,992	-
<i>Net Position (Deficit) End of Year</i>	<u>\$ 18,433,962</u>	<u>\$ 19,441,803</u>	<u>\$ 1,007,841</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Net Position - Budget (Non-GAAP Basis) and Actual*  
*Care Facility Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 9,142,000	\$ 8,666,560	\$ (475,440)
Other	1,000	590	(410)
<i>Total Revenues</i>	<u>9,143,000</u>	<u>8,667,150</u>	<u>(475,850)</u>
<b>Expenses</b>			
Personal Services	6,129,701	5,877,262	252,439
Materials and Supplies	608,559	498,453	110,106
Contractual Services	3,339,773	3,510,374	(170,601)
Capital Outlay	239,592	-	239,592
<i>Total Expenses</i>	<u>10,317,625</u>	<u>9,886,089</u>	<u>431,536</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(1,174,625)</u>	<u>(1,218,939)</u>	<u>(44,314)</u>
<b>Other Financing Sources (Uses)</b>			
Intergovernmental	-	487,493	487,493
Sale of Assets	5,000	-	(5,000)
Advances Out	(10,000)	(10,000)	-
Transfers In	-	322	322
<i>Total Other Financing Sources (Uses)</i>	<u>(5,000)</u>	<u>477,815</u>	<u>482,815</u>
<i>Change in Net Position</i>	<u>(1,179,625)</u>	<u>(741,124)</u>	<u>438,501</u>
<i>Net Position (Deficit) Beginning of Year</i>	4,143,020	4,143,020	-
<i>Prior Year Encumbrances Appropriated</i>	<u>600,865</u>	<u>600,865</u>	<u>-</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 3,564,260</u>	<u>\$ 4,002,761</u>	<u>\$ 438,501</u>

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**Erie County, Ohio**  
*Combining Statements –*  
*Internal Service Funds*

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

***Workers' Compensation Retro Reserve Fund***

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

***Employee Self-Insurance Fund***

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

**Erie County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2022*

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Investments	\$ 2,509,450	\$ 7,260,954	\$ 9,770,404
Prepaid Items	283,785	-	283,785
<i>Total Assets</i>	2,793,235	7,260,954	10,054,189
 <b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accrued Wages	-	3,535	3,535
Due to Other Governments	-	1,247	1,247
Claims Payable	-	2,380,632	2,380,632
<i>Total Current Liabilities</i>	-	2,385,414	2,385,414
 <b>Net Position</b>			
Unrestricted (Deficit)	\$ 2,793,235	\$ 4,875,540	\$ 7,668,775

**Erie County, Ohio**  
*Combining Statement of Revenues, Expenses  
and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2022*

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
<b>Operating Revenues</b>			
Charges for Services	\$ -	\$ 9,652,995	\$ 9,652,995
Other	94,922	18,452	113,374
<i>Total Operating Revenues</i>	<u>94,922</u>	<u>9,671,447</u>	<u>9,766,369</u>
<b>Operating Expenses</b>			
Personal Services	-	181,273	181,273
Contractual Services	292,807	337,619	630,426
Materials and Supplies	-	659,792	659,792
Claims	-	9,237,938	9,237,938
Other	-	970	970
<i>Total Operating Expenses</i>	<u>292,807</u>	<u>10,417,592</u>	<u>10,710,399</u>
<i>Operating Income (Loss) Before Transfers</i>	(197,885)	(746,145)	(944,030)
Transfers In	-	96,313	96,313
<i>Change in Net Position</i>	(197,885)	(649,832)	(847,717)
<i>Net Position (Deficit) Beginning of Year</i>	<u>2,991,120</u>	<u>5,525,372</u>	<u>8,516,492</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 2,793,235</u>	<u>\$ 4,875,540</u>	<u>\$ 7,668,775</u>

**Erie County, Ohio**  
*Combining Statement of Cash Flows -  
Internal Service Funds  
For the Year Ended December 31, 2022*

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
	<u>Fund</u>	<u>Fund</u>	<u>Totals</u>
<b>Cash Flows From Operating Activities</b>			
Cash Received from Interfund Services Provided	\$ -	\$ 9,653,739	\$ 9,653,739
Cash Received from Other Operating Receipts	94,922	18,452	113,374
Cash Payments to Suppliers for Goods and Services	-	(659,792)	(659,792)
Cash Payments to Employees for Services and Benefits	-	(181,272)	(181,272)
Cash Payments for Contractual Services	(317,270)	(337,619)	(654,889)
Cash Payments for Claims	-	(8,859,287)	(8,859,287)
Other Cash Payments	-	(970)	(970)
	<u>-</u>	<u>(970)</u>	<u>(970)</u>
<i>Net Cash Used For Operating Activities</i>	<u>(222,348)</u>	<u>(366,749)</u>	<u>(589,097)</u>
<b>Cash Flows From Non-Capital Financing Activities</b>			
Transfers In	-	96,313	96,313
	<u>-</u>	<u>96,313</u>	<u>96,313</u>
<i>Net Cash Provided By Non-Capital Activities</i>	<u>-</u>	<u>96,313</u>	<u>96,313</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(222,348)	(270,436)	(492,784)
<i>Cash and Investments Beginning of Year</i>	<u>2,731,798</u>	<u>7,531,390</u>	<u>10,263,188</u>
<i>Cash and Investments End of Year</i>	<u>\$ 2,509,450</u>	<u>\$ 7,260,954</u>	<u>\$ 9,770,404</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities</b>			
Operating Income (Loss)	\$ (197,885)	\$ (746,145)	\$ (944,030)
Adjustments:			
(Increase) Decrease in Assets:			
Accounts Receivable	-	744	744
Prepays	(24,463)	-	(24,463)
Increase (Decrease) in Liabilities:			
Accrued Wages	-	(20)	(20)
Due to Other Governments	-	21	21
Claims Payable	-	378,651	378,651
	<u>-</u>	<u>378,651</u>	<u>378,651</u>
<i>Total Adjustments</i>	<u>(24,463)</u>	<u>379,396</u>	<u>354,933</u>
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ (222,348)</u>	<u>\$ (366,749)</u>	<u>\$ (589,097)</u>

**Erie County, Ohio**  
*Schedule of Revenues, Expenses and Changes  
in Net Position - Budget (Non-GAAP Basis) and Actual  
Workers' Compensation Retro Reserve Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Other	\$ 5,951	\$ 94,922	\$ 88,971
<b>Expenses</b>			
Contractual Services	350,140	317,270	32,870
Claims	5,000	-	5,000
<i>Total Expenses</i>	<u>355,140</u>	<u>317,270</u>	<u>37,870</u>
<i>Change in Net Position</i>	(349,189)	(222,348)	126,841
<i>Net Position (Deficit) Beginning of Year</i>	<u>2,731,797</u>	<u>2,731,797</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 2,382,608</u></u>	<u><u>\$ 2,509,449</u></u>	<u><u>\$ 126,841</u></u>



**Erie County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Net Position - Budget (Non-GAAP Basis) and Actual*  
*Employee Self-Insurance Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 10,120,000	\$ 9,653,739	\$ (466,261)
Other	-	18,452	18,452
<i>Total Revenues</i>	<u>10,120,000</u>	<u>9,672,191</u>	<u>(447,809)</u>
<b>Expenses</b>			
Personal Services	188,843	181,272	7,571
Materials and Supplies	726,730	679,317	47,413
Contractual Services	451,997	451,278	719
Claims	9,222,970	8,873,479	349,491
Other	1,000	970	30
<i>Total Expenses</i>	<u>10,591,540</u>	<u>10,186,316</u>	<u>405,224</u>
<i>Operating Income (Loss)</i>	<u>(471,540)</u>	<u>(514,125)</u>	<u>(42,585)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	96,313	96,313
<i>Change in Net Position</i>	<u>(471,540)</u>	<u>(417,812)</u>	<u>53,728</u>
<i>Net Position (Deficit) Beginning of Year</i>	7,438,155	7,438,155	-
Prior Year Encumbrances Appropriated	93,237	93,237	-
<i>Net Position (Deficit) End of Year</i>	<u>\$ 7,059,852</u>	<u>\$ 7,113,580</u>	<u>\$ 53,728</u>

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

**Erie County, Ohio**  
*Combining Statements –*  
*Fiduciary Funds*

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

**Private Purpose Trust Fund**

***Bluecoat Trust Fund***

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

**Custodial Funds**

***Undivided Tax Fund***

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

***Undivided Local Government Fund***

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

***Care Facility Fund***

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

***Health Fund***

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

***Metroparks Fund***

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

***Regional Planning Fund***

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

***Soil and Water Conservation Fund***

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

***Family and Children First Fund***

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

***Ohio Housing Fund***

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

**Erie County, Ohio**  
*Combining Statements –*  
*Fiduciary Funds*

**Custodial Funds (continued)**

***Subdivisions Fund***

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

***Fines Distribution Fund***

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

***Clerk of Courts Landbank Fees Fund***

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

***Resident's Account Fund***

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

***County Court Fund***

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

***Sheriff Fund***

To account for the personal accounts of the inmates.

***Adult Probation Fund***

To account for the adult probation restitution account.

***Ohio Elections Commission Fund***

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

***Township Resurfacing Fund***

To account for road resurfacing.

***Miscellaneous Custodial Fund***

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

**Erie County, Ohio**  
*Schedule of Revenues, Expenses and Changes  
in Net Position - Budget (Non-GAAP Basis) and Actual  
Bluecoat Trust Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Interest	\$ -	\$ 526	\$ 526
<i>Change in Net Position</i>	-	526	526
<i>Net Position (Deficit) Beginning of Year</i>	58,465	58,465	-
<i>Net Position (Deficit) End of Year</i>	\$ 58,465	\$ 58,991	\$ 526

**Erie County, Ohio**  
*Combining Statement of Net Position*  
*Custodial Funds*  
*December 31, 2022*

	Undivided Tax Fund	Undivided Local Government Fund	Care Facility Fund	Health Fund	Metroparks Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 4,280,688	\$ -	\$ 3,903	\$ 5,999,771	\$ 85,945
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Taxes Receivable	157,044,568	-	-	2,515,761	2,515,090
Special Assessments Receivable	2,383,382	-	-	-	-
Due from Other Governments	917,526	2,662,156	-	107,519	67,308
<i>Total Assets</i>	<u>164,626,164</u>	<u>2,662,156</u>	<u>3,903</u>	<u>8,623,051</u>	<u>2,668,343</u>
<b>Liabilities</b>					
Due to Other Governments	32,558,779	2,662,156	-	-	-
Due to Others	-	-	-	-	-
Due to External Parties	-	-	-	-	-
<i>Total Liabilities</i>	<u>32,558,779</u>	<u>2,662,156</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	132,067,385	-	-	2,210,018	2,176,847
<b>Net Position</b>					
Restricted for Individuals, Organizations and Other Governments	-	-	3,903	6,413,033	491,496
Unrestricted	-	-	-	-	-
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,903</u>	<u>\$ 6,413,033</u>	<u>\$ 491,496</u>

(continued)

**Erie County, Ohio**  
*Combining Statement of Net Position*  
*Custodial Funds*  
*December 31, 2022*

	Regional Planning Fund	Soil and Water Conservation Fund	Family and Children First Fund	Ohio Housing Fund	Subdivisions Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 518,601	\$ 16,669	\$ 395,681	\$ 1,436	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
<i>Total Assets</i>	<u>518,601</u>	<u>16,669</u>	<u>395,681</u>	<u>1,436</u>	<u>-</u>
<b>Liabilities</b>					
Due to Other Governments	-	-	-	-	-
Due to Others	-	-	-	-	-
Due to External Parties	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
<b>Net Position</b>					
Restricted for Individuals, Organizations and Other Governments	518,601	16,669	395,681	1,436	-
Unrestricted	-	-	-	-	-
<i>Total Net Position</i>	<u>\$ 518,601</u>	<u>\$ 16,669</u>	<u>\$ 395,681</u>	<u>\$ 1,436</u>	<u>\$ -</u>

(continued)

**Erie County, Ohio**  
*Combining Statement of Net Position*  
*Custodial Funds*  
*December 31, 2022*

	Fines Distribution Fund	Clerk of Courts Landbank Fees Fund	Resident's Account Fund	County Court Fund	Sheriff Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	55,582	1,146,295	32,920
Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
<i>Total Assets</i>	<u>-</u>	<u>-</u>	<u>55,582</u>	<u>1,146,295</u>	<u>32,920</u>
<b>Liabilities</b>					
Due to Other Governments	-	-	-	1,146,295	-
Due to Others	-	-	-	-	-
Due to External Parties	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,146,295</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
<b>Net Position</b>					
Restricted for Individuals, Organizations and Other Governments	-	-	55,582	-	32,920
Unrestricted	-	-	-	-	-
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,582</u>	<u>\$ -</u>	<u>\$ 32,920</u>

*(continued)*



**Erie County, Ohio**  
*Combining Statement of Net Position*  
*Custodial Funds*  
*December 31, 2022*

	Adult Probation Fund	Ohio Elections Commission Fund	Township Resurfacing Fund	Miscellaneous Custodial Fund	Total Custodial Funds
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ 11,302,694
Cash and Cash Equivalents in Segregated Accounts	90,093	-	-	-	1,324,890
Taxes Receivable	-	-	-	-	162,075,419
Special Assessments Receivable	-	-	-	-	2,383,382
Due from Other Governments	-	-	-	-	3,754,509
<i>Total Assets</i>	<u>90,093</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>180,840,894</u>
<b>Liabilities</b>					
Due to Other Governments	-	-	-	-	36,367,230
Due to Others	90,093	-	-	-	90,093
Due to External Parties	-	-	26,777	-	26,777
<i>Total Liabilities</i>	<u>90,093</u>	<u>-</u>	<u>26,777</u>	<u>-</u>	<u>36,484,100</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	136,454,250
<b>Net Position</b>					
Restricted for Individuals, Organizations and Other Governments	-	-	-	-	7,929,321
Unrestricted	-	-	(26,777)	-	(26,777)
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (26,777)</u>	<u>\$ -</u>	<u>\$ 7,902,544</u>

**Erie County, Ohio**  
*Combining Statement of Changes in Fiduciary Funds*  
*Custodial Funds*  
*For the Year Ended December 31, 2022*

	Undivided Tax Fund	Undivided Local Government Fund	Care Facility Fund	Health Fund	Metroparks Fund
<b>Additions</b>					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,919,541	5,132,738	-	-	-
Amounts Received as Fiscal Agent	-	-	-	18,829,793	2,512,271
Licenses, Permits & Fees for Other Governments	-	-	-	-	-
Fines & Forfeitures for Other Governments	-	-	-	-	-
Property Tax Collections for Other Governments	124,912,841	-	-	-	-
Contributions from Individuals	-	-	-	-	-
Amounts Received for Others	-	-	88,803	-	-
Custodial Receipts	-	-	-	-	-
Other	-	-	-	-	459
<i>Total Additions</i>	<u>126,832,382</u>	<u>5,132,738</u>	<u>88,803</u>	<u>18,829,793</u>	<u>2,512,730</u>
<b>Deductions</b>					
Administrative Expenses	-	-	-	-	-
Distributions as Fiscal Agent	-	-	-	20,063,276	2,488,840
Distributions of State Funds to Other Governments	1,934,310	5,132,738	-	-	-
Distributions to State of Ohio	-	-	-	-	-
Distributions to Other Governments	-	-	-	-	-
Licenses, Permits & Fee Distributions to Other Governments	-	-	-	-	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Tax Distributions to Other Governments	124,696,647	-	-	-	-
Distributions to Participants	-	-	97,570	-	-
Distributions to Individuals	-	-	-	-	-
Refunds	201,425	-	-	-	-
Custodial Disbursements	-	-	-	-	-
Other Distributions	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Deductions</i>	<u>126,832,382</u>	<u>5,132,738</u>	<u>97,570</u>	<u>20,063,276</u>	<u>2,488,840</u>
<i>Change in Net Position</i>	-	-	(8,767)	(1,233,483)	23,890
<i>Net Position (Deficit) Beginning of Year</i>	-	-	12,670	7,646,516	467,606
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,903</u>	<u>\$ 6,413,033</u>	<u>\$ 491,496</u>

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Changes in Fiduciary Funds*  
*Custodial Funds*  
*For the Year Ended December 31, 2022*

	Regional Planning Fund	Soil and Water Conservation Fund	Family and Children First Fund	Ohio Housing Trust Fund	Subdivisions Fund
<b>Additions</b>					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	386,842	415
Amounts Received as Fiscal Agent	659,238	428,847	1,049,264	-	-
Licenses, Permits & Fees for Other Governments	-	-	-	-	-
Fines & Forfeitures for Other Governments	-	-	-	-	-
Property Tax Collections for Other Governments	-	-	-	-	116,400,676
Contributions from Individuals	-	-	-	-	-
Amounts Received for Others	-	-	-	-	1,831,113
Custodial Receipts	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Additions</i>	<u>659,238</u>	<u>428,847</u>	<u>1,049,264</u>	<u>386,842</u>	<u>118,232,204</u>
<b>Deductions</b>					
Administrative Expenses	-	-	-	-	-
Distributions as Fiscal Agent	378,162	429,430	971,438	-	-
Distributions of State Funds to Other Governments	-	-	-	-	-
Distributions to State of Ohio	-	-	-	385,406	-
Distributions to Other Governments	-	-	-	-	-
Licenses, Permits & Fee Distributions to Other Governments	-	-	-	-	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Tax Distributions to Other Governments	-	-	-	-	118,232,204
Distributions to Participants	-	-	-	-	-
Distributions to Individuals	-	-	-	-	-
Refunds	-	-	-	-	-
Custodial Disbursements	-	-	-	-	-
Other Distributions	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Deductions</i>	<u>378,162</u>	<u>429,430</u>	<u>971,438</u>	<u>385,406</u>	<u>118,232,204</u>
<i>Change in Net Position</i>	281,076	(583)	77,826	1,436	-
<i>Net Position (Deficit) Beginning of Year</i>	<u>237,525</u>	<u>17,252</u>	<u>317,855</u>	<u>-</u>	<u>-</u>
<i>Net Position End of Year</i>	<u>\$ 518,601</u>	<u>\$ 16,669</u>	<u>\$ 395,681</u>	<u>\$ 1,436</u>	<u>\$ -</u>

*(continued)*

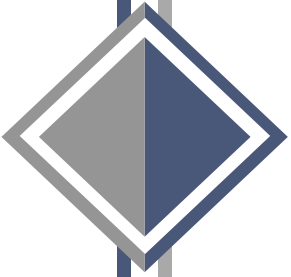
**Erie County, Ohio**  
*Combining Statement of Changes in Fiduciary Funds*  
*Custodial Funds*  
*For the Year Ended December 31, 2022*

	Fines Distribution Fund	Clerk of Courts Landbank Fees Fund	Resident's Account Fund	County Court Fund	Sheriff Fund
<b>Additions</b>					
Interest Income	\$ -	\$ -	\$ -	\$ 7,107	\$ -
Intergovernmental	-	-	-	-	-
Amounts Received as Fiscal Agent	-	-	-	-	-
Licenses, Permits & Fees for Other Governments	-	-	-	9,674,686	-
Fines & Forfeitures for Other Governments	-	-	-	1,893,968	-
Property Tax Collections for Other Governments	-	-	-	-	-
Contributions from Individuals	13,505	-	-	-	-
Amounts Received for Others	-	-	-	17,037	403,624
Custodial Receipts	-	-	766,908	-	-
Other	-	-	-	23,446	-
<i>Total Additions</i>	<u>13,505</u>	<u>-</u>	<u>766,908</u>	<u>11,616,244</u>	<u>403,624</u>
<b>Deductions</b>					
Administrative Expenses	-	-	-	714	167,248
Distributions as Fiscal Agent	-	-	-	-	-
Distributions of State Funds to Other Governments	-	-	-	-	-
Distributions to State of Ohio	-	-	-	483,194	-
Distributions to Other Governments	-	-	-	537,228	90,889
Licenses, Permits & Fee Distributions to Other Governments	-	-	-	9,264,318	-
Fines & Forfeitures Distributions to Other Governments	13,505	-	-	1,095,112	-
Property Tax Distributions to Other Governments	-	-	-	-	-
Distributions to Participants	-	-	-	-	-
Distributions to Individuals	-	-	-	118,187	140,556
Refunds	-	-	-	102,512	-
Custodial Disbursements	-	-	796,375	-	-
Other Distributions	-	-	-	3,604	12,690
Miscellaneous	-	-	-	11,375	-
<i>Total Deductions</i>	<u>13,505</u>	<u>-</u>	<u>796,375</u>	<u>11,616,244</u>	<u>411,383</u>
<i>Change in Net Position</i>	-	-	(29,467)	-	(7,759)
<i>Net Position (Deficit) Beginning of Year</i>	-	-	85,049	-	40,679
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,582</u>	<u>\$ -</u>	<u>\$ 32,920</u>

*(continued)*

**Erie County, Ohio**  
*Combining Statement of Changes in Fiduciary Funds*  
*Custodial Funds*  
*For the Year Ended December 31, 2022*

	Adult Probation Fund	Ohio Elections Commission Fund	Township Resurfacing Fund	Miscellaneous Custodial Fund	Total Custodial Funds
<b>Additions</b>					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 7,107
Intergovernmental	-	-	-	-	7,439,536
Amounts Received as Fiscal Agent	-	-	-	-	23,479,413
Licenses, Permits & Fees for Other Governments	-	240	-	-	9,674,926
Fines & Forfeitures for Other Governments	-	-	-	-	1,893,968
Property Tax Collections for Other Governments	-	-	-	-	241,313,517
Contributions from Individuals	-	-	-	-	13,505
Amounts Received for Others	64,185	-	-	-	2,404,762
Custodial Receipts	-	-	1,087,040	4,374	1,858,322
Other	-	-	-	-	23,905
<i>Total Additions</i>	<u>64,185</u>	<u>240</u>	<u>1,087,040</u>	<u>4,374</u>	<u>288,108,961</u>
<b>Deductions</b>					
Administrative Expenses	-	-	-	-	167,962
Distributions as Fiscal Agent	-	-	-	-	24,331,146
Distributions of State Funds to Other Governments	-	-	-	-	7,067,048
Distributions to State of Ohio	-	-	-	-	868,600
Distributions to Other Governments	-	-	-	-	628,117
Licenses, Permits & Fee Distributions to Other Governments	-	240	-	-	9,264,558
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	1,108,617
Property Tax Distributions to Other Governments	-	-	-	-	242,928,851
Distributions to Participants	-	-	-	-	97,570
Distributions to Individuals	64,185	-	-	-	322,928
Refunds	-	-	-	-	303,937
Custodial Disbursements	-	-	1,154,307	4,374	1,955,056
Other Distributions	-	-	-	-	16,294
Miscellaneous	-	-	-	-	11,375
<i>Total Deductions</i>	<u>64,185</u>	<u>240</u>	<u>1,154,307</u>	<u>4,374</u>	<u>289,072,059</u>
<i>Change in Net Position</i>	-	-	(67,267)	-	(963,098)
<i>Net Position (Deficit) Beginning of Year</i>	-	-	40,490	-	8,865,642
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (26,777)</u>	<u>\$ -</u>	<u>\$ 7,902,544</u>



# STATISTICAL SECTION



## Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	S-2 - S-11
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the County's most significant local revenue sources.	S-12 - S-35
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S-36 - S-44
<b>Economic and Demographic Information</b>	
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	S-45 - S-47
<b>Operating Information</b>	
These schedules contain service data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S-48 - S-57

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

### **NOTES:**

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



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

	2022	2021	2020	2019
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$ 50,035,560	\$ 49,483,295	\$ 49,602,549	\$ 51,435,300
Restricted	47,293,748	44,859,107	37,517,091	34,261,595
Unrestricted	<u>(26,555,037)</u>	<u>(35,361,870)</u>	<u>(64,417,862)</u>	<u>(42,877,089)</u>
<b>Total Governmental Activities Net Position</b>	<u>70,774,271</u>	<u>58,980,532</u>	<u>22,701,778</u>	<u>42,819,806</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	\$ 54,428,805	\$ 54,489,804	\$ 54,976,930	\$ 54,548,437
Unrestricted (Deficit)	<u>22,285,945</u>	<u>12,444,384</u>	<u>4,217,308</u>	<u>1,238,480</u>
<b>Total Business-Type Activities Net Position</b>	<u>76,714,750</u>	<u>66,934,188</u>	<u>59,194,238</u>	<u>55,786,917</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	\$ 104,464,365	\$ 103,973,099	\$ 104,579,479	\$ 105,983,737
Restricted	47,293,748	44,859,107	37,517,091	34,261,595
Unrestricted	<u>(4,269,092)</u>	<u>(22,917,486)</u>	<u>(60,200,554)</u>	<u>(41,638,609)</u>
<b>Total Primary Government Net Position</b>	<u>\$ 147,489,021</u>	<u>\$ 125,914,720</u>	<u>\$ 81,896,016</u>	<u>\$ 98,606,723</u>

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.  
The County reported the impact of GASB Statement No. 75 beginning in 2017.  
The County reported the impact of GASB Statement No. 84 beginning in 2018.

	Restated 2018	Restated 2017	Restated 2016	2015	2014	2013
\$	47,326,384	\$ 40,339,246	\$ 40,378,103	\$ 51,210,684	\$ 48,768,191	\$ 47,956,310
	30,551,433	30,599,841	28,463,241	24,148,338	24,041,105	25,629,073
	(32,845,065)	(37,948,797)	(1,469,579)	(1,177,489)	1,564,269	15,364,899
	<u>45,032,752</u>	<u>32,990,290</u>	<u>67,371,765</u>	<u>74,181,533</u>	<u>74,373,565</u>	<u>88,950,282</u>
\$	54,201,164	\$ 51,057,978	\$ 48,149,645	\$ 59,583,790	\$ 58,797,307	\$ 45,437,839
	1,285,188	3,323,135	8,901,329	(7,814,034)	(11,491,756)	(5,242,287)
	<u>55,486,352</u>	<u>54,381,113</u>	<u>57,050,974</u>	<u>51,769,756</u>	<u>47,305,551</u>	<u>40,195,552</u>
\$	101,527,548	\$ 91,397,224	\$ 88,527,748	\$ 110,794,474	\$ 107,565,498	\$ 93,394,149
	30,551,433	30,599,841	28,463,241	24,148,338	24,041,105	25,629,073
	(31,559,877)	(34,625,662)	7,431,750	(8,991,523)	(9,927,487)	10,122,612
\$	<u>100,519,104</u>	<u>\$ 87,371,403</u>	<u>\$ 124,422,739</u>	<u>\$ 125,951,289</u>	<u>\$ 121,679,116</u>	<u>\$ 129,145,834</u>

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

	2022	2021	2020	2019
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$ 18,566,718	\$ 14,085,683	\$ 48,218,028	\$ 16,578,586
Judicial	7,176,424	4,960,037	8,461,419	10,913,259
Intergovernmental	-	-	16,305	863,632
Internal Service Fund-External Portion	-	-	-	-
Public Safety	10,241,686	6,552,200	12,613,411	16,565,002
Public Works	6,877,885	6,077,952	7,258,571	9,390,967
Health	16,809,665	7,887,946	9,771,175	9,698,628
Human Services	9,169,075	6,741,934	10,006,147	11,906,866
Economic Development	544,482	730,059	712,848	1,201,152
Other	-	758	3,693	-
Interest and Fiscal Charges	1,567,818	1,776,489	1,919,100	1,908,936
<b>Total Governmental Activities Expenses</b>	<b>70,953,753</b>	<b>48,813,058</b>	<b>98,980,697</b>	<b>79,027,028</b>
Business-Type Activities				
Sewer	\$ 9,859,907	\$ 7,424,855	\$ 8,365,793	\$ 8,996,961
Water	8,627,244	8,615,889	8,885,782	9,798,185
Landfill	3,914,949	3,723,844	4,624,282	4,404,753
Care Facility	7,740,946	6,080,816	8,265,309	11,075,014
<b>Total Business-Type Activities Expenses</b>	<b>30,143,046</b>	<b>25,845,404</b>	<b>30,141,166</b>	<b>34,274,913</b>
<b>Total Primary Government Expenses</b>	<b>101,096,799</b>	<b>74,658,462</b>	<b>129,121,863</b>	<b>113,301,941</b>
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	\$ 5,764,775	\$ 6,122,058	\$ 5,492,698	\$ 5,492,874
Judicial	3,805,017	2,046,101	1,986,482	2,457,680
Internal Service Fund-External Portion	-	-	-	-
Public Safety	426,077	1,869,670	1,751,152	1,842,246
Public Works	907,731	1,205,756	1,105,920	1,039,567
Health	430,145	348,694	391,469	368,483
Human Services	493,238	390,284	720,536	525,346
Economic Development	79,511	7,073	6,960	9,378
Total Charges for Services	11,906,494	11,989,636	11,455,217	11,735,574
Operating Grants, Contributions, and Interest	27,923,102	25,828,524	26,393,072	24,610,967
Capital Grants and Contributions	-	770,306	4,003,352	764,816
<b>Total Governmental Activities Program Revenues</b>	<b>39,829,596</b>	<b>38,588,466</b>	<b>41,851,641</b>	<b>37,111,357</b>

2018	2017	2016	2015	2014	2013
\$ 16,949,075	\$ 35,157,339	\$ 17,421,519	\$ 11,891,925	\$ 13,253,668	\$ 11,236,516
9,506,557	9,702,504	8,774,055	8,248,581	7,953,055	8,159,781
851,458	593,396	600,274	734,233	617,000	579,734
-	-	-	829,013	850,229	706,854
14,402,764	14,678,027	12,756,289	11,542,810	11,036,311	10,946,809
6,701,116	5,428,218	6,237,715	9,373,872	6,137,570	5,869,457
8,930,501	9,589,391	9,175,263	8,827,678	9,066,910	9,525,277
10,599,234	10,703,060	10,615,895	10,689,399	9,177,854	8,415,318
1,009,381	158,530	886,930	535,834	1,556,924	2,283,167
-	-	-	-	-	-
1,398,367	612,038	1,235,752	522,018	559,936	669,009
<u>70,348,453</u>	<u>86,622,503</u>	<u>67,703,692</u>	<u>63,195,363</u>	<u>60,209,457</u>	<u>58,391,922</u>
\$ 9,212,970	\$ 7,577,189	\$ 9,495,001	\$ 7,677,194	\$ 7,923,241	\$ 7,730,824
9,020,317	8,352,156	8,105,896	8,226,075	8,531,757	7,739,798
4,641,268	5,093,701	5,168,342	1,761,966	4,976,992	4,985,364
9,264,567	9,304,012	8,174,906	7,962,978	7,949,330	6,479,828
<u>32,139,122</u>	<u>30,327,058</u>	<u>30,944,145</u>	<u>25,628,213</u>	<u>29,381,320</u>	<u>26,935,814</u>
<u>102,487,575</u>	<u>116,949,561</u>	<u>98,647,837</u>	<u>88,823,576</u>	<u>89,590,777</u>	<u>85,327,736</u>
\$ 5,040,041	\$ 2,900,854	\$ 3,755,732	\$ 3,689,934	\$ 4,080,185	\$ 4,117,835
2,338,776	2,578,914	2,342,033	2,760,886	2,385,895	2,360,926
-	-	-	810,363	667,076	600,879
2,084,646	1,650,524	1,621,268	1,507,518	1,486,869	1,462,324
1,459,212	885,292	987,082	945,056	763,329	1,058,205
645,811	360,085	349,667	334,884	324,060	382,510
396,590	358,386	527,350	463,908	443,121	536,180
7,748	8,146	7,622	8,106	9,177	24,937
11,972,824	8,742,201	9,590,754	10,520,655	10,159,712	10,543,796
20,247,249	20,982,924	19,498,247	20,299,151	18,084,521	18,361,997
9,205,576	570,780	2,504,731	512,701	185,046	699,030
<u>41,425,649</u>	<u>30,295,905</u>	<u>31,593,732</u>	<u>31,332,507</u>	<u>28,429,279</u>	<u>29,604,823</u>

(continued)

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

	2022	2021	2020	2019
<b>Business-Type Activities</b>				
Charges for Services				
Sewer	\$ 9,599,983	\$ 8,735,064	\$ 8,399,565	\$ 8,356,216
Water	9,405,009	9,445,054	8,390,521	8,485,753
Landfill	6,903,016	6,727,642	5,874,528	5,837,699
Care Facility	8,563,919	7,997,317	9,511,388	9,520,163
Total Charges for Services	34,471,927	32,905,077	32,176,002	32,199,831
Operating Grants, Contributions, and Interest	487,493	195,853	1,142,066	-
Capital Grants and Contributions	406,804	-	662	122,795
<b>Total Business-Type Activities Program Revenues</b>	<b>35,366,224</b>	<b>33,100,930</b>	<b>33,318,730</b>	<b>32,322,626</b>
<b>Total Primary Government Program Revenues</b>	<b>75,195,820</b>	<b>71,689,396</b>	<b>75,170,371</b>	<b>69,433,983</b>
<b>Net (Expense) Revenue</b>				
Governmental Activities	(31,124,157)	(10,224,592)	(57,129,056)	(41,915,671)
Business-Type Activities	5,223,178	7,255,526	3,177,564	(1,952,287)
<b>Total Primary Government Net Expense</b>	<b>(25,900,979)</b>	<b>(2,969,066)</b>	<b>(53,951,492)</b>	<b>(43,867,958)</b>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	5,320,335	5,083,649	4,915,449	4,436,519
Developmental Disabilities	5,353,033	4,114,906	6,427,250	6,189,540
Alcohol, Drug Addiction and Mental Health	2,530,961	-	-	-
Senior Citizens	1,618,412	1,147,581	1,028,025	925,076
Hotel/Motel Taxes	7,742,734	5,497,213	1,336,476	3,526,812
Payment in Lieu of Taxes	620,590	553,661	830,091	2,045,472
Permissive Sales Taxes	21,633,456	20,675,937	15,181,533	16,497,483
Grants and Entitlements not Restricted to Specific Programs	4,519,050	4,166,899	3,500,010	3,646,483
Interest	(4,728,117)	(563,653)	2,318,536	2,734,715
Other	1,807,764	2,084,667	1,474,375	1,799,736
Special Item	-	3,744,488	-	-
Transfers	(3,500,322)	(2,002)	(717)	(2,099,111)
<b>Total Governmental Activities</b>	<b>\$ 42,917,896</b>	<b>\$ 46,503,346</b>	<b>\$ 37,011,028</b>	<b>\$ 39,702,725</b>
Business-Type Activities				
Interest	\$ -	\$ -	\$ -	\$ -
Other	1,057,062	482,422	229,040	153,741
Transfers	3,500,322	2,002	717	2,099,111
<b>Total Business-Type Activities</b>	<b>4,557,384</b>	<b>484,424</b>	<b>229,757</b>	<b>2,252,852</b>
<b>Total Primary Government</b>	<b>47,475,280</b>	<b>46,987,770</b>	<b>37,240,785</b>	<b>41,955,577</b>
<b>Change in Net Position</b>				
Governmental Activities	11,793,739	36,278,754	(20,118,028)	(2,212,946)
Business-Type Activities	9,780,562	7,739,950	3,407,321	300,565
<b>Total Primary Government</b>	<b>\$ 21,574,301</b>	<b>\$ 44,018,704</b>	<b>\$ (16,710,707)</b>	<b>\$ (1,912,381)</b>

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

Based on a change in fund classification in 2016, the County's hotel tax levy is now reported with the County's governmental funds.

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

Expenses are first impacted by the implementation of GASB Statement No. 84 beginning in 2019.

2018	2017	2016	2015	2014	2013
\$ 7,898,729	\$ 7,463,273	\$ 7,933,920	\$ 7,342,389	\$ 6,579,196	\$ 7,292,440
8,468,477	8,437,155	8,838,286	8,068,575	8,061,171	8,089,251
6,676,119	5,946,252	6,542,044	6,426,696	5,610,170	5,736,821
9,191,092	8,519,063	8,332,305	8,119,478	7,882,965	6,222,673
32,234,417	30,365,743	31,646,555	29,957,138	28,133,502	27,341,185
-	-	-	-	135,150	-
191,543	623,230	3,715,845	130,318	12,394,879	2,069,247
32,425,960	30,988,973	35,362,400	30,087,456	40,663,531	29,410,432
73,851,609	61,284,878	66,956,132	61,419,963	69,092,810	59,015,255
(28,922,804)	(56,326,598)	(36,109,960)	(31,862,856)	(31,780,178)	(28,787,099)
286,838	661,915	4,418,255	4,459,243	11,282,211	2,474,618
(28,635,966)	(55,664,683)	(31,691,705)	(27,403,613)	(20,497,967)	(26,312,481)
4,292,370	5,511,037	5,505,011	4,088,791	3,842,410	3,882,496
6,285,155	5,806,441	4,690,109	4,449,710	4,267,090	4,277,854
-	-	-	-	-	-
910,341	891,706	900,966	887,248	835,340	843,916
4,822,021	4,441,125	6,023,199	-	-	-
2,057,193	1,809,838	1,876,965	1,866,674	1,674,075	1,651,358
16,103,049	15,965,925	16,054,612	15,708,440	20,298,279	15,730,216
2,956,528	3,532,798	3,190,432	3,201,517	3,257,437	3,325,932
1,696,998	868,581	514,266	304,382	334,772	218,120
1,509,529	1,423,175	1,461,653	1,155,370	1,036,438	960,815
-	-	-	-	-	-
(611,120)	(278,508)	(299,371)	8,692	10,309	10,298
\$ 40,022,064	\$ 39,972,118	\$ 39,917,842	\$ 31,670,824	\$ 35,556,150	\$ 30,901,005
\$ 2,145	\$ 19,355	\$ 19,769	\$ -	\$ -	\$ -
205,136	327,507	543,823	13,654	143,048	133,796
611,120	278,508	299,371	(8,692)	(10,309)	(10,298)
818,401	625,370	862,963	4,962	132,739	123,498
40,840,465	40,597,488	40,780,805	31,675,786	35,688,889	31,024,503
11,099,260	(16,354,480)	3,807,882	(192,032)	3,775,972	2,113,906
1,105,239	1,287,285	5,281,218	4,464,205	11,414,950	2,598,116
\$ 12,204,499	\$ (15,067,195)	\$ 9,089,100	\$ 4,272,173	\$ 15,190,922	\$ 4,712,022

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

	2022	2021	2020	2019
General Fund				
Nonspendable	\$ 1,305,801	\$ 1,547,867	\$ 1,562,874	\$ 1,766,146
Restricted	253,410	208,398	245,992	5,282,310
Committed	1,807,849	1,324,549	910,434	487,428
Assigned	10,431,611	10,573,584	5,355,355	3,580,295
Unassigned	6,941,184	11,214,573	12,199,297	8,029,002
Total General Fund	<u>20,739,855</u>	<u>24,868,971</u>	<u>20,273,952</u>	<u>19,145,181</u>
All Other Governmental Funds				
Nonspendable	\$ -	\$ 274,527	\$ 203,113	\$ 278,886
Restricted	41,207,838	37,730,885	32,884,970	29,175,101
Committed	2,136,357	1,586,357	1,036,357	736,357
Assigned	20,591	20,591	20,591	20,591
Unassigned (Deficit)	(49,921)	(39,313)	(114,459)	(66,880)
Total All Other Governmental Funds	<u>43,314,865</u>	<u>39,573,047</u>	<u>34,030,572</u>	<u>30,144,055</u>
Total Governmental Funds	<u>\$ 64,054,720</u>	<u>\$ 64,442,018</u>	<u>\$ 54,304,524</u>	<u>\$ 49,289,236</u>

Note: The County implemented GASB Statement No. 84 in 2019. The 2018 amounts were restated to reflect this implementation.

Restated 2018	2017	2016	2015	2014	2013
\$ 3,858,497	\$ 2,486,812	\$ 1,976,060	\$ 1,992,015	\$ 1,922,344	\$ 1,354,305
24,536,378	2,435,000	-	-	-	-
407,432	381,329	417,807	330,103	794,600	534,771
3,666,691	2,532,284	2,220,890	3,218,358	5,899,449	1,018,904
6,253,850	10,927,399	10,989,023	9,409,446	8,446,922	7,708,841
<u>38,722,848</u>	<u>18,762,824</u>	<u>15,603,780</u>	<u>14,949,922</u>	<u>17,063,315</u>	<u>10,616,821</u>
\$ 242,400	\$ 267,881	\$ 166,904	\$ 186,982	\$ 225,175	\$ 131,775
26,863,412	23,812,822	22,707,883	21,113,716	21,300,812	22,340,195
784,553	984,553	900,000	700,000	200,000	200,000
413,891	819,284	1,357,953	1,796,441	447,405	-
(68,333)	(152,597)	(313,556)	(36,890)	(2,927)	(242,924)
<u>28,235,923</u>	<u>25,731,943</u>	<u>24,819,184</u>	<u>23,760,249</u>	<u>22,170,465</u>	<u>22,429,046</u>
<u>\$ 66,958,771</u>	<u>\$ 44,494,767</u>	<u>\$ 40,422,964</u>	<u>\$ 38,710,171</u>	<u>\$ 39,233,780</u>	<u>\$ 33,045,867</u>



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

	2022	2021	2020	2019
<b>Revenues</b>				
Property Taxes	\$ 14,501,811	\$ 9,283,944	\$ 12,123,138	\$ 11,573,013
Hotel/Motel Taxes	7,742,734	5,497,213	714,728	2,890,826
Permissive Sales Taxes	21,549,335	20,101,466	15,751,681	17,072,102
Payment in Lieu of Taxes	620,590	553,661	830,091	2,045,472
Special Assessments	370,083	382,897	358,322	317,931
Charges for Services	9,641,276	9,223,296	9,083,427	9,520,453
Fines and Forfeitures	478,073	526,968	411,929	531,385
Licenses and Permits	1,613,965	1,736,776	1,570,599	1,188,744
Intergovernmental	30,589,908	26,286,416	29,681,301	24,793,010
Interest	(4,689,910)	(536,047)	2,366,727	2,796,895
Rent	-	90,000	90,000	95,915
Contributions and Donations	2,667,201	2,498,848	4,503,209	2,599,352
Other	1,807,764	2,088,637	1,472,741	1,801,735
<b>Total Revenues</b>	<b>86,892,830</b>	<b>77,734,075</b>	<b>78,957,893</b>	<b>77,226,833</b>
<b>Expenditures</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	\$ 21,036,364	\$ 16,917,535	\$ 17,469,101	\$ 36,500,193
Judicial	9,328,228	9,137,232	9,273,326	9,018,004
Intergovernmental	-	-	16,305	863,632
Public Safety	13,882,306	13,054,710	13,476,507	13,056,265
Public Works	7,563,893	8,016,543	8,974,230	7,935,629
Health	16,378,851	9,867,748	9,420,782	8,559,538
Human Services	10,748,625	10,059,913	10,181,096	10,523,248
Economic Development	544,482	730,059	712,848	1,150,705
Other	-	758	3,693	-
Capital Outlay	1,232,890	123,778	371,602	641,745
<b>Debt Service:</b>				
Principal Retirement	2,914,187	1,620,513	2,182,800	2,546,081
Interest and Fiscal Charges	1,610,336	1,747,094	1,816,460	1,926,025
Interest on Capital Appreciation Bonds	-	-	-	-
Refund Escrow	-	450,250	-	-
<b>Total Expenditures</b>	<b>85,240,162</b>	<b>71,726,133</b>	<b>73,898,750</b>	<b>92,721,065</b>
Excess of Revenues Over (Under) Expenditures	1,652,668	6,007,942	5,059,143	(15,494,232)
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Assets	\$ 1,556,669	\$ 43,537	\$ 13,615	\$ 23,402
Refunding Bonds Issued	-	1,345,000	-	-
Issuance of OWDA Loans	-	-	-	-
Issuance of Revenue Bonds	-	-	-	-
Premium on Debt Issuance	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	(1,295,111)	-	-
Inception of Capital Lease	-	-	-	-
Transfers In	4,221,416	3,388,625	2,537,482	1,956,100
Transfers Out	(7,818,051)	(3,390,627)	(2,594,952)	(4,154,805)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,039,966)</b>	<b>91,424</b>	<b>(43,855)</b>	<b>(2,175,303)</b>
Special Item	-	4,038,128	-	-
<b>Changes in Fund Balance</b>	<b>\$ (387,298)</b>	<b>\$ 10,137,494</b>	<b>\$ 5,015,288</b>	<b>\$ (17,669,535)</b>
Debt Service as a Percentage of Noncapital Expenditures	6%	5%	6%	6%

	2018	2017	2016	2015	2014	2013
\$	11,515,408	\$ 11,160,877	\$ 9,588,948	\$ 9,342,772	\$ 9,296,725	\$ 9,202,593
	4,822,021	4,441,126	6,023,199	-	-	-
	16,050,957	16,232,247	15,840,772	15,584,993	21,128,338	14,743,106
	2,057,193	1,809,838	1,876,964	1,866,674	1,674,075	1,651,358
	285,091	245,043	295,528	323,617	298,010	255,703
	9,237,976	8,465,627	9,541,123	7,950,913	7,805,324	8,038,988
	428,984	496,998	518,617	489,232	506,038	557,040
	1,395,202	1,256,488	1,213,149	1,092,647	953,932	1,072,240
	27,314,111	22,522,887	22,163,535	23,620,250	21,911,992	22,262,837
	1,743,206	868,582	610,081	297,898	302,420	235,900
	578,996	-	-	-	-	-
	6,921,237	3,565,650	2,000,000	-	-	-
	1,505,573	1,487,089	1,478,222	1,219,554	1,066,255	1,041,655
	<u>83,855,955</u>	<u>72,552,452</u>	<u>71,150,138</u>	<u>61,788,550</u>	<u>64,943,109</u>	<u>59,061,420</u>
\$	22,578,983	\$ 16,385,818	\$ 16,346,246	\$ 12,479,266	\$ 11,945,078	\$ 10,356,402
	9,227,758	9,227,312	8,456,088	8,229,293	7,565,265	8,209,677
	851,458	593,396	600,274	734,233	617,000	579,734
	13,246,678	13,173,770	12,548,088	11,806,695	10,947,002	10,482,680
	10,703,597	5,372,250	5,703,464	6,205,839	5,961,108	5,455,977
	8,559,458	9,086,355	8,963,408	8,766,783	8,920,335	9,542,940
	10,325,018	10,187,733	10,469,468	10,643,140	8,949,730	8,230,574
	1,009,381	158,530	867,626	532,025	1,553,115	2,307,957
	-	-	-	-	-	-
	3,292,684	1,003,498	19,877,120	3,906,416	398,331	191,522
	1,930,165	1,866,333	1,833,320	1,335,313	1,484,891	2,597,667
	1,261,630	1,223,969	1,188,374	545,284	584,984	694,351
	-	-	-	-	-	14,525
	-	-	-	-	-	-
	<u>82,986,810</u>	<u>68,278,964</u>	<u>86,853,476</u>	<u>65,184,287</u>	<u>58,926,839</u>	<u>58,664,006</u>
	<u>869,145</u>	<u>4,273,488</u>	<u>(15,703,338)</u>	<u>(3,395,737)</u>	<u>6,016,270</u>	<u>397,414</u>
\$	43,168	\$ 44,550	\$ 119,977	\$ 63,852	\$ 77,849	\$ 130,774
	-	4,025,000	-	-	-	-
	-	-	-	-	59,164	146,836
	21,300,000	-	17,410,000	2,800,000	-	-
	-	380,661	-	-	-	-
	-	(4,347,469)	-	-	-	-
	-	-	-	-	25,437	-
	2,375,759	2,702,329	2,236,154	5,595,456	3,203,655	3,956,983
	(3,067,270)	(3,006,756)	(2,350,000)	(5,587,180)	(3,194,462)	(3,946,685)
	<u>20,651,657</u>	<u>(201,685)</u>	<u>17,416,131</u>	<u>2,872,128</u>	<u>171,643</u>	<u>287,908</u>
	-	-	-	-	-	-
\$	<u>21,520,802</u>	<u>4,071,803</u>	<u>1,712,793</u>	<u>(523,609)</u>	<u>6,187,913</u>	<u>685,322</u>
	5%	5%	4%	3%	4%	4%

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

Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
Residential/ Agricultural	Commercial/Industrial Public Utility				
2022	\$ 1,813,220,870	\$ 485,047,640	\$ 6,566,481,457	\$ 295,861,590	\$ 336,206,352
2021	1,625,769,690	481,388,120	6,020,450,886	314,033,820	356,856,614
2020	1,606,817,240	479,554,700	5,961,062,686	283,997,940	322,724,932
2019	1,594,748,580	446,317,920	5,831,618,571	116,921,530	132,865,375
2018	1,535,922,560	437,695,230	5,638,907,971	106,317,450	120,815,284
2017	1,527,646,830	433,538,360	5,603,386,257	94,671,810	107,581,602
2016	1,521,963,010	428,179,330	5,571,835,257	79,909,280	90,806,000
2015	1,487,134,570	414,911,000	5,434,415,914	65,180,000	74,068,182
2014	1,483,740,740	418,092,000	5,433,807,828	59,901,000	68,069,318
2013	1,575,245,020	434,456,000	5,742,002,914	55,211,000	62,739,773

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.

Total						
	Assessed Value	Estimated Actual Value	Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)		
\$	2,594,130,100	\$	6,902,687,809	37.58%	\$	7.91
	2,421,191,630		6,377,307,499	37.97		7.36
	2,370,369,880		6,283,787,618	37.72		8.84
	2,157,988,030		5,964,483,946	36.18		8.82
	2,079,935,240		5,759,723,256	36.11		9.00
	2,055,857,000		5,710,967,859	36.00		9.00
	2,030,051,620		5,662,641,257	35.85		8.48
	1,967,225,570		5,508,484,096	35.71		8.05
	1,961,733,740		5,501,877,146	35.66		8.04
	2,064,912,020		5,804,742,687	35.57		7.85

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

	2022	2021	2020	2019
<b>Voted Millage</b>				
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	\$ 1.9558	\$ 1.4465	\$ 2.9061	\$ 2.9082
Commercial/Industrial	2.2229	1.4931	2.9791	2.9819
Tangible/Public Utility Personal	2.2500	1.5000	3.0000	3.0000
Senior Citizens				
Effective Millage Rates				
Residential/Agricultural	0.6510	0.4723	0.4744	0.4747
Commercial/Industrial	0.7343	0.4899	0.4887	0.4892
Tangible/Public Utility Personal	0.7500	0.5000	0.5000	0.5000
Metroparks Board				
Effective Millage Rates				
Residential/Agricultural	0.9365	1.0390	1.0437	1.0444
Commercial/Industrial	1.0697	1.0777	1.0751	1.0762
Tangible/Public Utility Personal	1.1000	1.1000	1.1000	1.1000
Health District				
Effective Millage Rates				
Residential/Agricultural	0.8321	0.9247	0.9285	0.9291
Commercial/Industrial	0.9702	0.9769	0.9729	0.9731
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
Alcohol, Drug Addiction, and Mental Health and Recovery Board				
Effective Millage Rates				
Residential/Agricultural	0.9792	1.0864	1.0935	1.0958
Commercial/Industrial	1.1643	1.1731	1.1743	1.1764
Tangible/Public Utility Personal	1.2000	1.2000	1.2000	1.2000
<b>Total Voted Millage</b>				
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	5.3546	4.9689	6.4462	6.4523
Commercial/Industrial	6.1614	5.2106	6.6900	6.6969
Tangible/Public Utility Personal	6.3000	5.3000	6.8000	6.8000
Unvoted Millage				
General Fund	2.3000	2.3000	2.3000	2.3000
<b>Total Erie County (Total Direct Rate)</b>				
Effective Millage Rates				
Residential/Agricultural	7.6546	7.2689	8.7462	8.7523
Commercial/Industrial	8.4614	7.5106	8.9900	8.9969
Tangible/Public Utility Personal	8.6000	7.6000	9.1000	9.1000
<b>Total Weighted Average Tax Rate</b>	<b>7.9138</b>	<b>7.3603</b>	<b>8.8390</b>	<b>8.8220</b>

	2018	2017	2016	2015	2014	2013
\$	2.9990	\$ 3.0000	\$ 2.4098	\$ 2.4610	\$ 2.4563	\$ 2.4532
	3.0000	3.0000	2.6319	2.6810	2.6623	2.6377
	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000
	0.4896	0.4897	0.4897	0.5000	0.5000	0.5000
	0.4921	0.4914	0.4909	0.5000	0.5000	0.5000
	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
	1.0770	1.0774	1.0772	1.1000	0.7109	0.7107
	1.0827	1.0811	1.0799	1.1000	0.8584	0.8551
	1.1000	1.1000	1.1000	1.1000	1.0000	1.0000
	0.9614	0.9618	0.9618	0.9822	0.9813	0.9808
	0.9858	0.9840	0.9828	1.0000	0.9968	0.9925
	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	1.1501	1.1526	1.1541	0.9998	1.0000	1.0000
	1.1825	1.1825	1.1832	1.0000	1.0000	1.0000
	1.2000	1.2000	1.2000	1.0000	1.0000	1.0000
	6.6771	6.6815	6.0926	6.0430	5.6485	5.6447
	6.7431	6.7390	6.3687	6.2810	6.0174	5.9853
	6.8000	6.8000	6.8000	6.6000	6.5000	6.5000
	2.3000	2.3000	2.3000	2.3000	2.3000	2.3000
	8.9771	8.9815	8.3926	8.3430	7.9485	7.9447
	9.0431	9.0390	8.6687	8.5810	8.3174	8.2853
	9.1000	9.1000	9.1000	8.9000	8.8000	8.8000
	8.9970	8.9990	8.4787	8.4151	8.0545	8.0434

(continued)

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

	2022	2021	2020	2019
<b>School Districts</b>				
Bellevue CSD	\$ 41.6000	\$ 42.5000	\$ 42.2000	\$ 42.4000
Berlin-Milan LSD	64.7500	65.0800	65.1930	67.7400
Firelands LSD	53.7820	54.0100	54.1100	55.4000
Huron CSD	72.2600	73.1300	73.1800	73.4300
Kelleys Island LSD	9.8500	9.8500	9.8500	9.8500
Margaretta LSD	60.0500	60.2100	60.3000	63.0000
Monroeville LSD	37.6000	38.2000	38.2000	38.3000
Perkins LSD	67.8000	67.8000	67.8000	67.8000
Sandusky CSD	84.3500	85.0000	84.9500	85.0200
Vermilion LSD	67.0500	67.8800	68.0800	68.1300
Western Reserve LSD	32.5000	33.1000	33.1000	33.5500
<b>Joint Vocational School Districts</b>				
EHOVE JVSD	4.4500	4.4500	4.4500	4.4500
<b>Corporations</b>				
Bay View Village	20.0000	20.0000	20.0000	20.0000
Bellevue City	6.6000	6.6000	6.6000	6.6000
Berlin Heights Village	15.5000	15.5000	15.5000	15.5000
Castalia Village	8.6600	8.6600	8.6600	8.6600
Huron City	4.9000	4.9000	4.9000	4.9000
Kelleys Island Village	10.6700	9.9700	9.9700	10.3500
Milan Village	8.8000	8.8000	8.8000	8.8000
Sandusky City	5.1100	5.1800	5.1800	5.1800
Vermilion City	11.7500	11.7500	11.7500	11.7500
<b>Townships</b>				
Berlin	5.3000	5.3000	5.3000	5.3000
Florence	7.1000	7.1000	7.1000	7.1000
Groton	5.7500	5.7500	5.7500	5.7500
Huron	5.3000	5.3000	5.3000	5.3000
Margaretta	12.2000	12.2000	12.2000	12.2000
Milan	6.5500	6.5500	6.5500	6.5500
Oxford	6.5000	6.5000	6.5000	6.5000
Perkins	21.7500	16.2500	16.2500	16.2500
Vermilion	4.7500	4.7500	4.7500	4.7500

	2018	2017	2016	2015	2014	2013
\$	41.6000	\$ 41.5500	\$ 42.6800	\$ 43.8900	\$ 43.7900	\$ 43.0500
	68.1000	68.2400	68.3900	69.0500	69.1400	61.3500
	51.6700	51.8300	51.9100	52.3300	52.4200	52.4800
	74.2100	74.3100	74.3900	74.4500	74.5200	73.7200
	7.6500	6.8500	6.3500	6.3500	6.3500	7.1500
	63.1600	63.1600	63.2000	63.7600	63.8500	63.8500
	38.4500	38.4500	39.5000	35.0000	38.2000	38.2000
	69.3000	60.9000	60.9000	60.9000	60.9000	60.9000
	86.5650	80.0650	80.5250	80.5250	80.5250	80.5250
	68.1500	68.3300	68.4600	68.5500	68.6000	68.7200
	33.6000	33.7500	33.9500	33.8500	33.8500	33.8500
	4.4500	3.9500	3.9500	3.9500	3.9500	3.9500
	20.0000	20.0000	20.0000	20.0000	20.0000	16.0000
	6.6000	6.6000	6.6000	6.6000	6.6000	6.1000
	15.5000	15.5000	15.5000	10.5000	10.5000	10.5000
	8.6600	8.6600	8.6600	8.6600	8.6600	8.6600
	4.9000	4.9000	4.9000	4.9000	4.9000	4.9000
	10.3500	10.3500	16.3500	10.3500	10.9500	10.0800
	8.8000	8.8000	8.8000	8.8000	8.8000	8.8000
	5.2500	5.2500	5.2500	5.2500	5.2500	5.2500
	10.7500	10.7500	10.7500	10.7500	10.7500	10.7500
	5.3000	5.3000	5.3000	5.3000	3.5000	3.5000
	7.1000	7.1000	7.1000	7.1000	7.1000	5.1000
	5.7500	5.7500	5.7500	5.7500	5.7500	5.7500
	4.9000	4.9000	4.9000	4.7400	4.7400	5.1400
	11.2000	11.2000	11.2000	11.2000	10.7000	9.7000
	6.5500	6.5500	6.5500	5.3000	5.3000	5.3000
	6.5000	6.5000	6.5000	4.5000	4.5000	4.5000
	16.2500	16.2500	16.2500	16.2500	13.5000	10.2000
	5.1000	5.1000	5.1000	5.1000	5.1000	5.1000

(continued)



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

	2022	2021	2020	2019
<b>Other Units</b>				
Bellevue Public Library	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000
Huron Public Library	1.5000	1.5000	1.5000	1.5000
Kelleys Island Branch Library	0.8000	0.8000	0.8000	0.8000
Milan-Berlin Township Public Library	1.8000	1.8000	1.8000	1.8000
Ritter Public Library	1.6250	1.6250	1.6250	1.6250
Sandusky Library	1.5000	1.5000	1.5000	1.5000

Source: Erie County Auditor

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

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

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

2018	2017	2016	2015	2014	2013
\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000
1.2500	1.2500	1.2500	1.5100	1.5100	1.8600
0.8000	0.8000	0.8000	0.8000	0.8000	0.8000
1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
1.6250	1.6250	1.6250	1.7250	1.7250	2.2250
1.5000	1.5000	1.5000	1.5000	1.5000	1.5000

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

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes To Current Levy
2022	\$ 5,991,012	\$ 5,673,092	94.69%	\$ 178,075	\$5,851,167	97.67%	\$ 829,735	13.85%
2021	5,596,384	5,184,404	92.64	146,074	5,330,478	95.25	653,844	11.68
2020	5,466,906	5,122,109	93.69	168,718	5,290,827	96.78	403,668	7.38
2019	4,972,810	4,809,979	96.73	168,160	4,978,139	100.11	208,155	4.19
2018	4,793,119	4,637,715	96.76	158,168	4,795,883	100.06	216,234	4.51
2017	4,737,934	4,585,378	96.78	171,584	4,756,962	100.40	222,231	4.69
2016	4,675,514	4,526,660	96.82	161,971	4,688,631	100.28	271,625	5.81
2015	4,538,172	4,402,314	97.01	160,431	4,562,745	100.54	309,220	6.81
2014	4,524,036	4,358,525	96.34	171,573	4,530,098	100.13	360,446	7.97
2013	4,513,257	4,318,411	95.68	197,981	4,516,392	100.07	412,171	9.13

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	2022		2013		Percent of Total Assessed Valuation	Percent of Total Assessed Valuation
		Total Assessed Valuation	Rank	Total Assessed Valuation	Rank		
Nexus Gas Transmission	Utility	\$156,490,930	1			6.03%	
American Transmission	Utility	61,905,110	2			2.39	
Ohio Edison	Utility	54,431,940	3	53,983,420	1	2.11	2.63%
Cedar Point Park LLC	Entertainment	37,637,830	4	37,990,790	2	1.45	1.84
LMN Development LLC	Entertainment	25,356,810	5	15,179,680	3	0.98	0.74
Columbia Gas of Ohio, Inc.	Utility	21,595,260	6	7,667,810	7	0.83	0.37
Norfolk & Western Railway	Railroad	11,123,050	7	10,087,810	5	0.43	0.49
Sandusky Mall Company	Retail	6,350,290	8	11,419,770	4	0.24	0.55
GWR Sandusky Property	Entertainment	5,487,190	9	7,727,100	6	0.21	0.37
Crossing Road LLC	Retail	5,015,940	10	5,247,940	9	0.19	0.25
Park Place Enterprises	Retail			6,366,820	8		0.31
Firelands Regional Medical Center	Healthcare			4,977,380	10		0.24
<b>Total Principal Taxpayers</b>		<u>385,394,350</u>		<u>160,648,520</u>		<u>14.86</u>	<u>7.78</u>
<b>All Other Taxpayers</b>		<u>2,208,735,750</u>		<u>1,801,085,220</u>		<u>85.14</u>	<u>87.22</u>
<b>Total County Assessed Value</b>		<u><u>\$2,594,130,100</u></u>		<u><u>\$2,064,912,020</u></u>		<u><u>100.00%</u></u>	<u><u>100.00%</u></u>

Source: Erie County Auditor

**Erie County, Ohio**  
*Taxable Sales by Type*  
*Last Ten Years*

	2022	2021	2020	2019
Sales Tax Payments	\$ 6,121,483	\$ 5,691,267	\$ 4,329,195	\$ 5,015,659
Direct Pay Tax Return Payments	719,314	485,011	442,118	492,669
Seller's Use Tax Return Payments	2,769,462	2,587,580	2,148,829	1,642,040
Consumer's Use Tax Return Payments	533,971	449,313	352,914	410,938
Motor Vehicle Tax Payments	2,271,566	2,262,111	1,928,161	1,823,040
Non-Resident Motor Vehicle Tax Payments	33,721	34,580	25,816	16,552
Watercraft and Outboard Motors	214,648	263,969	191,086	168,244
Department of Liquor Control	91,850	92,803	85,678	69,291
Sales Tax on Motor Vehicle Fuel Refunds	7,164	4,058	4,138	1,891
Sales/Use Tax Voluntary Payments	38,589	101,486	24,788	4,038
Statewide Master Numbers	7,844,167	7,392,548	5,527,972	6,612,341
Sales/Use Tax Assessment Payments	89,276	117,978	63,852	200,580
Managed Audit Sales/Use Tax	51,685	26,340	24,746	31,336
Streamlined Sales Tax Payments	441,742	383,641	264,703	134,373
Use Tax Amnesty Payments	-	-	-	-
Administrative Rotary Fund Fee	(211,290)	(198,576)	(153,968)	(165,616)
Sales/Use Tax Refunds Approved	(99,645)	(35,076)	(17,173)	(61,368)
<b>Total</b>	<b>\$ 20,917,702</b>	<b>\$ 19,659,031</b>	<b>\$ 15,242,855</b>	<b>\$ 16,396,008</b>
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%

Source: Ohio Department of Taxation

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

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

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

	2018	2017	2016	2015	2014	2013
\$	4,963,622	\$ 4,854,323	\$ 4,745,802	\$ 4,654,893	\$ 6,175,583	\$ 4,592,960
	448,796	880,390	1,249,861	1,143,314	1,257,497	1,035,601
	1,394,618	1,254,277	1,085,487	997,420	1,240,030	898,884
	501,845	442,263	370,511	333,730	458,769	288,016
	1,781,336	1,679,282	1,565,265	1,597,045	2,216,253	1,677,209
	18,144	18,611	21,775	21,085	21,261	14,932
	144,743	135,884	158,621	128,986	122,841	70,400
	66,678	61,387	59,267	55,166	68,250	54,958
	2,275	1,510	1,758	2,659	4,428	2,983
	36,914	85,671	20,937	216,401	198,100	108,418
	6,731,425	6,661,110	6,606,029	6,480,920	8,647,842	7,080,965
	129,864	184,296	230,336	244,123	96,477	55,166
	42,796	11,521	53,432	-	-	-
	19,701	24,030	11,640	8,275	7,991	4,628
	1,593	153	297	538	539	25,150
	(162,700)	(162,610)	(161,747)	(158,671)	(205,033)	(158,891)
	(14,339)	(33,689)	(6,354)	(17,444)	(12,549)	(21,163)
\$	<u>16,107,312</u>	<u>\$ 16,098,410</u>	<u>\$ 16,012,917</u>	<u>\$ 15,708,440</u>	<u>\$ 20,298,279</u>	<u>\$ 15,730,216</u>
	1.00%	1.00%	1.00%	1.00%	1-1.50%	1-1.50%

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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
2022	9,446	840	9,753	871	19,199	1,711
2021	9,478	836	9,768	868	19,246	1,704
2020	9,386	829	9,599	859	18,985	1,688
2019	9,160	1,003	9,285	1,023	18,445	2,026
2018	9,133	1,021	9,345	1,045	18,478	2,066
2017	9,265	815	9,473	872	18,738	1,687
2016	9,759	821	10,171	837	19,930	1,658
2015	9,122	780	9,969	863	19,091	1,643
2014	9,146	812	9,888	866	19,034	1,678
2013	9,035	825	9,798	868	18,833	1,693

Source: Erie County DOES Billing Office



**Erie County, Ohio**  
Principal Sewer Customers  
Last Ten Years

Customer	2022		
	Amount	Rank	Percentage
J H Routh Packing	\$854,415	1	8.89%
Kalahari Resort	552,920	2	5.76
Ohio Veterans Home	164,131	3	1.71
Ventra Sandusky	145,780	4	1.52
Great Wolf Lodge	134,716	5	1.40
Mucci Farms	116,737	6	1.22
Akzonobel	75,976	7	0.79
Ardagh Metal Beverage	53,960	8	0.56
T L Acquisition LLC	41,076	9	0.43
PPG Architectural Coatings	34,140	10	0.36
Total	2,173,851		22.64
Balance from Other Customers	7,426,132		77.36
Total Sewer Revenue	<u>\$ 9,599,983</u>		<u>100.00%</u>

Customer	2021		
	Amount	Rank	Percentage
J H Routh Packing	\$737,993	1	8.45%
Kalahari Resort	549,754	2	6.29
Ventra Sandusky	164,883	3	1.89
Great Wolf Lodge	160,470	4	1.84
Ohio Veterans Home	148,857	5	1.70
Mucci Farms	130,555	6	1.49
Akzonobel	77,623	7	0.89
Beulah Beach Corp	51,480	8	0.59
NASA Glenn Research Center	51,145	9	0.59
Pro Clean LLC	35,219	10	0.40
Total	2,107,979		24.13
Balance from Other Customers	6,627,085		75.87
Total Sewer Revenue	<u>\$8,735,064</u>		<u>100.00%</u>

*(continued)*

**Erie County, Ohio**  
Principal Sewer Customers  
Last Ten Years

2020			
Customer	Amount	Rank	Percentage
J H Routh Packing	\$616,497	1	7.34%
Kalahari Resort	500,783	2	5.96
Ventra Sandusky	163,933	3	1.95
Great Wolf Lodge	124,238	4	1.48
Ohio Veterans Home	121,650	5	1.45
Mucci Farms	93,545	6	1.11
Akronobel	71,141	7	0.85
Shaker Village	54,676	8	0.65
NASA	31,486	9	0.37
Pro Clean LLC	28,246	10	0.34
Total	1,806,195		21.50
Balance from Other Customers	6,593,370		78.50
Total Sewer Revenue	<u>\$8,399,565</u>		<u>100.00%</u>
2019			
Customer	Amount	Rank	Percentage
J H Routh Packing	\$ 600,512	1	7.57%
Kalahari Resort	506,016	2	6.06
Great Wolf Lodge	198,809	3	2.38
Ventra Sandusky	130,575	4	1.56
Ohio Veterans Home	117,876	5	1.41
Mucci Farms	93,180	6	1.12
Akronobel	88,696	7	1.06
NASA	80,676	8	0.97
Sawmill Creek Resort	43,346	9	0.52
Sandusky Clean Scene	36,375	10	0.44
Total	1,896,061		23.89
Balance from Other Customers	6,460,155		76.11
Total Sewer Revenue	<u>\$ 8,356,216</u>		<u>100.00%</u>

*(continued)*

**Erie County, Ohio**  
*Principal Sewer Customers*  
*Last Ten Years*

Customer	2018		
	Amount	Rank	Percentage
J H Routh Packing	\$ 594,495	1	7.49%
Kalahari Resort	481,345	2	6.09
Great Wolf Lodge	182,137	3	2.31
Ventra Sandusky	143,124	4	1.81
Ohio Veterans Home	134,823	5	1.71
Akzonobel	69,999	6	0.89
Sawmill Creek Resort	63,044	7	0.80
Sandusky Clean Scene	41,191	8	0.52
Olive Garden	34,180	9	0.43
Willoway Nursery	27,891	10	0.35
Total	1,772,230		22.33
Balance from Other Customers	6,126,499		77.67
Total Sewer Revenue	\$ 7,898,729		100.00%

Customer	2017		
	Amount	Rank	Percentage
J H Routh Packing	\$ 576,574	1	7.27%
Kalahari Resort	494,977	2	6.63
Great Wolf Lodge	185,446	3	2.48
Akzonobel	133,984	4	1.80
Ventra Sandusky	130,067	5	1.74
Ohio Veterans Home	125,234	6	1.68
Sawmill Creek Resort	62,307	7	0.83
IAC	51,480	8	0.69
Kyklos Bearing Intl	50,445	9	0.68
Sandusky Clean Scene	49,384	10	0.66
Total	1,859,898		23.44
Balance from Other Customers	5,603,375		76.56
Total Sewer Revenue	\$ 7,463,273		100.00%

*(continued)*

**Erie County, Ohio**  
Principal Sewer Customers  
Last Ten Years

Customer	2016		
	Amount	Rank	Percentage
J H Routh Packing	\$ 545,298	1	6.88%
Kalahari Resort	442,436	2	5.58
Great Wolf Lodge	177,150	3	2.23
Ventra Sandusky LLC	134,585	4	1.70
Ohio Veterans Home	119,772	5	1.51
Akzonobel	116,359	6	1.47
Kyklos Bearings Intl Inc.	94,550	7	1.19
Sawmill Creek Resort	66,041	8	0.83
IAC	48,736	9	0.61
Sandusky Clean Scene	41,518	10	0.52
Total	1,786,445		22.52
Balance from Other Customers	6,147,475		77.48
Total Sewer Revenue	<u>\$ 7,933,920</u>		<u>100.00%</u> <i>(continued)</i>

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

**Erie County, Ohio**  
Principal Sewer Customers  
Last Ten Years

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

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

Source: Erie County DOES Billing Office

**Erie County, Ohio**  
*Principal Water Customers*  
*Last Ten Years*

Customer	2022		
	Amount	Rank	Percentage
J H Routh Packing	\$586,238	1	6.24%
Kalahari Resort	430,623	2	4.58
Ohio Veterans Home	194,023	3	2.06
August Corso's Sons, Inc.	139,376	4	1.48
Akzonobel	135,915	5	1.45
Ventra Sandusky	121,615	6	1.29
Great Wolf Lodge	103,780	7	1.10
Saint Gobain	85,410	8	0.91
PPG Architectural	71,274	9	0.76
NASA Glenn Research Center	46,433	10	0.49
Total	1,914,687		20.36
Balance from Other Customers	7,490,322		79.30
Total Water Revenue	\$ 9,405,009		99.58

Customer	2021		
	Amount	Rank	Percentage
J H Routh Packing	\$507,525	1	5.36%
Kalahari Resort	422,815	2	4.48
Ohio Veterans Home	178,467	3	1.89
August Corso's Sons, Inc.	138,693	4	1.47
Ventra Sandusky	134,990	5	1.43
Great Wolf Lodge	122,584	6	1.30
Akzonobel	121,275	7	1.28
Saint Gobain	90,219	8	0.96
PPG Architectural Finishes	69,777	9	0.74
Beulah Beach Corp	42,579	10	0.45
Total	1,828,924		19.36
Balance from Other Customers	7,616,130		80.64
Total Water Revenue	\$ 9,445,054		100.00

*(continued)*

**Erie County, Ohio**  
*Principal Water Customers*  
*Last Ten Years*

Customer	2020		
	Amount	Rank	Percentage
JH Routh Packing	\$423,149	1	5.03%
Kalahari Resort	382,460	2	4.56
Ohio Veterans Home	148,449	3	1.77
Ventra Sandusky	131,269	4	1.56
Akzonobel	127,123	5	1.52
August Corso's Sons, Inc.	103,340	6	1.23
Great Wolf Lodge	93,730	7	1.12
PPG Architectural Finishes	85,223	8	1.02
Saint Gobain	61,784	9	0.74
NASA	45,335	10	0.54
Total	1,601,862		19.09
Balance from Other Customers	6,788,659		80.91
Total Water Revenue	<u>\$ 8,390,521</u>		<u>100.00</u>

Customer	2019		
	Amount	Rank	Percentage
JH Routh Packing	\$ 413,158	1	4.67%
Kalahari	385,301	2	4.36
Great Wolf Lodge	149,498	3	1.69
Ohio Veterans Home	144,022	4	1.63
Akzonobel	125,488	5	1.42
Ventra Sandusky LLC	106,323	6	1.20
August Corso's Sons, Inc.	99,955	7	1.13
PPG Architectural Finishes	70,631	8	0.80
Saint Gobain	64,105	9	0.73
NASA	47,317	10	0.54
Total	1,605,798		18.17
Balance from Other Customers	6,879,955		81.83
Total Water Revenue	<u>\$ 8,485,753</u>		<u>100.00%</u>

*(continued)*

**Erie County, Ohio**  
Principal Water Customers  
Last Ten Years

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

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

*(continued)*



**Erie County, Ohio**  
Principal Water Customers  
Last Ten Years

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

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

*(continued)*

**Erie County, Ohio**  
Principal Water Customers  
Last Ten Years

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

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

Source: Erie County DOES Billing Office

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

Year	Governmental Activities				Business-Type Activities	
	General Obligation Bonds	Revenue Bonds	Special Assessment Bonds	Leases	General Obligation Bonds	Revenue Bonds
2022	\$ 3,450,000	\$ 33,631,521	\$ -	\$ -	\$ 4,645,239	\$ 3,329,600
2021	3,770,000	36,225,708	-	-	6,162,288	3,401,800
2020	4,450,000	37,526,221	-	-	8,086,305	3,472,800
2019	5,425,000	38,734,021	-	-	10,490,321	3,542,500
2018	6,780,000	39,919,184	-	5,918	13,079,337	3,610,900
2017	8,115,635	19,188,741	19,696	11,195	15,658,023	3,678,000
2016	9,958,617	19,700,000	38,704	16,104	14,758,151	3,303,196
2015	11,250,700	2,800,000	79,905	20,501	17,170,516	-
2014	12,498,306	-	177,560	24,915	19,519,068	-
2013	13,849,397	-	267,350	-	22,099,277	-

Source: Erie County Auditor

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

Business-Type Activities

	OWDA Loans	Leases	OPWC Loans	Special Assessment Bonds	Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$	41,980,125	\$ 269,926	\$ -	\$ -	\$ 87,306,411	\$ 1,172	3.34%
	42,909,312	354,133	-	-	92,823,241	1,240	3.61
	42,186,717	435,610	-	-	96,157,653	1,304	3.98
	44,171,490	-	-	-	102,363,332	1,378	4.35
	46,075,452	-	-	-	109,470,791	1,467	4.85
	47,901,914	-	-	-	94,573,204	1,264	4.41
	49,654,051	-	4,561	459,806	97,893,190	1,303	4.78
	51,370,044	73,882	10,968	544,575	83,321,091	1,103	4.10
	53,521,036	146,042	31,630	619,925	86,538,482	1,141	4.37
	56,092,700	215,856	62,625	691,850	93,279,055	1,227	4.37

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

Year	General Obligation Bonds	Ratio of General Bonded Debt to Estimated Actual Value (2)	Bonded Debt Per Capita (3)
2022	\$ 8,095,239	0.12%	\$ 109
2021	9,932,288	0.42	133
2020	12,536,305	0.53	170
2019	15,915,321	0.68	214
2018	19,859,337	0.34	266
2017	23,773,658	0.41	318
2016	24,716,768	0.43	329
2015	28,421,216	0.50	376
2014	32,017,374	0.58	422
2013	35,948,674	0.65	473

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*

	2022	2021	2020	2019
Total Assessed Valuation	<u>\$ 2,594,130,100</u>	<u>\$ 2,421,191,630</u>	<u>\$ 2,370,369,880</u>	<u>\$ 2,157,988,030</u>
Overall Debt Limitation	63,353,253	59,029,791	57,759,247	52,449,701
Gross Indebtedness	86,676,246	92,036,820	95,175,738	101,703,011
Less Debt Outside Limitation				
General Obligation Bonds	4,285,000	5,730,000	7,540,000	9,830,000
Revenue Bonds	36,961,121	39,627,508	40,999,021	42,276,521
Special Assessment Bonds	-	-	-	-
OPWC Loans	-	-	-	-
OWDA Loans	41,980,125	42,909,312	42,186,717	44,171,490
Net Indebtedness	3,450,000	3,770,000	4,450,000	5,425,000
Less Amount Available in Debt Service Fund	-	-	-	-
Net Debt Within Limitation	<u>3,450,000</u>	<u>3,770,000</u>	<u>4,450,000</u>	<u>5,425,000</u>
Legal Debt Margin Within Limitation	<u>\$ 59,903,253</u>	<u>\$ 55,259,791</u>	<u>\$ 53,309,247</u>	<u>\$ 47,024,701</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	94.55%	93.61%	92.30%	89.66%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$ 25,941,301	\$ 24,211,916	\$ 23,703,699	\$ 21,579,880
Gross Indebtedness	86,676,246	92,036,820	95,175,738	101,703,011
Less Debt Outside Limitation				
General Obligation Bonds	4,285,000	5,730,000	7,540,000	9,830,000
Revenue Bonds	36,961,121	39,627,508	40,999,021	42,276,521
Special Assessment Bonds	-	-	-	-
OPWC Loans	-	-	-	-
OWDA Loans	41,980,125	42,909,312	42,186,717	44,171,490
Net Indebtedness	3,450,000	3,770,000	4,450,000	5,425,000
Less Amount Available in Debt Service Fund	-	-	-	-
Net Debt Within Unvoted Debt Limitation	<u>3,450,000</u>	<u>3,770,000</u>	<u>4,450,000</u>	<u>5,425,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$ 22,491,301</u>	<u>\$ 20,441,916</u>	<u>\$ 19,253,699</u>	<u>\$ 16,154,880</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	86.70%	84.43%	81.23%	74.86%

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.

2018	2017	2016	2015	2014	2013
<u>\$ 2,079,935,240</u>	<u>\$ 2,055,857,000</u>	<u>\$ 2,030,051,620</u>	<u>\$ 1,967,225,570</u>	<u>\$ 1,961,733,740</u>	<u>\$ 2,064,912,020</u>
50,498,381	49,896,425	49,251,291	47,680,639	47,543,344	50,122,801
108,690,536	93,673,656	97,461,808	82,752,012	85,833,667	92,466,326
12,305,000	14,769,670	14,554,698	16,922,006	19,225,758	21,758,628
43,530,084	22,866,741	23,003,196	2,800,000	-	-
-	19,696	498,510	624,480	797,485	959,200
-	-	4,561	10,968	31,630	62,625
<u>46,075,452</u>	<u>47,901,914</u>	<u>49,654,051</u>	<u>51,370,044</u>	<u>53,521,036</u>	<u>56,092,700</u>
6,780,000	8,115,635	9,746,792	11,024,514	12,257,758	13,593,173
-	-	1,212,724	1,796,441	447,405	-
<u>6,780,000</u>	<u>8,115,635</u>	<u>8,534,068</u>	<u>9,228,073</u>	<u>11,810,353</u>	<u>13,593,173</u>
<u>\$ 43,718,381</u>	<u>\$ 41,780,790</u>	<u>\$ 40,717,223</u>	<u>\$ 38,452,566</u>	<u>\$ 35,732,991</u>	<u>\$ 36,529,628</u>
86.57%	83.74%	82.67%	80.65%	75.16%	72.88%
\$ 20,799,352	\$ 20,558,570	\$ 20,300,516	\$ 19,672,256	\$ 19,617,337	\$ 20,649,120
108,690,536	93,673,656	97,461,808	82,752,012	85,833,667	92,466,326
12,305,000	14,769,670	14,554,698	16,922,006	19,225,758	21,758,628
43,530,084	22,866,741	23,003,196	2,800,000	-	-
-	19,696	498,510	624,480	797,485	959,200
-	-	4,561	10,968	31,630	62,625
<u>46,075,452</u>	<u>47,901,914</u>	<u>49,654,051</u>	<u>51,370,044</u>	<u>53,521,036</u>	<u>56,092,700</u>
6,780,000	8,115,635	9,746,792	11,024,514	12,257,758	13,593,173
-	-	1,212,724	1,796,441	447,405	-
<u>6,780,000</u>	<u>8,115,635</u>	<u>8,534,068</u>	<u>9,228,073</u>	<u>11,810,353</u>	<u>13,593,173</u>
<u>\$ 14,019,352</u>	<u>\$ 12,442,935</u>	<u>\$ 11,766,448</u>	<u>\$ 10,444,183</u>	<u>\$ 7,806,984</u>	<u>\$ 7,055,947</u>
67.40%	60.52%	57.96%	53.09%	39.80%	34.17%



**Erie County, Ohio**  
*Pledged Revenue*  
*Governmental Activities*  
*Last Six Years*

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
<i>Sports Park Revenue Bonds</i>							
2022	\$ 1,905,970	N/A	\$ 1,905,970	\$ 1,305,000	\$ 1,362,201	\$ 2,667,201	0.71
2021	1,439,709	N/A	1,439,709	1,205,000	1,412,847	2,617,847	0.55
2020	759,854	N/A	759,854	1,115,000	1,459,602	2,574,602	0.30
2019	1,486,469	N/A	1,486,469	1,095,000	1,504,352	2,599,352	0.57
2018	1,422,481	N/A	1,422,481	530,000	826,237	1,356,237	1.05
2017	1,340,837	N/A	1,340,837	480,000	650,650	1,130,650	1.19
<i>Kroger TIF Revenue Bond</i>							
2022	\$ 137,916	\$ 197,820	\$ (59,904)	\$ 135,999	\$ 61,821	\$ 197,820	(0.30)
2021	122,973	107,919	15,054	45,026	62,893	107,919	0.14
2020	124,729	107,816	16,913	45,026	62,892	107,918	0.16
2019	125,606	107,714	17,892	42,759	64,955	107,714	0.17
2018	124,538	N/A	124,538	39,557	65,896	105,453	1.18
2017	99,329	99,329	-	31,259	66,640	97,899	0.00

Source: County Records

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

Ten years of data will be presented as it becomes available

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

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2022	\$ 9,599,983	\$ 5,947,653	\$ 3,652,330	\$ 1,321,385	\$ 985,038	\$ 2,306,423	1.58
2021	8,735,064	3,535,027	5,200,037	1,266,130	1,096,617	2,362,747	2.20
2020	8,399,565	4,348,490	4,051,075	1,161,032	1,142,334	2,303,366	1.76
2019	8,356,216	4,987,329	3,368,887	1,184,334	1,188,871	2,373,205	1.42
2018	7,898,729	5,153,143	2,745,586	1,139,694	1,198,194	2,337,888	1.17
2017	7,463,273	3,458,301	4,004,972	1,035,504	1,204,296	2,239,800	1.79
2016	8,211,318	5,265,359	2,945,959	997,323	1,355,118	2,352,441	1.25
2015	7,344,807	3,674,380	3,670,427	1,254,280	1,337,474	2,591,754	1.42
2014	6,584,051	3,841,182	2,742,869	1,660,574	1,390,174	3,050,748	0.90
2013	7,296,540	3,407,111	3,889,429	1,424,287	1,491,377	2,915,664	1.33

Source: County Records

(1) Includes operating revenues.

(2) Total operating expenses exclusive of depreciation.

Note: Includes OWDA and OPWC loans

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

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2022	\$ 9,405,009	\$ 5,291,798	\$ 4,113,211	\$ 941,458	\$ 640,056	\$ 1,581,514	2.60
2021	9,445,054	6,145,644	3,299,410	846,076	610,512	1,456,588	2.27
2020	8,390,521	6,223,769	2,166,752	823,741	643,756	1,467,497	1.48
2019	8,485,753	7,140,753	1,345,000	788,029	675,558	1,463,587	0.92
2018	8,468,477	6,490,859	1,977,618	753,868	705,981	1,459,849	1.35
2017	8,437,155	5,859,237	2,577,918	721,194	735,085	1,456,279	1.77
2016	8,926,527	5,623,647	3,302,880	725,077	805,058	1,530,135	2.16
2015	8,068,575	5,528,858	2,539,717	917,374	904,761	1,822,135	1.39
2014	8,061,236	5,738,920	2,322,316	947,140	948,565	1,895,705	1.23
2013	8,089,251	5,049,129	3,040,122	834,748	990,232	1,824,980	1.67

Source: County Records

(1) Includes operating revenues.

(2) Total operating expenses exclusive of depreciation

Note: Includes OWDA and OPWC loans

**Erie County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2022	74,501	\$ 2,614,985,100	\$ 35,100	4.90%
2021	74,852	2,571,315,904	34,352	6.30
2020	73,719	2,417,246,010	32,790	10.50
2019	74,266	2,352,524,082	31,677	4.90
2018	74,615	2,255,089,145	30,223	5.60
2017	74,817	2,146,050,828	28,684	6.23
2016	75,107	2,046,590,643	27,249	5.80
2015	75,550	2,032,974,950	26,909	6.10
2014	75,828	1,981,764,780	26,135	6.20
2013	76,048	2,133,222,448	28,051	7.50

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

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

Employer	Type of Business	2022			2013		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Cedar Fair L.P./Magnum	Entertainment	6,500	1	18.46%	1,700	2	4.61%
Firelands Regional Medical Center	Hospital	2,002	2	5.69	2,000	1	5.41
Ventra (was ACH)	Automotive	1,900	3	5.40			
Kalahari Resort	Entertainment	1,053	4	2.99	1,200	3	3.25
Erie County	Government	826	5	2.35	647	5	1.75
Ohio Veterans Home	Health Care Facility	627	6	1.78	600	6	1.62
Sandusky City School District	Education	478	7	1.36	443	8	1.20
Meijer Department Store	Retail	475	8	1.35			
Corso's Flower & Garden Center	Florist	400	9	1.14			
Walmart	Retail	350	10	0.99			
Kyklos Bearing International	Automotive				580	7	1.57
International Automotive Components (was Lear)	Automotive				675	4	1.83
<b>Total</b>		<b>14,611</b>		<b>41.51%</b>	<b>7,845</b>		<b>21.24%</b>
Total Employment Within Erie County		<b>35,200</b>			<b>36,938</b>		

Source: Erie County Economic Development Corporation  
Bureau of Labor Statistics

\* Note: Only top 8 employers were reported in 2013

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

	2022	2021	2020	2019
General Government:				
Legislative and Executive	82	84	94	95
Judicial	104	103	112	117
Public Safety	160	147	151	161
Public Works	22	25	23	24
Health	86	75	86	105
Human Services	163	162	159	160
Water/Sewer/Landfill	44	43	50	47
Total	<u>661</u>	<u>639</u>	<u>675</u>	<u>709</u>

Source: Erie County Auditor

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

2018	2017	2016	2015	2014	2013
101	98	103	93	91	85
115	109	112	111	105	105
166	168	166	157	156	150
27	26	25	33	36	39
99	103	92	89	89	80
154	156	158	155	147	147
47	48	50	46	45	41
<u>709</u>	<u>708</u>	<u>706</u>	<u>684</u>	<u>669</u>	<u>647</u>



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

	2022	2021	2020	2019
General Government:				
Legislative and Executive				
Commissioners				
Number of Resolutions	531	449	287	482
Number of Meetings	52	51	51	55
Finance				
Number of Bid Contracts Awarded	26	20	17	16
Number of Purchase Orders Issued	6,192	5,914	6,390	6,728
Information Technology				
Number of Users Served	1,000	750	750	750
Facilities				
Number of Buildings	31	31	31	31
Square Footage of Buildings	608,877	608,877	608,877	608,877
Auditor				
Number of Non-Exempt Conveyances	1,873	2,163	1,424	1,735
Number of Exempt Conveyances	1,757	1,973	2,886	1,483
Number of Parcels Transferred	4,831	5,228	4,310	4,310
Number of Checks Issued	21,935	20,139	20,480	21,946
Treasurer				
Number of Parcels Billed	47,628	47,671	47,447	46,334
Number of Parcels Collected	45,636	45,878	45,991	44,369
Return on Portfolio Percentage	1.32	0.91	1.00	1.02
Prosecuting Attorney				
Number of Cases - Criminal	444	396	369	427
Board of Elections				
Number of Registered Voters	53,913	53,599	54,129	51,718
Number of Voters Last General Election	29,332	15,506	40,783	13,899
Percentage of Register Voters that Voted	54.41%	28.93%	75.34%	26.87%
Recorder				
Number of Deeds Filed	3,192	3,491	3,019	3,166
Number of Mortgages Filed	2,787	3,887	3,333	2,692
Number of Military Discharges Filed	2	5	2	5
Judicial				
Common Pleas				
Number of Civil Cases Filed	841	658	574	1,103
Number of Criminal Cases Filed	290	161	140	288
Number of Domestic Cases Filed	344	151	163	369
Number of Civil Stalking Protection Orders	87	20	39	109
Probate Court				
Number of Civil Cases Filed	1,128	1,177	963	1,083
Clerk of Courts				
Number of Civil Cases Filed	518	510	446	714
Number of Criminal Cases Filed	498	500	426	468
County Court				
Number of Civil Cases Filed	175	204	182	246
Number of Criminal Cases Filed	289	412	440	599
Number of Small Claims Cases Filed	6	10	7	14
Number of Traffic Cases	6,081	6,962	5,643	7,713
Huron Municipal Court				
Number of Civil Cases Filed	202	173	185	261
Number of Criminal Cases Filed	305	377	356	342
Number of Small Claims Cases Filed	103	64	45	66
Number of Traffic Cases	2,155	1,907	1,394	2,002

2018	2017	2016	2015	2014	2013
506	594	627	724	645	576
53	56	53	56	57	56
16	19	25	19	15	28
5,989	6,256	6,371	6,468	5,808	6,003
750	750	1,046	538	507	850
31	30	30	33	33	34
608,877	581,846	581,864	608,633	608,633	611,243
1,794	1,760	1,660	1,629	1,372	1,468
1,598	1,559	1,665	1,533	1,779	1,668
3,499	4,538	3,324	4,106	4,155	4,857
22,411	22,950	23,880	23,168	22,812	22,775
46,240	46,008	46,030	46,107	45,858	45,836
44,448	43,652	43,985	44,041	42,728	42,088
1.02	1.00	0.99	1.01	0.82	0.71
520	432	417	462	566	480
54,213	53,324	53,103	50,915	53,115	52,726
30,922	18,332	38,478	23,643	23,914	16,540
57%	34%	72%	46%	45%	31%
3,012	3,042	2,881	2,899	2,879	2,838
2,544	2,696	2,618	2,658	2,435	3,373
5	1	3	10	37	36
1,033	1,014	1,167	1,174	1,262	1,256
319	420	456	485	627	502
369	292	369	401	427	334
94	106	112	96	134	115
1,087	1,103	1,103	1,135	1,111	1,165
737	683	797	521	840	839
611	552	494	514	618	563
251	193	163	148	164	125
657	552	570	681	572	644
16	18	6	18	21	19
8,226	7,920	6,470	8,286	7,905	7,306
256	257	197	222	183	183
454	576	554	560	479	858
101	52	87	75	63	158
2,008	2,447	2,881	2,897	3,090	3,383

(continued)

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

	2022	2021	2020	2019
<b>Sandusky Municipal Court</b>				
Number of Civil Cases Filed	1,940	2,354	1,663	2,772
Number of Criminal Cases Filed	6,460	6,404	5,622	8,127
Number of Small Claims Cases Filed	329	384	319	364
<b>Vermilion Municipal Court</b>				
Number of Civil Cases Filed	319	308	299	449
Number of Criminal Cases Filed	191	254	238	487
Number of Small Claims Cases Filed	152	162	156	131
Number of Traffic Cases	1,198	1,810	1,179	3,310
<b>Adult Probation</b>				
Average Daily Case Load Per Officer	75	75	80	86
Average Number of Supervised Offenders	767	534	596	675
Average Number of Supervisions Awaiting Bond	255	188	239	675
<b>Juvenile Court</b>				
Number of Adjudged Delinquent Cases Filed	143	218	234	459
<b>Public Defender</b>				
Number of Cases	2,284	2,269	2,129	2,450
<b>Law Library</b>				
Number of Volumes in Collection	10,786	10,780	10,788	10,814
<b>Public Safety</b>				
<b>Juvenile Detention Facility</b>				
Average Daily Center Census	13	12	14	15
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average Daily Jail Census	105	94	88	125
Prisoners Booked	3,113	2,663	2,366	3,511
Prisoners Released	3,091	2,643	2,415	3,509
Out of County Bed Days Used	-	-	-	-
<b>Enforcement</b>				
Number of Incidents Reported	13,615	12,157	10,633	17,492
Number of Citations Reported	1,090	1,198	802	1,594
Number of Papers Served	2,467	2,685	2,916	3,519
Number of Telephone Calls	127,734	134,740	128,506	140,905
Number of Transport Hours	3,400	3,400	2,000	3,400
Number of Court Security Hours	4,300	4,300	4,300	4,300
<b>Coroner</b>				
Number of Cases Investigated	231	270	266	100
Number of Autopsies Performed	70	67	75	64
<b>Emergency Management</b>				
Number of Emergency Responses	38	34	37	31
<b>Public Works</b>				
<b>Engineer</b>				
Miles of Roads Resurfaced	12	10	6	9
Miles of Roads With Chip Seal	-	-	-	28
Number of Bridges Replaced/Improved	1	1	3	2
Number of Culverts Replaced	3	4	2	3
<b>Health</b>				
<b>Developmental Disabilities</b>				
Number of Clients Enrolled - Children	414	585	574	597
Number of Clients Enrolled - Early Intervention	121	187	190	187
Number of Clients Enrolled - Preschool	67	127	113	110
Number of Clients Enrolled - School Age	226	271	271	300
Number of Clients Enrolled - Adults	339	354	314	383

2018	2017	2016	2015	2014	2013
2,641	2,223	2,238	1,952	1,952	2,153
9,919	10,179	10,401	10,321	11,716	12,843
361	610	625	453	422	465
108	349	301	392	324	285
452	552	552	266	295	568
101	98	181	95	91	108
3,955	4,572	4,670	2,006	2,319	3,427
86	75	75	130	130	125
660	658	687	750	768	745
660	658	687	750	768	745
496	665	768	805	1,083	1,441
2,658	2,785	2,680	2,836	2,946	2,901
10,707	21,542	21,487	21,391	21,286	20,868
18	18	23	23	28	23
124	127	131	131	133	131
3,732	3,829	3,773	3,535	3,936	4,567
3,721	3,833	3,768	3,653	3,930	5,114
-	-	N/A	N/A	N/A	N/A
17,759	18,020	18,130	26,848	26,900	22,112
1,573	1,559	1,891	1,341	1,892	1,829
3,392	4,697	4,306	4,806	5,345	4,770
103,845	30,467	37,572	42,214	37,147	3,766
3,400	3,328	3,328	3,328	3,328	3,328
4,300	4,300	4,300	4,303	4,992	4,992
89	106	42	205	167	157
59	75	90	64	64	52
27	23	21	20	22	15
5	1	7	8	7	3
5	12	12	38	37	54
1	2	2	6	1	8
3	5	2	1	-	2
557	590	527	469	468	469
172	169	167	170	165	188
103	113	111	80	99	120
282	308	249	219	204	161
384	352	351	405	424	357

(continued)

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

	2022	2021	2020	2019
<b>Human Services</b>				
<b>Veteran Services</b>				
Number of Clients Served	236	137	174	271
Amount of Benefits Paid to County Residents	\$ 334,472	\$ 217,067	\$ 276,383	\$ 419,909
<b>Jobs and Family Services</b>				
Average Client Count - Food Stamps	8,265	9,581	9,611	9,452
Average Client Count - Day Care	219	200	206	354
Average Client Count - WIA	2,280	1,912	2,774	4,251
Average Client Count - Heating Assistance	-	-	-	-
Average Client Count - Job Placement	412	513	320	N/A
<b>Children's Services</b>				
Average Client Count - Foster Care	54	54	68	82
Average Client Count - Adoption	10	2	8	7
<b>Child Support Enforcement Agency</b>				
Total Child Support Collected	\$ 11,808,367	\$ 13,674,800	\$ 14,384,477	\$ 13,427,900
Percentage Collected	72%	72%	70%	72%
<b>Economic Development</b>				
CHIP Number of Projects	16	22	31	19
CDBG Number of Projects	1	-	3	-
Number of Related Infrastructure Projects	1	2	1	1
<b>Sewer District</b>				
Average Daily Sewage Treated	1,760,000	1,735,100	2,625,700	2,465,400
Number of Tap-Ins	13	82	27	32
Number of Customers	10,286	10,314	10,215	10,289
<b>Water District</b>				
Average Daily Water Treated	N/A	N/A	N/A	N/A
Average Daily Water Billed	3,801,106	3,725,106	3,651,263	3,495,759
Number of Tap-Ins	97	54	65	63
Number of Customers	10,624	10,636	10,458	10,163
<b>Care Facility</b>				
Private Pay Average Daily Census	8	7	11	16
Medicare Average Daily Census	3	5	7	5
Medicare Managed Care Average Daily Census	1	2	1	1
Medicaid Average Daily Census	74	69	79	89
Hospice Average Daily Census	5	5	9	10

Source: Erie County Departments and Offices

2018	2017	2016	2015	2014	2013
196	195	258	213	210	165
\$ 290,454	\$ 237,769	\$ 289,263	\$ 250,534	\$ 230,598	\$ 184,047
8,516	9,240	4,980	5,957	5,897	6,017
246	363	276	390	398	600
3,155	3,556	2,119	1,041	416	607
-	-	N/A	N/A	75	N/A
N/A	N/A	N/A	N/A	523	476
82	103	104	111	98	90
5	16	5	7	3	3
\$ 13,917,562	\$ 13,966,936	\$ 14,713,601	\$ 14,162,761	\$ 14,698,730	\$ 15,012,871
71	72	79	71	71	71
28	-	23	26	5	4
20	8	4	4	3	8
3	39	11	5	4	8
1,631,400	1,843,900	1,724,800	1,718,000	1,790,000	1,850,000
77	337	43	55	59	50
10,154	10,080	9,732	9,902	9,958	9,860
N/A	N/A	N/A	N/A	N/A	N/A
3,902,271	3,626,849	3,640,364	3,617,000	3,366,000	3,010,000
42	41	83	54	59	53
10,390	10,345	10,311	10,832	10,754	10,666
19	14	16	18	23	19
6	7	7	8	9	5
1	1	1	1	1	1
94	91	95	91	77	67
4	3	1	5	14	13

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

	2022	2021	2020	2019
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Administrative Office Space (square feet)</b>				
Commissioners	7,037	7,037	7,037	7,037
Auditor	3,210	3,210	3,210	3,210
Treasurer	1,969	1,969	1,969	1,969
Prosecuting Attorney	3,576	3,576	3,576	3,576
Board of Elections	2,886	2,886	2,886	2,886
Recorder	3,210	3,210	3,210	3,210
Facilities	1,440	1,440	1,440	1,440
Veterans Services	2,549	2,549	2,549	2,549
IT/Data Processing	1,451	1,451	1,451	1,451
Human Services	26,236	26,236	26,236	26,236
Central Purchasing	1,200	1,200	1,200	1,200
Risk Management	525	525	525	525
<b>Judicial</b>				
<b>Number of Courtrooms</b>				
Common Pleas Court	3	3	3	3
Probate Court	1	1	1	1
Juvenile Court	3	3	3	3
County Court	1	1	1	1
Huron Municipal Court	1	1	1	1
Sandusky Municipal Court	1	1	1	1
Vermillion Municipal Court	1	1	1	1
<b>Public Safety</b>				
Patrol Vehicles	50	50	44	47
Jail Capacity	111	111	111	111
Detention Center Capacity	36	36	36	36
Emergency Management Response Vehicles	1	1	1	1
<b>Public Works</b>				
Centerline Miles of Roads	140	140	140	140
Number of Bridges	137	138	138	138
Number of Culverts	662	661	661	661
Vehicles	32	32	32	32
<b>Health</b>				
Developmental Disabilities Buildings	1	1	1	1
Developmental Disabilities Buses and Vans	6	7	7	6
<b>Human Services</b>				
Job and Family Services Vehicles	7	6	6	7
Veterans Services Vehicles	3	3	3	3
<b>Sewer</b>				
Number of Treatment Facilities	2	3	3	3
Number of Pumping Stations	45	44	44	44
Total Lines (in miles)	152	144	144	144
<b>Water</b>				
Total Lines (in miles)	313	313	313	313

Source: Erie County

2018	2017	2016	2015	2014	2013
7,037	7,037	7,037	7,037	5,712	5,712
3,210	3,210	3,210	3,210	3,210	3,210
1,969	1,969	1,969	1,969	1,759	1,759
3,576	3,576	3,576	3,576	3,576	3,576
2,886	2,886	2,886	2,886	2,700	2,700
3,210	3,210	3,210	3,096	3,096	3,096
1,440	1,440	1,440	1,440	1,440	1,440
2,549	2,549	2,549	2,549	2,549	1,325
1,451	1,451	1,451	1,451	1,451	1,451
26,236	26,236	26,236	26,236	26,236	26,236
1,200	1,200	1,200	1,200	1,200	1,200
525	525	525	525	525	525
3	3	3	3	3	3
1	1	1	1	1	1
3	3	3	3	4	4
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
49	43	43	43	47	37
111	111	109	109	106	106
36	36	36	36	36	36
1	1	1	1	1	1
140	140	140	140	140	140
138	138	138	138	137	137
661	661	660	660	718	718
32	31	31	34	37	36
1	1	1	2	2	2
6	6	7	8	10	10
7	7	7	8	9	8
2	2	2	2	2	2
3	3	3	3	3	3
44	44	42	42	42	42
144	144	132	132	132	132
313	313	313	313	313	313



# OHIO AUDITOR OF STATE KEITH FABER



**ERIE COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 9/19/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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