

ERIE COUNTY, OHIO

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2020



Rea & associates

www.reacpa.com

OHIO AUDITOR OF STATE
KEITH FABER



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Board of Commissioners
Erie County
247 Columbus Avenue
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, 2020 through December 31, 2020. 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

August 03, 2021

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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, Ohio 44870

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Erie County, Ohio (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 30, 2021.

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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rea & Associates, Inc.

Rea and Associates, Inc.
Medina, Ohio
July 30, 2021

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

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

Report on Compliance for Each Major Federal Program

We have audited Erie County's, Ohio (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying *schedule of findings and questioned costs*.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 30, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Rea & Associates, Inc.

Rea and Associates, Inc.
Medina, Ohio
July 30, 2021

Erie County, Ohio

*Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020*

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed through the Ohio Department of Education:</i>				
Nutrition Cluster:				
School Breakfast Program				
Cash Assistance	10.553	074740-05PU	\$ 23,609	\$ -
National School Lunch Program				
Cash Assistance	10.555	074740-LLP4	44,563	-
Total Nutrition Cluster			<u>68,172</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	374,804	-
Total SNAP Cluster			<u>374,804</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>442,976</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Passed through the Ohio Development Services Agency:</i>				
Community Development Block Grants:				
2018 Community Development Block Grants	14.228	B-F-18-1AU-1	175,068	-
2019 Community Development Block Grants	14.228	B-C19-1AU-1	42,109	-
Total Community Development Block Grants			<u>217,177</u>	<u>-</u>
2019 CHIP Grant Home Investment Partnerships	14.239	B-C-19-1AU-2	275,711	-
Total CHIP Grant Home Investment Partnerships			<u>275,711</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>492,888</u>	<u>-</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed through the Ohio Attorney General's Office:</i>				
VOCA: 2019-2020	16.575	2020-VOCA-132921497	102,593	-
VOCA: 2020-2021	16.575	2021-VOCA-133915340	9,174	-
Total VOCA			<u>111,767</u>	<u>-</u>
Violence Against Women Formula Grants	16.588	2018-WF-VA5-8114	20,000	-
Violence Against Women Formula Grants	16.588	2019-WF-VA5-8114	10,597	-
Total Violence Against Women Formula Grants			<u>30,597</u>	<u>-</u>
Total U.S. Department of Justice			<u>142,364</u>	<u>-</u>
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed through the Area 7 Workforce Investment Board:</i>				
WIOA Cluster:				
WIA Adult	17.258	G-2021-11-5920	210,624	-
WIA Youth	17.259	G-2021-11-5920	127,209	-
WIA Dislocated Worker	17.278	G-2021-11-5920	135,280	-
Total WIOA Cluster			<u>473,113</u>	<u>-</u>
Workforce Investment Act National Emergency Grants	17.277	G-2021-11-5920	57,206	-
Total U.S. Department of Labor			<u>530,319</u>	<u>-</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	PID 93660	12,992	-
Highway Planning and Construction	20.205	PID 96885	1,538,432	-
Highway Planning and Construction	20.205	PID 96331	775,892	-
Total Highway Planning and Construction Cluster			<u>2,327,316</u>	<u>-</u>

Erie County, Ohio

*Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2020*

FEDERAL GRANTOR Pass-Through Grantor	Federal CFDA	Pass-Through Entity Identifying	Federal	Expenditures
Program Title	Number	Number	Disbursements	to Subrecipients
<i>Passed through the Ohio Department of Public Safety:</i>				
Highway Safety Cluster:				
High Visibility Enforcement OT	20.600	STEP-2020-22-00-00-00050	\$ 7,089	\$ -
High Visibility Enforcement OT	20.600	STEP-2021-22-00-00-00044	1,052	-
Total High Visibility Enforcement OT			<u>8,141</u>	<u>-</u>
National Priority Safety Programs	20.616	IDEP-2020-22-00-00-00050	8,809	-
Total Highway Safety Cluster			<u>16,950</u>	<u>-</u>
Total U.S. Department of Transportation			<u>2,344,266</u>	<u>-</u>
<u>U.S. DEPARTMENT OF TREASURY</u>				
<i>Passed through the Ohio Office of Budget and Management:</i>				
Coronavirus Relief Funds	21.019	N/A	4,006,234	-
<i>Passed through the Ohio Supreme Court:</i>				
Coronavirus Relief Funds	21.019	N/A	4,963	-
Total Coronavirus Relief Funds			<u>4,011,197</u>	<u>-</u>
Total U.S. Department of Treasury			<u>4,011,197</u>	<u>-</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Health:</i>				
Help Me Grow Part C	84.181	N/A	85,643	-
Total U.S. Department of Education			<u>85,643</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-2021-11-5920	58,715	-
TANF Cluster				
Temporary Assistance for Needy Families	93.558	G-2021-11-5920	1,301,085	-
Total TANF Cluster			<u>1,301,085</u>	<u>-</u>
Child Support Enforcement	93.563	G-2021-11-5920	1,039,346	-
CCDF Cluster				
Child Care and Development Block Grant	93.575	G-2021-11-5920	89,833	-
Total CCDF Cluster			<u>89,833</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5920	63,099	-
Foster Care Title IV-E	93.658	G-2021-11-5920	913,226	-
Adoption Assistance	93.659	G-2021-11-5920	163,298	-
Social Services Block Grant	93.667	G-2021-11-5920	731,569	-
Chafee Foster Care Independence Program	93.674	G-2021-11-5920	20,969	-
Children's Health Insurance Program	93.767	G-2021-11-5920	46,501	-
Medicaid Cluster:				
Medical Assistance Program	93.778	G-2021-11-5920	842,156	-
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Medicaid Cluster:				
Medicaid Administrative Claiming (MAC)	93.778	N/A	212,954	-
Total Medicaid Cluster			<u>1,055,110</u>	<u>-</u>
Social Services Block Grant	93.667	N/A	64,351	-
Memo Total CFDA # 93.667			<u>795,920</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>\$ 5,547,102</u>	<u>\$ -</u>

Erie County, Ohio

*Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2020*

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Disbursements	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed through the Ohio Emergency Management Agency:</i>				
NBI Operation Stonegarden	97.067	EMW-2017-SS-0065	\$ 52,253	\$ -
NBI Operation Stonegarden	97.067	EMW-2018-SS-00038	72,186	-
Total NBI Operation Stonegarden			<u>124,439</u>	<u>-</u>
Emergency Management Performance Grant	97.042	EMC-2019-EP-00005	40,552	-
Emergency Management Performance Grant	97.042	EMC-2020-EP-00004	52,557	-
Total Emergency Management Performance Grant			<u>93,109</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>165,295</u>	<u>-</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>				
<i>Passed Through the Ohio Secretary of State</i>				
HAVA Election Security Grant	90.404	OH20101001	12,306	-
HAVA Election Security Grant - CARES	90.404	OH20101CARES	62,904	-
Total HAVA Election Security Grant			<u>75,210</u>	<u>-</u>
Total U.S. Election Assistance Commission			<u>75,210</u>	<u>-</u>
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
<i>Passed through the Ohio Emergency Management Agency</i>				
Hazard Mitigation Grant Program	97.039	FEMA-DR-4360-OH	16,072	-
Total Federal Emergency Management Agency			<u>16,072</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 13,905,585</u>	<u>\$ -</u>

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, 2020*

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, 2020. 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, 2020 are \$0 and \$13,388 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.

Erie County, Ohio

*Schedule of Findings and Questioned Costs
2 CFR Section 200.515
December 31, 2020*

1. SUMMARY OF AUDITOR'S RESULTS
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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): Coronavirus Relief Funds Foster Care Title IV-E	CFDA #21.019 CFDA #93.658
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	Yes

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

None Noted.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
--

None Noted.

ERIE COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE YEAR ENDED DECEMBER 31, 2020

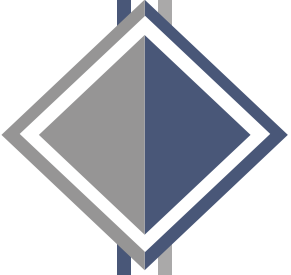
Erie County, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2020

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, 2020

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Erie County, Ohio
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For the Year Ended December 31, 2020

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RICHARD H. JEFFREY

Erie County Auditor

July 30, 2021

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, 2020. 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, 2020. 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, and has a current population of 77,079 based on the 2010 census. The County has only those powers conferred on it by Ohio statutes. The Board of County Commissioners is comprised of three members, elected at large in overlapping four-year terms, and acts as both the executive and legislative branches of the County government. The Commissioners serve as the taxing authority, the principal contracting body, and the chief administrators of public services for the County. The annual operating budget and the annual appropriation measure for expenditures of all County funds is created and adopted by the Commissioners.

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

The County Auditor and County Treasurer, as well as the County Commissioners, have key roles in the financial functions of the County. The County Auditor, elected to a four-year term, has the task of assessing real property for tax purposes. Under state law, a complete reappraisal must be conducted every six years, as well as a triennial update between appraisals. A triennial update was completed in 2015 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, the Clerk of Courts, the Coroner, the Engineer, the Prosecuting Attorney, the Sheriff, two Common Pleas Court Judges, the County Municipal Court Judge, the Juvenile Court Judge, and the Probate Court Judge.

Local Economy

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

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

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

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

Erie County is also home to the world-renowned Cedar Point Amusement Park boasting eighteen roller coasters, plentiful children's attractions, indoor waterpark, outdoor waterpark, hotels, as well as a beautiful location on the shores of Lake Erie. Cedar Point also has 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. Erie 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

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

Erie County's economy over the last several years was thriving due to many area construction projects and an increased focus on increasing tourism. In 2020 the County suffered a downturn in the economy due to the COVID-19 pandemic and the average 2020 unemployment rate was 10.5 %. The County has a good mix of manufacturing, retail and tourism related jobs and a recovery in 2021 and beyond.

On March 29, 2018, the County issued \$20,000,000 Federally Taxable Economic Development Revenue Bonds to provide economic assistance to develop the Phase II of the Sports Park in the County. The Cedar Point Indoor Sports Complex is a public-private venture to finance the construction of a major recreational facility to attract indoor sports such as basketball and volleyball tournaments and additional visitors to the County. These bonds are currently outstanding in the amount of \$19,025,000 with annual principal payments due each April 1, beginning in 2019 with the final maturity on April 1, 2038. The interest on the bond is 4.52%. The debt service obligation of this bond is payable solely from non-tax revenues of the County. This indoor facility commenced operations in 2020 and also includes cheerleading competition, wall climbing, a ninja workout area, indoor walking track, and the Firelands Hospital Rehab facility. This project will promote fall and winter tournaments and activities and bring additional visitors to 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 and have been able to generate annual surpluses. The March 2020 stay-at-home order and closing of non-essential business activities ordered by Governor Mike DeWine in response to the COVID-19 pandemic, caused the County Commissioners to reassess the level of 2020 and future expenditures in response to the expected loss of certain revenues such sales tax, gas tax, lodging tax, casino tax, conveyance fees, property tax and other state and local revenues. Prudent and conservative spending restraints has allowed the County to set aside funds to help deal with the effects of the current coronavirus pandemic on these revenue sources. In addition, Federal funds received by the County in 2020 from the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act has assisted the County in responding to the COVID-19 pandemic. While certain revenues such as sales tax, casino revenue and the lodging tax were significantly affected by the pandemic and were much lower than amounts received in 2019, other revenues such as property tax, gas tax, conveyance fees, and state and local grants did not suffer significant losses from the pandemic and even performed better than expected. With the passage of the American Rescue Plan Act of 2021 on March 11, 2021, the County expects to see federal funds over the next two years of approximately \$14 million dollars that can be spent by December 31, 2024 on revenue recovery or other matters related to the pandemic and expects to be in a strong financial position going forward.

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) and the GFOA Popular Annual Financial Reporting Award for the year ended December 31, 2019.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive 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 annual comprehensive 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.

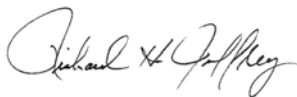
Acknowledgements

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".

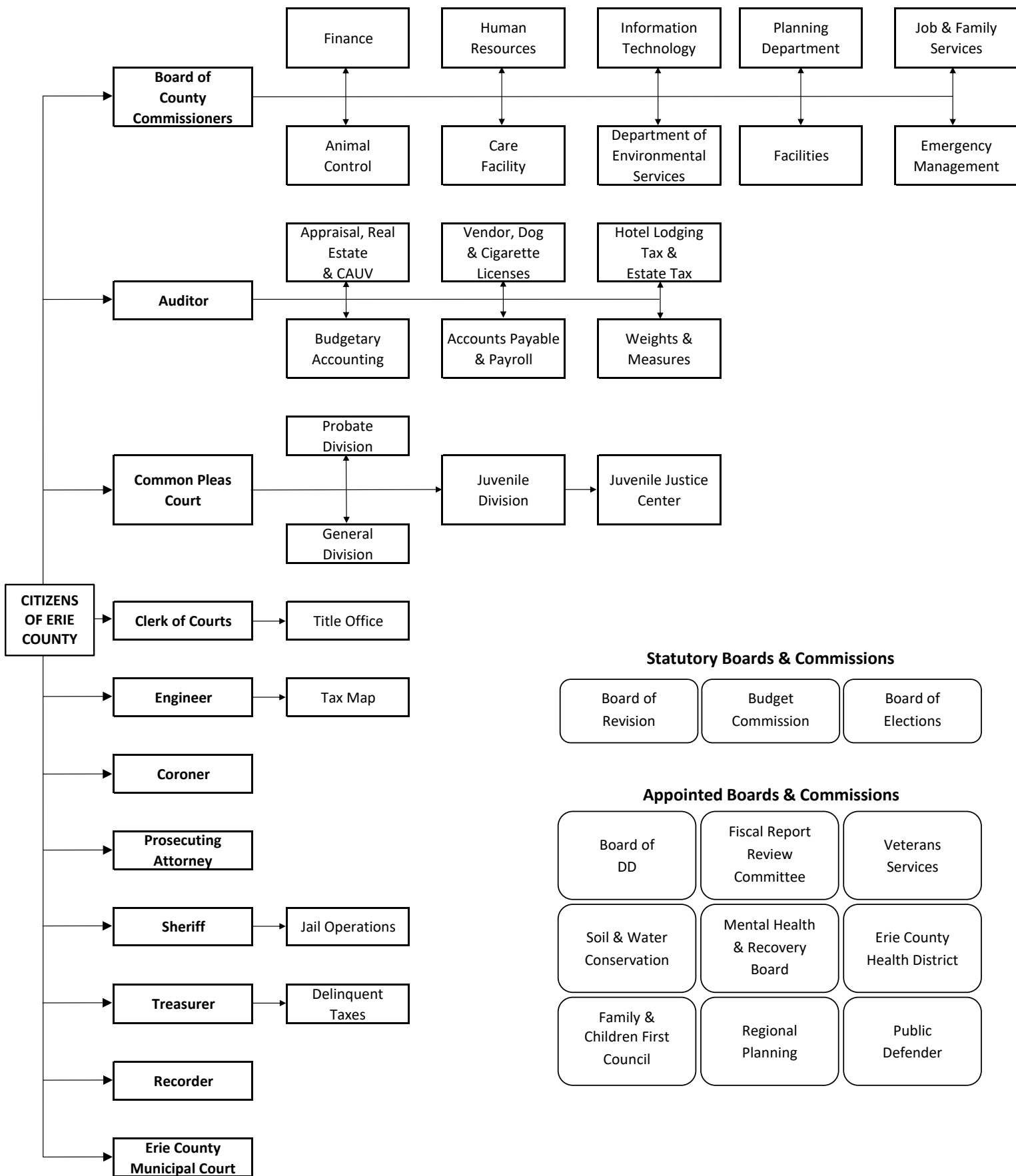
Richard H. Jeffrey
Erie County Auditor

ERIE COUNTY, OHIO
PRINCIPAL OFFICIALS
December 31, 2020

ELECTED OFFICIALS

Commissioner..... Matthew R. Old
Commissioner..... Stephen L. Shoffner
Commissioner..... Patrick J. Shenigo
Auditor..... Richard H. Jeffrey
Treasurer..... Pamela Ferrell
Recorder Barbara A. Sessler
Clerk of Courts Luvada Wilson
Coroner..... Brian A. Baxter
Engineer..... John D. Farschman
Prosecuting Attorney Kevin J. Baxter
Sheriff Paul A. Sigsworth
Common Pleas Judge Roger E. Binette
Common Pleas Judge Tygh M. Tone
County Court Judge..... 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
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Reporting

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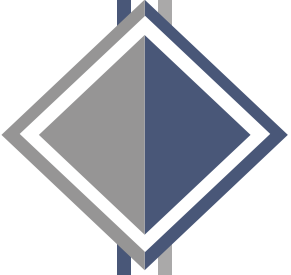
**Erie County
Ohio**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Erie County, Ohio (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Erie County, Ohio, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Development Disabilities Fund, and the Motor Vehicle and Gasoline Tax Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2021 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 and Associates, Inc.
Medina, Ohio
July 30, 2021

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Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
(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, 2020. 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 2020 are as follows:

- In total, net position decreased \$16.7 million, which represents a 17 percent decrease from 2019. Net position of governmental activities decreased \$20.1 million. Net position of business-type activities increased \$3.4 million.
- Total capital assets decreased \$29.4 million during 2020. Capital assets of governmental activities decreased \$25.9 million and capital assets of business-type activities decreased \$3.5 million.
- Outstanding debt decreased from \$101.7 million to \$95.6 million.

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 2020 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 2020?" 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, 2020
(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 and motor vehicle and gasoline tax 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, 2020
(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 2020 compared to 2019:

Table 1
Net Position

	Governmental Activities			Business-Type Activities		
	2020	2019	Change	2020	2019	Change
Assets						
Current and Other Assets	\$ 88,495,401	\$ 87,650,131	\$ 845,270	\$ 33,154,507	\$ 28,930,646	\$ 4,223,861
Capital Assets	57,991,384	83,923,683	(25,932,299)	108,132,970	111,637,525	(3,504,555)
<i>Total Assets</i>	<u>146,486,785</u>	<u>171,573,814</u>	<u>(25,087,029)</u>	<u>141,287,477</u>	<u>140,568,171</u>	<u>719,306</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	-	-	-	419,894	519,476	(99,582)
Pension & OPEB	9,425,875	16,812,381	(7,386,506)	2,985,358	4,778,176	(1,792,818)
<i>Total Deferred Outflows of Resources</i>	<u>9,425,875</u>	<u>16,812,381</u>	<u>(7,386,506)</u>	<u>3,405,252</u>	<u>5,297,652</u>	<u>(1,892,400)</u>
Liabilities						
Other Liabilities	5,105,101	9,322,937	(4,217,836)	1,676,845	2,547,891	(871,046)
Long-Term Liabilities:						
Due Within One Year	3,754,618	4,102,377	(347,759)	4,329,309	4,597,330	(268,021)
Due in More Than One Year:						
Net Pension Liability	36,155,220	50,246,903	(14,091,683)	9,038,806	12,561,726	(3,522,920)
Net OPEB Liability	24,219,340	23,068,590	1,150,750	6,054,836	5,767,148	287,688
Other Amounts	41,796,428	43,506,402	(1,709,974)	61,078,901	64,349,519	(3,270,618)
<i>Total Liabilities</i>	<u>111,030,707</u>	<u>130,247,209</u>	<u>(19,216,502)</u>	<u>82,178,697</u>	<u>89,823,614</u>	<u>(7,644,917)</u>
Deferred Inflows of Resources						
Property Taxes	9,756,505	12,940,257	(3,183,752)	-	-	-
Payment in Lieu of Taxes	580,130	559,218	20,912	-	-	-
Pension & OPEB	11,843,540	1,819,705	10,023,835	3,319,794	255,292	3,064,502
<i>Total Deferred Inflows of Resources</i>	<u>22,180,175</u>	<u>15,319,180</u>	<u>6,860,995</u>	<u>3,319,794</u>	<u>255,292</u>	<u>3,064,502</u>
Net Position						
Net Investment in Capital Assets	49,602,549	51,435,300	(1,832,751)	54,976,930	54,548,437	428,493
Restricted	37,517,091	34,261,595	3,255,496	-	-	-
Unrestricted	(64,417,862)	(42,877,089)	(21,540,773)	4,217,308	1,238,480	2,978,828
<i>Total Net Position</i>	<u>\$ 22,701,778</u>	<u>\$ 42,819,806</u>	<u>\$ (20,118,028)</u>	<u>\$ 59,194,238</u>	<u>\$ 55,786,917</u>	<u>\$ 3,407,321</u>

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The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2020 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 revises 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 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 *net pension liability* or *net 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 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.

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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 or the net OPEB 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 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, respectively, not accounted for as deferred inflows/outflows.

At year end, capital assets represented 58 percent of total assets. Capital assets include land, land improvements, buildings and improvements, roads and bridges, equipment, vehicles, sewer and water lines and construction in progress. Net investment in capital assets was \$104.6 million at December 31, 2020, with \$49.6 million in governmental activities and \$55.0 million in business-type activities. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

A portion of the County's net position, \$37.5 million represents resources that are subject to external restrictions on how they may be used. The unrestricted net position had a deficit balance of \$60.2 million.

Cash showed an increase over prior year, partially due to CARES Act money that allowed the County to conserve cash in other areas for existing expenses. Due from other governments showed a decrease from prior year, largely due to a decrease in grants receivable for juvenile and adult probation programs. Property taxes receivable also showed a decrease, mainly due to a decrease in the tax rate. This change also accounts for the decrease in deferred inflows for property taxes levied. Governmental activities restricted cash and cash equivalents with trustee was been spent during the completion of Phase II of the sports complex which began in 2018. The disposal of the project also accounts for the decrease in capital assets. See Note 17 for more information on the asset disposal. The decrease in contracts payable can also be attributed to the completion of the sports complex.

Business-type activities showed an increase in current and other assets, mainly cash, which can be attributed to revenues exceeding expenses, while capital assets decreased mainly due to depreciation exceeding current year acquisitions. Completed sewer projects and care facilities renovations contributed to a contracts payable decrease in other liabilities.

The fluctuations in the primary government's deferred outflows and deferred inflows related to pension and OPEB along with the net pension and OPEB liabilities are caused by the County's share of the OPERS' unfunded net position reported in accordance with GASB 68 and GASB 75, which was previously discussed.

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In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2020 and 2019.

Table 2
Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2020	2019	Change	2020	2019	Change
Revenues						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$ 11,455,217	\$ 11,735,574	\$ (280,357)	\$ 32,176,002	\$ 32,199,831	\$ (23,829)
Operating Grants and Contributions	26,393,072	24,610,967	1,782,105	1,142,066	-	1,142,066
Capital Grants and Contributions	4,003,352	764,816	3,238,536	662	122,795	(122,133)
<i>General Revenues:</i>						
Property and Other Local Taxes	13,707,200	15,077,947	(1,370,747)	-	-	-
Permissive Sales Taxes	15,181,533	16,497,483	(1,315,950)	-	-	-
Payment in Lieu of Taxes	830,091	2,045,472	(1,215,381)	-	-	-
Grants and Entitlements	3,500,010	3,646,483	(146,473)	-	-	-
Investment Earnings	2,318,536	2,734,715	(416,179)	-	-	-
Miscellaneous	1,474,375	1,799,736	(325,361)	229,040	153,741	75,299
<i>Total Revenues</i>	<u>78,863,386</u>	<u>78,913,193</u>	<u>(49,807)</u>	<u>33,547,770</u>	<u>32,476,367</u>	<u>1,071,403</u>
Program Expenses						
<i>General Government</i>						
Legislative and Executive	48,218,028	16,578,586	31,639,442	-	-	-
Judicial	8,461,419	10,913,259	(2,451,840)	-	-	-
Intergovernmental	16,305	863,632	(847,327)	-	-	-
Public Safety	12,613,411	16,565,002	(3,951,591)	-	-	-
Public Works	7,258,571	9,390,967	(2,132,396)	-	-	-
Health	9,771,175	9,698,628	72,547	-	-	-
Human Services	10,006,147	11,906,866	(1,900,719)	-	-	-
Economic Development	712,848	1,201,152	(488,304)	-	-	-
Other	3,693	-	3,693	-	-	-
Interest and Fiscal Charges	1,919,100	1,908,936	10,164	-	-	-
<i>Enterprise Operations:</i>						
Sewer	-	-	-	8,365,793	8,996,961	(631,168)
Water	-	-	-	8,885,782	9,798,185	(912,403)
Landfill	-	-	-	4,624,282	4,404,753	219,529
Care Facility	-	-	-	8,265,309	11,075,014	(2,809,705)
<i>Total Program Expenses</i>	<u>98,980,697</u>	<u>79,027,028</u>	<u>19,953,669</u>	<u>30,141,166</u>	<u>34,274,913</u>	<u>(4,133,747)</u>
<i>Increase (Decrease) in Net Position</i>	<u>(20,117,311)</u>	<u>(113,835)</u>	<u>(20,003,476)</u>	<u>3,406,604</u>	<u>(1,798,546)</u>	<u>5,205,150</u>
Transfers	(717)	(2,099,111)	2,098,394	717	2,099,111	(2,098,394)
<i>Change in Net Position</i>	<u>(20,118,028)</u>	<u>(2,212,946)</u>	<u>(17,905,082)</u>	<u>3,407,321</u>	<u>300,565</u>	<u>3,106,756</u>
<i>Net Position Beginning of Year</i>	<u>42,819,806</u>	<u>45,032,752</u>	<u>(2,212,946)</u>	<u>55,786,917</u>	<u>55,486,352</u>	<u>300,565</u>
<i>Net Position End of Year</i>	<u>\$ 22,701,778</u>	<u>\$ 42,819,806</u>	<u>\$ (20,118,028)</u>	<u>\$ 59,194,238</u>	<u>\$ 55,786,917</u>	<u>\$ 3,407,321</u>

The County's overall net position decreased \$16.7 million from prior year balances. The reasons for this overall decrease are discussed in the following sections for governmental activities and business-type activities.

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Governmental Activities

Governmental net position reported an overall decrease from 2019. Although there are several non-operating factors that cause net position to increase or decrease (ex. capitalization and depreciation of capital assets, the issuance and retirement of long-term obligations and changes in the components of the net pension liability), there were operational areas during the year that contributed to the overall decrease in net position.

The increase in capital grants and contributions is attributable to an ODOT grant for a road project and contributions received for Phase II of the sports complex.

General revenues primarily consist of property and sales tax revenue. Payment in lieu of taxes revenue showed a decrease from prior year due to the end of a tax increment financing agreement.

While most expenses showed a decrease, mainly due to the fluctuation in pension obligations previously discussed, a loss on disposal of Phase II of the sports complex, accounts for the substantial increase reported in the legislative and executive branch of general government.

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 safety, which mainly includes sheriff, school safety programs and drug and alcohol programs and enforcement.

Business-Type Activities

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

Personal services decreased from prior year, due in part, to decreases in care facility salaries and benefits due to fluctuations in pension and OPEB liabilities. The care facility fund received Federal grants in 2020.

Financial Analysis of the County's Funds

Governmental Funds

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

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The general fund is the chief operating fund of the County. The fund balance of the general fund increased by \$1.1 million during the current year. The County received contributions from Cedar Point for the sports park complex in addition to a substantial decrease in legislative and executive expenditures as only the final expenditures of the sports park complex were paid in 2020. In addition, transfers out decreased substantially from the prior year.

The developmental disabilities fund had a \$0.9 million increase in fund balance. Operating expenditures showed a slight increase over prior year while revenues remained fairly consistent while outpacing expenditures.

The motor vehicle and gasoline tax fund had an increase of \$2.1 million in fund balance partially due to the increase in gasoline tax from 2019 combined with the timing of project expenses as compared to when resources are received to fund them.

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.

The sewer fund showed an increase in net position of \$0.1 million over prior year.

The water fund net position decreased \$0.3 million as a result of a decrease in operating expenses coupled by less transfers in than prior year.

Expenses in the landfill fund showed a \$1.3 million increase over 2019; however, revenues continue to outpace expenses showing an increase in net position.

The net position of the care facility fund increased \$2.4 million from 2019, due in part, to Federal grant money received and decreases in payroll and benefits.

Unrestricted net position of the sewer fund at the end of the year was \$4.6 million, the water fund was \$1.5 million, the landfill fund was \$2.8 million and the care facility fund was a deficit of \$4.6 million. The growth in total net position for proprietary funds was \$3.4 million.

General Fund Budgeting Highlights

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

Original Budget Compared to Final Budget

During the year there was no need for any significant amendments to the original estimated revenues. Final budget expenditures were increased to reflect changes in legislative and executive and public safety expenditures.

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Final Budget Compared to Actual Results

Actual contributions and donations were higher than final budget due to contributions for Phase II of the sports park complex while actual other revenues received were less than expected.

Actual expenditures exceeded appropriations in legislative and executive expenditures mainly due to costs for the sports park complex not included in the budget.

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.

Capital Assets and Debt Administration

Capital Assets

At the end of year 2020, the County had \$166.1 million invested in capital assets, net of depreciation. A total of \$58.0 million of this was for governmental activities and \$108.1 million being attributable to business-type activities. Table 3 shows fiscal year 2020 balances compared with 2019.

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

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 3,849,698	\$ 3,849,698	\$ 2,443,275	\$ 2,443,275	\$ 6,292,973	\$ 6,292,973
Construction in Progress	331,017	27,251,720	360,269	1,207,305	691,286	28,459,025
Land Improvements	776,851	811,227	1,518,640	1,759,078	2,295,491	2,570,305
Buildings and Improvements	23,660,836	23,603,049	14,259,675	13,003,566	37,920,511	36,606,615
Roads and Bridges	25,429,866	24,317,698	-	-	25,429,866	24,317,698
Equipment	2,526,979	2,690,400	5,661,444	5,677,833	8,188,423	8,368,233
Vehicles	1,416,137	1,399,891	471,342	550,257	1,887,479	1,950,148
Sewer and Water Lines	-	-	83,418,325	86,996,211	83,418,325	86,996,211
Total	\$ 57,991,384	\$ 83,923,683	\$ 108,132,970	\$ 111,637,525	\$ 166,124,354	\$ 195,561,208

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

- During 2020, the County completed Phase II of the sports park complex. See Note 17 for additional information.
- The County replaced the Columbus Avenue Bridge which amounted to \$1.6 million.
- The County also completed an HVAC renovation and updated the jail security system.

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

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Debt

The outstanding debt for the County as of December 31, 2020 was \$95.6 million. See Note 16 for additional details. Table 4 summarizes outstanding debt.

Table 4
Outstanding Debt, at December 31

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
General Obligation Bonds	\$ 4,450,000	\$ 5,425,000	\$ 7,540,000	\$ 9,830,000	\$ 11,990,000	\$ 15,255,000
Revenue Bonds	37,526,221	38,734,021	3,472,800	3,542,500	40,999,021	42,276,521
OWDA Loans	-	-	42,186,717	44,171,490	42,186,717	44,171,490
Capital Leases	-	-	435,610	-	435,610	-
Totals	<u>\$ 41,976,221</u>	<u>\$ 44,159,021</u>	<u>\$ 53,635,127</u>	<u>\$ 57,543,990</u>	<u>\$ 95,611,348</u>	<u>\$ 101,703,011</u>

The County paid down \$6.5 million in principal payments in 2020. The County did not issue any new debt in 2020.

The County's long-term obligations also include the net pension and OPEB liabilities, compensated absences, capital leases, unamortized bond premiums and landfill closure and postclosure costs. For further information regarding the County's short and long-term obligations, refer to Notes 13, 14, 15, 16, 17 and 18 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 us to set aside funds to help us deal with the effects of the current coronavirus pandemic on revenue sources. Although County sales tax revenues and bed tax revenues were significantly affected in 2020 by the COVID-19 pandemic, we are positioned to be able to work our way through the pandemic without impacting vital services we provide our residents or reducing the number of County employees. Although an initial order was put in place in 2020 to furlough County employees a total of ten days, the Commissioners were able to rescind that order after determining the financial effect of the COVID -19 pandemic was not as drastic as anticipated. The Commissioners have successfully decreased the County's existing debt by closely monitoring budgets and only approving budgets that keep expenses in line with expected revenues. The County has continued to decrease the debt not only by paying it down, but by consolidating some which allows for lower interest rates.

Up until the statewide shutdown in 2020, increased tourism to the area had materialized with help of the Sports Force Parks at Cedar Point Sports Center which was completed and operating in 2017. On May 10, 2018, the County issued \$20,000,000 Federally Taxable Economic Development Revenue Bonds, Series 2018 (Sports Park Project Phase II) to provide economic assistance to develop an indoor sports park in the County. Phase II is an indoor sports and fitness facility completed and commenced operations in 2020. 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. However, since the State of Ohio shut down entertainment facilities for most of 2020 in response to the COVID-19 pandemic, this tourist revenue stream was severely impacted.

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Compared to 2019, cash-basis sales tax receipts received in 2020 decreased 6.3 percent most of which was caused by the decline in tourism and the Governor's restrictions placed on certain business in the County in 2020 in response to the COVID-19 pandemic. Erie County's share of casino revenue was \$708,497 in 2020 compared to \$912,925 received in 2019, which is a 22.4 percent decrease and attributable to the COVID-19 pandemic. State funded local government funds decreased less than 1 percent in 2020. The County share of gasoline tax went up approximately 23 percent when compared to 2019 due to the State of Ohio raising state gasoline taxes 10.5 cents per gallon starting on July 1, 2019.

In 2018, the Erie County Commissioners amended the regulations regarding the county-wide lodging tax. Effective January 1, 2019, the tax was also assessed against those establishments with sleeping accommodations from 1 to 4 rooms. In effect, the tax will apply to any Airbnb, VRBO and any other similar short term rentals in the County. Compared to 2019, lodging tax receipts decreased significantly in 2020, almost 49 percent. This was due to the COVID-19 pandemic and the limited operations at Cedar Point and other tourist areas which cut down on the number of Erie County visitors in 2020. This reduced the payments made by the County to the local visitor's bureau which is the major funding source for their operations.

The County did receive \$4,685,000 from the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act passed by the U.S. Congress in 2020. While this money could not be used to replace lost revenue from the COVID-19 pandemic, the County was able to expend it on areas directly affected. The majority of these funds were spent on Sheriff Deputies' salaries and also on payroll expenses for the County's long term care facility. A smaller percentage of the funds were spent on new technology, cleaning supplies and equipment to combat the effects of the COVID-19 pandemic. As of December 31, 2020, the County has obligated, but not spent \$679,169 of these funds and has until December 31, 2021 to expend all of the CARES Act funds.

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, 2020

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 62,067,936	\$ 29,708,778	\$ 91,776,714
Cash and Cash Equivalents in Segregated Accounts	245,992	-	245,992
Cash and Cash Equivalents with Fiscal Agents	1,124,839	-	1,124,839
Cash and Cash Equivalents with Trustee	182,166	-	182,166
Accounts Receivable	51,586	4,060,067	4,111,653
Permissive Sales Tax Receivable	3,898,823	-	3,898,823
Due from Other Governments	7,004,355	-	7,004,355
Property and Other Taxes Receivable	11,106,856	-	11,106,856
Payment in Lieu of Taxes Receivable	580,130	-	580,130
Special Assessments Receivable	506,890	-	506,890
Notes Receivable	160,764	-	160,764
Prepaid Items	399,191	-	399,191
Materials and Supplies Inventory	395,873	155,662	551,535
Internal Balances	770,000	(770,000)	-
Non-Depreciable Capital Assets	4,180,715	2,803,544	6,984,259
Depreciable Capital Assets, Net	53,810,669	105,329,426	159,140,095
<i>Total Assets</i>	<u>146,486,785</u>	<u>141,287,477</u>	<u>287,774,262</u>
Deferred Outflow of Resources			
Deferred Charges on Refunding	-	419,894	419,894
Pension	5,585,466	1,793,297	7,378,763
OPEB	3,840,409	1,192,061	5,032,470
<i>Total Deferred Outflow of Resources</i>	<u>9,425,875</u>	<u>3,405,252</u>	<u>12,831,127</u>
Liabilities			
Accounts Payable	847,444	413,504	1,260,948
Accrued Wages	1,199,305	344,883	1,544,188
Contracts Payable	73,942	49,449	123,391
Retainage Payable	18,672	-	18,672
Due to Other Governments	645,123	807,199	1,452,322
Accrued Interest Payable	325,603	61,810	387,413
Claims Payable	1,799,941	-	1,799,941
Matured Compensated Absences Payable	195,071	-	195,071
Long-Term Liabilities:			
Due Within One Year	3,754,618	4,329,309	8,083,927
Due In More Than One Year:			
Net Pension Liability	36,155,220	9,038,806	45,194,026
Net OPEB Liability	24,219,340	6,054,836	30,274,176
Other Amounts Due in More Than One Year	41,796,428	61,078,901	102,875,329
<i>Total Liabilities</i>	<u>111,030,707</u>	<u>82,178,697</u>	<u>193,209,404</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	9,756,505	-	9,756,505
Payment in Lieu of Taxes	580,130	-	580,130
Pension	8,052,129	2,252,298	10,304,427
OPEB	3,791,411	1,067,496	4,858,907
<i>Total Deferred Inflows of Resources</i>	<u>22,180,175</u>	<u>3,319,794</u>	<u>25,499,969</u>
Net Position			
Net Investment in Capital Assets	49,602,549	54,976,930	104,579,479
Restricted for:			
Debt Service	1,146,030	-	1,146,030
Capital Projects	593,346	-	593,346
Visitor and Convention Bureau	1,403,560	-	1,403,560
Court Activities	2,356,292	-	2,356,292
Public Safety	2,552,839	-	2,552,839
Public Works	9,325,802	-	9,325,802
Health	11,288,199	-	11,288,199
Human Services	5,591,545	-	5,591,545
Economic Development	470,898	-	470,898
Real Estate Assessment and Collection	1,694,214	-	1,694,214
Other Purposes	1,094,366	-	1,094,366
Unrestricted	(64,417,862)	4,217,308	(60,200,554)
<i>Total Net Position</i>	<u>\$ 22,701,778</u>	<u>\$ 59,194,238</u>	<u>\$ 81,896,016</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Activities
For the Year Ended December 31, 2020

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Governmental Activities				
General Government				
Legislative and Executive	\$ 48,218,028	\$ 5,492,698	\$ 2,413,922	\$ 2,357,572
Judicial	8,461,419	1,986,482	705,081	-
Intergovernmental	16,305	-	-	-
Public Safety	12,613,411	1,751,152	3,323,976	-
Public Works	7,258,571	1,105,920	7,901,736	1,645,780
Health	9,771,175	391,469	2,499,954	-
Human Services	10,006,147	720,536	8,505,898	-
Economic Development	712,848	6,960	601,918	-
Other	3,693	-	-	-
Interest and Fiscal Charges	1,919,100	-	440,587	-
<i>Total Governmental Activities</i>	<u>98,980,697</u>	<u>11,455,217</u>	<u>26,393,072</u>	<u>4,003,352</u>
Business-Type Activities				
Sewer	8,365,793	8,399,565	-	-
Water	8,885,782	8,390,521	-	662
Landfill	4,624,282	5,874,528	-	-
Care Facility	8,265,309	9,511,388	1,142,066	-
<i>Total Business-Type Activities</i>	<u>30,141,166</u>	<u>32,176,002</u>	<u>1,142,066</u>	<u>662</u>
<i>Total Primary Government</i>	<u>\$ 129,121,863</u>	<u>\$ 43,631,219</u>	<u>\$ 27,535,138</u>	<u>\$ 4,004,014</u>

General Revenues:

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

Total General Revenues

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
\$ (37,953,836)	\$ -	\$ (37,953,836)
(5,769,856)	-	(5,769,856)
(16,305)	-	(16,305)
(7,538,283)	-	(7,538,283)
3,394,865	-	3,394,865
(6,879,752)	-	(6,879,752)
(779,713)	-	(779,713)
(103,970)	-	(103,970)
(3,693)	-	(3,693)
(1,478,513)	-	(1,478,513)
<u>(57,129,056)</u>	<u>-</u>	<u>(57,129,056)</u>
-	33,772	33,772
-	(494,599)	(494,599)
-	1,250,246	1,250,246
-	2,388,145	2,388,145
<u>-</u>	<u>3,177,564</u>	<u>3,177,564</u>
<u>(57,129,056)</u>	<u>3,177,564</u>	<u>(53,951,492)</u>
4,915,449	-	4,915,449
6,427,250	-	6,427,250
1,028,025	-	1,028,025
1,336,476	-	1,336,476
830,091	-	830,091
15,181,533	-	15,181,533
3,500,010	-	3,500,010
2,318,536	-	2,318,536
1,474,375	229,040	1,703,415
<u>37,011,745</u>	<u>229,040</u>	<u>37,240,785</u>
(717)	717	-
(20,118,028)	3,407,321	(16,710,707)
<u>42,819,806</u>	<u>55,786,917</u>	<u>98,606,723</u>
<u>\$ 22,701,778</u>	<u>\$ 59,194,238</u>	<u>\$ 81,896,016</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Balance Sheet
Governmental Funds
December 31, 2020

	General	Developmental Disabilities	Motor Vehicle and Gasoline Tax	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Equity in Pooled Cash and Investments	\$ 18,427,605	\$ 10,132,362	\$ 3,984,141	\$ 18,583,723	\$ 51,127,831
Cash and Cash Equivalents in Segregated Accounts	245,992	-	-	-	245,992
Cash and Cash Equivalents with Fiscal Agents	-	1,124,839	-	-	1,124,839
Cash and Cash Equivalents with Trustee	182,166	-	-	-	182,166
Accounts Receivable	31,886	-	-	19,700	51,586
Permissive Sales Tax Receivable	3,898,823	-	-	-	3,898,823
Due from Other Governments	1,515,109	85,729	2,819,453	2,584,064	7,004,355
Property and Other Local Taxes Receivable	5,602,924	3,759,619	47,726	1,696,587	11,106,856
Payment in Lieu of Taxes Receivable	-	-	-	580,130	580,130
Special Assessments Receivable	-	-	-	506,890	506,890
Notes Receivable	-	-	-	160,764	160,764
Prepaid Items	133,767	-	-	-	133,767
Materials and Supplies Inventory	192,760	3,645	197,683	1,785	395,873
Advances to Other Funds	891,411	-	-	-	891,411
<i>Total Assets</i>	<u>\$ 31,122,443</u>	<u>\$ 15,106,194</u>	<u>\$ 7,049,003</u>	<u>\$ 24,133,643</u>	<u>\$ 77,411,283</u>
Liabilities					
Accounts Payable	\$ 273,405	\$ 77,670	\$ 7,805	\$ 482,064	\$ 840,944
Accrued Wages	649,450	123,842	70,510	352,358	1,196,160
Contracts Payable	-	-	73,942	-	73,942
Retainage Payable	-	-	18,672	-	18,672
Due to Other Governments	462,086	100,710	25,699	55,499	643,994
Advances from Other Funds	-	-	-	121,411	121,411
Matured Compensated Absences Payable	193,888	1,183	-	-	195,071
<i>Total Liabilities</i>	<u>1,578,829</u>	<u>303,405</u>	<u>196,628</u>	<u>1,011,332</u>	<u>3,090,194</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	5,183,992	3,490,029	-	1,082,484	9,756,505
Payment in Lieu of Taxes	-	-	-	580,130	580,130
Unavailable Revenue	4,085,670	343,976	2,404,843	2,845,441	9,679,930
<i>Total Deferred Inflows of Resources</i>	<u>9,269,662</u>	<u>3,834,005</u>	<u>2,404,843</u>	<u>4,508,055</u>	<u>20,016,565</u>
Fund Balances					
Nonspendable	1,562,874	3,645	197,683	1,785	1,765,987
Restricted	245,992	10,965,139	4,249,849	17,669,982	33,130,962
Committed	910,434	-	-	1,036,357	1,946,791
Assigned	5,355,355	-	-	20,591	5,375,946
Unassigned	12,199,297	-	-	(114,459)	12,084,838
<i>Total Fund Balances</i>	<u>20,273,952</u>	<u>10,968,784</u>	<u>4,447,532</u>	<u>18,614,256</u>	<u>54,304,524</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 31,122,443</u>	<u>\$ 15,106,194</u>	<u>\$ 7,049,003</u>	<u>\$ 24,133,643</u>	<u>\$ 77,411,283</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, 2020*

Total Governmental Fund Balances		\$ 54,304,524
 <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.		57,991,384
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Permissive Sales Tax	\$ 2,645,195	
Due from Other Governments	5,647,439	
Delinquent Property Taxes	777,612	
Special Assessments	506,890	
Charges for Services	102,794	9,679,930
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.		9,394,814
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(325,603)
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.		
Deferred Outflows - Pension	5,585,466	
Deferred Outflows - OPEB	3,840,409	
Deferred Inflows - Pension	(8,052,129)	
Deferred Inflows - OPEB	(3,791,411)	
Net Pension Liability	(36,155,220)	
Net OPEB Liability	(24,219,340)	(62,792,225)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(4,450,000)	
Revenue Bonds	(37,526,221)	
Compensated Absences	(3,574,825)	(45,551,046)
 <i>Net Position of Governmental Activities</i>		 \$ 22,701,778

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, 2020

	General	Developmental Disabilities	Motor Vehicle and Gasoline Tax	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes	\$ 4,710,215	\$ 6,429,544	\$ -	\$ 983,379	\$ 12,123,138
Hotel/Motel Taxes	-	-	-	714,728	714,728
Permissive Sales Taxes	15,129,933	-	621,748	-	15,751,681
Payment in Lieu of Taxes	-	-	-	830,091	830,091
Special Assessments	-	-	-	358,322	358,322
Charges for Services	4,028,329	71,982	73,761	4,909,355	9,083,427
Licenses and Permits	1,113,501	-	26,384	430,714	1,570,599
Fines and Forfeitures	247,139	-	66,086	98,704	411,929
Intergovernmental	3,608,081	2,329,535	7,067,102	16,676,583	29,681,301
Interest	2,318,536	2,292	38,475	7,424	2,366,727
Rent	90,000	-	-	-	90,000
Contributions and Donations	4,503,209	-	-	-	4,503,209
Other	1,044,981	41,329	71,705	314,726	1,472,741
<i>Total Revenues</i>	<u>36,793,924</u>	<u>8,874,682</u>	<u>7,965,261</u>	<u>25,324,026</u>	<u>78,957,893</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	13,705,937	-	-	3,763,164	17,469,101
Judicial	7,381,206	-	-	1,892,120	9,273,326
Intergovernmental	-	-	-	16,305	16,305
Public Safety	8,718,159	-	-	4,758,348	13,476,507
Public Works	65,518	-	6,077,046	2,831,666	8,974,230
Health	3,482	7,999,518	-	1,417,782	9,420,782
Human Services	717,717	-	-	9,463,379	10,181,096
Economic Development	-	-	-	712,848	712,848
Other	-	-	-	3,693	3,693
Capital Outlay	183,959	-	-	187,643	371,602
Debt Service:					
Principal Retirement	1,163,921	-	-	1,018,879	2,182,800
Interest and Fiscal Charges	1,499,685	-	-	316,775	1,816,460
<i>Total Expenditures</i>	<u>33,439,584</u>	<u>7,999,518</u>	<u>6,077,046</u>	<u>26,382,602</u>	<u>73,898,750</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,354,340</u>	<u>875,164</u>	<u>1,888,215</u>	<u>(1,058,576)</u>	<u>5,059,143</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	11,366	1,397	754	98	13,615
Transfers In	-	-	200,000	2,337,482	2,537,482
Transfers Out	(2,236,935)	-	-	(358,017)	(2,594,952)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,225,569)</u>	<u>1,397</u>	<u>200,754</u>	<u>1,979,563</u>	<u>(43,855)</u>
<i>Net Change in Fund Balance</i>	1,128,771	876,561	2,088,969	920,987	5,015,288
<i>Fund Balance Beginning of Year</i>	<u>19,145,181</u>	<u>10,092,223</u>	<u>2,358,563</u>	<u>17,693,269</u>	<u>49,289,236</u>
<i>Fund Balance End of Year</i>	<u>\$ 20,273,952</u>	<u>\$ 10,968,784</u>	<u>\$ 4,447,532</u>	<u>\$ 18,614,256</u>	<u>\$ 54,304,524</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, 2020*

Net Change in Fund Balances - Total Governmental Funds		\$ 5,015,288
<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	\$ 7,103,879	
Current Year Depreciation	<u>(2,523,232)</u>	4,580,647
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.		
		(30,512,946)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Permissive Sales Tax	51,600	
Due from Other Governments	(348,840)	
Delinquent Property Taxes	247,586	
Special Assessments	35,546	
Charges for Services	<u>(80,399)</u>	(94,507)
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	975,000	
Revenue Bonds	<u>1,207,800</u>	2,182,800
In the statement of activities, interest is accrued on outstanding bonds, and bond premiums are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.		
Accrued Interest Payable		(102,640)
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		3,654,354
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	(5,641,078)	
OPEB	<u>(2,482,684)</u>	(8,123,762)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		3,408,289
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>(125,551) *</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$ (20,118,028)</u></u>

* net of internal service fund portion of \$484

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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 4,814,669	\$ 4,814,669	\$ 4,710,215	\$ (104,454)
Permissive Sales Taxes	15,751,500	15,751,500	15,254,108	(497,392)
Special Assessments	8,000	8,000	-	(8,000)
Charges for Services	3,638,238	3,633,238	3,697,352	64,114
Licenses and Permits	815,438	815,438	1,113,999	298,561
Fines and Forfeitures	252,146	252,146	248,263	(3,883)
Intergovernmental	3,549,816	3,680,921	3,652,149	(28,772)
Interest	1,380,462	1,380,612	1,438,936	58,324
Rent	90,000	90,000	90,000	-
Contributions and Donations	2,579,117	2,579,117	4,502,209	1,923,092
Other	898,587	2,238,209	1,096,071	(1,142,138)
<i>Total Revenues</i>	<u>33,777,973</u>	<u>35,243,850</u>	<u>35,803,302</u>	<u>559,452</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	10,948,315	11,521,535	17,158,793	(5,637,258)
Judicial	7,625,522	7,895,653	7,224,626	671,027
Public Safety	9,805,324	10,348,355	9,081,485	1,266,870
Public Works	76,913	76,778	76,485	293
Health	3,701	3,951	3,411	540
Human Services	1,203,691	1,169,474	733,414	436,060
Capital Outlay	171,550	472,050	191,959	280,091
Debt Service:				
Principal Retirement	1,163,921	1,163,921	1,163,921	-
Interest and Fiscal Charges	1,499,685	1,499,685	1,499,685	-
<i>Total Expenditures</i>	<u>32,498,622</u>	<u>34,151,402</u>	<u>37,133,779</u>	<u>(2,982,377)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,279,351</u>	<u>1,092,448</u>	<u>(1,330,477)</u>	<u>(2,422,925)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	2,800	2,800	11,366	8,566
Advances In	222,997	222,997	222,997	-
Advances Out	(29,533)	(29,533)	(29,533)	-
Transfers In	104,609	104,609	104,609	-
Transfers Out	(2,425,421)	(4,932,060)	(2,604,833)	2,327,227
<i>Total Other Financing Sources (Uses)</i>	<u>(2,124,548)</u>	<u>(4,631,187)</u>	<u>(2,295,394)</u>	<u>2,335,793</u>
<i>Net Change in Fund Balance</i>	(845,197)	(3,538,739)	(3,625,871)	(87,132)
<i>Fund Balance Beginning of Year, Restated</i>	19,095,504	19,095,504	19,095,504	-
Prior Year Encumbrances Appropriated	897,325	897,325	897,325	-
<i>Fund Balance End of Year</i>	<u>\$ 19,147,632</u>	<u>\$ 16,454,090</u>	<u>\$ 16,366,958</u>	<u>\$ (87,132)</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 6,772,634	\$ 6,772,634	\$ 6,429,544	\$ (343,090)
Charges for Services	96,640	96,640	76,808	(19,832)
Intergovernmental	2,342,287	2,342,287	2,361,679	19,392
Interest	2,000	2,000	2,181	181
Other	32,827	78,547	41,329	(37,218)
<i>Total Revenues</i>	<u>9,246,388</u>	<u>9,292,108</u>	<u>8,911,541</u>	<u>(380,567)</u>
Expenditures				
Current:				
Public Health	9,646,597	10,192,317	8,381,711	1,810,606
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(400,209)</u>	<u>(900,209)</u>	<u>529,830</u>	<u>1,430,039</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	2,500	2,500	1,397	(1,103)
Transfers In	-	350,000	-	(350,000)
<i>Total Other Financing Sources (Uses)</i>	<u>2,500</u>	<u>352,500</u>	<u>1,397</u>	<u>(351,103)</u>
<i>Net Change in Fund Balance</i>	(397,709)	(547,709)	531,227	1,078,936
<i>Fund Balance Beginning of Year</i>	8,741,365	8,741,365	8,741,365	-
Prior Year Encumbrances Appropriated	411,872	411,872	411,872	-
<i>Fund Balance End of Year</i>	<u>\$ 8,755,528</u>	<u>\$ 8,605,528</u>	<u>\$ 9,684,464</u>	<u>\$ 1,078,936</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Permissive Sales Taxes	\$ 630,000	\$ 630,000	\$ 622,554	\$ (7,446)
Charges for Services	41,100	41,100	73,761	32,661
Licenses and Permits	25,000	25,000	26,384	1,384
Fines and Forfeitures	50,000	50,000	71,064	21,064
Intergovernmental	7,976,818	7,976,818	7,083,342	(893,476)
Interest	40,000	40,000	36,331	(3,669)
Other	84,391	86,038	72,681	(13,357)
<i>Total Revenues</i>	<u>8,847,309</u>	<u>8,848,956</u>	<u>7,986,117</u>	<u>(862,839)</u>
Expenditures				
Current:				
Public Works	7,608,392	8,866,709	6,411,254	2,455,455
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,238,917</u>	<u>(17,753)</u>	<u>1,574,863</u>	<u>1,592,616</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	10,000	10,000	754	(9,246)
Transfers In	-	-	200,000	200,000
Transfers Out	(1,500,000)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,490,000)</u>	<u>10,000</u>	<u>200,754</u>	<u>190,754</u>
<i>Net Change in Fund Balance</i>	(251,083)	(7,753)	1,775,617	1,783,370
<i>Fund Balance Beginning of Year</i>	1,619,891	1,619,891	1,619,891	-
Prior Year Encumbrances Appropriated	162,643	162,643	162,643	-
<i>Fund Balance End of Year</i>	<u>\$ 1,531,451</u>	<u>\$ 1,774,781</u>	<u>\$ 3,558,151</u>	<u>\$ 1,783,370</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2020

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total Enterprise	Internal Service
Assets						
<i>Current Assets:</i>						
Equity in Pooled Cash and Investments	\$ 6,052,899	\$ 2,928,514	\$ 15,426,595	\$ 5,300,770	\$ 29,708,778	\$ 10,940,105
Accounts Receivable	1,759,344	1,292,775	380,484	627,464	4,060,067	-
Prepaid Items	-	-	-	-	-	265,424
Materials and Supplies Inventory	26,979	80,518	8,622	39,543	155,662	-
<i>Total Current Assets</i>	<u>7,839,222</u>	<u>4,301,807</u>	<u>15,815,701</u>	<u>5,967,777</u>	<u>33,924,507</u>	<u>11,205,529</u>
<i>Non-Current Assets:</i>						
Non-Depreciable Capital Assets	1,214,259	175,757	1,308,052	105,476	2,803,544	-
Depreciable Capital Assets, Net	54,382,212	44,346,886	4,113,455	2,486,873	105,329,426	-
<i>Total Non-Current Assets</i>	<u>55,596,471</u>	<u>44,522,643</u>	<u>5,421,507</u>	<u>2,592,349</u>	<u>108,132,970</u>	<u>-</u>
<i>Total Assets</i>	<u>63,435,693</u>	<u>48,824,450</u>	<u>21,237,208</u>	<u>8,560,126</u>	<u>142,057,477</u>	<u>11,205,529</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding	-	-	419,894	-	419,894	-
Pension	577,830	139,637	139,637	936,193	1,793,297	-
OPEB	353,532	102,932	96,171	639,426	1,192,061	-
<i>Total Deferred Outflows of Resources</i>	<u>931,362</u>	<u>242,569</u>	<u>655,702</u>	<u>1,575,619</u>	<u>3,405,252</u>	<u>-</u>
Liabilities						
<i>Current Liabilities:</i>						
Accounts Payable	73,699	82,746	81,821	175,238	413,504	6,500
Accrued Wages	60,319	45,643	36,155	202,766	344,883	3,145
Contracts Payable	48,911	-	538	-	49,449	-
Due to Other Governments	252,985	431,539	43,984	78,691	807,199	1,129
Accrued Interest Payable	20,544	13,662	27,604	-	61,810	-
Claims Payable	-	-	-	-	-	1,799,941
Compensated Absences Payable	81,256	47,956	41,767	104,647	275,626	-
Capital Leases Payable	-	-	81,477	-	81,477	-
OWDA Loans Payable	1,195,129	846,077	-	-	2,041,206	-
General Obligation Bonds Payable	235,000	315,000	1,310,000	-	1,860,000	-
Revenue Bonds Payable	71,000	-	-	-	71,000	-
<i>Total Current Liabilities</i>	<u>2,038,843</u>	<u>1,782,623</u>	<u>1,623,346</u>	<u>561,342</u>	<u>6,006,154</u>	<u>1,810,715</u>
<i>Long-Term Liabilities:</i>						
Advances from Other Funds	-	-	-	770,000	770,000	-
Compensated Absences Payable - Net of Current Portion	32,538	41,242	9,797	60,088	143,665	-
Capital Leases Payable - Net of Current Portion	-	-	354,133	-	354,133	-
OWDA Loans Payable - Net of Current Portion	25,515,063	14,630,448	-	-	40,145,511	-
General Obligation Bonds Payable - Net of Current Portion	880,329	1,130,976	4,215,000	-	6,226,305	-
Revenue Bonds Payable - Net of Current Portion	3,401,800	-	-	-	3,401,800	-
Landfill Closure and Postclosure Costs Payable	-	-	10,807,487	-	10,807,487	-
Net Pension Liability	1,807,761	903,881	903,881	5,423,283	9,038,806	-
Net OPEB Liability	1,210,967	605,484	605,484	3,632,901	6,054,836	-
<i>Total Long-Term Liabilities</i>	<u>32,848,458</u>	<u>17,312,031</u>	<u>16,895,782</u>	<u>9,886,272</u>	<u>76,942,543</u>	<u>-</u>
<i>Total Liabilities</i>	<u>34,887,301</u>	<u>19,094,654</u>	<u>18,519,128</u>	<u>10,447,614</u>	<u>82,948,697</u>	<u>1,810,715</u>
Deferred Inflows of Resources						
Pension	390,402	502,602	198,150	1,161,144	2,252,298	-
OPEB	177,624	261,821	92,701	535,350	1,067,496	-
<i>Total Deferred Inflows of Resources</i>	<u>568,026</u>	<u>764,423</u>	<u>290,851</u>	<u>1,696,494</u>	<u>3,319,794</u>	<u>-</u>
Net Position						
Net Investment in Capital Assets	24,342,544	27,726,174	315,863	2,592,349	54,976,930	-
Unrestricted	4,569,184	1,481,768	2,767,068	(4,600,712)	4,217,308	9,394,814
<i>Total Net Position</i>	<u>\$ 28,911,728</u>	<u>\$ 29,207,942</u>	<u>\$ 3,082,931</u>	<u>\$ (2,008,363)</u>	<u>\$ 59,194,238</u>	<u>\$ 9,394,814</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, 2020

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total Enterprise	Internal Service
Operating Revenues						
Charges for Services	\$ 8,399,565	\$ 8,390,521	\$ 5,874,528	\$ 9,511,388	\$ 32,176,002	\$ 10,127,565
Other	79,836	146,605	459	2,140	229,040	2,362,898
<i>Total Operating Revenues</i>	<u>8,479,401</u>	<u>8,537,126</u>	<u>5,874,987</u>	<u>9,513,528</u>	<u>32,405,042</u>	<u>12,490,463</u>
Operating Expenses						
Personal Services	2,283,554	1,164,233	1,140,582	4,554,206	9,142,575	172,550
Contractual Services	1,709,243	4,645,824	1,263,478	3,118,253	10,736,798	625,568
Materials and Supplies	435,529	560,317	961,392	452,340	2,409,578	609,536
Claims	-	-	-	-	-	7,714,560
Closure and Postclosure Costs	-	-	479,825	-	479,825	-
Depreciation	2,763,752	1,731,981	506,149	140,510	5,142,392	-
Other	-	-	-	-	-	16,713
<i>Total Operating Expenses</i>	<u>7,192,078</u>	<u>8,102,355</u>	<u>4,351,426</u>	<u>8,265,309</u>	<u>27,911,168</u>	<u>9,138,927</u>
<i>Operating Income (Loss)</i>	<u>1,287,323</u>	<u>434,771</u>	<u>1,523,561</u>	<u>1,248,219</u>	<u>4,493,874</u>	<u>3,351,536</u>
Non-Operating Revenues (Expense)						
Intergovernmental	-	-	-	1,142,066	1,142,066	-
Loss on Disposal of Capital Assets	-	(102,988)	-	-	(102,988)	-
Interest and Fiscal Charges	(1,173,715)	(680,439)	(272,856)	-	(2,127,010)	-
<i>Total Non-Operating Revenues (Expense)</i>	<u>(1,173,715)</u>	<u>(783,427)</u>	<u>(272,856)</u>	<u>1,142,066</u>	<u>(1,087,932)</u>	<u>-</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>113,608</u>	<u>(348,656)</u>	<u>1,250,705</u>	<u>2,390,285</u>	<u>3,405,942</u>	<u>3,351,536</u>
Capital Contributions	-	662	-	-	662	-
Transfers In	-	-	-	717	717	56,753
<i>Change in Net Position</i>	<u>113,608</u>	<u>(347,994)</u>	<u>1,250,705</u>	<u>2,391,002</u>	<u>3,407,321</u>	<u>3,408,289</u>
<i>Net Position Beginning of Year</i>	<u>28,798,120</u>	<u>29,555,936</u>	<u>1,832,226</u>	<u>(4,399,365)</u>	<u>55,786,917</u>	<u>5,986,525</u>
<i>Net Position End of Year</i>	<u>\$ 28,911,728</u>	<u>\$ 29,207,942</u>	<u>\$ 3,082,931</u>	<u>\$ (2,008,363)</u>	<u>\$ 59,194,238</u>	<u>\$ 9,394,814</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total Enterprise	Internal Service
Cash Flows from Operating Activities						
Cash Received from Customers	\$ 8,269,443	\$ 8,284,762	\$ 5,819,182	\$ 9,602,253	\$ 31,975,640	\$ -
Cash Received from Transactions with Other Funds	-	-	-	-	-	10,127,565
Cash Received from Other Revenues	79,836	146,605	459	2,926	229,826	2,362,898
Cash Payments for Contractual and Other Services	(2,359,817)	(5,049,354)	(2,250,045)	(3,651,590)	(13,310,806)	(1,126,632)
Cash Payments to Employees for Services and Benefits	(1,770,144)	(1,099,875)	(1,000,675)	(3,579,185)	(7,449,879)	(171,058)
Cash Payments for Claims	-	-	-	-	-	(7,844,263)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>4,219,318</u>	<u>2,282,138</u>	<u>2,568,921</u>	<u>2,374,404</u>	<u>11,444,781</u>	<u>3,348,510</u>
Cash Flows from Noncapital Financing Activities						
Intergovernmental Revenue	-	-	-	1,142,066	1,142,066	-
Transfers In	-	-	-	717	717	56,753
Advances Out	-	-	-	(10,000)	(10,000)	(200,000)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,132,783</u>	<u>1,132,783</u>	<u>(143,247)</u>
Cash Flows from Capital and Related Financing Activities						
Capital Grants	-	40,662	-	-	40,662	-
Acquisition of Capital Assets	(946,492)	(66,711)	(67,141)	(982,143)	(2,062,487)	-
Proceeds from the Sale of Property	-	-	-	78	78	-
Principal Payments on General Obligation Bonds	(305,000)	(415,000)	(1,570,000)	-	(2,290,000)	-
Principal Payments on Revenue Bonds	(69,700)	-	-	-	(69,700)	-
Principal Payments on OWDA Loans	(1,161,031)	(823,742)	-	-	(1,984,773)	-
Interest Payments on Debt	(1,201,333)	(719,150)	(225,274)	-	(2,145,757)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(3,683,556)</u>	<u>(1,983,941)</u>	<u>(1,862,415)</u>	<u>(982,065)</u>	<u>(8,511,977)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	535,762	298,197	706,506	2,525,122	4,065,587	3,205,263
<i>Cash and Investments Beginning of Year</i>	5,517,137	2,630,317	14,720,089	2,775,648	25,643,191	7,734,842
<i>Cash and Investments End of Year</i>	<u>\$ 6,052,899</u>	<u>\$ 2,928,514</u>	<u>\$ 15,426,595</u>	<u>\$ 5,300,770</u>	<u>\$ 29,708,778</u>	<u>\$ 10,940,105</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities						
Operating Income (Loss)	\$ 1,287,323	\$ 434,771	\$ 1,523,561	\$ 1,248,219	\$ 4,493,874	\$ 3,351,536
Adjustments:						
Depreciation	2,763,752	1,731,981	506,149	140,510	5,142,392	-
(Increase) Decrease in Assets and Deferred Outflows:						
Accounts Receivable	(130,122)	(105,759)	(55,346)	87,252	(203,975)	-
Materials and Supplies Inventory	14,810	10,024	(1,657)	(7,554)	15,623	-
Prepays	-	-	-	-	-	118,685
Deferred Outflows - Pension	(14,171)	540,591	236,414	1,532,324	2,295,158	-
Deferred Outflows - OPEB	(280,086)	49,200	(47,207)	(224,247)	(502,340)	-
Increase (Decrease) in Liabilities and Deferred Inflows:						
Accounts Payable	(369,221)	(53,826)	(22,605)	(68,030)	(513,682)	6,500
Accrued Wages	14,745	11,185	7,907	19,550	53,387	1,435
Due to Other Governments	142,884	203,169	347	4,434	350,834	541
Compensated Absences Payable	7,130	(6,572)	8,910	(5,053)	4,415	(484)
Deferred Inflows - Pension	347,871	458,137	171,858	1,062,178	2,040,044	-
Deferred Inflows - OPEB	165,006	249,203	84,288	525,961	1,024,458	-
Net Pension Liability	(76,498)	(980,378)	(352,292)	(2,113,752)	(3,522,920)	-
Net Pension OPEB	345,895	(259,588)	28,769	172,612	287,688	-
Closure/Postclosure Costs Payable	-	-	479,825	-	479,825	-
Claims Payable	-	-	-	-	-	(129,703)
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 4,219,318</u>	<u>\$ 2,282,138</u>	<u>\$ 2,568,921</u>	<u>\$ 2,374,404</u>	<u>\$ 11,444,781</u>	<u>\$ 3,348,510</u>

Noncash Capital Financing Activities:

Assets purchased on account totaled \$49,449 in 2020 and \$806,721 in 2019.
The landfill fund had an inception of capital lease of \$435,610.

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	Private Purpose Trust	Custodial Funds
Assets		
Equity in Pooled Cash and Investments	\$ 58,182	\$ 18,292,914
Cash and Cash Equivalents in Segregated Accounts	-	980,329
Taxes Receivable	-	150,761,229
Special Assessments Receivable	-	3,106,788
Due from Other Governments	-	3,441,214
	<u>58,182</u>	<u>176,582,474</u>
<i>Total Assets</i>		
Liabilities		
Accounts Payable	-	389,459
Due to Other Governments	-	22,686,942
Due to Others	-	89,117
	<u>-</u>	<u>23,165,518</u>
<i>Total Liabilities</i>		
Deferred Inflows of Resources		
Property Taxes Levied for the Next Year	-	138,214,432
	<u>-</u>	<u>138,214,432</u>
Net Position		
Held in Trust for Private Purposes	58,182	-
Restricted for Individuals, Organizations and Other Governments	-	15,202,524
	<u>58,182</u>	<u>15,202,524</u>
<i>Total Net Position</i>	<u>\$ 58,182</u>	<u>\$ 15,202,524</u>

See accompanying notes to the basic financial statements.

Eric County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2020

	Private Purpose Trust	Custodial Funds
Additions		
Interest Income	\$ 766	\$ 4,272
Intergovernmental	-	11,478,642
Amounts Received as Fiscal Agent	-	28,121,112
Licenses, Permits & Fees for Other Governments	-	13,092,498
Fines & Forfeitures for Other Governments	-	418,535
Property Tax Collections for Other Governments	-	226,170,626
Amounts Received for Others	-	694,171
Custodial Receipts	-	1,177,883
Other	-	222,607
<i>Total Additions</i>	<u>766</u>	<u>281,380,346</u>
Deductions		
Administrative Expenses	-	116,187
Distributions as Fiscal Agent	-	23,810,675
Distributions of State Funds to Other Governments	-	11,068,755
Distributions to State of Ohio	-	788,518
Distributions to Other Governments	-	31,451
Licenses, Permits & Fee Distributions to Other Governments	-	12,795,093
Fines & Forfeitures Distributions to Other Governments	-	43,539
Property Tax Distributions to Other Governments	-	225,620,449
Distributions to Participants	-	189,679
Distributions to Individuals	-	344,489
Refunds	-	418,438
Monies Escheated	-	1,609
Custodial Disbursements	-	1,540,671
Other Distributions	-	75,738
<i>Total Deductions</i>	<u>-</u>	<u>276,845,291</u>
<i>Change in Net Position</i>	766	4,535,055
<i>Net Position Beginning of Year</i>	<u>57,416</u>	<u>10,667,469</u>
<i>Net Position End of Year</i>	<u>\$ 58,182</u>	<u>\$ 15,202,524</u>

See accompanying notes to the basic financial statements.

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Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2020.

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, 2020

The County participates in two joint ventures, a jointly governed organization, and an insurance pool. These organizations are presented in Notes 19, 20, and 21 to the basic financial statements. These organizations are:

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Presentation

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Fund Accounting

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

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

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

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

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.

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

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

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

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

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and 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 funds are accounted for using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of revenues, expenses, and changes in fund net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

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

Fiduciary funds present a statement of changes in fiduciary net position, which reports additions and deductions from custodial funds.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within 31 days after year end.

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

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

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, 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, 2020 but which were levied to finance 2021 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).

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Cash and Investments

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

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

During 2020, the County invested in negotiable and nonnegotiable certificates of deposit, federal agency securities, municipal securities, money market, U.S. Treasury notes, corporate notes and STAR Ohio. Investments are reported at fair value. Nonnegotiable certificates of deposit are reported at cost.

During fiscal year 2020, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2020 was \$2,318,536, which includes \$2,076,792 assigned from other County funds.

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2020, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Inventory

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

Restricted Assets

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

Capital Assets

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

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

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, 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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

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

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

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established and assigned by the County Commissioners. Fund balance policy of the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned amounts to cover a gap between estimated resources and appropriations in the 2021 budget, for various capital improvements, for debt retirement, and other miscellaneous purposes.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

Operating Revenues and Expenses

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

Capital Contributions

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, or from grants or outside contributions of resources restricted to capital acquisition and construction. In the government-wide financial statements, capital contributions are recorded as capital grants and contributions. In 2020, the business-type activities received capital contributions in the amount of \$662 from outside sources.

Interfund Transactions

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB liability, 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, 2020 the County has implemented Governmental Accounting Standards Board (GASB) GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*.

GASB Statement No. 88 establishes additional financial statement note disclosure requirements related to debt obligations of governments, including direct borrowings and direct placements. These changes were incorporated in the County's 2020 financial statements; however, there was no effect on beginning net position.

NOTE 3 - FUND BALANCE

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

Fund Balance	General Fund	Developmental Disabilities Fund	Motor Vehicle and Gasoline Tax Fund	Other Governmental Funds	Total
<u>Nonspendable:</u>					
Unclaimed Monies	\$ 344,936	\$ -	\$ -	\$ -	\$ 344,936
Inventory for Consumption	192,760	3,645	197,683	1,785	395,873
Prepays	133,767	-	-	-	133,767
Advances to Other Funds	891,411	-	-	-	891,411
Total Nonspendable	<u>1,562,874</u>	<u>3,645</u>	<u>197,683</u>	<u>1,785</u>	<u>1,765,987</u>

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Fund Balance	General Fund	Developmental Disabilities Fund	Motor Vehicle and Gasoline Tax Fund	Other Governmental Funds	Total
<u>Restricted for:</u>					
Developmental Disabilities Operations	\$ -	\$ 10,965,139	\$ -	\$ -	\$ 10,965,139
Bond Retirement	-	-	-	1,057,916	1,057,916
Capital Improvements	-	-	-	500,732	500,732
Ditch Maintenance	-	-	-	359,729	359,729
Job and Family Services Operations	-	-	-	806,666	806,666
Children's Services	-	-	-	2,772,871	2,772,871
Child Support Enforcement	-	-	-	1,360,099	1,360,099
Dog and Kennel Operations	-	-	-	232,235	232,235
Real Estate Assessment	-	-	-	1,353,760	1,353,760
Road and Bridge Repair/Improvement	-	-	4,249,849	-	4,249,849
Delinquent Tax Collections	-	-	-	437,929	437,929
Economic Development and Rehab	-	-	-	442,768	442,768
Tax Abatements	-	-	-	28,130	28,130
Court Operations	-	-	-	1,940,363	1,940,363
Juvenile Corrections	-	-	-	706,224	706,224
Crime Victims Assistance	-	-	-	26,435	26,435
Emergency Management	-	-	-	320,313	320,313
Senior Citizens	-	-	-	33,627	33,627
Landfill	-	-	-	1,963,452	1,963,452
Law Library Operations	-	-	-	247,215	247,215
Tourism and Promotion	-	-	-	1,403,560	1,403,560
Sheriff Operations & Programs	245,992	-	-	996,789	1,242,781
Coronavirus Relief	-	-	-	679,169	679,169
Total Restricted	245,992	10,965,139	4,249,849	17,669,982	33,130,962
<u>Committed to:</u>					
Future Severance Payments	910,434	-	-	-	910,434
Board of Elections Capital Improvement	-	-	-	254,757	254,757
Technology Capital Improvement	-	-	-	781,600	781,600
Total Committed	910,434	-	-	1,036,357	1,946,791
<u>Assigned for:</u>					
Capital Improvements	4,445,348	-	-	-	4,445,348
Sheriff Operations	16,423	-	-	-	16,423
Detox Security	6,882	-	-	-	6,882
Land Acquisitions	2,000	-	-	-	2,000
Debt Retirement	-	-	-	20,591	20,591
Encumbrances:					
General Government:					
Legislative and Executive	194,946	-	-	-	194,946
Judicial	118,045	-	-	-	118,045
Public Safety	176,035	-	-	-	176,035
Human Services	9,116	-	-	-	9,116
Subsequent Year Appropriations	386,560	-	-	-	386,560
Total Assigned	5,355,355	-	-	20,591	5,375,946
Unassigned (Deficit)	12,199,297	-	-	(114,459) *	12,084,838
Total Fund Balance (Deficit)	\$ 20,273,952	\$ 10,968,784	\$ 4,447,532	\$ 18,614,256	\$ 54,304,524

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

* Fund balances at December 31, 2020 included individual fund deficits as follows:

	<u>Deficit</u>
<i>Governmental Funds</i>	
Community Development Block Grant	\$ 81,600
Special Assessment Bond Retirement	32,859
	<u>114,459</u>

Deficits in the proprietary funds include \$2,008,363 in the Care Facility fund.

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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	Net Change in Fund Balance		
	General Fund	Developmental Disabilities Fund	Motor Vehicle and Gasoline Tax Fund
GAAP Basis	\$ 1,128,771	\$ 876,561	\$ 2,088,969
Net Adjustment for Revenue Accruals	2,251,416	36,859	20,856
Net Adjustment for Expenditure Accruals	(4,576,989)	64,941	89,482
Funds Budgeted Elsewhere **	(1,561,212)	-	-
Adjustment for Encumbrances	(867,857)	(447,134)	(423,690)
Budget Basis	<u>\$ (3,625,871)</u>	<u>\$ 531,227</u>	<u>\$ 1,775,617</u>

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

With the inception of GASB Statement No. 84 in 2019, two additional funds have been added to the general fund budgetary statement. The restatement of beginning fund balance is as follows:

	General Fund
Fund Balance, December 31, 2019	\$ 19,054,063
Additional Funds	41,441
Restated Fund Balance, December 31, 2019	<u>\$ 19,095,504</u>

NOTE 5 – DEPOSITS AND INVESTMENTS

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

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

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

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

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

Erie County, Ohio
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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.

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, 2020 the County had \$49,786 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 \$12,636,479. Of the bank balance:

1. \$576,036 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. \$12,060,443 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

Erie County, Ohio
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- 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 which is included in the balance sheet of the County as “Cash and Cash Equivalents with Fiscal Agents” and the book balance was \$1,124,839.

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” with a book balance of \$182,166.2

The County has segregated cash as “Cash and Cash Equivalents in Segregated Accounts” included in the statement of fiduciary net position for custodial funds with a book balance of \$980,329 and in the balance sheet for segregated accounts with a book balance of \$245,992.

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	\$25,586,747	\$25,586,747	\$ -	\$ -	25.8%
AAAm	First American Money Market	858,212	858,212	-	-	0.9%
	Fair Value:					
***	Negotiable Certificates of Deposit	12,918,556	1,003,204	9,947,144	1,968,208	13.0%
	U.S. Agency Notes:					
AA+	Federal Farm Credit	22,531,433	-	14,027,462	8,503,971	22.7%
AA+	Federal Home Loan Bank	7,616,985	4,000,120	219,751	3,397,114	7.7%
AA+	Federal Home Loan Mortgage	9,858,628	-	2,561,039	7,297,589	9.9%
AAA	Federal National Mortgage Assn.	4,350,252	-	2,251,164	2,099,088	4.4%
A	Corporate Notes	1,752,174	-	1,752,174	-	1.8%
A+	Corporate Notes	550,348	550,348	-	-	0.6%
SP-1+	Ohio Subdivision Securities	2,083,546	-	577,846	1,505,700	2.1%
Aa1	Ohio Subdivision Securities	501,375	-	-	501,375	0.5%
A+	Ohio Subdivision Securities	431,375	431,375	-	-	0.4%
AA	Ohio Subdivision Securities	6,399,393	3,663,325	226,843	2,509,225	6.5%
AAA	Ohio Subdivision Securities	911,776	-	-	911,776	0.9%
N/A	U.S. Treasury Bill	629,622	629,622	-	-	0.6%
N/A	U.S. Treasury Notes	2,167,650	-	2,167,650	-	2.2%
		<u>\$99,148,072</u>	<u>\$36,722,953</u>	<u>\$33,731,073</u>	<u>\$28,694,046</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, 2020. 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,

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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, 2020, is 56 days.

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

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, 2020, consisted of accounts (e.g., billings for user charged services, including unbilled charges); permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; amounts due from external parties; interfund; property taxes; payment in lieu of taxes; notes; and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments receivable, in the amount of \$93,287, will not be received within one year. As of December 31, 2020, delinquent special assessments were \$413,603.

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 2020 follows:

	Balance 1/1/2020	New Loans	Repayments	Balance 12/31/2020
Developmental Rotary	\$ 126,484	\$ 50,000	\$ 15,720	\$ 160,764

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

Erie County, Ohio
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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 2020 represent the collection of 2019 taxes. Real property taxes received in 2020 were levied after October 1, 2019, on the assessed values as of January 1, 2020, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2020 represent the collection of 2019 taxes. Public utility real and tangible personal property taxes received in 2020 became a lien on December 31, 2019, were levied after October 1, 2020, 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, 2020, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2020 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, 2020, was \$6.90 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2020 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Property	\$ 2,073,443,910
Public Utilities - Real	12,928,030
Public Utilities - Personal	<u>283,997,940</u>
Total	<u>\$ 2,370,369,880</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

NOTE 10 – CAPITAL ASSETS

A summary of changes in capital assets during 2020 follows:

	Balance 1/1/20	Additions	Reductions	Balance 12/31/20
Governmental Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 3,849,698	\$ -	\$ -	\$ 3,849,698
Construction in Progress	27,251,720	3,566,604	(30,487,307) *	331,017
<i>Total Capital Assets Not Being Depreciated</i>	<u>31,101,418</u>	<u>3,566,604</u>	<u>(30,487,307)</u>	<u>4,180,715</u>
<i>Capital Assets Being Depreciated</i>				
Land Improvements	1,840,305	38,823	-	1,879,128
Buildings and Improvements	44,654,283	1,013,701	-	45,667,984
Roads and Bridges	32,674,038	1,640,876	(51,948)	34,262,966
Equipment	8,944,563	411,274	(85,492)	9,270,345
Vehicles	4,835,154	432,601	(158,825)	5,108,930
<i>Total Capital Assets Being Depreciated</i>	<u>92,948,343</u>	<u>3,537,275</u>	<u>(296,265)</u>	<u>96,189,353</u>
<i>Accumulated Depreciation</i>				
Land Improvements	(1,029,078)	(73,199)	-	(1,102,277)
Buildings and Improvements	(21,051,234)	(955,914)	-	(22,007,148)
Roads and Bridges	(8,356,340)	(528,708)	51,948	(8,833,100)
Equipment	(6,254,163)	(574,695)	85,492	(6,743,366)
Vehicles	(3,435,263)	(390,716)	133,186	(3,692,793)
<i>Total Accumulated Depreciation</i>	<u>(40,126,078)</u>	<u>(2,523,232)</u>	<u>270,626</u>	<u>(42,378,684)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>52,822,265</u>	<u>1,014,043</u>	<u>(25,639)</u>	<u>53,810,669</u>
Governmental Activities Capital Assets, Net	<u>\$83,923,683</u>	<u>\$ 4,580,647</u>	<u>\$ (30,512,946)</u>	<u>\$57,991,384</u>

* See Note 17

Erie County, Ohio
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Depreciation expense was charged to governmental activities as follows:

	Depreciation			
General Government				
Legislative and Executive	\$	987,400		
Judicial		219,265		
Public Safety		466,233		
Public Works		673,488		
Health		140,451		
Human Services		36,395		
Total Depreciation Expense	\$	2,523,232		
	Balance			Balance
	1/1/20	Additions	Reductions	12/31/20
Business-Type Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 2,443,275	\$ -	\$ -	\$ 2,443,275
Construction in Progress	1,207,305	1,211,722	(2,058,758)	360,269
<i>Total Capital Assets Not Being Depreciated</i>	3,650,580	1,211,722	(2,058,758)	2,803,544
<i>Capital Assets Being Depreciated</i>				
Land Improvements	7,618,439	-	-	7,618,439
Buildings and Improvements	34,763,807	2,086,176	(297,290)	36,552,693
Sewer and Water Lines	159,253,336	-	-	159,253,336
Equipment	12,656,567	435,610	(161,325)	12,930,852
Vehicles	1,777,883	66,075	(47,256)	1,796,702
<i>Total Capital Assets Being Depreciated</i>	216,070,032	2,587,861	(505,871)	218,152,022
<i>Accumulated Depreciation</i>				
Land Improvements	(5,859,361)	(240,438)	-	(6,099,799)
Buildings and Improvements	(21,760,241)	(727,079)	194,302	(22,293,018)
Sewer and Water Lines	(72,257,125)	(3,577,886)	-	(75,835,011)
Equipment	(6,978,734)	(451,999)	161,325	(7,269,408)
Vehicles	(1,227,626)	(144,990)	47,256	(1,325,360)
<i>Total Accumulated Depreciation</i>	(108,083,087)	(5,142,392)	402,883	(112,822,596)
<i>Total Capital Assets Being Depreciated, Net</i>	107,986,945	(2,554,531)	(102,988)	105,329,426
Business-Type Activities Capital Assets, Net	\$ 111,637,525	\$ (1,342,809)	\$ (2,161,746)	\$ 108,132,970

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 11 – INTERFUND BALANCES AND TRANSFERS

Advances To/From Other Funds

Advances to/from other funds for the year ended December 31, 2020, consisted of the following:

Advances from Other Funds	Advances to Other Funds General Fund
Nonmajor Governmental	\$ 121,411
Care Facility	770,000
Total	\$ 891,411

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
	Motor Vehicle and Gasoline Tax	Nonmajor Governmental	Care Facility	Internal Service	
General Fund	\$ -	\$ 2,179,465	\$ 717	\$ 56,753	\$2,236,935
Nonmajor Governmental	200,000	158,017	-	-	358,017
Total	\$ 200,000	\$ 2,337,482	\$ 717	\$ 56,753	\$2,594,952

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.

Erie County, Ohio
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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, 2020.

	Balance January 1	Current Year Claims	Claim Payments	Balance December 31
2019	\$ 40,543	\$ -	\$ 40,543	\$ -
2020	\$ -	\$ 2,312	\$ 2,312	\$ -

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 4 settled claims in 2020 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.

Claims payable at December 31, 2020, was estimated by a third party administrator at \$1,799,941. The changes in the claims liability for 2020 and 2019 were:

	Balance January 1	Current Year Claims	Claim Payments	Balance December 31
2019	\$ 1,469,195	\$ 8,816,515	\$ 8,356,066	\$ 1,929,644
2020	\$ 1,929,644	\$ 7,712,248	\$ 7,841,951	\$ 1,799,941

Erie County, Ohio
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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 2020, the County contracted for the following coverage:

General Liability	\$ 1,000,000
Excess Liability	9,000,000
Medical Professional Liability	3,000,000
Law Enforcement Professional Liability	1,000,000
Cyber Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Building and Contents	268,952,234
Flood and Earthquake	100,000,000
Comprehensive Boiler and Machinery	100,000,000

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

NOTE 13 - DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Net OPEB Liability

Pensions and OPEB are components of exchange transactions - between an employer and its employees - of salaries and benefits for employee services. Pensions and OPEB 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 liability and the net OPEB liability represent 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 plan's fiduciary net position. The net pension/OPEB liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

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

Erie County, Ohio
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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 all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). 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 liabilities within 30 years. If the 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. Resulting adjustments to the net pension/OPEB liability would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide health care 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* 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)

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

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

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

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

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 initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a benefit recipient has received benefits for 12 months, current law provides 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 subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2020 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2020 Actual Contribution Rates			
Employer:			
Pension	14.00 %	18.10 %	18.10 %
Post-Employment Health Care Benefits	<u>0.00 %</u>	<u>0.00 %</u>	<u>0.00 %</u>
Total Employer	<u>14.00 %</u>	<u>18.10 %</u>	<u>18.10 %</u>
Employee	<u>10.00 %</u>	<u>12.00 %</u>	<u>13.00 %</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$4,567,943 for 2020. Of this amount, \$581,171 is reported as due to other governments.

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

The net pension liability for OPERS was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OP&F's total pension liability was measured as of December 31, 2019, and was determined by rolling forward the total pension liability as of January 1, 2019, to December 31, 2019. 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:

	<u>OPERS</u>
Proportion of the Net Pension Liability:	
Current Measurement Period	0.228649%
Prior Measurement Period	<u>0.229329%</u>
Change in Proportion	<u>-0.000680%</u>
Proportionate Share of the Net	
Pension Liability	\$ 45,194,026
Pension Expense	\$ 7,366,949

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

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year period. At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred Outflows of Resources	
Changes of Assumptions	\$ 2,413,890
Changes in Proportionate Share	396,930
County Contributions Subsequent to the Measurement Date	4,567,943
Total Deferred Outflows of Resources	\$ 7,378,763
Deferred Inflows of Resources	
Differences between Expected and Actual Experience	\$ 571,415
Net Difference between Projected and Actual Earnings on Pension Plan Investments	9,015,191
Changes in Proportionate Share	717,821
Total Deferred Inflows of Resources	\$ 10,304,427

\$4,567,943 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, 2021. 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
2021	\$ (1,343,746)
2022	(2,943,555)
2023	373,318
2024	(3,579,624)
	\$ (7,493,607)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019 are presented below.

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<u>Actuarial Information</u>	<u>Traditional Pension Plan</u>
Wage Inflation	3.25 percent
Future Salary Increases, including wage inflation	3.25 percent to 10.75 percent (including wage inflation)
Investment Rate of Return	
Current Measurement Date	7.20 percent
Prior Measurement Date	7.20 percent
Actuarial Cost Method	Individual Entry Age
Cost-of-Living	Pre-1/7/2013 Retirees: 3.00 percent Simple
Adjustments	Post-1/7/2013 Retirees: 3.00 percent Simple through 2020, 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 three percent simple through 2018 then 2.15 percent simple to 1.4 percent simple through 2020 then 2.15 percent simple.

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, 2015.

During 2019, 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 of 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 17.2 percent for 2019.

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 arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

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<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other Investments	<u>13.00</u>	<u>4.98</u>
Total	<u>100.00 %</u>	<u>5.61 %</u>

Discount Rate The discount rate used to measure the total pension liability was 7.20 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 benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.20 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.20 percent) or one-percentage-point higher (8.20 percent) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County’s Proportionate Share of the Net Pension Liability	\$ 74,539,574	\$ 45,194,026	\$ 18,813,240

NOTE 14 - DEFINED BENEFIT OPEB PLANS

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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 to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS Comprehensive Annual 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 for the traditional plan and the combined plan

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, 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 2020, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. 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 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2020.

OPEB Liabilities, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. OP&F's total OPEB liability was measured as of December 31, 2019, and was determined by rolling forward the total OPEB liability as of January 1, 2019, to December 31, 2019. The County's proportion of the net OPEB liability 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:

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	OPERS
Proportion of the Net OPEB Liability:	
Current Measurement Period	0.219178%
Prior Measurement Period	0.221173%
Change in Proportion	-0.001995%
Proportionate Share of the Net	
OPEB Liability	\$ 30,274,176
OPEB Expense	\$ 3,292,490

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred Outflows of Resources	
Differences between Expected and	
Actual Experience	\$ 813
Changes of Assumptions	4,792,079
Changes in Proportionate Share	239,578
Total Deferred Outflows of Resources	\$ 5,032,470
Deferred Inflows of Resources	
Differences between Expected and	
Actual Experience	\$ 2,768,713
Net Difference between Projected and Actual	
Earnings on OPEB Plan Investments	1,541,553
Changes in Proportionate Share	548,641
Total Deferred Inflows of Resources	\$ 4,858,907

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
2021	\$ 534,122
2022	296,936
2023	1,227
2024	(658,722)
	\$ 173,563

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

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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 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. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, Including Inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Single Discount Rate:	
Current Measurement Date	3.16 percent
Prior Measurement Date	3.96 percent
Investment Rate of Return	
Current Measurement Date	6.00 percent
Prior Measurement Date	6.00 percent
Municipal Bond Rate	
Current Measurement Date	2.75 percent
Prior Measurement Date	3.71 percent
Health Care Cost Trend Rate	
Current Measurement Date	10.50 percent, initial, 3.50 percent ultimate in 2030
Prior Measurement Date	10.00 percent, initial, 3.25 percent ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

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, 2015.

During 2019, 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 contribution 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

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expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7 percent for 2019.

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 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. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, 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 (Arithmetic)</u>
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trusts	6.00	5.69
International Equities	23.00	7.66
Other Investments	<u>14.00</u>	<u>4.90</u>
Total	<u>100.00 %</u>	<u>4.55 %</u>

Discount Rate A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. 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 2.75 percent. 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 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

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	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 39,618,615	\$ 30,274,176	\$ 22,792,320

Sensitivity of the County's Proportionate Share of the Net OPEB Liability 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 liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability 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 2020 is 10.50 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 that in the not-too-distant future, 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 Liability	\$ 29,380,811	\$ 30,274,176	\$ 31,156,153

Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

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 correction officers and corrections sergeants, are paid up to 75 percent of accumulated sick leave upon retirement or separation. Sheriff's department communications officers, administrative assistants, deputy sheriffs, deputy sergeants, and deputy lieutenants are paid up to 50 percent of 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.

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NOTE 16 - LONG-TERM OBLIGATIONS

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

	Fund	Original Issue Date	Maturity Date	Interest Rate	Original Issue Amount	Type of Bond
General Obligation Bonds						
Perkins Township Rehab	Sewer	2002	2022	2.00-5.375%	\$ 685,000	Serial
<u>2011 Refunding</u>						
Garbage and Refuse Series 2004	Landfill	2011	2024	2.00-2.85%	8,850,000	Serial
2011 Public Infrastructure	Governmental	2011	2040	4.375-4.5%	1,765,000	Term
2012 Public Infrastructure	Governmental	2012	2039	5.25%	1,610,000	Serial
<u>2017 Refunding</u>						
Various Purpose Series 2007	Governmental	2017	2027	2.25 - 5.00%	\$ 395,000	Serial
Various Purpose Series 2007	Governmental	2017	2020	2.25 - 5.00%	1,890,000	Serial
Various Purpose Series 2007	Governmental	2017	2027	2.25 - 5.00%	1,740,000	Serial
Various Purpose Series 2007	Sewer	2017	2021	2.25 - 5.00%	720,000	Serial
Various Purpose Series 2007	Water	2017	2021	2.25 - 5.00%	1,055,000	Serial
Various Purpose Series 2007	Landfill	2017	2027	2.25 - 5.00%	4,305,000	Serial
Sewer Improvement Bond Series 2017	Sewer	2017	2027	2.25 - 5.00%	1,180,000	Serial
Water Improvement Bond Series 2017	Water	2017	2027	2.25 - 5.00%	1,595,000	Serial
Revenue Bonds						
2015 Kroger TIF	Governmental	2015	2046	2.38%	\$ 2,800,000	
2016 Sports Park	Governmental	2016	2035	3.85%	17,410,000	
2016 Sewer Improvement Series 2016A	Sewer	2016	2055	1.875%	3,035,000	
2016 Sewer Improvement Series 2016B	Sewer	2016	2055	1.875%	643,000	
2018 Sports Park	Governmental	2018	2038	4.52%	20,000,000	
2018 Health Department Acquisition & Improvement	Governmental	2018	2038	3.20%	1,300,000	
OWDA Loans						
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	
Huron Basin WWTP Improvements	Sewer	2005	2021	4.00%	287,392	
Sanitary Sewer & Pump Station Elimination	Sewer	2005	2036	3.99%	377,587	
Sewer Extension	Sewer	2005	2036	4.00%	3,666,129	
Pump Station Improvements	Sewer	2005	2031	3.79%	1,367,458	
Huron Basin WWTP Headworks Improvements	Sewer	2006	2037	3.99%	7,369,471	
Sulpher Brook SAS Rehab-Phase 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	

(continued)

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	Fund	Original Issue Date	Maturity Date	Interest Rate	Original Issue Amount	Type of Bond
OWDA Loans						
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	
Berlin Heights Booster Station	Water	2005	2021	3.75%	341,893	
Water System Expansion	Water	2007	2039	4.11%	1,933,981	
SR 60 Water Distribution Improvement	Water	2008	2039	4.79%	170,641	

The County's long-term obligations activity for the year ended December 31, 2020, was as follows:

	Balance 1/1/20	Additions	Reductions	Balance 12/31/20	Due Within One Year
Governmental Activities					
<i>General Obligation Bonds</i>					
2011 Public Infrastructure					
Term Bonds	\$ 1,765,000	\$ -	\$ (60,000)	\$ 1,705,000	\$ 60,000
2012 Public Infrastructure	1,380,000	-	(40,000)	1,340,000	40,000
2017 Various Purpose Refunding	2,280,000	-	(875,000)	1,405,000	185,000
<i>Total General Obligation Bonds</i>	5,425,000	-	(975,000)	4,450,000	285,000
<i>Direct Borrowing</i>					
2018 Health Department Acquisition & Improvement	1,252,596	-	(48,921)	1,203,675	50,487
<i>Direct Placements</i>					
2015 Kroger TIF	2,686,425	-	(43,879)	2,642,546	45,026
2016 Sports Park	15,300,000	-	(645,000)	14,655,000	705,000
2018 Sports Park	19,495,000	-	(470,000)	19,025,000	500,000
<i>Total Direct Placements</i>	37,481,425	-	(1,158,879)	36,322,546	1,250,026
<i>Other Long Term Obligations</i>					
Net Pension Liability	50,246,903	-	(14,091,683)	36,155,220	-
Net OPEB Liability	23,068,590	1,150,750	-	24,219,340	-
Compensated Absences	3,449,758	2,432,107	(2,307,040)	3,574,825	2,169,105
<i>Total Other Long Term Obligations</i>	76,765,251	3,582,857	(16,398,723)	63,949,385	2,169,105
Total Governmental Activities	\$ 120,924,272	\$ 3,582,857	\$ (18,581,523)	\$ 105,925,606	\$ 3,754,618

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	Balance 1/1/20	Additions	Reductions	Balance 12/31/20	Due Within One Year
Business-Type Activities					
<i>General Obligation Bonds</i>					
2002 Perkins Township Rehab	\$ 190,000	\$ -	\$ (90,000)	\$ 100,000	\$ 50,000
2011 2004 Garbage and Refuse Refunding	4,095,000	-	(785,000)	3,310,000	810,000
2017 Series 2007 Various Purpose Refunding	3,305,000	-	(1,145,000)	2,160,000	730,000
2017 Sewer Improvement Bond	950,000	-	(115,000)	835,000	115,000
2017 Water Improvement Bond	1,290,000	-	(155,000)	1,135,000	155,000
<i>Total General Obligation Bonds</i>	<u>9,830,000</u>	<u>-</u>	<u>(2,290,000)</u>	<u>7,540,000</u>	<u>1,860,000</u>
<i>Direct Borrowings:</i>					
Sanitary Sewer Revenue Bond 2016A	2,923,200	-	(57,500)	2,865,700	58,600
Sanitary Sewer Revenue Bond 2016B	619,300	-	(12,200)	607,100	12,400
OWDA Loans	44,171,490	-	(1,984,773)	42,186,717	2,041,206
<i>Total Direct Borrowings</i>	<u>47,713,990</u>	<u>-</u>	<u>(2,054,473)</u>	<u>45,659,517</u>	<u>2,112,206</u>
<i>Other Long Term Obligations</i>					
Net Pension Liability	12,561,726	-	(3,522,920)	9,038,806	-
Net OPEB Liability	5,767,148	287,688	-	6,054,836	-
Capital Lease Obligation	-	435,610	-	435,610	81,477
Unamortized Bond Premiums	660,321	-	(114,016)	546,305	-
Compensated Absences	414,876	504,534	(500,119)	419,291	275,626
Closure/Postclosure Costs Payable	10,327,662	479,825	-	10,807,487	-
<i>Total Other Long Term Obligations</i>	<u>29,731,733</u>	<u>1,707,657</u>	<u>(4,137,055)</u>	<u>27,302,335</u>	<u>357,103</u>
Total Business-Type Activities	<u>\$ 87,275,723</u>	<u>\$ 1,707,657</u>	<u>\$ (8,481,528)</u>	<u>\$ 80,501,852</u>	<u>\$ 4,329,309</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, 2020, \$4,700,000 of these bonds are considered defeased.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 86 percent. Total principal and interest remaining on the bonds is \$3,643,838, payable through December 2046. For the current year, payment in lieu of taxes revenue was \$124,729 and principal and interest paid were \$107,816.

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 339 percent. Total principal and interest remaining on the bonds is \$51,073,068, payable through December 2038. For the current year, principal and interest paid and total hotel tax revenues were \$2,574,602 and \$759,584, 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 County has pledged future lease payments received from the Health Department to repay \$1.3 million in Facility and Acquisition bonds issued in February 2018 to finance the acquisition and improvements to the Health Department facility. The bonds are payable solely from lease revenues. Current year principal and interest payments, as a percentage of customer revenues, were 99 percent. Total principal and interest remaining on the bonds is \$1,602,073, payable through December 2038. Rents received and principal and interest payments made amounted to \$90,000 and \$89,004, respectively.

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
For the Year Ended December 31, 2020

In 2016, the County issued \$3,035,000 and \$643,000 in revenue bonds to construct improvements to the sanitary sewer system in the village of Bay View.

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, 2020, 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 City 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 62 percent. The total principal and interest remaining to be paid on the OWDA loans and sanitary sewer revenue bonds is \$57,210,366 and \$4,752,538, respectively. The enterprise funds (sewer and water) paid principal and interest of \$2,054,476 and \$1,787,402, respectively, for the current year. Total net revenues for the sewer and water enterprise funds were \$4,051,075 and \$2,166,752, respectively.

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.

Capital Leases Payable

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

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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Principal and interest requirements to retire governmental activities general long-term obligations outstanding at December 31, 2020, were as follows:

Governmental Activities

Year	General Obligation Bonds			Revenue Bonds	
	Principal			Principal	Interest
	Serial	Term	Interest		
2021	\$ 225,000	\$ 60,000	\$ 200,382	\$ 1,300,513	\$ 1,514,257
2022	235,000	65,000	185,881	1,409,525	1,460,924
2023	240,000	65,000	170,607	1,482,543	1,403,244
2024	255,000	65,000	155,081	1,550,646	1,342,630
2025	260,000	70,000	139,606	1,640,370	1,278,962
2026 - 2030	720,000	380,000	532,998	9,526,466	5,313,142
2031 - 2035	400,000	450,000	348,138	12,102,986	3,147,135
2036 - 2040	410,000	550,000	127,376	7,585,897	697,817
2041 - 2045	-	-	-	754,334	55,929
2046	-	-	-	172,941	4,116
Total	\$ 2,745,000	\$ 1,705,000	\$ 1,860,069	\$ 37,526,221	\$16,218,156

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2020, from the business-type activities were as follows:

Business-Type Activities

Year	General Obligation Bonds		Revenue Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 1,860,000	\$ 265,755	\$ 71,000	\$ 64,784	\$ 2,041,206	\$ 1,642,344
2022	1,395,000	193,889	72,200	63,444	2,099,613	1,561,647
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 - 2030	1,065,000	37,462	404,500	274,399	13,346,988	5,007,690
2031 - 2035	-	-	444,200	234,813	13,269,299	2,237,363
2036 - 2040	-	-	487,600	191,450	4,371,464	401,454
2041 - 2045	-	-	535,300	143,622	207,465	4,150
2046 - 2050	-	-	587,600	91,247	-	-
2051 - 2055	-	-	645,100	33,748	-	-
Total	\$ 7,540,000	\$ 784,356	\$ 3,472,800	\$ 1,279,738	\$ 42,186,717	\$ 15,023,651

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 12/31/2020</u>
Firelands Regional Medical Center, Series 2017	7/2014	\$ 18,380,000	\$ 12,498,400
Firelands Regional Medical Center, Series 2012A	8/2012	59,890,000	42,550,000
Firelands Regional Medical Center, Series 2019	12/2019	<u>10,000,000</u>	<u>9,595,000</u>
 Total		 <u>\$ 88,270,000</u>	 <u>\$ 64,643,400</u>

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

NOTE 17 - LEASES

Lessee Disclosure -

The County is obligated under certain leases accounted for as capital leases. The leased asset and related obligations are accounted for in the capital assets and the long-term debt liabilities in the business-type activities.

During 2020, the County entered into a capital lease agreement for a dozer for \$435,610. The County is leasing the equipment from Caterpillar Financial Services and will make annual lease payments. The County has the option to buy the equipment for \$1 at the end of the lease. Assets acquired by the lease are capitalized as equipment.

Assets acquired by lease amount to \$435,610 with accumulated depreciation as of December 31, 2020 of \$29,041 in business-type activities.

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Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Business-Type Activities	
Year Ending December 31,	Amount
2021	\$ 96,070
2022	96,070
2023	96,070
2024	96,070
2025	<u>96,070</u>
Minimum Lease Payments	\$ 480,350
Less Amount Representing Interest	<u>(44,740)</u>
Present Value of Net Lease Payments	<u><u>\$ 435,610</u></u>

In the event of default, as defined by the lease agreement, the Lessor has the right to exercise all rights and remedies, including the rights to declare all sums due during the County’s current fiscal period and/or take possession of the dozer.

Lessor Disclosure

In January 2016, the County entered into a lease agreement with Cedar Point Park LLC (Cedar Point) for the purpose of construction and improvement of a sports park. This lease commenced during 2017 when the project was completed and terminates on December 1, 2035. The total cost of the project was \$19,076,061. The lease agreement contains a bargain purchase option for one dollar. In addition, the County also has the option to require Cedar Point to purchase the sports park for one dollar at any time on or after the third anniversary of the opening of the sports park. This lease qualifies as a capital lease to Cedar Point; therefore, the County will not be reporting the sports park as a capital asset for financial reporting purposes.

In April 2018, the County entered into a lease agreement with Cedar Point Park LLC (Cedar Point) for the purpose of construction and improvement of Phase II of the sports park. This lease commenced during 2020 when the project was substantially completed and terminates on November 1, 2044, or the final maturity date of the Bonds, whichever is later. The total cost of the project was \$30,487,307. In addition, the County also has the option to require Cedar Point to purchase the sports park for one dollar at any time on or after the second full year of operation. This lease qualifies as a capital lease to Cedar Point; therefore, the County will not be reporting the sports park as a capital asset for financial reporting purposes.

In March 2018, the County entered into a lease agreement with the Board of Health of Erie County for the property located at 301 Superior Street. This lease commenced during March 1, 2018 and terminates on November 1, 2038. The lease agreement contains one additional renewal term, which shall be for a term of ten years beginning immediately after the expiration of the prior term. Lease payments during the term are \$90,000 per year, which can be paid annually or in or equally monthly installments.

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 \$10,807,487 reported as the landfill closure and postclosure liability at December 31, 2020, represents the cumulative amount reported to date based on the use of 89 percent of the capacity of the landfill. The County will recognize the remaining estimated total costs of \$12,127,126 as the remaining capacity is filled. These costs consist of \$4,164,171 and \$7,507,210 for closure and postclosure costs, respectively, of the operating landfill and \$455,745 for postclosure care of the closed landfill. These costs are based on what it would cost to perform all closure and postclosure care in 2020. The County expects to close the landfill in 2023. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations.

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

NOTE 19 – JOINT VENTURES

Erie-Ottawa Mental Health and Recovery Board

The Erie-Ottawa Mental Health and Recovery Board (MHRB) is a joint venture between Erie and Ottawa Counties. The joint venture was formed to provide mental health education, consultation, training, and referral services to the public. Each county supports the joint venture through a tax levy. The MHRB is controlled by a board whose membership consists of eight appointees from the State Board of Mental Health, and ten appointees from Erie and Ottawa Counties. The continued existence of the MHRB is dependent on the combined participation of the counties. The MHRB has accumulated significant financial resources, and is not experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future.

The County cannot significantly influence the operations of the MHRB Board. The County is not legally obligated for the MHRB debt. Financial information can be obtained from the Mental Health and Recovery Board of Erie and Ottawa Counties, 1907 East Perkins Avenue, Sandusky, Ohio 48870.

Regional Airport Authority

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

County in the future. Financial information can be obtained from the Regional Airport Authority, 3255 East State Road, Port Clinton, Ohio 43452.

NOTE 20 – 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.

NOTE 21 – 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 22 – 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 23 – 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:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Fund	Amount
General Fund	\$ 507,765
Developmental Disabilities	323,676
Motor Vehicle and Gasoline Tax	323,271
Nonmajor Governmental Funds	1,675,137
	\$ 2,829,849

Contractual Commitments

As of December 31, 2020, the County had the following contractual commitments:

Project	Contractual Commitment	Expended	Balance Remaining
Mitiwanga Treatment Plant	\$ 324,435	\$ 178,979	\$ 145,456
Landfill Expansion Engineering	169,000	12,472	156,528
Sanitary Sewer Infiltration Evaluation	86,750	39,604	47,146
	\$ 580,185	\$ 231,055	\$ 349,130

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

NOTE 24 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The County’s investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the County received \$4,685,403 in CARES Act funding. Of the amounts received, \$50,000 was sub-granted to the Erie County Economic Development Corporation, which assisted 11 local businesses. These amounts are reflected as legislative and executive expenditures in the Coronavirus Relief Special Revenue Fund on the accompanying financial statements.

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
County's Proportion of the Net Pension Liability	0.228649%	0.229329%	0.233613%	0.227934%
County's Proportionate Share of the Net Pension Liability	\$ 45,194,026	\$ 62,808,629	\$ 36,649,337	\$ 51,759,931
County's Covered Payroll	\$ 31,368,289	\$ 30,199,694	\$ 30,084,433	\$ 28,657,026
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	144.08%	207.98%	121.82%	180.62%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%	77.25%

(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.

See accompanying notes to the required supplementary information.

	2016	2015	2014
	0.223925%	0.219655%	0.219655%
\$	38,786,552	\$ 26,492,848	\$ 25,894,463
\$	27,003,657	\$ 26,191,225	\$ 26,535,492
	143.63%	101.15%	97.58%
	81.08%	86.45%	86.36%

Erie County
Erie County, Ohio
Required Supplementary Information
Schedule of the County's Contributions - Pension
Last Eight Years (1)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 4,567,943	\$ 4,502,759	\$ 4,336,473	\$ 4,016,692
Contributions in Relation to the Contractually Required Contribution	<u>(4,567,943)</u>	<u>(4,502,759)</u>	<u>(4,336,473)</u>	<u>(4,016,692)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 31,835,157	\$ 31,368,289	\$ 30,199,694	\$ 30,084,433
Contributions as a Percentage of Covered Payroll	14.35%	14.35%	14.36%	13.35%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available.

See accompanying notes to the required supplementary information.

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 3,539,652	\$ 3,333,812	\$ 3,236,823	\$ 3,534,500
<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>
\$ 28,657,026	\$ 27,003,657	\$ 26,191,225	\$ 26,535,492
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
Last Four Years (1)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
County's Proportion of the Net OPEB Liability	0.219178%	0.221173%	0.225874%	0.220636%
County's Proportionate Share of the Net OPEB Liability	\$ 30,274,176	\$ 28,835,738	\$ 24,528,273	\$ 22,284,985
County's Covered Payroll	\$ 31,368,289	\$ 30,199,694	\$ 30,084,433	\$ 28,657,026
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	96.51%	95.48%	81.53%	77.76%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.04%

(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.

See accompanying notes to the required supplementary information.

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>					
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ 300,844	\$ 573,141
Contributions in Relation to the Contractually Required Contribution	-	-	-	(300,844)	(573,141)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (2)	\$ 31,835,157	\$ 31,368,289	\$ 30,199,694	\$ 30,084,433	\$ 28,657,026
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	1.00%	2.00%

(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.

See accompanying notes to the required supplementary information.

Erie County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

NOTE 1 - NET PENSION LIABILITY

Changes in Assumptions – OPERS

For calendar year 2019, the single discount rate changed from 7.50 percent to 7.20 percent.

Amounts reported in calendar year 2017 reflect an adjustment of the rates of withdrawal, disability, retirement and mortality to more closely reflect actual experience. The expectation of retired life mortality was based on RP-2014 Healthy Annuitant mortality table and RP-2014 Disabled mortality table. The following reductions were also made to the actuarial assumptions:

- Discount rate from 8.00 percent to 7.50 percent
- Wage inflation rate from 3.75 percent to 3.25 percent
- Price inflation from 3.00 percent to 2.50 percent

Changes in Benefit Terms – OPERS

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

NOTE 2 - NET OPEB LIABILITY

Changes in Assumptions - OPERS

For calendar year 2020, the following changes were made to the actuarial assumptions:

- Discount rate from 3.96 percent to 3.16 percent
- Municipal bond rate from 3.71 percent to 2.75 percent
- Health Care Cost Trend Rate from 10.00 percent to 10.50 percent

For calendar year 2019, the following changes were made to the actuarial assumptions:

- Discount rate from 3.85 percent to 3.96 percent
- Investment rate of return from 6.50 percent to 6.00 percent
- Municipal bond rate from 3.31 percent to 3.71 percent
- Health Care Cost Trend Rate from 7.50 percent to 10.00 percent

For calendar year 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Changes in Benefit Terms – OPERS

No significant changes in benefit terms.

*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.

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.

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.

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.

Erie County, Ohio
*Combining Statements –
Nonmajor Funds*

Nonmajor Special Revenue Funds (continued)

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.

Coronavirus Relief Fund

To account for State and federal emergency relief grants related to the Coronavirus (COVID-19) pandemic.

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.

Board of Elections Security Fund

To account for a State grant to be used for cyber security.

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. There is currently no Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual presented since this fund is not budgeted.

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.

Erie County, Ohio
Combining Statements –
Nonmajor Funds

Nonmajor Debt Service Funds (continued)

Special Assessment Bond Retirement Fund

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

Nonmajor Capital Projects Funds

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

Board of Elections Capital Improvement Fund

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

Drainage Improvement Fund

To account for debt proceeds restricted to ditch improvements.

Route 250 Corridor Safety Fund

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

Motor Vehicle and Gasoline Tax Construction Fund

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

Tar and Chip Elimination Fund

To account for funds received from resources of the County for County and Township road improvements.

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, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 15,887,585	\$ 1,129,516	\$ 1,566,622	\$ 18,583,723
Accounts Receivable	19,700	-	-	19,700
Due from Other Governments	2,584,064	-	-	2,584,064
Property Taxes Receivable	1,696,587	-	-	1,696,587
Payment in Lieu of Taxes Receivable	-	550,597	29,533	580,130
Special Assessments Receivable	385,917	120,973	-	506,890
Notes Receivable	160,764	-	-	160,764
Materials and Supplies Inventory	1,785	-	-	1,785
<i>Total Assets</i>	<u>\$ 20,736,402</u>	<u>\$ 1,801,086</u>	<u>\$ 1,596,155</u>	<u>\$ 24,133,643</u>
Liabilities				
Accounts Payable	\$ 482,064	\$ -	\$ -	\$ 482,064
Accrued Wages	352,358	-	-	352,358
Due to Other Governments	55,499	-	-	55,499
Advances from Other Funds	8,010	83,868	29,533	121,411
<i>Total Liabilities</i>	<u>897,931</u>	<u>83,868</u>	<u>29,533</u>	<u>1,011,332</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	1,082,484	-	-	1,082,484
Payment in Lieu of Taxes	-	550,597	29,533	580,130
Unavailable Revenue	2,724,468	120,973	-	2,845,441
<i>Total Deferred Inflows of Resources</i>	<u>3,806,952</u>	<u>671,570</u>	<u>29,533</u>	<u>4,508,055</u>
Fund Balances				
Nonspendable	1,785	-	-	1,785
Restricted	16,111,334	1,057,916	500,732	17,669,982
Committed	-	-	1,036,357	1,036,357
Assigned	-	20,591	-	20,591
Unassigned	(81,600)	(32,859)	-	(114,459)
<i>Total Fund Balances</i>	<u>16,031,519</u>	<u>1,045,648</u>	<u>1,537,089</u>	<u>18,614,256</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 20,736,402</u>	<u>\$ 1,801,086</u>	<u>\$ 1,596,155</u>	<u>\$ 24,133,643</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 983,379	\$ -	\$ -	\$ 983,379
Hotel/Motel Taxes	714,728	-	-	714,728
Payment in Lieu of Taxes	-	778,238	51,853	830,091
Special Assessments	337,890	20,432	-	358,322
Charges for Services	4,909,355	-	-	4,909,355
Licenses and Permits	430,714	-	-	430,714
Fines and Forfeitures	98,704	-	-	98,704
Intergovernmental	16,676,583	-	-	16,676,583
Interest	7,424	-	-	7,424
Other	314,726	-	-	314,726
<i>Total Revenues</i>	<u>24,473,503</u>	<u>798,670</u>	<u>51,853</u>	<u>25,324,026</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	3,740,722	22,442	-	3,763,164
Judicial	1,892,120	-	-	1,892,120
Intergovernmental	-	16,305	-	16,305
Public Safety	4,758,348	-	-	4,758,348
Public Works	2,831,666	-	-	2,831,666
Health	1,417,782	-	-	1,417,782
Human Services	9,463,379	-	-	9,463,379
Economic Development	712,848	-	-	712,848
Other	3,693	-	-	3,693
Capital Outlay	161,550	-	26,093	187,643
Debt Service:				
Principal Retirement	35,000	983,879	-	1,018,879
Interest and Fiscal Charges	13,581	303,194	-	316,775
<i>Total Expenditures</i>	<u>25,030,689</u>	<u>1,325,820</u>	<u>26,093</u>	<u>26,382,602</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(557,186)</u>	<u>(527,150)</u>	<u>25,760</u>	<u>(1,058,576)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	98	-	-	98
Transfers In	2,037,182	300	300,000	2,337,482
Transfers Out	(158,017)	-	(200,000)	(358,017)
<i>Total Other Financing Sources (Uses)</i>	<u>1,879,263</u>	<u>300</u>	<u>100,000</u>	<u>1,979,563</u>
<i>Change in Fund Balances</i>	1,322,077	(526,850)	125,760	920,987
<i>Fund Balances Beginning of Year</i>	<u>14,709,442</u>	<u>1,572,498</u>	<u>1,411,329</u>	<u>17,693,269</u>
<i>Fund Balances End of Year</i>	<u>\$ 16,031,519</u>	<u>\$ 1,045,648</u>	<u>\$ 1,537,089</u>	<u>\$ 18,614,256</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Ditch Assessments Fund	Job and Family Services Fund	Children's Services Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund
Assets					
Equity in Pooled Cash and Investments	\$ 362,803	\$ 1,077,690	\$ 2,875,224	\$ 1,399,440	\$ 242,705
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	1,257,690	-	-	-
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	385,917	-	-	-	-
Notes Receivable	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	1,785
<i>Total Assets</i>	<u>\$ 748,720</u>	<u>\$ 2,335,380</u>	<u>\$ 2,875,224</u>	<u>\$ 1,399,440</u>	<u>\$ 244,490</u>
Liabilities					
Accounts Payable	\$ -	\$ 115,820	\$ 102,353	\$ -	\$ 1,418
Accrued Wages	2,665	127,297	-	34,006	7,881
Due to Other Governments	409	19,897	-	5,335	1,171
Advances from Other Funds	-	8,010	-	-	-
<i>Total Liabilities</i>	<u>3,074</u>	<u>271,024</u>	<u>102,353</u>	<u>39,341</u>	<u>10,470</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	385,917	1,257,690	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>385,917</u>	<u>1,257,690</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	1,785
Restricted	359,729	806,666	2,772,871	1,360,099	232,235
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>359,729</u>	<u>806,666</u>	<u>2,772,871</u>	<u>1,360,099</u>	<u>234,020</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 748,720</u>	<u>\$ 2,335,380</u>	<u>\$ 2,875,224</u>	<u>\$ 1,399,440</u>	<u>\$ 244,490</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Real Estate Assessment Fund	Delinquent Real Estate Fund	Community Development Block Grant Fund	Community Housing Improvement Program Fund	Tax Abatements Fund
Assets					
Equity in Pooled Cash and Investments	\$ 1,439,668	\$ 445,865	\$ -	\$ 13,388	\$ 28,130
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	81,600	69,551	-
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 1,439,668</u>	<u>\$ 445,865</u>	<u>\$ 81,600</u>	<u>\$ 82,939</u>	<u>\$ 28,130</u>
Liabilities					
Accounts Payable	\$ 55,618	\$ 1,135	\$ 81,600	\$ 13,388	\$ -
Accrued Wages	26,200	5,865	-	920	-
Due to Other Governments	4,090	936	-	142	-
Advances from Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>85,908</u>	<u>7,936</u>	<u>81,600</u>	<u>14,450</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	81,600	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>81,600</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	1,353,760	437,929	-	68,489	28,130
Unassigned	-	-	(81,600)	-	-
<i>Total Fund Balances (Deficit)</i>	<u>1,353,760</u>	<u>437,929</u>	<u>(81,600)</u>	<u>68,489</u>	<u>28,130</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,439,668</u>	<u>\$ 445,865</u>	<u>\$ 81,600</u>	<u>\$ 82,939</u>	<u>\$ 28,130</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Court Computerization Fund	Common Pleas Court Special Projects Fund	Youth Services Fund	Northern Ohio Juvenile Facility Fund	Indigent Guardianship Fund
Assets					
Equity in Pooled Cash and Investments	\$ 78,595	\$ 220,303	\$ 223,723	\$ 555,760	\$ 1,695
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	556,944	-
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 78,595</u>	<u>\$ 220,303</u>	<u>\$ 223,723</u>	<u>\$ 1,112,704</u>	<u>\$ 1,695</u>
Liabilities					
Accounts Payable	\$ -	\$ 6,834	\$ 2,125	\$ 5,991	\$ -
Accrued Wages	-	-	11,901	46,454	-
Due to Other Governments	-	-	1,836	7,223	-
Advances from Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>6,834</u>	<u>15,862</u>	<u>59,668</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	554,673	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>554,673</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	78,595	213,469	207,861	498,363	1,695
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>78,595</u>	<u>213,469</u>	<u>207,861</u>	<u>498,363</u>	<u>1,695</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 78,595</u>	<u>\$ 220,303</u>	<u>\$ 223,723</u>	<u>\$ 1,112,704</u>	<u>\$ 1,695</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Probate Conduct of Business Fund	Municipal Court Special Projects Fund	County Court Fund	Indigent Municipal Court Fund	Juvenile Court Donations Fund
Assets					
Equity in Pooled Cash and Investments	\$ 8,181	\$ 624,713	\$ 189,011	\$ 292,798	\$ 4,612
Accounts Receivable	-	-	-	247	-
Due from Other Governments	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 8,181</u>	<u>\$ 624,713</u>	<u>\$ 189,011</u>	<u>\$ 293,045</u>	<u>\$ 4,612</u>
Liabilities					
Accounts Payable	\$ -	\$ 1,113	\$ -	\$ -	\$ -
Accrued Wages	-	3,004	-	-	-
Due to Other Governments	-	489	-	-	-
Advances from Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>4,606</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
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>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	8,181	620,107	189,011	293,045	4,612
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>8,181</u>	<u>620,107</u>	<u>189,011</u>	<u>293,045</u>	<u>4,612</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 8,181</u>	<u>\$ 624,713</u>	<u>\$ 189,011</u>	<u>\$ 293,045</u>	<u>\$ 4,612</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Domestic Shelters Fund	Concealed Carry License Fund	School Resource Officer Fund	Drug Task Force Fund	Highway Safety Fund
Assets					
Equity in Pooled Cash and Investments	\$ 737	\$ 58,767	\$ 48,849	\$ 15,236	\$ 1,270
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	110,114	-	870
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 737</u>	<u>\$ 58,767</u>	<u>\$ 158,963</u>	<u>\$ 15,236</u>	<u>\$ 2,140</u>
Liabilities					
Accounts Payable	\$ -	\$ 6,815	\$ -	\$ -	\$ -
Accrued Wages	-	2,852	40,546	1,604	658
Due to Other Governments	-	557	6,288	248	128
Advances from Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>10,224</u>	<u>46,834</u>	<u>1,852</u>	<u>786</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	6,560	-	870
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>6,560</u>	<u>-</u>	<u>870</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	737	48,543	105,569	13,384	484
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>737</u>	<u>48,543</u>	<u>105,569</u>	<u>13,384</u>	<u>484</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 737</u>	<u>\$ 58,767</u>	<u>\$ 158,963</u>	<u>\$ 15,236</u>	<u>\$ 2,140</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Adult Probation Fund	Drug Enforcement Fund	Emergency Management Agency Fund	Coronavirus Relief Fund	Indigent Immobilization Fund
Assets					
Equity in Pooled Cash and Investments	\$ 248,707	\$ 31,809	\$ 326,234	\$ 679,169	\$ 1,931
Accounts Receivable	-	-	-	-	-
Due from Other Governments	286,462	-	78,592	-	-
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 535,169</u>	<u>\$ 31,809</u>	<u>\$ 404,826</u>	<u>\$ 679,169</u>	<u>\$ 1,931</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages	20,707	-	5,123	-	-
Due to Other Governments	3,580	-	798	-	-
Advances from Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>24,287</u>	<u>-</u>	<u>5,921</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	143,231	-	78,592	-	-
<i>Total Deferred Inflows of Resources</i>	<u>143,231</u>	<u>-</u>	<u>78,592</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	367,651	31,809	320,313	679,169	1,931
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>367,651</u>	<u>31,809</u>	<u>320,313</u>	<u>679,169</u>	<u>1,931</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 535,169</u>	<u>\$ 31,809</u>	<u>\$ 404,826</u>	<u>\$ 679,169</u>	<u>\$ 1,931</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Development Rotary Fund	Crime Victims Assistance Fund	Visitor and Convention Bureau Fund	Senior Citizens Fund	Solid Waste District Fund
Assets					
Equity in Pooled Cash and Investments	\$ 213,515	\$ 19,966	\$ 878,547	\$ 33,627	\$ 1,975,808
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	85,936	-	56,305	-
Property Taxes Receivable	-	-	525,013	1,171,574	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	160,764	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 374,279</u>	<u>\$ 105,902</u>	<u>\$ 1,403,560</u>	<u>\$ 1,261,506</u>	<u>\$ 1,975,808</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 10,147
Accrued Wages	-	8,240	-	-	1,913
Due to Other Governments	-	1,287	-	-	296
Advances from Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>9,527</u>	<u>-</u>	<u>-</u>	<u>12,356</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	1,082,484	-
Unavailable Revenue	-	69,940	-	145,395	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>69,940</u>	<u>-</u>	<u>1,227,879</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	374,279	26,435	1,403,560	33,627	1,963,452
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>374,279</u>	<u>26,435</u>	<u>1,403,560</u>	<u>33,627</u>	<u>1,963,452</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 374,279</u>	<u>\$ 105,902</u>	<u>\$ 1,403,560</u>	<u>\$ 1,261,506</u>	<u>\$ 1,975,808</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Board of Elections Security Fund	Law Library Fund	Indigent Ignition Interlock Fund	911 Services Fund	Sheriff Confiscated Funds Fund	Total Nonmajor Special Revenue Funds
Assets						
Equity in Pooled Cash and Investments	\$ 27,858	\$ 248,597	\$ 67,543	\$ 916,800	\$ 8,311	\$ 15,887,585
Accounts Receivable	-	19,403	50	-	-	19,700
Due from Other Governments	-	-	-	-	-	2,584,064
Property Taxes Receivable	-	-	-	-	-	1,696,587
Special Assessments Receivable	-	-	-	-	-	385,917
Notes Receivable	-	-	-	-	-	160,764
Materials and Supplies Inventory	-	-	-	-	-	1,785
<i>Total Assets</i>	<u>\$ 27,858</u>	<u>\$ 268,000</u>	<u>\$ 67,593</u>	<u>\$ 916,800</u>	<u>\$ 8,311</u>	<u>\$ 20,736,402</u>
Liabilities						
Accounts Payable	\$ -	\$ 18,033	\$ -	\$ 59,674	\$ -	\$ 482,064
Accrued Wages	-	2,381	-	2,141	-	352,358
Due to Other Governments	-	371	-	418	-	55,499
Advances from Other Funds	-	-	-	-	-	8,010
<i>Total Liabilities</i>	<u>-</u>	<u>20,785</u>	<u>-</u>	<u>62,233</u>	<u>-</u>	<u>897,931</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	-	-	-	-	-	1,082,484
Unavailable Revenue	-	-	-	-	-	2,724,468
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,806,952</u>
Fund Balances						
Nonspendable	-	-	-	-	-	1,785
Restricted	27,858	247,215	67,593	854,567	8,311	16,111,334
Unassigned	-	-	-	-	-	(81,600)
<i>Total Fund Balances (Deficit)</i>	<u>27,858</u>	<u>247,215</u>	<u>67,593</u>	<u>854,567</u>	<u>8,311</u>	<u>16,031,519</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 27,858</u>	<u>\$ 268,000</u>	<u>\$ 67,593</u>	<u>\$ 916,800</u>	<u>\$ 8,311</u>	<u>\$ 20,736,402</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	Ditch Assessments Fund	Job and Family Services Fund	Children's Services Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	337,890	-	-	-	-
Charges for Services	-	327,218	17,785	362,935	14,286
Licenses and Permits	-	-	-	-	303,617
Fines and Forfeitures	-	-	-	-	1,584
Intergovernmental	-	4,112,746	2,286,796	1,301,293	4,100
Interest	-	-	-	-	-
Other	-	3,425	81,017	-	24,462
<i>Total Revenues</i>	<u>337,890</u>	<u>4,443,389</u>	<u>2,385,598</u>	<u>1,664,228</u>	<u>348,049</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	270	-
Public Safety	-	-	-	-	-
Public Works	315,839	-	-	-	-
Health	-	-	-	-	260,305
Human Services	-	5,066,033	2,686,244	1,656,422	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:	-	-	-	-	-
Principal Retirement	-	-	-	-	35,000
Interest and Fiscal Charges	-	-	-	-	13,581
<i>Total Expenditures</i>	<u>315,839</u>	<u>5,066,033</u>	<u>2,686,244</u>	<u>1,656,692</u>	<u>308,886</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	22,051	(622,644)	(300,646)	7,536	39,163
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	-	98	-	-	-
Transfers In	-	283,842	1,567,298	146,684	-
Transfers Out	-	(158,017)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>125,923</u>	<u>1,567,298</u>	<u>146,684</u>	<u>-</u>
<i>Change in Fund Balances</i>	22,051	(496,721)	1,266,652	154,220	39,163
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>337,678</u>	<u>1,303,387</u>	<u>1,506,219</u>	<u>1,205,879</u>	<u>194,857</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 359,729</u>	<u>\$ 806,666</u>	<u>\$ 2,772,871</u>	<u>\$ 1,360,099</u>	<u>\$ 234,020</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, 2020

	Real Estate Assessment Fund	Delinquent Real Estate Fund	Community Development Block Grant Fund	Community Housing Improvement Program Fund	Tax Abatements Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	1,519,368	259,840	-	-	6,960
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	-	-	174,200	338,861	-
Interest	-	-	-	860	-
Other	68,409	39,536	-	6,842	-
<i>Total Revenues</i>	<u>1,587,777</u>	<u>299,376</u>	<u>174,200</u>	<u>346,563</u>	<u>6,960</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	1,097,542	232,615	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	98,886	-	256,668	353,411	3,825
Other	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>1,196,428</u>	<u>232,615</u>	<u>256,668</u>	<u>353,411</u>	<u>3,825</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	391,349	66,761	(82,468)	(6,848)	3,135
Other Financing Sources (Uses)					
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>	391,349	66,761	(82,468)	(6,848)	3,135
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>962,411</u>	<u>371,168</u>	<u>868</u>	<u>75,337</u>	<u>24,995</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 1,353,760</u>	<u>\$ 437,929</u>	<u>\$ (81,600)</u>	<u>\$ 68,489</u>	<u>\$ 28,130</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, 2020

	Court Computerization Fund	Common Pleas Court Special Projects Fund	Youth Services Fund	Northern Ohio Juvenile Facility Fund	Indigent Guardianship Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	51,464	108,589	-	1,754	18,071
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	315	-	-
Intergovernmental	-	-	368,843	1,887,425	-
Interest	-	-	-	-	-
Other	-	-	18,148	32,789	-
<i>Total Revenues</i>	<u>51,464</u>	<u>108,589</u>	<u>387,306</u>	<u>1,921,968</u>	<u>18,071</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial	34,719	25,052	482,315	-	16,366
Public Safety	-	-	-	1,641,986	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>34,719</u>	<u>25,052</u>	<u>482,315</u>	<u>1,641,986</u>	<u>16,366</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	16,745	83,537	(95,009)	279,982	1,705
Other Financing Sources (Uses)					
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>	16,745	83,537	(95,009)	279,982	1,705
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>61,850</u>	<u>129,932</u>	<u>302,870</u>	<u>218,381</u>	<u>(10)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 78,595</u>	<u>\$ 213,469</u>	<u>\$ 207,861</u>	<u>\$ 498,363</u>	<u>\$ 1,695</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, 2020

	Probate Conduct of Business Fund	Municipal Court Special Projects Fund	County Court Fund	Indigent Municipal Court Fund	Juvenile Court Donations Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	349	117,046	47,492	14,896	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	2,532	-
Intergovernmental	-	-	19,603	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>349</u>	<u>117,046</u>	<u>67,095</u>	<u>17,428</u>	<u>-</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial	-	134,368	33,228	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>134,368</u>	<u>33,228</u>	<u>-</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	349	(17,322)	33,867	17,428	-
Other Financing Sources (Uses)					
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>	349	(17,322)	33,867	17,428	-
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>7,832</u>	<u>637,429</u>	<u>155,144</u>	<u>275,617</u>	<u>4,612</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 8,181</u>	<u>\$ 620,107</u>	<u>\$ 189,011</u>	<u>\$ 293,045</u>	<u>\$ 4,612</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, 2020

	Domestic Shelters Fund	Concealed Carry License Fund	School Resource Officer Fund	Drug Task Force Fund	Highway Safety Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	12,598	-	1,324,112	-	-
Licenses and Permits	-	127,097	-	-	-
Fines and Forfeitures	-	-	-	48,254	-
Intergovernmental	-	-	-	-	14,614
Interest	-	-	-	-	-
Other	-	-	4	-	-
<i>Total Revenues</i>	<u>12,598</u>	<u>127,097</u>	<u>1,324,116</u>	<u>48,254</u>	<u>14,614</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	136,750	1,307,289	38,527	12,302
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	12,501	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>12,501</u>	<u>136,750</u>	<u>1,307,289</u>	<u>38,527</u>	<u>12,302</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	97	(9,653)	16,827	9,727	2,312
Other Financing Sources (Uses)					
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>	97	(9,653)	16,827	9,727	2,312
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>640</u>	<u>58,196</u>	<u>88,742</u>	<u>3,657</u>	<u>(1,828)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 737</u>	<u>\$ 48,543</u>	<u>\$ 105,569</u>	<u>\$ 13,384</u>	<u>\$ 484</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, 2020

	Adult Probation Fund	Drug Enforcement Fund	Emergency Management Agency Fund	Coronavirus Relief Fund	Indigent Immobilization Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	29,747	-	26,000	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	11,259	-	-	-
Intergovernmental	572,924	-	248,311	4,685,403	-
Interest	-	-	-	-	-
Other	-	-	7,460	-	-
<i>Total Revenues</i>	<u>602,671</u>	<u>11,259</u>	<u>281,771</u>	<u>4,685,403</u>	<u>-</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	326,013	-
Judicial	610,597	-	-	245,302	-
Public Safety	-	11,184	313,930	993,375	-
Public Works	-	-	-	2,185,449	-
Health	-	-	-	52,366	-
Human Services	-	-	-	42,179	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Capital Outlay	-	-	-	161,550	-
Debt Service:	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>610,597</u>	<u>11,184</u>	<u>313,930</u>	<u>4,006,234</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,926)	75	(32,159)	679,169	-
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	-	39,358	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>39,358</u>	<u>-</u>	<u>-</u>
<i>Change in Fund Balances</i>	(7,926)	75	7,199	679,169	-
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>375,577</u>	<u>31,734</u>	<u>313,114</u>	<u>-</u>	<u>1,931</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 367,651</u>	<u>\$ 31,809</u>	<u>\$ 320,313</u>	<u>\$ 679,169</u>	<u>\$ 1,931</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, 2020

	Development Rotary Fund	Crime Victims Assistance Fund	Visitor and Convention Bureau Fund	Senior Citizens Fund	Solid Waste District Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ 983,379	\$ -
Hotel/Motel Taxes	-	-	714,728	-	-
Special Assessments	-	-	-	-	-
Charges for Services	-	-	-	-	455,792
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	-	292,293	-	112,452	-
Interest	6,397	-	-	-	-
Other	-	12,603	-	196	987
<i>Total Revenues</i>	<u>6,397</u>	<u>304,896</u>	<u>714,728</u>	<u>1,096,027</u>	<u>456,779</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	328,026	1,743,897	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	330,378
Health	-	-	-	1,105,111	-
Human Services	-	-	-	-	-
Economic Development	58	-	-	-	-
Other	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>58</u>	<u>328,026</u>	<u>1,743,897</u>	<u>1,105,111</u>	<u>330,378</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	6,339	(23,130)	(1,029,169)	(9,084)	126,401
Other Financing Sources (Uses)					
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>	6,339	(23,130)	(1,029,169)	(9,084)	126,401
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>367,940</u>	<u>49,565</u>	<u>2,432,729</u>	<u>42,711</u>	<u>1,837,051</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 374,279</u>	<u>\$ 26,435</u>	<u>\$ 1,403,560</u>	<u>\$ 33,627</u>	<u>\$ 1,963,452</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, 2020

	Board of Elections Security Fund	Law Library Fund	Indigent Ignition Interlock Fund	911 Services Fund	Sheriff Confiscated Funds Fund	Total Nonmajor Special Revenue Funds
Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 983,379
Hotel/Motel Taxes	-	-	-	-	-	714,728
Special Assessments	-	-	-	-	-	337,890
Charges for Services	-	189,103	3,950	-	-	4,909,355
Licenses and Permits	-	-	-	-	-	430,714
Fines and Forfeitures	-	34,760	-	-	-	98,704
Intergovernmental	40,000	-	-	216,719	-	16,676,583
Interest	167	-	-	-	-	7,424
Other	-	8,100	-	-	10,748	314,726
<i>Total Revenues</i>	<u>40,167</u>	<u>231,963</u>	<u>3,950</u>	<u>216,719</u>	<u>10,748</u>	<u>24,473,503</u>
Expenditures						
Current:						
General Government						
Legislative and Executive	12,629	-	-	-	-	3,740,722
Judicial	-	309,903	-	-	-	1,892,120
Public Safety	-	-	-	303,005	-	4,758,348
Public Works	-	-	-	-	-	2,831,666
Health	-	-	-	-	-	1,417,782
Human Services	-	-	-	-	-	9,463,379
Economic Development	-	-	-	-	-	712,848
Other	-	-	-	-	3,693	3,693
Capital Outlay	-	-	-	-	-	161,550
Debt Service:						
Principal Retirement	-	-	-	-	-	35,000
Interest and Fiscal Charges	-	-	-	-	-	13,581
<i>Total Expenditures</i>	<u>12,629</u>	<u>309,903</u>	<u>-</u>	<u>303,005</u>	<u>3,693</u>	<u>25,030,689</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	27,538	(77,940)	3,950	(86,286)	7,055	(557,186)
Other Financing Sources (Uses)						
Proceeds from Sale of Assets	-	-	-	-	-	98
Transfers In	-	-	-	-	-	2,037,182
Transfers Out	-	-	-	-	-	(158,017)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,879,263</u>
<i>Change in Fund Balances</i>	27,538	(77,940)	3,950	(86,286)	7,055	1,322,077
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>320</u>	<u>325,155</u>	<u>63,643</u>	<u>940,853</u>	<u>1,256</u>	<u>14,709,442</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 27,858</u>	<u>\$ 247,215</u>	<u>\$ 67,593</u>	<u>\$ 854,567</u>	<u>\$ 8,311</u>	<u>\$ 16,031,519</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2020

	Bond Retirement Fund	TIF Bond Retirement Fund	Special Assessment Bond Retirement Fund	Total Nonmajor Debt Service Funds
Assets				
Equity in Pooled Cash and Investments	\$ 20,591	\$ 1,057,916	\$ 51,009	\$ 1,129,516
Payment in Lieu of Taxes Receivable	-	550,597	-	550,597
Special Assessments Receivable	-	-	120,973	120,973
<i>Total Assets</i>	\$ 20,591	\$ 1,608,513	\$ 171,982	\$ 1,801,086
Liabilities				
Advances from Other Funds	\$ -	\$ -	\$ 83,868	\$ 83,868
Deferred Inflows of Resources				
Payment in Lieu of Taxes	-	550,597	-	550,597
Unavailable Revenue	-	-	120,973	120,973
<i>Total Deferred Inflows of Resources</i>	-	550,597	120,973	671,570
Fund Balances				
Restricted	-	1,057,916	-	1,057,916
Assigned	20,591	-	-	20,591
Unassigned	-	-	(32,859)	(32,859)
<i>Total Fund Balances (Deficit)</i>	20,591	1,057,916	(32,859)	1,045,648
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$ 20,591	\$ 1,608,513	\$ 171,982	\$ 1,801,086

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2020

	Bond Retirement Fund	TIF Bond Retirement Fund	Special Assessment Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues				
Payment in Lieu of Taxes	\$ -	\$ 778,238	\$ -	\$ 778,238
Special Assessments	-	-	20,432	20,432
<i>Total Revenues</i>	<u>-</u>	<u>778,238</u>	<u>20,432</u>	<u>798,670</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	22,375	67	22,442
Intergovernmental	-	16,305	-	16,305
Debt Service:				
Principal Retirement	-	983,879	-	983,879
Interest and Fiscal Charges	300	299,737	3,157	303,194
<i>Total Expenditures</i>	<u>300</u>	<u>1,322,296</u>	<u>3,224</u>	<u>1,325,820</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(300)</u>	<u>(544,058)</u>	<u>17,208</u>	<u>(527,150)</u>
Other Financing Sources (Uses)				
Transfers In	300	-	-	300
<i>Change in Fund Balances</i>	-	(544,058)	17,208	(526,850)
<i>Fund Balances Beginning of Year</i>	<u>20,591</u>	<u>1,601,974</u>	<u>(50,067)</u>	<u>1,572,498</u>
<i>Fund Balances End of Year</i>	<u>\$ 20,591</u>	<u>\$ 1,057,916</u>	<u>\$ (32,859)</u>	<u>\$ 1,045,648</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2020

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Route 250 Corridor Safety Fund	Motor Vehicle and Gasoline Tax Construction Fund
Assets				
Equity in Pooled Cash and Investments	\$ 254,757	\$ 40,318	\$ 489,698	\$ -
Payment in Lieu of Taxes Receivable	-	29,533	-	-
<i>Total Assets</i>	<u>\$ 254,757</u>	<u>\$ 69,851</u>	<u>\$ 489,698</u>	<u>\$ -</u>
Liabilities				
Advances from Other Funds	\$ -	\$ 29,533	\$ -	\$ -
Deferred Inflows of Resources				
Payment in Lieu of Taxes	-	29,533	-	-
Fund Balances				
Restricted	-	10,785	489,698	-
Committed	254,757	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>254,757</u>	<u>10,785</u>	<u>489,698</u>	<u>-</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 254,757</u>	<u>\$ 69,851</u>	<u>\$ 489,698</u>	<u>\$ -</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2020

	TIF Projects Fund	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Investments	\$ 249	\$ 781,600	\$ 1,566,622
Payment in Lieu of Taxes Receivable	-	-	29,533
<i>Total Assets</i>	\$ 249	\$ 781,600	\$ 1,596,155
Liabilities			
Advances from Other Funds	\$ -	\$ -	\$ 29,533
Deferred Inflows of Resources			
Payment in Lieu of Taxes	-	-	29,533
Fund Balances			
Restricted	249	-	500,732
Committed	-	781,600	1,036,357
<i>Total Fund Balances (Deficit)</i>	249	781,600	1,537,089
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$ 249	\$ 781,600	\$ 1,596,155

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2020

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Route 250 Corridor Safety Fund	Motor Vehicle and Gasoline Tax Construction Fund
Revenues				
Payment in Lieu of Taxes	\$ -	\$ 51,853	\$ -	\$ -
Expenditures				
Capital Outlay	-	26,093	-	-
<i>Excess of Revenues Over (Under) Expenditures</i>	-	25,760	-	-
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	(200,000)
<i>Total Other Financing Sources (Uses)</i>	-	-	-	(200,000)
<i>Change in Fund Balances</i>	-	25,760	-	(200,000)
<i>Fund Balances Beginning of Year</i>	254,757	(14,975)	489,698	200,000
<i>Fund Balances End of Year</i>	<u>\$ 254,757</u>	<u>\$ 10,785</u>	<u>\$ 489,698</u>	<u>\$ -</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, 2020

	TIF Projects Fund	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
Revenues			
Payment in Lieu of Taxes	\$ -	\$ -	\$ 51,853
Expenditures			
Capital Outlay	-	-	26,093
<i>Excess of Revenues Over (Under) Expenditures</i>	-	-	25,760
Other Financing Sources (Uses)			
Transfers In	-	300,000	300,000
Transfers Out	-	-	(200,000)
<i>Total Other Financing Sources (Uses)</i>	-	300,000	100,000
<i>Change in Fund Balances</i>	-	300,000	125,760
<i>Fund Balances Beginning of Year</i>	249	481,600	1,411,329
<i>Fund Balances End of Year</i>	<u>\$ 249</u>	<u>\$ 781,600</u>	<u>\$ 1,537,089</u>

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

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 4,814,669	\$ 4,710,215	\$ (104,454)
Permissive Sales Taxes	15,751,500	15,254,108	(497,392)
Special Assessments	8,000	-	(8,000)
Charges for Services	3,633,238	3,697,352	64,114
Licenses and Permits	815,438	1,113,999	298,561
Fines and Forfeitures	252,146	248,263	(3,883)
Intergovernmental	3,680,921	3,652,149	(28,772)
Interest	1,380,612	1,438,936	58,324
Rent	90,000	90,000	-
Contributions and Donations	2,579,117	4,502,209	1,923,092
Other	2,238,209	1,096,071	(1,142,138)
Total Revenues	35,243,850	35,803,302	559,452
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	864,365	861,703	2,662
Materials and Supplies	714,976	663,801	51,175
Contractual Services	646,140	536,315	109,825
Other	26,924	697	26,227
Total Commissioners	2,252,405	2,062,516	189,889
Finance			
Personal Services	353,495	352,937	558
Materials and Supplies	15,335	14,610	725
Contractual Services	242,600	138,956	103,644
Other	30,000	22,377	7,623
Total Finance	641,430	528,880	112,550
Human Resources			
Personal Services	476,127	445,970	30,157
Materials and Supplies	6,529	6,411	118
Contractual Services	21,957	21,883	74
Total Human Resources	504,613	474,264	30,349
Microfilm			
Personal Services	142,677	142,626	51
Materials and Supplies	15,500	12,659	2,841
Contractual Services	7,500	6,627	873
Total Microfilm	165,677	161,912	3,765
Information Technology			
Personal Services	360,895	357,488	3,407
Materials and Supplies	305,149	73,254	231,895
Contractual Services	160,692	107,730	52,962
Total Information Technology	826,736	538,472	288,264

(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, 2020

	Final Budget	Actual	Variance with Budget
Facilities			
Personal Services	1,064,684	1,023,820	\$ 40,864
Materials and Supplies	639,735	465,258	174,477
Contractual Services	1,143,651	888,474	255,177
Capital Outlay	132,996	115,874	17,122
Total Facilities	<u>2,981,066</u>	<u>2,493,426</u>	<u>487,640</u>
Auditor			
Personal Services	615,014	606,282	8,732
Materials and Supplies	15,920	14,034	1,886
Contractual Services	256,840	244,034	12,806
Total Auditor	<u>887,774</u>	<u>864,350</u>	<u>23,424</u>
Board of Revision			
Contractual Services	13,945	10,619	3,326
Treasurer			
Personal Services	208,459	200,829	7,630
Materials and Supplies	79,990	63,981	16,009
Contractual Services	51,675	49,403	2,272
Total Treasurer	<u>340,124</u>	<u>314,213</u>	<u>25,911</u>
Prosecuting Attorney			
Personal Services	1,482,341	1,439,997	42,344
Materials and Supplies	89,055	88,235	820
Contractual Services	12,141	10,875	1,266
Total Prosecuting Attorney	<u>1,583,537</u>	<u>1,539,107</u>	<u>44,430</u>
Board of Elections			
Personal Services	409,548	406,766	2,782
Materials and Supplies	230,164	207,616	22,548
Contractual Services	98,496	97,305	1,191
Other	3,101	3,101	-
Total Board of Elections	<u>741,309</u>	<u>714,788</u>	<u>26,521</u>
Recorder			
Personal Services	313,403	300,870	12,533
Materials and Supplies	18,157	16,394	1,763
Contractual Services	82,315	78,540	3,775
Total Recorder	<u>413,875</u>	<u>395,804</u>	<u>18,071</u>
Lodging Excise Tax			
Materials and Supplies	2,500	30,485	(27,985)
Contractual Services	93,252	2,500	90,752
Capital Outlay	-	6,864,639	(6,864,639)
Total Lodging Excise Tax	<u>95,752</u>	<u>6,897,624</u>	<u>(6,801,872)</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, 2020

	Final Budget	Actual	Variance with Budget
Miscellaneous			
Personal Services	43,332	82,702	(39,370)
Contractual Services	29,960	29,960	-
Other	-	50,156	(50,156)
Total Miscellaneous	<u>73,292</u>	<u>162,818</u>	<u>(89,526)</u>
Total Legislative and Executive	<u>11,521,535</u>	<u>17,158,793</u>	<u>(5,637,258)</u>
Judicial			
Common Pleas			
Personal Services	1,249,361	1,249,131	\$ 230
Materials and Supplies	92,758	64,252	28,506
Contractual Services	354,627	112,635	241,992
Total Common Pleas	<u>1,696,746</u>	<u>1,426,018</u>	<u>270,728</u>
Family Court			
Personal Services	2,334,527	2,188,442	146,085
Materials and Supplies	151,151	119,927	31,224
Contractual Services	98,551	79,201	19,350
Other	8,260	8,260	-
Total Family Court	<u>2,592,489</u>	<u>2,395,830</u>	<u>196,659</u>
Probate Court			
Personal Services	459,269	439,732	19,537
Materials and Supplies	32,529	26,823	5,706
Contractual Services	42,778	29,711	13,067
Total Probate Court	<u>534,576</u>	<u>496,266</u>	<u>38,310</u>
Clerk of Court			
Personal Services	737,343	730,067	7,276
Materials and Supplies	19,959	18,479	1,480
Contractual Services	48,423	47,504	919
Total Clerk of Court	<u>805,725</u>	<u>796,050</u>	<u>9,675</u>
County Court			
Personal Services	369,973	344,684	25,289
Materials and Supplies	28,345	18,398	9,947
Contractual Services	16,062	14,440	1,622
Total County Court	<u>414,380</u>	<u>377,522</u>	<u>36,858</u>
Huron Municipal Court			
Personal Services	1,161	-	1,161
Contractual Services	100,835	100,483	352
Total Huron Municipal Court	<u>101,996</u>	<u>100,483</u>	<u>1,513</u>
Sandusky Municipal Court			
Personal Services	9,236	5,317	3,919
Materials and Supplies	850	-	850
Contractual Services	150,199	150,044	155
Total Sandusky Municipal Court	<u>160,285</u>	<u>155,361</u>	<u>4,924</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, 2020

	Final Budget	Actual	Variance with Budget
Vermillion Municipal Court			
Contractual Services	56,519	56,519	-
Total Vermillion Municipal Court	<u>56,519</u>	<u>56,519</u>	<u>-</u>
Adult Probation			
Personal Services	452,400	378,054	74,346
Materials and Supplies	4,123	3,253	870
Contractual Services	1,727	1,627	100
Total Adult Probation	<u>458,250</u>	<u>382,934</u>	<u>75,316</u>
Public Defender			
Personal Services	793,313	791,428	\$ 1,885
Materials and Supplies	18,313	16,390	1,923
Contractual Services	263,061	229,825	33,236
Total Public Defender	<u>1,074,687</u>	<u>1,037,643</u>	<u>37,044</u>
Total Judicial	<u>7,895,653</u>	<u>7,224,626</u>	<u>671,027</u>
Public Safety			
Juvenile Detention Facility			
Personal Services	1,756,053	1,531,009	225,044
Materials and Supplies	125,536	86,212	39,324
Contractual Services	155,242	140,884	14,358
Total Juvenile Detention Facility	<u>2,036,831</u>	<u>1,758,105</u>	<u>278,726</u>
Sheriff			
Personal Services	6,337,557	5,735,112	602,445
Materials and Supplies	940,514	720,271	220,243
Contractual Services	521,584	611,259	(89,675)
Capital Outlay	220,000	-	220,000
Other	4,883	30,270	(25,387)
Total Sheriff	<u>8,024,538</u>	<u>7,096,912</u>	<u>927,626</u>
Coroner			
Personal Services	96,923	92,779	4,144
Materials and Supplies	5,492	2,892	2,600
Contractual Services	184,571	130,797	53,774
Total Coroner	<u>286,986</u>	<u>226,468</u>	<u>60,518</u>
Total Public Safety	<u>10,348,355</u>	<u>9,081,485</u>	<u>1,266,870</u>
Public Works			
Tax Map			
Personal Services	75,258	75,255	3
Materials and Supplies	200	-	200
Contractual Services	1,320	1,230	90
Total Public Works	<u>76,778</u>	<u>76,485</u>	<u>293</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, 2020

	Final Budget	Actual	Variance with Budget
Health			
Humane Agent			
Personal Services	3,651	3,411	240
Materials and Supplies	300	-	300
Total Health	<u>3,951</u>	<u>3,411</u>	<u>540</u>
Human Services			
Veteran Services			
Personal Services	357,027	311,337	\$ 45,690
Materials and Supplies	528,170	377,996	150,174
Contractual Services	65,600	44,081	21,519
Other	218,677	-	218,677
Total Veteran Services	<u>1,169,474</u>	<u>733,414</u>	<u>436,060</u>
Total Human Services	<u>1,169,474</u>	<u>733,414</u>	<u>436,060</u>
Capital Outlay			
Capital Improvements			
Capital Outlay	472,050	191,959	280,091
Total Capital Outlay	<u>472,050</u>	<u>191,959</u>	<u>280,091</u>
Debt Service:			
Principal Retirement	1,163,921	1,163,921	-
Interest and Fiscal Charges	1,499,685	1,499,685	-
Total Debt Service	<u>2,663,606</u>	<u>2,663,606</u>	<u>-</u>
<i>Total Expenditures</i>	<u>34,151,402</u>	<u>37,133,779</u>	<u>(2,982,377)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,092,448</u>	<u>(1,330,477)</u>	<u>(2,422,925)</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	2,800	11,366	8,566
Advances In	222,997	222,997	-
Advances Out	(29,533)	(29,533)	-
Transfers In	104,609	104,609	-
Transfers Out	(4,932,060)	(2,604,833)	2,327,227
<i>Total Other Financing Sources (Uses)</i>	<u>(4,631,187)</u>	<u>(2,295,394)</u>	<u>2,335,793</u>
<i>Change in Fund Balance</i>	<u>(3,538,739)</u>	<u>(3,625,871)</u>	<u>(87,132)</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	19,095,504	19,095,504	-
<i>Prior Year Encumbrances Appropriated</i>	<u>897,325</u>	<u>897,325</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 16,454,090</u>	<u>\$ 16,366,958</u>	<u>\$ (87,132)</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, 2020

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$ 427,392	\$ 384,295	\$ (43,097)
Interest	-	1,089	1,089
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	427,392	385,384	(42,008)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	277,161	276,242	919
Materials and Supplies	10,841	10,510	331
Contractual Services	13,718	13,142	576
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	301,720	299,894	1,826
	<u> </u>	<u> </u>	<u> </u>
<i>Excess of Revenues Over (Under) Expenditures</i>	125,672	85,490	(40,182)
	<u> </u>	<u> </u>	<u> </u>
Other Financing Sources (Uses)			
Transfers Out	(104,609)	(104,609)	-
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balance</i>	21,063	(19,119)	(40,182)
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) Beginning of Year</i>	243,204	243,204	-
Prior Year Encumbrances Appropriated	2,998	2,998	-
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 267,265</u>	<u>\$ 227,083</u>	<u>\$ (40,182)</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 6,772,634	\$ 6,429,544	\$ (343,090)
Charges for Services	96,640	76,808	(19,832)
Intergovernmental	2,342,287	2,361,679	19,392
Interest	2,000	2,181	181
Other	78,547	41,329	(37,218)
<i>Total Revenues</i>	<u>9,292,108</u>	<u>8,911,541</u>	<u>(380,567)</u>
Expenditures			
Current:			
Health			
Developmental Disabilities			
Personal Services	3,952,985	3,454,109	498,876
Materials and Supplies	499,529	371,645	127,884
Contractual Services	1,267,909	1,003,979	263,930
Capital Outlay	1,177,650	1,128,677	48,973
Total Developmental Disabilities	<u>6,898,073</u>	<u>5,958,410</u>	<u>939,663</u>
Residential and Individual Support			
Personal Services	63,083	58,919	4,164
Materials and Supplies	5,365	696	4,669
Contractual Services	985,859	910,465	75,394
Total Residential and Individual Support	<u>1,054,307</u>	<u>970,080</u>	<u>84,227</u>
Help Me Grow			
Personal Services	354,083	311,477	42,606
Materials and Supplies	38,425	13,213	25,212
Contractual Services	20,750	12,464	8,286
Total Help Me Grow	<u>413,258</u>	<u>337,154</u>	<u>76,104</u>
Family Resource Services			
Contractual Services	1,801,679	1,095,834	705,845
Donations			
Materials and Supplies	25,000	20,233	4,767
<i>Total Expenditures</i>	<u>10,192,317</u>	<u>8,381,711</u>	<u>1,810,606</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(900,209)</u>	<u>529,830</u>	<u>1,430,039</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	2,500	1,397	(1,103)
Transfers In	350,000	-	(350,000)
<i>Total Other Financing Sources (Uses)</i>	<u>352,500</u>	<u>1,397</u>	<u>(351,103)</u>
<i>Change in Fund Balance</i>	(547,709)	531,227	1,078,936
<i>Fund Balance (Deficit) Beginning of Year</i>	8,741,365	8,741,365	-
<i>Prior Year Encumbrances Appropriated</i>	411,872	411,872	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 8,605,528</u>	<u>\$ 9,684,464</u>	<u>\$ 1,078,936</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Permissive Sales Taxes	\$ 630,000	\$ 622,554	\$ (7,446)
Charges for Services	41,100	73,761	32,661
Licenses and Permits	25,000	26,384	1,384
Fines and Forfeitures	50,000	71,064	21,064
Intergovernmental	7,976,818	7,083,342	(893,476)
Interest	40,000	36,331	(3,669)
Other	86,038	72,681	(13,357)
<i>Total Revenues</i>	<u>8,848,956</u>	<u>7,986,117</u>	<u>(862,839)</u>
Expenditures			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Personal Services	2,246,399	2,041,835	204,564
Materials and Supplies	921,765	618,741	303,024
Contractual Services	2,299,368	1,274,525	1,024,843
Capital Outlay	3,399,177	2,476,153	923,024
<i>Total Expenditures</i>	<u>8,866,709</u>	<u>6,411,254</u>	<u>2,455,455</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(17,753)</u>	<u>1,574,863</u>	<u>1,592,616</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	10,000	754	(9,246)
Transfers In	-	200,000	200,000
<i>Total Other Financing Sources (Uses)</i>	<u>10,000</u>	<u>200,754</u>	<u>190,754</u>
<i>Change in Fund Balance</i>	(7,753)	1,775,617	1,783,370
<i>Fund Balance (Deficit) Beginning of Year</i>	1,619,891	1,619,891	-
<i>Prior Year Encumbrances Appropriated</i>	<u>162,644</u>	<u>162,644</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,774,782</u>	<u>\$ 3,558,152</u>	<u>\$ 1,783,370</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Special Assessments	\$ 330,093	\$ 337,890	\$ 7,797
Other	460	460	-
<i>Total Revenues</i>	<u>330,553</u>	<u>338,350</u>	<u>7,797</u>
Expenditures			
Current:			
Public Works			
Personal Services	69,575	67,211	2,364
Materials and Supplies	8,583	3,036	5,547
Contractual Services	260,796	257,745	3,051
<i>Total Expenditures</i>	<u>338,954</u>	<u>327,992</u>	<u>10,962</u>
<i>Change in Fund Balance</i>	(8,401)	10,358	18,759
<i>Fund Balance (Deficit) Beginning of Year</i>	351,515	351,515	-
Prior Year Encumbrances Appropriated	595	595	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 343,709</u></u>	<u><u>\$ 362,468</u></u>	<u><u>\$ 18,759</u></u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 131,000	\$ 332,534	\$ 201,534
Intergovernmental	5,518,131	4,509,833	(1,008,298)
Other	42,099	45,524	3,425
<i>Total Revenues</i>	<u>5,691,230</u>	<u>4,887,891</u>	<u>(803,339)</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Personal Services	4,389,011	4,168,781	220,230
Materials and Supplies	83,279	62,192	21,087
Contractual Services	2,125,433	1,868,993	256,440
Total Public Assistance	<u>6,597,723</u>	<u>6,099,966</u>	<u>497,757</u>
Workforce Investment Act			
Materials and Supplies	25,050	18,617	6,433
Contractual Services	464,676	439,133	25,543
Total Workforce Investment Act	<u>489,726</u>	<u>457,750</u>	<u>31,976</u>
<i>Total Expenditures</i>	<u>7,087,449</u>	<u>6,557,716</u>	<u>529,733</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,396,219)</u>	<u>(1,669,825)</u>	<u>(273,606)</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	1,000	98	(902)
Advances Out	(4,004)	(4,004)	-
Transfers In	1,603,810	1,370,759	(233,051)
Transfers Out	(174,540)	(158,017)	16,523
<i>Total Other Financing Sources (Uses)</i>	<u>1,426,266</u>	<u>1,208,836</u>	<u>(217,430)</u>
<i>Change in Fund Balance</i>	30,047	(460,989)	(491,036)
<i>Fund Balance (Deficit) Beginning of Year</i>	877,501	877,501	-
Prior Year Encumbrances Appropriated	307,829	307,829	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,215,377</u>	<u>\$ 724,341</u>	<u>\$ (491,036)</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 25,000	\$ 17,785	\$ (7,215)
Intergovernmental	1,691,000	2,286,796	595,796
Other	80,000	81,017	1,017
<i>Total Revenues</i>	<u>1,796,000</u>	<u>2,385,598</u>	<u>589,598</u>
Expenditures			
Current:			
Human Services			
Children's Services			
Materials and Supplies	29,800	18,536	11,264
Contractual Services	2,261,441	1,975,734	285,707
Capital Outlay	30,000	-	30,000
Total Children's Services	<u>2,321,241</u>	<u>1,994,270</u>	<u>326,971</u>
Title IV-E			
Materials and Supplies	6,000	708	5,292
Contractual Services	35,000	-	35,000
Total Title IV-E	<u>41,000</u>	<u>708</u>	<u>40,292</u>
<i>Total Expenditures</i>	<u>2,362,241</u>	<u>1,994,978</u>	<u>367,263</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(566,241)</u>	<u>390,620</u>	<u>956,861</u>
Other Financing Sources (Uses)			
Transfers In	1,555,966	1,567,298	11,332
Transfers Out	(1,025,000)	(902,928)	122,072
<i>Total Other Financing Sources (Uses)</i>	<u>530,966</u>	<u>664,370</u>	<u>133,404</u>
<i>Change in Fund Balance</i>	(35,275)	1,054,990	1,090,265
<i>Fund Balance (Deficit) Beginning of Year</i>	1,390,504	1,390,504	-
<i>Prior Year Encumbrances Appropriated</i>	222,041	222,041	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,577,270</u>	<u>\$ 2,667,535</u>	<u>\$ 1,090,265</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 362,600	\$ 362,945	\$ 345
Intergovernmental	1,308,000	1,301,293	(6,707)
<i>Total Revenues</i>	<u>1,670,600</u>	<u>1,664,238</u>	<u>(6,362)</u>
Expenditures			
Current:			
Judicial			
Child Support - Juvenile Court			
Materials and Supplies	7,699	270	7,429
Contractual Services	30,000	-	30,000
Total Judicial	<u>37,699</u>	<u>270</u>	<u>37,429</u>
Human Services			
CSEA			
Personal Services	1,189,805	1,177,496	12,309
Materials and Supplies	1,860	834	1,026
Contractual Services	454,189	395,060	59,129
Total Human Services	<u>1,645,854</u>	<u>1,573,390</u>	<u>72,464</u>
<i>Total Expenditures</i>	<u>1,683,553</u>	<u>1,573,660</u>	<u>109,893</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(12,953)</u>	<u>90,578</u>	<u>103,531</u>
Other Financing Sources (Uses)			
Transfers In	120,000	146,684	26,684
Transfers Out	(232,803)	(183,991)	48,812
<i>Total Other Financing Sources (Uses)</i>	<u>(112,803)</u>	<u>(37,307)</u>	<u>75,496</u>
<i>Change in Fund Balance</i>	<u>(125,756)</u>	<u>53,271</u>	<u>179,027</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	1,150,346	1,150,346	-
Prior Year Encumbrances Appropriated	94,417	94,417	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,119,007</u>	<u>\$ 1,298,034</u>	<u>\$ 179,027</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 7,500	\$ 14,286	\$ 6,786
Licenses and Permits	271,000	310,388	39,388
Fines and Forfeitures	2,000	1,584	(416)
Intergovernmental	2,000	4,100	2,100
Other	16,646	24,462	7,816
<i>Total Revenues</i>	<u>299,146</u>	<u>354,820</u>	<u>55,674</u>
Expenditures			
Current:			
Health			
Dog and Kennel			
Personal Services	232,975	216,493	16,482
Materials and Supplies	21,332	19,034	2,298
Contractual Services	33,525	30,250	3,275
Total Health	<u>287,832</u>	<u>265,777</u>	<u>22,055</u>
Debt Service:			
Principal Retirement	35,000	35,000	-
Interest and Fiscal Charges	13,581	13,581	-
Total Debt Service	<u>48,581</u>	<u>48,581</u>	<u>-</u>
<i>Total Expenditures</i>	<u>336,413</u>	<u>314,358</u>	<u>22,055</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(37,267)</u>	<u>40,462</u>	<u>77,729</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	400	-	(400)
<i>Change in Fund Balance</i>	(36,867)	40,462	77,329
<i>Fund Balance (Deficit) Beginning of Year</i>	198,407	198,407	-
Prior Year Encumbrances Appropriated	525	525	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 162,065</u>	<u>\$ 239,394</u>	<u>\$ 77,329</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 1,767,762	\$ 1,570,516	\$ (197,246)
Other	91,371	86,268	(5,103)
<i>Total Revenues</i>	<u>1,859,133</u>	<u>1,656,784</u>	<u>(202,349)</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	822,286	812,461	9,825
Materials and Supplies	81,957	74,855	7,102
Contractual Services	404,772	397,405	7,367
Total Treasurer	<u>1,309,015</u>	<u>1,284,721</u>	<u>24,294</u>
Economic Development			
Geographical Information System			
Materials and Supplies	1,000	-	1,000
Contractual Services	157,450	149,590	7,860
Total Geographical Information System	<u>158,450</u>	<u>149,590</u>	<u>8,860</u>
<i>Total Expenditures</i>	<u>1,467,465</u>	<u>1,434,311</u>	<u>33,154</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>391,668</u>	<u>222,473</u>	<u>(169,195)</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	200	-	(200)
<i>Change in Fund Balance</i>	391,868	222,473	(169,395)
<i>Fund Balance (Deficit) Beginning of Year</i>	982,536	982,536	-
Prior Year Encumbrances Appropriated	24,358	24,358	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,398,762</u>	<u>\$ 1,229,367</u>	<u>\$ (169,395)</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 288,224	\$ 259,840	\$ (28,384)
Other	57,488	39,536	(17,952)
<i>Total Revenues</i>	<u>345,712</u>	<u>299,376</u>	<u>(46,336)</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	89,043	88,103	940
Materials and Supplies	87,600	28,840	58,760
Contractual Services	31,629	-	31,629
Total Treasurer	<u>208,272</u>	<u>116,943</u>	<u>91,329</u>
Prosecuting Attorney			
Personal Services	<u>176,607</u>	<u>116,985</u>	<u>59,622</u>
<i>Total Expenditures</i>	<u>384,879</u>	<u>233,928</u>	<u>150,951</u>
<i>Change in Fund Balance</i>	(39,167)	65,448	104,615
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>379,279</u>	<u>379,279</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 340,112</u>	<u>\$ 444,727</u>	<u>\$ 104,615</u>

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, 2020*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 255,800	\$ 174,200	\$ (81,600)
Expenditures			
Current:			
Economic Development			
Community Development Block Grant			
Materials and Supplies	1,334	1,334	-
Contractual Services	225,614	225,614	-
Other	29,717	29,717	-
<i>Total Expenditures</i>	<u>256,665</u>	<u>256,665</u>	<u>-</u>
<i>Change in Fund Balance</i>	(865)	(82,465)	(81,600)
<i>Fund Balance (Deficit) Beginning of Year</i>	393	393	-
Prior Year Encumbrances Appropriated	<u>472</u>	<u>472</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ (81,600)</u></u>	<u><u>\$ (81,600)</u></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, 2020*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 1,267,500	\$ 269,310	\$ (998,190)
Interest	500	824	324
Other	12,000	6,842	(5,158)
<i>Total Revenues</i>	<u>1,280,000</u>	<u>276,976</u>	<u>(1,003,024)</u>
Expenditures			
Current:			
Economic Development			
Community Housing Improvement Program			
Materials and Supplies	2,852	2,142	710
Contractual Services	1,310,970	528,842	782,128
Other	34,833	11,747	23,086
<i>Total Expenditures</i>	<u>1,348,655</u>	<u>542,731</u>	<u>805,924</u>
<i>Change in Fund Balance</i>	(68,655)	(265,755)	(197,100)
<i>Fund Balance (Deficit) Beginning of Year</i>	63,366	63,366	-
Prior Year Encumbrances Appropriated	11,029	11,029	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5,740</u>	<u>\$ (191,360)</u>	<u>\$ (197,100)</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 8,500	\$ 6,960	\$ (1,540)
Expenditures			
Current:			
Economic Development			
Tax Abatements			
Other	12,154	3,860	8,294
<i>Change in Fund Balance</i>	(3,654)	3,100	6,754
<i>Fund Balance (Deficit) Beginning of Year</i>	25,030	25,030	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 21,376	\$ 28,130	\$ 6,754

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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 64,000	\$ 53,265	\$ (10,735)
Other	2,173	2,173	-
<i>Total Revenues</i>	<u>66,173</u>	<u>55,438</u>	<u>(10,735)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Court Computerization			
Materials and Supplies	13,173	3,292	9,881
Contractual Services	36,500	33,600	2,900
<i>Total Expenditures</i>	<u>49,673</u>	<u>36,892</u>	<u>12,781</u>
<i>Change in Fund Balance</i>	16,500	18,546	2,046
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>56,676</u>	<u>56,676</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 73,176</u></u>	<u><u>\$ 75,222</u></u>	<u><u>\$ 2,046</u></u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Court Special Projects Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 160,000	\$ 116,854	\$ (43,146)
Other	3,890	3,890	-
<i>Total Revenues</i>	<u>163,890</u>	<u>120,744</u>	<u>(43,146)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Common Pleas Court Special Projects			
Personal Services	80,566	19,404	61,162
Materials and Supplies	17,368	14,352	3,016
<i>Total Expenditures</i>	<u>97,934</u>	<u>33,756</u>	<u>64,178</u>
<i>Change in Fund Balance</i>	65,956	86,988	21,032
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>121,205</u>	<u>121,205</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 187,161</u></u>	<u><u>\$ 208,193</u></u>	<u><u>\$ 21,032</u></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, 2020

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines and Forfeitures	\$ 350	\$ 315	\$ (35)
Intergovernmental	601,619	368,843	(232,776)
Other	-	18,148	18,148
<i>Total Revenues</i>	<u>601,969</u>	<u>387,306</u>	<u>(214,663)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Youth Services			
Personal Services	387,603	350,691	36,912
Materials and Supplies	23,933	7,886	16,047
Contractual Services	382,287	202,787	179,500
Capital Outlay	39,217	39,217	-
Other	4,068	4,068	-
Total Judicial	<u>837,108</u>	<u>604,649</u>	<u>232,459</u>
<i>Total Expenditures</i>	<u>837,108</u>	<u>604,649</u>	<u>232,459</u>
<i>Change in Fund Balance</i>	(235,139)	(217,343)	17,796
<i>Fund Balance (Deficit) Beginning of Year</i>	266,073	266,073	-
Prior Year Encumbrances Appropriated	<u>55,216</u>	<u>55,216</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 86,150</u>	<u>\$ 103,946</u>	<u>\$ 17,796</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 6,000	\$ 1,822	\$ (4,178)
Intergovernmental	1,897,395	2,082,618	185,223
Other	111,116	105,872	(5,244)
<i>Total Revenues</i>	<u>2,014,511</u>	<u>2,190,312</u>	<u>175,801</u>
Expenditures			
Current:			
Public Safety			
Northern Ohio Juvenile Facility			
Personal Services	1,554,347	1,493,308	61,039
Materials and Supplies	151,655	102,924	48,731
Contractual Services	212,265	174,777	37,488
Capital Outlay	400	-	400
<i>Total Expenditures</i>	<u>1,918,667</u>	<u>1,771,009</u>	<u>147,658</u>
<i>Change in Fund Balance</i>	95,844	419,303	323,459
<i>Fund Balance (Deficit) Beginning of Year</i>	49,864	49,864	-
Prior Year Encumbrances Appropriated	24,995	24,995	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 170,703</u>	<u>\$ 494,162</u>	<u>\$ 323,459</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, 2020*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 16,917	\$ 16,917	\$ -
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	16,366	16,366	-
<i>Change in Fund Balance</i>	551	551	-
<i>Fund Balance (Deficit) Beginning of Year</i>	(11)	(11)	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 540	\$ 540	\$ -

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, 2020*

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$ 370	\$ 332	\$ (38)
Other	4,950	4,950	-
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	5,320	5,282	(38)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Materials and Supplies	5,450	4,950	500
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balance</i>	(130)	332	462
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) Beginning of Year</i>	7,832	7,832	-
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 7,702</u>	<u>\$ 8,164</u>	<u>\$ 462</u>

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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 147,400	\$ 103,055	\$ (44,345)
Other	23,411	22,111	(1,300)
<i>Total Revenues</i>	<u>170,811</u>	<u>125,166</u>	<u>(45,645)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Municipal Court Special Projects			
Personal Services	108,063	106,530	1,533
Materials and Supplies	25,150	19,843	5,307
Contractual Services	69,577	41,110	28,467
<i>Total Expenditures</i>	<u>202,790</u>	<u>167,483</u>	<u>35,307</u>
<i>Change in Fund Balance</i>	(31,979)	(42,317)	(10,338)
<i>Fund Balance (Deficit) Beginning of Year</i>	636,731	636,731	-
Prior Year Encumbrances Appropriated	5,869	5,869	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 610,621</u>	<u>\$ 600,283</u>	<u>\$ (10,338)</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 56,000	\$ 41,665	\$ (14,335)
Intergovernmental	19,603	19,603	-
<i>Total Revenues</i>	<u>75,603</u>	<u>61,268</u>	<u>(14,335)</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Court			
Materials and Supplies	18,986	16,134	2,852
Contractual Services	27,333	19,495	7,838
Capital Outlay	150	150	-
<i>Total Expenditures</i>	<u>46,469</u>	<u>35,779</u>	<u>10,690</u>
<i>Change in Fund Balance</i>	29,134	25,489	(3,645)
<i>Fund Balance (Deficit) Beginning of Year</i>	154,277	154,277	-
Prior Year Encumbrances Appropriated	866	866	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 184,277</u>	<u>\$ 180,632</u>	<u>\$ (3,645)</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, 2020*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 18,000	\$ 13,885	\$ (4,115)
Fines and Forfeitures	4,000	2,652	(1,348)
<i>Total Revenues</i>	<u>22,000</u>	<u>16,537</u>	<u>(5,463)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Municipal Court			
Contractual Services	5,000	-	5,000
<i>Change in Fund Balance</i>	17,000	16,537	(463)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>275,333</u>	<u>275,333</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 292,333</u>	<u>\$ 291,870</u>	<u>\$ (463)</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, 2020*

	Final Budget	Actual	Variance with Budget
Revenues			
Other	\$ 500	\$ -	\$ (500)
Expenditures			
Current:			
General Government:			
Judicial			
Juvenile Court			
Materials and Supplies	4,000	-	4,000
<i>Change in Fund Balance</i>	(3,500)	-	3,500
<i>Fund Balance (Deficit) Beginning of Year</i>	4,611	4,611	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 1,111	\$ 4,611	\$ 3,500

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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 14,000	\$ 12,501	\$ (1,499)
Expenditures			
Current:			
Human Services			
Contractual Services	14,000	12,501	1,499
<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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Licenses and Permits	\$ 115,412	\$ 114,187	\$ (1,225)
Expenditures			
Current:			
Public Safety			
Concealed Handgun			
Personal Services	79,812	75,658	4,154
Materials and Supplies	10,800	10,763	37
Contractual Services	59,000	57,801	1,199
<i>Total Expenditures</i>	149,612	144,222	5,390
<i>Change in Fund Balance</i>	(34,200)	(30,035)	4,165
<i>Fund Balance (Deficit) Beginning of Year</i>	55,394	55,394	-
Prior Year Encumbrances Appropriated	2,500	2,500	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 23,694	\$ 27,859	\$ 4,165

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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 1,516,398	\$ 1,349,109	\$ (167,289)
Other	54,787	54,787	-
<i>Total Revenues</i>	<u>1,571,185</u>	<u>1,403,896</u>	<u>(167,289)</u>
Expenditures			
Current:			
Public Safety			
School Resource Officer			
Personal Services	1,519,643	1,321,801	197,842
Capital Outlay	40,000	37,932	2,068
<i>Total Expenditures</i>	<u>1,559,643</u>	<u>1,359,733</u>	<u>199,910</u>
<i>Change in Fund Balance</i>	11,542	44,163	32,621
<i>Fund Balance (Deficit) Beginning of Year</i>	(27,318)	(27,318)	-
Prior Year Encumbrances Appropriated	32,000	32,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 16,224</u>	<u>\$ 48,845</u>	<u>\$ 32,621</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 43,000	\$ 48,254	\$ 5,254
Expenditures			
Current:			
Public Safety			
Drug Task Force			
Personal Services	43,000	38,460	4,540
<i>Change in Fund Balance</i>	-	9,794	9,794
<i>Fund Balance (Deficit) Beginning of Year</i>	5,443	5,443	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 5,443	\$ 15,237	\$ 9,794

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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Intergovernmental	\$ 75,623	\$ 16,950	\$ (58,673)
Expenditures			
Current:			
Public Safety			
Highway Safety			
Personal Services	66,839	11,764	55,075
Materials and Supplies	5,397	1,021	4,376
<i>Total Expenditures</i>	<u>72,236</u>	<u>12,785</u>	<u>59,451</u>
<i>Change in Fund Balance</i>	3,387	4,165	778
<i>Fund Balance (Deficit) Beginning of Year</i>	(4,695)	(4,695)	-
Prior Year Encumbrances Appropriated	<u>1,400</u>	<u>1,400</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 92</u></u>	<u><u>\$ 870</u></u>	<u><u>\$ 778</u></u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Adult Probation Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$ 30,000	\$ 29,747	\$ (253)
Intergovernmental	573,893	572,924	(969)
Other	64	64	-
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	603,957	602,735	(1,222)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	622,367	573,550	48,817
Materials and Supplies	23,064	17,687	5,377
Contractual Services	39,997	7,985	32,012
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	685,428	599,222	86,206
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balance</i>	(81,471)	3,513	84,984
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) Beginning of Year</i>	241,538	241,538	-
Prior Year Encumbrances Appropriated	2,263	2,263	-
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 162,330</u>	<u>\$ 247,314</u>	<u>\$ 84,984</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 16,000	\$ 11,259	\$ (4,741)
Expenditures			
Current:			
Public Safety			
Drug Enforcement			
Personal Services	31,698	-	31,698
Contractual Services	16,883	11,184	5,699
<i>Total Expenditures</i>	48,581	11,184	37,397
<i>Change in Fund Balance</i>	(32,581)	75	32,656
<i>Fund Balance (Deficit) Beginning of Year</i>	31,734	31,734	-
<i>Fund Balance (Deficit) End of Year</i>	\$ (847)	\$ 31,809	\$ 32,656

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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 26,000	\$ 32,500	\$ 6,500
Intergovernmental	508,784	270,599	(238,185)
Other	32,620	15,580	(17,040)
<i>Total Revenues</i>	<u>567,404</u>	<u>318,679</u>	<u>(248,725)</u>
Expenditures			
Current:			
Public Safety			
Emergency Management Agency			
Personal Services	334,966	230,291	104,675
Materials and Supplies	77,177	30,652	46,525
Contractual Services	143,889	77,533	66,356
Capital Outlay	25,771	25,771	-
<i>Total Expenditures</i>	<u>581,803</u>	<u>364,247</u>	<u>217,556</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(14,399)</u>	<u>(45,568)</u>	<u>(31,169)</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	5,397	-	(5,397)
Transfers In	39,358	39,358	-
<i>Total Other Financing Sources (Uses)</i>	<u>44,755</u>	<u>39,358</u>	<u>(5,397)</u>
<i>Change in Fund Balance</i>	30,356	(6,210)	(36,566)
<i>Fund Balance (Deficit) Beginning of Year</i>	303,970	303,970	-
<i>Prior Year Encumbrances Appropriated</i>	<u>27,465</u>	<u>27,465</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 361,791</u>	<u>\$ 325,225</u>	<u>\$ (36,566)</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Coronavirus Relief Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 4,685,403	\$ 4,685,403	\$ -
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	4,685,403	4,685,403	-
<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
Indigent Immobilization Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Budget
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Immobilization			
Contractual Services	\$ 1,000	\$ -	\$ 1,000
<i>Change in Fund Balance</i>	(1,000)	-	1,000
<i>Fund Balance (Deficit) Beginning of Year</i>	1,931	1,931	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 931	\$ 1,931	\$ 1,000

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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Interest	\$ 7,685	\$ 6,282	\$ (1,403)
Other	12,716	15,720	3,004
<i>Total Revenues</i>	<u>20,401</u>	<u>22,002</u>	<u>1,601</u>
Expenditures			
Current:			
Economic Development			
Development Rotary			
Contractual Services	100,500	50,058	50,442
Other	5,075	-	5,075
<i>Total Expenditures</i>	<u>105,575</u>	<u>50,058</u>	<u>55,517</u>
<i>Change in Fund Balance</i>	(85,174)	(28,056)	57,118
<i>Fund Balance (Deficit) Beginning of Year</i>	191,456	191,456	-
Prior Year Encumbrances Appropriated	50,000	50,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 156,282</u>	<u>\$ 213,400</u>	<u>\$ 57,118</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 477,493	\$ 294,877	\$ (182,616)
Other	17,448	12,603	(4,845)
<i>Total Revenues</i>	<u>494,941</u>	<u>307,480</u>	<u>(187,461)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Crime Victims Assistance			
Personal Services	378,591	259,532	119,059
Materials and Supplies	23,501	16,704	6,797
Contractual Services	101,676	51,041	50,635
<i>Total Expenditures</i>	<u>503,768</u>	<u>327,277</u>	<u>176,491</u>
<i>Change in Fund Balance</i>	(8,827)	(19,797)	(10,970)
<i>Fund Balance (Deficit) Beginning of Year</i>	31,529	31,529	-
Prior Year Encumbrances Appropriated	8,238	8,238	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 30,940</u>	<u>\$ 19,970</u>	<u>\$ (10,970)</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Hotel/Motel Tax	\$ 4,035,363	\$ 1,074,522	\$ (2,960,841)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Visitor and Convention Bureau			
Contractual Services	32,985	32,985	-
Materials and Supplies	3,519,965	1,520,020	1,999,945
Other	-	190,892	(190,892)
	3,552,950	1,743,897	1,809,053
<i>Total Expenditures</i>			
<i>Change in Fund Balance</i>	482,413	(669,375)	(1,151,788)
<i>Fund Balance (Deficit) Beginning of Year</i>	1,547,919	1,547,919	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 2,030,332	\$ 878,544	\$ (1,151,788)

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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 1,014,682	\$ 983,379	\$ (31,303)
Intergovernmental	123,714	119,586	(4,128)
Other	215	196	(19)
<i>Total Revenues</i>	<u>1,138,611</u>	<u>1,103,161</u>	<u>(35,450)</u>
Expenditures			
Current:			
Health			
Senior Citizens			
Materials and Supplies	1,138,611	1,112,073	26,538
<i>Change in Fund Balance</i>	-	(8,912)	(8,912)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>42,539</u>	<u>42,539</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 42,539</u>	<u>\$ 33,627</u>	<u>\$ (8,912)</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, 2020

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$ 479,000	\$ 455,779	\$ (23,221)
Other	600	987	387
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	479,600	456,766	(22,834)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
Public Works			
Solid Waste District			
Personal Services	45,493	43,144	2,349
Materials and Supplies	20,814	3,242	17,572
Contractual Services	374,637	286,863	87,774
Capital Outlay	2,634	2,494	140
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	443,578	335,743	107,835
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balance</i>	36,022	121,023	85,001
<i>Fund Balance (Deficit) Beginning of Year</i>	1,823,527	1,823,527	-
Prior Year Encumbrances Appropriated	19,635	19,635	-
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,879,184</u>	<u>\$ 1,964,185</u>	<u>\$ 85,001</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of Elections Security Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 40,000	\$ 40,000	\$ -
Interest	167	167	-
<i>Total Revenues</i>	<u>40,167</u>	<u>40,167</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Legislative			
Board of Elections			
Materials and Supplies	323	323	-
Contractual Services	40,000	12,306	27,694
<i>Total Expenditures</i>	<u>40,323</u>	<u>12,629</u>	<u>27,694</u>
<i>Change in Fund Balance</i>	(156)	27,538	27,694
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>320</u>	<u>320</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 164</u>	<u>\$ 27,858</u>	<u>\$ 27,694</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, 2020

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$ 190,000	\$ 183,614	\$ (6,386)
Fines and Forfeitures	100,000	34,760	(65,240)
Other	10,000	8,100	(1,900)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	300,000	226,474	(73,526)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	67,303	66,768	535
Materials and Supplies	308,703	303,511	5,192
Contractual Services	8,907	6,183	2,724
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	384,913	376,462	8,451
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balance</i>	(84,913)	(149,988)	(65,075)
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) Beginning of Year</i>	308,151	308,151	-
Prior Year Encumbrances Appropriated	66,710	66,710	-
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	\$ 289,948	\$ 224,873	\$ (65,075)
	<u> </u>	<u> </u>	<u> </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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 3,841	\$ 3,705	\$ (136)
<i>Change in Fund Balance</i>	3,841	3,705	(136)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>63,587</u>	<u>63,587</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 67,428</u>	<u>\$ 67,292</u>	<u>\$ (136)</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 216,719	\$ 216,719	\$ -
Expenditures			
Current:			
Public Safety			
911 Services			
Personal Services	52,333	48,830	3,503
Materials and Supplies	36,925	30,336	6,589
Contractual Services	248,857	226,469	22,388
<i>Total Expenditures</i>	<u>338,115</u>	<u>305,635</u>	<u>32,480</u>
<i>Change in Fund Balance</i>	(121,396)	(88,916)	32,480
<i>Fund Balance (Deficit) Beginning of Year</i>	865,754	865,754	-
Prior Year Encumbrances Appropriated	<u>79,963</u>	<u>79,963</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 824,321</u>	<u>\$ 856,801</u>	<u>\$ 32,480</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, 2020

	Final Budget	Actual	Variance with Budget
Expenditures			
Debt Service:			
Interest and Fiscal Charges	\$ 300	\$ 300	\$ -
<i>Excess of Revenues Over (Under) Expenditures</i>	(300)	(300)	-
Other Financing Sources (Uses)			
Transfers In	300	300	-
<i>Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	20,591	20,591	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 20,591	\$ 20,591	\$ -

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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Payment in Lieu of Taxes	\$ 517,120	\$ 778,238	\$ 261,118
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Materials and Supplies	23,720	22,375	1,345
Other	879,982	879,937	45
Total General Government	<u>903,702</u>	<u>902,312</u>	<u>1,390</u>
Debt Service:			
Principal Retirement	983,879	983,879	-
Interest and Fiscal Charges	299,737	299,737	-
Total Debt Service	<u>1,283,616</u>	<u>1,283,616</u>	<u>-</u>
<i>Total Expenditures</i>	<u>2,187,318</u>	<u>2,185,928</u>	<u>1,390</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,670,198)</u>	<u>(1,407,690)</u>	<u>262,508</u>
Other Financing Sources (Uses)			
Transfers In	268,050	-	(268,050)
<i>Change in Fund Balance</i>	(1,402,148)	(1,407,690)	(5,542)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>2,465,607</u>	<u>2,465,607</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,063,459</u>	<u>\$ 1,057,917</u>	<u>\$ (5,542)</u>

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, 2020*

	Final Budget	Actual	Variance with Budget
Revenues			
Special Assessments	\$ 21,000	\$ 20,432	\$ (568)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Materials and Supplies	150	67	83
Debt Service:			
Interest and Fiscal Charges	3,157	3,157	-
<i>Total Expenditures</i>	3,307	3,224	83
<i>Excess of Revenues Over (Under) Expenditures</i>	17,693	17,208	(485)
Other Financing Sources (Uses)			
Advances Out	(8,993)	(8,993)	-
<i>Change in Fund Balance</i>	8,700	8,215	(485)
<i>Fund Balance (Deficit) Beginning of Year</i>	42,795	42,795	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 51,495	\$ 51,010	\$ (485)

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, 2020*

	Final Budget	Actual	Variance with Budget
Expenditures			
Capital Outlay:			
Board of Elections			
Capital Outlay	\$ 20,710	\$ 10,355	\$ 10,355
<i>Fund Balance (Deficit) Beginning of Year</i>	254,757	254,757	-
Prior Year Encumbrances Appropriated	10,355	10,355	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 244,402	\$ 254,757	\$ 10,355

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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Payment in Lieu of Taxes	\$ 115,000	\$ 51,853	\$ (63,147)
Expenditures			
Capital Outlay			
Capital Improvements			
Contractual Services	26,093	26,093	-
Capital Outlay	5,459	5,459	-
<i>Total Expenditures</i>	31,552	31,552	-
<i>Excess of Revenues Over (Under) Expenditures</i>	83,448	20,301	(63,147)
Other Financing Sources (Uses)			
Advances In	28,000	29,533	1,533
<i>Change in Fund Balance</i>	111,448	49,834	(61,614)
<i>Fund Balance (Deficit) Beginning of Year</i>	(14,976)	(14,976)	-
Prior Year Encumbrances Appropriated	5,459	5,459	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 101,931	\$ 40,317	\$ (61,614)

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, 2020*

	Final Budget	Actual	Variance with Budget
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 489,698	\$ 489,698	\$ -
<i>Fund Balance (Deficit) End of Year</i>	\$ 489,698	\$ 489,698	\$ -

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gasoline Tax Construction Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Budget
Other Financing Sources (Uses)			
Transfers Out	\$ (200,000)	\$ (200,000)	\$ -
<i>Fund Balance (Deficit) Beginning of Year</i>	200,000	200,000	-
<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
Tar and Chip Elimination Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Budget
Expenditures			
Capital Outlay:			
Tar and Chip Elimination			
Contractual Services	\$ 1,500,000	\$ -	\$ 1,500,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,500,000)	-	1,500,000
Other Financing Sources (Uses)			
Transfers In	1,500,000	-	(1,500,000)
<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
TIF Projects Fund
For the Year Ended December 31, 2020

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

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, 2020

	Final Budget	Actual	Variance with Budget
Expenditures			
Capital Outlay:			
Technology Capital Improvement Capital Outlay	\$ 224,724	\$ 218,400	\$ 6,324
Other Financing Sources (Uses)			
Transfers In	-	300,000	300,000
<i>Change in Fund Balance</i>	(224,724)	81,600	306,324
<i>Fund Balance (Deficit) Beginning of Year</i>	485,276	485,276	-
Prior Year Encumbrances Appropriated	214,724	214,724	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 475,276	\$ 781,600	\$ 306,324

***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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 8,523,700	\$ 8,269,443	\$ (254,257)
Other	72,954	79,836	6,882
<i>Total Revenues</i>	<u>8,596,654</u>	<u>8,349,279</u>	<u>(247,375)</u>
Expenses			
Personal Services	1,833,507	1,770,144	63,363
Materials and Supplies	1,224,737	481,984	742,753
Contractual Services	3,667,701	2,411,247	1,256,454
Capital Outlay	1,043,088	1,019,333	23,755
Other	29,591	-	29,591
<i>Total Expenses</i>	<u>7,798,624</u>	<u>5,682,708</u>	<u>2,115,916</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>798,030</u>	<u>2,666,571</u>	<u>1,868,541</u>
Other Financing Sources (Uses)			
Issuance of Bonds	205,775	-	(205,775)
Principal Retirement	(1,535,733)	(1,535,733)	-
Interest and Fiscal Charges	(1,201,728)	(1,201,331)	397
<i>Total Other Financing Sources (Uses)</i>	<u>(2,531,686)</u>	<u>(2,737,064)</u>	<u>(205,378)</u>
<i>Change in Net Position</i>	(1,733,656)	(70,493)	1,663,163
<i>Net Position (Deficit) Beginning of Year</i>	4,010,259	4,010,259	-
<i>Prior Year Encumbrances Appropriated</i>	<u>1,506,881</u>	<u>1,506,881</u>	<u>-</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 3,783,484</u>	<u>\$ 5,446,647</u>	<u>\$ 1,663,163</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 8,574,700	\$ 8,284,762	\$ (289,938)
Other	155,009	146,605	(8,404)
<i>Total Revenues</i>	<u>8,729,709</u>	<u>8,431,367</u>	<u>(298,342)</u>
Expenses			
Personal Services	1,193,168	1,099,875	93,293
Materials and Supplies	677,309	582,128	95,181
Contractual Services	5,071,023	4,964,318	106,705
Capital Outlay	433,748	245,462	188,286
Other	16,200	-	16,200
<i>Total Expenses</i>	<u>7,391,448</u>	<u>6,891,783</u>	<u>499,665</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>1,338,261</u>	<u>1,539,584</u>	<u>201,323</u>
Other Financing Sources (Uses)			
Capital Grants and Contributions	40,000	40,662	662
Other Non-Operating Revenues	389,246	-	(389,246)
Principal Retirement	(1,238,742)	(1,238,742)	-
Interest and Fiscal Charges	(719,150)	(719,150)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,528,646)</u>	<u>(1,917,230)</u>	<u>(388,584)</u>
<i>Change in Net Position</i>	(190,385)	(377,646)	(187,261)
<i>Net Position (Deficit) Beginning of Year</i>	2,130,287	2,130,287	-
<i>Prior Year Encumbrances Appropriated</i>	<u>500,032</u>	<u>500,032</u>	<u>-</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 2,439,934</u>	<u>\$ 2,252,673</u>	<u>\$ (187,261)</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 6,184,000	\$ 5,819,182	\$ (364,818)
Other	24,830	459	(24,371)
<i>Total Revenues</i>	<u>6,208,830</u>	<u>5,819,641</u>	<u>(389,189)</u>
Expenses			
Personal Services	1,075,559	1,000,675	74,884
Materials and Supplies	739,050	610,828	128,222
Contractual Services	2,087,289	2,042,990	44,299
Capital Outlay	273,700	166,141	107,559
Other	46,600	-	46,600
<i>Total Expenses</i>	<u>4,222,198</u>	<u>3,820,634</u>	<u>401,564</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>1,986,632</u>	<u>1,999,007</u>	<u>12,375</u>
Other Financing Sources (Uses)			
Principal Retirement	(1,570,000)	(1,570,000)	-
Interest and Fiscal Charges	(225,274)	(225,274)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,795,274)</u>	<u>(1,795,274)</u>	<u>-</u>
<i>Change in Net Position</i>	191,358	203,733	12,375
<i>Net Position (Deficit) Beginning of Year</i>	14,343,901	14,343,901	-
Prior Year Encumbrances Appropriated	376,189	376,189	-
<i>Net Position (Deficit) End of Year</i>	<u>\$ 14,911,448</u>	<u>\$ 14,923,823</u>	<u>\$ 12,375</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 9,626,500	\$ 9,602,253	\$ (24,247)
Other	2,175,382	2,926	(2,172,456)
<i>Total Revenues</i>	<u>11,801,882</u>	<u>9,605,179</u>	<u>(2,196,703)</u>
Expenses			
Personal Services	5,726,079	3,579,185	2,146,894
Materials and Supplies	742,768	516,261	226,507
Contractual Services	3,562,133	3,583,866	(21,733)
Capital Outlay	1,244,313	982,143	262,170
<i>Total Expenses</i>	<u>11,275,293</u>	<u>8,661,455</u>	<u>2,613,838</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>526,589</u>	<u>943,724</u>	<u>417,135</u>
Other Financing Sources (Uses)			
Capital Grants and Contributions	-	1,142,066	1,142,066
Sale of Capital Assets	500	78	(422)
Advances Out	(10,000)	(10,000)	-
Transfers In	1,500	717	(783)
<i>Total Other Financing Sources (Uses)</i>	<u>(8,000)</u>	<u>1,132,861</u>	<u>1,140,861</u>
<i>Change in Net Position</i>	518,589	2,076,585	1,557,996
<i>Net Position (Deficit) Beginning of Year</i>	1,594,687	1,594,687	-
<i>Prior Year Encumbrances Appropriated</i>	<u>1,180,960</u>	<u>1,180,960</u>	<u>-</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 3,294,236</u>	<u>\$ 4,852,232</u>	<u>\$ 1,557,996</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, 2020

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Investments	\$ 2,988,859	\$ 7,951,246	\$ 10,940,105
Prepaid Items	265,424	-	265,424
<i>Total Assets</i>	3,254,283	7,951,246	11,205,529
 Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	-	6,500	6,500
Accrued Wages	-	3,145	3,145
Due to Other Governments	-	1,129	1,129
Claims Payable	-	1,799,941	1,799,941
<i>Total Current Liabilities</i>	-	1,810,715	1,810,715
 Net Position			
Unrestricted (Deficit)	\$ 3,254,283	\$ 6,140,531	\$ 9,394,814

Erie County, Ohio
*Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2020*

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
Operating Revenues			
Charges for Services	\$ -	\$ 10,127,565	\$ 10,127,565
Other	2,313,400	49,498	2,362,898
<i>Total Operating Revenues</i>	<u>2,313,400</u>	<u>10,177,063</u>	<u>12,490,463</u>
Operating Expenses			
Personal Services	-	172,550	172,550
Contractual Services	406,625	218,943	625,568
Materials and Supplies	-	609,536	609,536
Claims	2,312	7,712,248	7,714,560
Other	-	16,713	16,713
<i>Total Operating Expenses</i>	<u>408,937</u>	<u>8,729,990</u>	<u>9,138,927</u>
Operating Income	<u>1,904,463</u>	<u>1,447,073</u>	<u>3,351,536</u>
<i>Income (Loss) Before Capital Contributions</i>			
<i>Operating Income (Loss)</i>	1,904,463	1,447,073	3,351,536
Transfers In	-	56,753	56,753
<i>Change in Net Position</i>	1,904,463	1,503,826	3,408,289
<i>Net Position (Deficit) Beginning of Year</i>	<u>1,349,820</u>	<u>4,636,705</u>	<u>5,986,525</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 3,254,283</u>	<u>\$ 6,140,531</u>	<u>\$ 9,394,814</u>

Erie County, Ohio
*Combining Statement of Cash Flows -
Internal Service Funds
For the Year Ended December 31, 2020*

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
	<u>Fund</u>	<u>Fund</u>	<u>Totals</u>
Cash Flows From Operating Activities			
Cash Received from Transactions with Other Funds	\$ -	\$ 10,127,565	\$ 10,127,565
Cash Received from Other Revenues	2,313,400	49,498	2,362,898
Cash Payments to Employees for Services and Benefits	-	(171,058)	(171,058)
Cash Payments for Contractual and Other Services	(287,940)	(838,692)	(1,126,632)
Cash Payments for Claims	(2,312)	(7,841,951)	(7,844,263)
	<u>2,023,148</u>	<u>1,325,362</u>	<u>3,348,510</u>
<i>Net Cash Provided By (Used For) Operating Activities</i>			
Cash Flows From Non-Capital Financing Activities			
Transfers In	-	56,753	56,753
Advances Out	-	(200,000)	(200,000)
	<u>-</u>	<u>(143,247)</u>	<u>(143,247)</u>
<i>Net Cash Provided By (Used For) Non-Capital Activities</i>			
<i>Net Increase (Decrease) in Cash and Investments</i>			
	2,023,148	1,182,115	3,205,263
<i>Cash and Investments Beginning of Year</i>			
	<u>965,711</u>	<u>6,769,131</u>	<u>7,734,842</u>
<i>Cash and Investments End of Year</i>			
	<u>\$ 2,988,859</u>	<u>\$ 7,951,246</u>	<u>\$ 10,940,105</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities			
Operating Income (Loss)	\$ 1,904,463	\$ 1,447,073	\$ 3,351,536
Adjustments:			
(Increase) Decrease in Assets:			
Prepays	118,685	-	118,685
Increase (Decrease) in Liabilities:			
Accounts Payable	-	6,500	6,500
Accrued Wages	-	1,435	1,435
Due to Other Governments	-	541	541
Compensated Absences Payable	-	(484)	(484)
Claims Payable	-	(129,703)	(129,703)
	<u>118,685</u>	<u>(121,711)</u>	<u>(3,026)</u>
<i>Total Adjustments</i>			
<i>Net Cash Provided By (Used For) Operating Activities</i>			
	<u>\$ 2,023,148</u>	<u>\$ 1,325,362</u>	<u>\$ 3,348,510</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 423,140	\$ -	\$ (423,140)
Other	109,800	2,313,400	2,203,600
<i>Total Revenues</i>	<u>532,940</u>	<u>2,313,400</u>	<u>1,780,460</u>
Expenses			
Contractual Services	425,140	287,940	137,200
Claims	5,000	2,312	2,688
<i>Total Expenses</i>	<u>430,140</u>	<u>290,252</u>	<u>139,888</u>
<i>Change in Net Position</i>	102,800	2,023,148	1,920,348
<i>Net Position (Deficit) Beginning of Year</i>	<u>965,710</u>	<u>965,710</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,068,510</u>	<u>\$ 2,988,858</u>	<u>\$ 1,920,348</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, 2020

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 10,328,000	\$ 10,127,565	\$ (200,435)
Other	19,000	49,498	30,498
<i>Total Revenues</i>	<u>10,347,000</u>	<u>10,177,063</u>	<u>(169,937)</u>
Expenses			
Personal Services	173,966	171,058	2,908
Materials and Supplies	633,808	633,463	345
Contractual Services	390,692	367,976	22,716
Claims	9,207,801	7,895,150	1,312,651
Other	17,000	16,713	287
<i>Total Expenses</i>	<u>10,423,267</u>	<u>9,084,360</u>	<u>1,338,907</u>
<i>Operating Income (Loss)</i>	<u>(76,267)</u>	<u>1,092,703</u>	<u>1,168,970</u>
Other Financing Sources (Uses)			
Advances Out	(200,000)	(200,000)	-
Transfers In	90,000	56,753	(33,247)
<i>Total Other Financing Sources (Uses)</i>	<u>(110,000)</u>	<u>(143,247)</u>	<u>(33,247)</u>
<i>Change in Net Position</i>	(186,267)	949,456	1,135,723
<i>Net Position (Deficit) Beginning of Year</i>	6,720,306	6,720,306	-
Prior Year Encumbrances Appropriated	48,827	48,827	-
<i>Net Position (Deficit) End of Year</i>	<u>\$ 6,582,866</u>	<u>\$ 7,718,589</u>	<u>\$ 1,135,723</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.

Mental Health and Recovery Board Fund

To account for the Mental Health and Recovery Board of Erie and Ottawa Counties 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.

Erie County, Ohio
*Combining Statements –
Fiduciary Funds*

Custodial Funds (continued)

Ohio Housing Trust Fund

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

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 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.

Coronavirus Relief Fund

To account for the collection and distribution of State and federal relief grants related to the Coronavirus (COVID-19) pandemic to subdivisions.

Miscellaneous Agency Fund

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

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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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Interest	\$ 900	\$ 735	\$ (165)
<i>Change in Net Position</i>	900	735	(165)
<i>Net Position (Deficit) Beginning of Year</i>	<u>57,415</u>	<u>57,415</u>	<u>-</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 58,315</u>	<u>\$ 58,150</u>	<u>\$ (165)</u>

Erie County, Ohio
Combining Statement of Net Position
Custodial Funds
December 31, 2020

	Undivided Tax Fund	Undivided Local Tax Fund	Care Facility Fund	Health Fund	Metroparks Fund
Assets					
Equity in Pooled Cash and Investments	\$ 3,745,011	\$ 0	\$ 10,154	\$ 7,696,737	\$ 77,208
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Taxes Receivable	140,757,164	-	-	2,459,830	2,651,111
Special Assessments Receivable	3,106,788	-	-	-	-
Due from Other Governments	870,964	2,272,684	-	110,206	70,876
<i>Total Assets</i>	<u>148,479,927</u>	<u>2,272,684</u>	<u>10,154</u>	<u>10,266,773</u>	<u>2,799,195</u>
Liabilities					
Accounts Payable	-	-	-	471	-
Due to Other Governments	19,686,048	2,272,684	-	-	-
Due to External Parties	-	-	-	-	-
<i>Total Liabilities</i>	<u>19,686,048</u>	<u>2,272,684</u>	<u>-</u>	<u>471</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	128,793,879	-	-	2,282,997	2,455,113
Net Position					
Restricted for Individuals, Organizations and Other Governments	-	-	10,154	7,983,305	344,082
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,154</u>	<u>\$ 7,983,305</u>	<u>\$ 344,082</u>

(continued)

Erie County, Ohio
Combining Statement of Net Position
Custodial Funds
December 31, 2020

	Regional Planning Fund	Soil and Water Conservation Fund	Mental Health and Recovery Board Fund	Family and Children First Fund	Ohio Housing Trust Fund
Assets					
Equity in Pooled Cash and Investments	\$ 155,132	\$ 28,960	\$ 6,352,572	\$ 226,990	\$ 0
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Taxes Receivable	-	-	4,893,124	-	-
Special Assessments Receivable	-	-	-	-	-
Due from Other Governments	-	-	116,484	-	-
<i>Total Assets</i>	<u>155,132</u>	<u>28,960</u>	<u>11,362,180</u>	<u>226,990</u>	<u>-</u>
Liabilities					
Accounts Payable	2,579	-	343,491	42,918	-
Due to Other Governments	-	-	-	-	-
Due to External Parties	-	-	-	-	-
<i>Total Liabilities</i>	<u>2,579</u>	<u>-</u>	<u>343,491</u>	<u>42,918</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	4,682,443	-	-
Net Position					
Restricted for Individuals, Organizations and Other Governments	<u>152,553</u>	<u>28,960</u>	<u>6,336,246</u>	<u>184,072</u>	<u>-</u>
<i>Total Net Position</i>	<u>\$ 152,553</u>	<u>\$ 28,960</u>	<u>\$ 6,336,246</u>	<u>\$ 184,072</u>	<u>\$ -</u>

(continued)

Erie County, Ohio
Combining Statement of Net Position
Custodial Funds
December 31, 2020

	Subdivisions Fund	Fines Distribution Fund	Clerk of Courts Landbank Fees Fund	Resident's Account Fund	County Court Fund	Sheriff Fund
Assets						
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	-	150,122	728,060	13,030
Taxes Receivable	-	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
<i>Total Assets</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,122</u>	<u>728,060</u>	<u>13,030</u>
Liabilities						
Accounts Payable	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	728,060	-
Due to External Parties	-	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>728,060</u>	<u>-</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	-	-	-	-	-	-
Fund Balances						
Restricted for Individuals, Organizations and Other Governments	-	-	-	150,122	-	13,030
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,122</u>	<u>\$ -</u>	<u>\$ 13,030</u>

(continued)

Erie County, Ohio
Combining Statement of Net Position
Custodial Funds
December 31, 2020

	Adult Probation Fund	Ohio Elections Commission Fund	Township Resurfacing Fund	Coronavirus Relief Fund	Miscellaneous Custodial Fund	Total Custodial Funds
Assets						
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 18,292,914
Cash and Cash Equivalents in Segregated Accounts	89,117	-	-	-	-	980,329
Taxes Receivable	-	-	-	-	-	150,761,229
Special Assessments Receivable	-	-	-	-	-	3,106,788
Due from Other Governments	-	-	-	-	-	3,441,214
<i>Total Assets</i>	<u>89,117</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150</u>	<u>176,582,474</u>
Liabilities						
Accounts Payable	-	-	-	-	-	389,459
Due to Other Governments	-	-	-	-	150	22,686,942
Due to External Parties	89,117	-	-	-	-	89,117
<i>Total Liabilities</i>	<u>89,117</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150</u>	<u>23,165,518</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	-	-	-	-	-	138,214,432
Fund Balances						
Restricted for Individuals, Organizations and Other Governments	-	-	-	-	-	15,202,524
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,202,524</u>

Erie County, Ohio
Combining Statement of Changes in Fiduciary Funds
Custodial Funds
For the Year Ended December 31, 2020

	Undivided Tax Fund	Undivided Local Tax Fund	Care Facility Fund	Health Fund	Metroparks Fund
Additions					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,969,879	4,280,823	-	-	-
Amounts Received as Fiscal Agent	-	-	-	16,420,831	2,508,151
Licenses, Permits & Fees for Other Governments	-	-	-	-	-
Fines & Forfeitures for Other Governments	-	-	-	-	-
Property Tax Collections for Other Governments	119,177,650	-	-	-	-
Amounts Received for Others	-	-	198,605	-	-
Custodial Receipts	-	-	-	-	-
Other	-	-	-	-	1,078
<i>Total Additions</i>	<u>121,147,529</u>	<u>4,280,823</u>	<u>198,605</u>	<u>16,420,831</u>	<u>2,509,229</u>
Deductions					
Administrative Expenses	-	-	-	-	-
Distributions as Fiscal Agent	-	-	-	13,715,801	2,431,883
Distributions of State Funds to Other Governments	1,983,008	4,280,823	-	-	-
Distributions to State of Ohio	-	-	-	-	-
Distributions to Other Governments	-	-	-	-	-
Licenses, Permits & Fee Distributions to Other Governme	-	-	-	-	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Tax Distributions to Other Governments	118,762,295	-	-	-	-
Distributions to Participants	-	-	189,679	-	-
Distributions to Individuals	-	-	-	-	-
Refunds	402,226	-	-	-	-
Monies Escheated	-	-	-	-	-
Custodial Disbursements	-	-	-	-	-
Other Distributions	-	-	-	-	-
<i>Total Deductions</i>	<u>121,147,529</u>	<u>4,280,823</u>	<u>189,679</u>	<u>13,715,801</u>	<u>2,431,883</u>
<i>Change in Net Position</i>	-	-	8,926	2,705,030	77,346
<i>Net Position (Deficit) Beginning of Year</i>	-	-	1,228	5,278,275	266,736
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,154</u>	<u>\$ 7,983,305</u>	<u>\$ 344,082</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Fiduciary Funds
Custodial Funds
For the Year Ended December 31, 2020

	Regional Planning Fund	Soil and Water Conservation Fund	Mental Health and Recovery Board Fund	Family and Children First Fund	Ohio Housing Trust Fund
Additions					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	422,517
Amounts Received as Fiscal Agent	289,749	304,443	8,121,689	476,249	-
Licenses, Permits & Fees for Other Governments	-	-	-	-	-
Fines & Forfeitures for Other Governments	-	-	-	-	-
Property Tax Collections for Other Governments	-	-	-	-	-
Amounts Received for Others	-	-	-	-	-
Custodial Receipts	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Additions</i>	<u>289,749</u>	<u>304,443</u>	<u>8,121,689</u>	<u>476,249</u>	<u>422,517</u>
Deductions					
Administrative Expenses	-	-	-	-	-
Distributions as Fiscal Agent	255,293	293,887	6,644,283	469,528	-
Distributions of State Funds to Other Governments	-	-	-	-	-
Distributions to State of Ohio	-	-	-	-	422,517
Distributions to Other Governments	-	-	-	-	-
Licenses, Permits & Fee Distributions to Other Governme	-	-	-	-	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Tax Distributions to Other Governments	-	-	-	-	-
Distributions to Participants	-	-	-	-	-
Distributions to Individuals	-	-	-	-	-
Refunds	-	-	-	-	-
Monies Escheated	-	-	-	-	-
Custodial Disbursements	-	-	-	-	-
Other Distributions	-	-	-	-	-
<i>Total Deductions</i>	<u>255,293</u>	<u>293,887</u>	<u>6,644,283</u>	<u>469,528</u>	<u>422,517</u>
<i>Change in Net Position</i>	34,456	10,556	1,477,406	6,721	-
<i>Net Position (Deficit) Beginning of Year</i>	<u>118,097</u>	<u>18,404</u>	<u>4,858,840</u>	<u>177,351</u>	<u>-</u>
<i>Net Position End of Year</i>	<u>\$ 152,553</u>	<u>\$ 28,960</u>	<u>\$ 6,336,246</u>	<u>\$ 184,072</u>	<u>\$ -</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Fiduciary Funds
Custodial Funds
For the Year Ended December 31, 2020

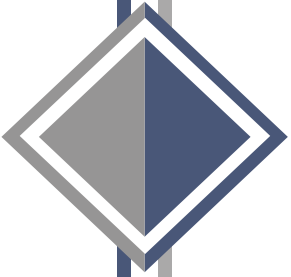
	Subdivisions Fund	Fines Distribution Fund	Clerk of Courts Landbank Fees Fund	Resident's Account Fund	County Court Fund	Sheriff Fund
Additions						
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 4,272	\$ -
Intergovernmental	499	-	-	-	-	-
Amounts Received as Fiscal Agent	-	-	-	-	-	-
Licenses, Permits & Fees for Other Governments	-	-	-	-	13,092,468	-
Fines & Forfeitures for Other Governments	-	-	-	-	418,535	-
Property Tax Collections for Other Governments	106,992,976	-	-	-	-	-
Amounts Received for Others	1,971	-	-	-	113,041	259,100
Custodial Receipts	-	-	-	1,146,622	-	-
Other	-	-	-	-	28,699	-
<i>Total Additions</i>	<u>106,995,446</u>	<u>-</u>	<u>-</u>	<u>1,146,622</u>	<u>13,657,015</u>	<u>259,100</u>
Deductions						
Administrative Expenses	-	-	-	-	28,373	87,814
Distributions as Fiscal Agent	-	-	-	-	-	-
Distributions of State Funds to Other Governments	-	-	-	-	-	-
Distributions to State of Ohio	-	-	-	-	366,001	-
Distributions to Other Governments	-	-	-	-	-	31,451
Licenses, Permits & Fee Distributions to Other Governme	-	-	-	-	12,795,063	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	43,539	-
Property Tax Distributions to Other Governments	106,858,154	-	-	-	-	-
Distributions to Participants	-	-	-	-	-	-
Distributions to Individuals	-	-	-	-	85,856	139,601
Refunds	-	-	-	-	16,212	-
Monies Escheated	-	-	-	-	1,609	-
Custodial Disbursements	-	-	-	1,054,707	261,557	-
Other Distributions	-	-	-	-	58,805	14,511
<i>Total Deductions</i>	<u>106,858,154</u>	<u>-</u>	<u>-</u>	<u>1,054,707</u>	<u>13,657,015</u>	<u>273,377</u>
<i>Change in Net Position</i>	137,292	-	-	91,915	-	(14,277)
<i>Net Position (Deficit) Beginning of Year</i>	<u>(137,292)</u>	<u>-</u>	<u>-</u>	<u>58,207</u>	<u>-</u>	<u>27,307</u>
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,122</u>	<u>\$ -</u>	<u>\$ 13,030</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Fiduciary Funds
Custodial Funds
For the Year Ended December 31, 2020

	Adult Probation Fund	Ohio Elections Commission Fund	Township Resurfacing Fund	Coronavirus Relief Fund	Miscellaneous Agency Fund	Total Custodial Funds
Additions						
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,272
Intergovernmental	-	-	-	4,804,924	-	11,478,642
Amounts Received as Fiscal Agent	-	-	-	-	-	28,121,112
Licenses, Permits & Fees for Other Governments	-	30	-	-	-	13,092,498
Fines & Forfeitures for Other Governments	-	-	-	-	-	418,535
Property Tax Collections for Other Governments	-	-	-	-	-	226,170,626
Amounts Received for Others	121,454	-	-	-	-	694,171
Custodial Receipts	-	-	23,351	-	7,910	1,177,883
Other	-	-	192,830	-	-	222,607
<i>Total Additions</i>	<u>121,454</u>	<u>30</u>	<u>216,181</u>	<u>4,804,924</u>	<u>7,910</u>	<u>281,380,346</u>
Deductions						
Administrative Expenses	-	-	-	-	-	116,187
Distributions as Fiscal Agent	-	-	-	-	-	23,810,675
Distributions of State Funds to Other Governments	-	-	-	4,804,924	-	11,068,755
Distributions to State of Ohio	-	-	-	-	-	788,518
Distributions to Other Governments	-	-	-	-	-	31,451
Licenses, Permits & Fee Distributions to Other Governme	-	30	-	-	-	12,795,093
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	-	43,539
Property Tax Distributions to Other Governments	-	-	-	-	-	225,620,449
Distributions to Participants	-	-	-	-	-	189,679
Distributions to Individuals	119,032	-	-	-	-	344,489
Refunds	-	-	-	-	-	418,438
Monies Escheated	-	-	-	-	-	1,609
Custodial Disbursements	-	-	216,497	-	7,910	1,540,671
Other Distributions	2,422	-	-	-	-	75,738
<i>Total Deductions</i>	<u>121,454</u>	<u>30</u>	<u>216,497</u>	<u>4,804,924</u>	<u>7,910</u>	<u>276,845,291</u>
<i>Change in Net Position</i>	-	-	(316)	-	-	4,535,055
<i>Net Position (Deficit) Beginning of Year</i>	-	-	316	-	-	10,667,469
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,202,524</u>

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STATISTICAL SECTION

Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	S-2 - S-11
Revenue Capacity	
These schedules contain information to help the reader assess the County's most significant local revenue sources.	S-12 - S-35
Debt Capacity	
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S-36 - S-44
Economic and Demographic Information	
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	S-45 - S-47
Operating Information	
These schedules contain service data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S-48 - S-57

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

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)

	2020	2019	Restated 2018	Restated 2017
Governmental Activities				
Net Investment in Capital Assets	\$ 49,602,549	\$ 51,435,300	\$ 47,326,384	\$ 40,339,246
Restricted	37,517,091	34,261,595	30,551,433	30,599,841
Unrestricted	(64,417,862)	(42,877,089)	(32,845,065)	(37,948,797)
Total Governmental Activities Net Position	22,701,778	42,819,806	45,032,752	32,990,290
Business-Type Activities				
Net Investment in Capital Assets	\$ 54,976,930	\$ 54,548,437	\$ 54,201,164	\$ 51,057,978
Unrestricted (Deficit)	4,217,308	1,238,480	1,285,188	3,323,135
Total Business-Type Activities Net Position	59,194,238	55,786,917	55,486,352	54,381,113
Primary Government				
Net Investment in Capital Assets	\$ 104,579,479	\$ 105,983,737	\$ 101,527,548	\$ 91,397,224
Restricted	37,517,091	34,261,595	30,551,433	30,599,841
Unrestricted	(60,200,554)	(41,638,609)	(31,559,877)	(34,625,662)
Total Primary Government Net Position	\$ 81,896,016	\$ 98,606,723	\$ 100,519,104	\$ 87,371,403

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 2016	2015	2014	2013	2012	2011
\$	40,378,103	\$ 51,210,684	\$ 48,768,191	\$ 47,956,310	\$ 46,340,620	\$ 43,629,049
	28,463,241	24,148,338	24,041,105	25,629,073	26,670,974	26,341,498
	(1,469,579)	(1,177,489)	1,564,269	15,364,899	13,824,782	13,349,429
	<u>67,371,765</u>	<u>74,181,533</u>	<u>74,373,565</u>	<u>88,950,282</u>	<u>86,836,376</u>	<u>83,319,976</u>
\$	48,149,645	\$ 59,583,790	\$ 58,797,307	\$ 45,437,839	\$ 44,767,064	\$ 45,101,692
	8,901,329	(7,814,034)	(11,491,756)	(5,242,287)	(7,169,628)	(9,630,750)
	<u>57,050,974</u>	<u>51,769,756</u>	<u>47,305,551</u>	<u>40,195,552</u>	<u>37,597,436</u>	<u>35,470,942</u>
\$	88,527,748	\$ 110,794,474	\$ 107,565,498	\$ 93,394,149	\$ 91,107,684	\$ 88,730,741
	28,463,241	24,148,338	24,041,105	25,629,073	26,670,974	26,341,498
	7,431,750	(8,991,523)	(9,927,487)	10,122,612	6,655,154	3,718,679
\$	<u>124,422,739</u>	<u>125,951,289</u>	<u>121,679,116</u>	<u>129,145,834</u>	<u>124,433,812</u>	<u>118,790,918</u>

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

	2020	2019	2018	2017
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$ 48,218,028	\$ 16,578,586	\$ 16,949,075	\$ 35,157,339
Judicial	8,461,419	10,913,259	9,506,557	9,702,504
Intergovernmental	16,305	863,632	851,458	593,396
Internal Service Fund-External Portion	-	-	-	-
Public Safety	12,613,411	16,565,002	14,402,764	14,678,027
Public Works	7,258,571	9,390,967	6,701,116	5,428,218
Health	9,771,175	9,698,628	8,930,501	9,589,391
Human Services	10,006,147	11,906,866	10,599,234	10,703,060
Conservation and Recreation	-	-	-	-
Economic Development	712,848	1,201,152	1,009,381	158,530
Other	3,693	-	-	-
Interest and Fiscal Charges	1,919,100	1,908,936	1,398,367	612,038
Total Governmental Activities Expenses	98,980,697	79,027,028	70,348,453	86,622,503
Business-Type Activities				
Sewer	\$ 8,365,793	\$ 8,996,961	\$ 9,212,970	\$ 7,577,189
Water	8,885,782	9,798,185	9,020,317	8,352,156
Landfill	4,624,282	4,404,753	4,641,268	5,093,701
Care Facility	8,265,309	11,075,014	9,264,567	9,304,012
Total Business-Type Activities Expenses	30,141,166	34,274,913	32,139,122	30,327,058
Total Primary Government Expenses	129,121,863	113,301,941	102,487,575	116,949,561
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	\$ 5,492,698	\$ 5,492,874	\$ 5,040,041	\$ 2,900,854
Judicial	1,986,482	2,457,680	2,338,776	2,578,914
Internal Service Fund-External Portion	-	-	-	-
Public Safety	1,751,152	1,842,246	2,084,646	1,650,524
Public Works	1,105,920	1,039,567	1,459,212	885,292
Health	391,469	368,483	645,811	360,085
Human Services	720,536	525,346	396,590	358,386
Conservation and Recreation	-	-	-	-
Economic Development	6,960	9,378	7,748	8,146
Other	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Charges for Services	11,455,217	11,735,574	11,972,824	8,742,201
Operating Grants, Contributions, and Interest	26,393,072	24,610,967	20,247,249	20,982,924
Capital Grants and Contributions	4,003,352	764,816	9,205,576	570,780
Total Governmental Activities Program Revenues	41,851,641	37,111,357	41,425,649	30,295,905

2016	2015	2014	2013	2012	2011
\$ 17,421,519	\$ 11,891,925	\$ 13,253,668	\$ 11,236,516	\$ 11,639,157	\$ 12,132,251
8,774,055	8,248,581	7,953,055	8,159,781	7,742,425	7,235,013
600,274	734,233	617,000	579,734	514,304	847,046
-	829,013	850,229	706,854	653,895	654,045
12,756,289	11,542,810	11,036,311	10,946,809	10,093,201	10,045,865
6,237,715	9,373,872	6,137,570	5,869,457	5,241,240	5,825,403
9,175,263	8,827,678	9,066,910	9,525,277	8,467,729	8,743,885
10,615,895	10,689,399	9,177,854	8,415,318	6,574,019	8,252,552
-	-	-	-	-	-
886,930	535,834	1,556,924	2,283,167	2,819,570	2,354,858
-	-	-	-	-	-
1,235,752	522,018	559,936	669,009	835,571	752,950
67,703,692	63,195,363	60,209,457	58,391,922	54,581,111	56,843,868
\$ 9,495,001	\$ 7,677,194	\$ 7,923,241	\$ 7,730,824	\$ 7,753,505	\$ 8,941,019
8,105,896	8,226,075	8,531,757	7,739,798	8,047,076	7,627,088
5,168,342	1,761,966	4,976,992	4,985,364	4,383,275	4,337,610
8,174,906	7,962,978	7,949,330	6,479,828	6,393,335	6,835,771
30,944,145	25,628,213	29,381,320	26,935,814	26,577,191	27,741,488
98,647,837	88,823,576	89,590,777	85,327,736	81,158,302	84,585,356
\$ 3,755,732	\$ 3,689,934	\$ 4,080,185	\$ 4,117,835	\$ 3,850,860	\$ 4,102,971
2,342,033	2,760,886	2,385,895	2,360,926	2,124,029	2,405,856
-	810,363	667,076	600,879	615,929	593,128
1,621,268	1,507,518	1,486,869	1,462,324	998,536	808,209
987,082	945,056	763,329	1,058,205	961,531	1,448,535
349,667	334,884	324,060	382,510	460,202	372,165
527,350	463,908	443,121	536,180	461,075	550,046
-	-	-	-	-	-
7,622	8,106	9,177	24,937	9,057	7,727
-	-	-	-	-	-
-	-	-	-	-	-
9,590,754	10,520,655	10,159,712	10,543,796	9,481,219	10,288,637
19,498,247	20,299,151	18,084,521	18,361,997	18,467,972	18,977,431
2,504,731	512,701	185,046	699,030	519,366	870,873
31,593,732	31,332,507	28,429,279	29,604,823	28,468,557	30,136,941

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

	2020	2019	2018	2017
Business-Type Activities				
Charges for Services				
Sewer	\$ 8,399,565	\$ 8,356,216	\$ 7,898,729	\$ 7,463,273
Water	8,390,521	8,485,753	8,468,477	8,437,155
Landfill	5,874,528	5,837,699	6,676,119	5,946,252
Care Facility	9,511,388	9,520,163	9,191,092	8,519,063
Total Charges for Services	<u>32,176,002</u>	<u>32,199,831</u>	<u>32,234,417</u>	<u>30,365,743</u>
Operating Grants, Contributions, and Interest	1,142,066	-	-	-
Capital Grants and Contributions	662	122,795	191,543	623,230
	<u>33,318,730</u>	<u>32,322,626</u>	<u>32,425,960</u>	<u>30,988,973</u>
Total Business-Type Activities Program Revenues	<u>33,318,730</u>	<u>32,322,626</u>	<u>32,425,960</u>	<u>30,988,973</u>
Total Primary Government Program Revenues	<u>75,170,371</u>	<u>69,433,983</u>	<u>73,851,609</u>	<u>61,284,878</u>
<u>Net (Expense) Revenue</u>				
Governmental Activities	(57,129,056)	(41,915,671)	(28,922,804)	(56,326,598)
Business-Type Activities	<u>3,177,564</u>	<u>(1,952,287)</u>	<u>286,838</u>	<u>661,915</u>
Total Primary Government Net Expense	<u>(53,951,492)</u>	<u>(43,867,958)</u>	<u>(28,635,966)</u>	<u>(55,664,683)</u>
<u>General Revenues and Other Changes in Net Position</u>				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	4,915,449	4,436,519	4,292,370	5,511,037
Developmental Disabilities	6,427,250	6,189,540	6,285,155	5,806,441
Senior Citizens	1,028,025	925,076	910,341	891,706
Hotel/Motel Taxes	1,336,476	3,526,812	4,822,021	4,441,125
Payment in Lieu of Taxes	830,091	2,045,472	2,057,193	1,809,838
Permissive Sales Taxes	15,181,533	16,497,483	16,103,049	15,965,925
Grants and Entitlements not Restricted to Specific Programs	3,500,010	3,646,483	2,956,528	3,532,798
Interest	2,318,536	2,734,715	1,696,998	868,581
Other	1,474,375	1,799,736	1,509,529	1,423,175
Transfers	(717)	(2,099,111)	(611,120)	(278,508)
Total Governmental Activities	<u>\$ 37,011,028</u>	<u>\$ 39,702,725</u>	<u>\$ 40,022,064</u>	<u>\$ 39,972,118</u>
Business-Type Activities				
Interest	\$ -	\$ -	\$ 2,145	\$ 19,355
Other	229,040	153,741	205,136	327,507
Transfers	717	2,099,111	611,120	278,508
Total Business-Type Activities	<u>229,757</u>	<u>2,252,852</u>	<u>818,401</u>	<u>625,370</u>
Total Primary Government	<u>37,240,785</u>	<u>41,955,577</u>	<u>40,840,465</u>	<u>40,597,488</u>
<u>Change in Net Position</u>				
Governmental Activities	(20,118,028)	(2,212,946)	11,099,260	(16,354,480)
Business-Type Activities	<u>3,407,321</u>	<u>300,565</u>	<u>1,105,239</u>	<u>1,287,285</u>
Total Primary Government	<u>\$ (16,710,707)</u>	<u>\$ (1,912,381)</u>	<u>\$ 12,204,499</u>	<u>\$ (15,067,195)</u>

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.

2016	2015	2014	2013	2012	2011
\$ 7,933,920	\$ 7,342,389	\$ 6,579,196	\$ 7,292,440	\$ 7,217,745	\$ 6,814,640
8,838,286	8,068,575	8,061,171	8,089,251	8,140,909	7,928,243
6,542,044	6,426,696	5,610,170	5,736,821	5,972,748	5,886,065
8,332,305	8,119,478	7,882,965	6,222,673	6,000,490	5,976,298
<u>31,646,555</u>	<u>29,957,138</u>	<u>28,133,502</u>	<u>27,341,185</u>	<u>27,331,892</u>	<u>26,605,246</u>
-	-	135,150	-	-	-
<u>3,715,845</u>	<u>130,318</u>	<u>12,394,879</u>	<u>2,069,247</u>	<u>1,164,730</u>	<u>2,032,719</u>
<u>35,362,400</u>	<u>30,087,456</u>	<u>40,663,531</u>	<u>29,410,432</u>	<u>28,496,622</u>	<u>28,637,965</u>
<u>66,956,132</u>	<u>61,419,963</u>	<u>69,092,810</u>	<u>59,015,255</u>	<u>56,965,179</u>	<u>58,774,906</u>
(36,109,960)	(31,862,856)	(31,780,178)	(28,787,099)	(26,112,554)	(26,706,927)
<u>4,418,255</u>	<u>4,459,243</u>	<u>11,282,211</u>	<u>2,474,618</u>	<u>1,919,431</u>	<u>896,477</u>
<u>(31,691,705)</u>	<u>(27,403,613)</u>	<u>(20,497,967)</u>	<u>(26,312,481)</u>	<u>(24,193,123)</u>	<u>(25,810,450)</u>
5,505,011	4,088,791	3,842,410	3,882,496	4,205,081	4,218,414
4,690,109	4,449,710	4,267,090	4,277,854	4,347,789	4,334,210
900,966	887,248	835,340	843,916	923,940	835,402
6,023,199	-	-	-	-	-
1,876,965	1,866,674	1,674,075	1,651,358	1,665,439	1,538,286
<u>16,054,612</u>	<u>15,708,440</u>	<u>20,298,279</u>	<u>15,730,216</u>	<u>13,708,095</u>	<u>13,483,885</u>
3,190,432	3,201,517	3,257,437	3,325,932	3,165,997	3,002,294
514,266	304,382	334,772	218,120	381,422	646,395
1,461,653	1,155,370	1,036,438	960,815	1,220,557	1,730,642
<u>(299,371)</u>	<u>8,692</u>	<u>10,309</u>	<u>10,298</u>	<u>10,634</u>	<u>10,351</u>
<u>\$ 39,917,842</u>	<u>\$ 31,670,824</u>	<u>\$ 35,556,150</u>	<u>\$ 30,901,005</u>	<u>\$ 29,628,954</u>	<u>\$ 29,799,879</u>
\$ 19,769	\$ -	\$ -	\$ -	\$ -	\$ -
543,823	13,654	143,048	133,796	217,697	708,403
<u>299,371</u>	<u>(8,692)</u>	<u>(10,309)</u>	<u>(10,298)</u>	<u>(10,634)</u>	<u>(10,351)</u>
<u>862,963</u>	<u>4,962</u>	<u>132,739</u>	<u>123,498</u>	<u>207,063</u>	<u>698,052</u>
<u>40,780,805</u>	<u>31,675,786</u>	<u>35,688,889</u>	<u>31,024,503</u>	<u>29,836,017</u>	<u>30,497,931</u>
3,807,882	(192,032)	3,775,972	2,113,906	3,516,400	3,092,952
<u>5,281,218</u>	<u>4,464,205</u>	<u>11,414,950</u>	<u>2,598,116</u>	<u>2,126,494</u>	<u>1,594,529</u>
<u>\$ 9,089,100</u>	<u>\$ 4,272,173</u>	<u>\$ 15,190,922</u>	<u>\$ 4,712,022</u>	<u>\$ 5,642,894</u>	<u>\$ 4,687,481</u>

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

	2020	2019	Restated 2018	2017
General Fund				
Nonspendable	\$ 1,562,874	\$ 1,766,146	\$ 3,858,497	\$ 2,486,812
Restricted	245,992	5,282,310	24,536,378	2,435,000
Committed	910,434	487,428	407,432	381,329
Assigned	5,355,355	3,580,295	3,666,691	2,532,284
Unassigned	12,199,297	8,029,002	6,253,850	10,927,399
Total General Fund	20,273,952	19,145,181	38,722,848	18,762,824
All Other Governmental Funds				
Nonspendable	\$ 203,113	\$ 278,886	\$ 242,400	\$ 267,881
Restricted	32,884,970	29,175,101	26,863,412	23,812,822
Committed	1,036,357	736,357	784,553	984,553
Assigned	20,591	20,591	413,891	819,284
Unassigned (Deficit)	(114,459)	(66,880)	(68,333)	(152,597)
Total All Other Governmental Funds	34,030,572	30,144,055	28,235,923	25,731,943
Total Governmental Funds	\$ 54,304,524	\$ 49,289,236	\$ 66,958,771	\$ 44,494,767

Note: The County implemented GASB Statement No. 84 in 2019. The 2018 amounts were restated to reflect this implementation.

	2016	2015	2014	2013	2012	2011
\$	1,976,060	\$ 1,992,015	\$ 1,922,344	\$ 1,354,305	\$ 1,187,049	\$ 1,151,648
	-	-	-	-	-	-
	417,807	330,103	794,600	534,771	622,454	320,791
	2,220,890	3,218,358	5,899,449	1,018,904	537,256	324,499
	10,989,023	9,409,446	8,446,922	7,708,841	7,266,195	7,505,360
	<u>15,603,780</u>	<u>14,949,922</u>	<u>17,063,315</u>	<u>10,616,821</u>	<u>9,612,954</u>	<u>9,302,298</u>
\$	166,904	\$ 186,982	\$ 225,175	\$ 131,775	\$ 154,354	\$ 216,568
	22,707,883	21,113,716	21,300,812	22,340,195	23,086,165	20,323,719
	900,000	700,000	200,000	200,000	-	-
	1,357,953	1,796,441	447,405	-	-	-
	(313,556)	(36,890)	(2,927)	(242,924)	(492,928)	(323,873)
	<u>24,819,184</u>	<u>23,760,249</u>	<u>22,170,465</u>	<u>22,429,046</u>	<u>22,747,591</u>	<u>20,216,414</u>
\$	<u>40,422,964</u>	<u>\$ 38,710,171</u>	<u>\$ 39,233,780</u>	<u>\$ 33,045,867</u>	<u>\$ 32,360,545</u>	<u>\$ 29,518,712</u>

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

	2020	2019	2018	2017
<u>Revenues</u>				
Property Taxes	\$ 12,123,138	\$ 11,573,013	\$ 11,515,408	\$ 11,160,877
Hotel/Motel Taxes	714,728	2,890,826	4,822,021	4,441,126
Permissive Sales Taxes	15,751,681	17,072,102	16,050,957	16,232,247
Payment in Lieu of Taxes	830,091	2,045,472	2,057,193	1,809,838
Special Assessments	358,322	317,931	285,091	245,043
Charges for Services	9,083,427	9,520,453	9,237,976	8,465,627
Licenses and Permits	1,570,599	1,188,744	1,395,202	1,256,488
Fines and Forfeitures	411,929	531,385	428,984	496,998
Intergovernmental	29,681,301	24,793,010	27,314,111	22,522,887
Interest	2,366,727	2,796,895	1,743,206	868,582
Rent	90,000	95,915	578,996	-
Contributions and Donations	4,503,209	2,599,352	6,921,237	3,565,650
Other	1,472,741	1,801,735	1,505,573	1,487,089
Total Revenues	78,957,893	77,226,833	83,855,955	72,552,452
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	\$ 17,469,101	\$ 36,500,193	\$ 22,578,983	\$ 16,385,818
Judicial	9,273,326	9,018,004	9,227,758	9,227,312
Intergovernmental	16,305	863,632	851,458	593,396
Public Safety	13,476,507	13,056,265	13,246,678	13,173,770
Public Works	8,974,230	7,935,629	10,703,597	5,372,250
Health	9,420,782	8,559,538	8,559,458	9,086,355
Human Services	10,181,096	10,523,248	10,325,018	10,187,733
Economic Development	712,848	1,150,705	1,009,381	158,530
Other	3,693	-	-	-
Capital Outlay	371,602	641,745	3,292,684	1,003,498
Debt Service:				
Principal Retirement	2,182,800	2,546,081	1,930,165	1,866,333
Interest and Fiscal Charges	1,816,460	1,926,025	1,261,630	1,223,969
Interest on Capital Appreciation Bonds	-	-	-	-
Total Expenditures	73,898,750	92,721,065	82,986,810	68,278,964
Excess of Revenues Over (Under) Expenditures	5,059,143	(15,494,232)	869,145	4,273,488
<u>Other Financing Sources (Uses)</u>				
Proceeds from Sale of Assets	\$ 13,615	\$ 23,402	\$ 43,168	\$ 44,550
Issuance of General Obligation Bonds	-	-	-	4,025,000
Issuance of OWDA Loans	-	-	-	-
Issuance of Revenue Bonds	-	-	21,300,000	-
Premium on Debt Issuance	-	-	-	380,661
Payment to Refunded Bond Escrow Agent	-	-	-	(4,347,469)
Inception of Capital Lease	-	-	-	-
Transfers In	2,537,482	1,956,100	2,375,759	2,702,329
Transfers Out	(2,594,952)	(4,154,805)	(3,067,270)	(3,006,756)
Total Other Financing Sources (Uses)	(43,855)	(2,175,303)	20,651,657	(201,685)
Changes in Fund Balance	\$ 5,015,288	\$ (17,669,535)	\$ 21,520,802	\$ 4,071,803
Debt Service as a Percentage of Noncapital Expenditures	6%	6%	5%	5%

	2016	2015	2014	2013	2012	2011
\$	9,588,948	\$ 9,342,772	\$ 9,296,725	\$ 9,202,593	\$ 9,475,195	\$ 9,398,307
	6,023,199	-	-	-	-	-
	15,840,772	15,584,993	21,128,338	14,743,106	13,680,238	13,369,498
	1,876,964	1,866,674	1,674,075	1,651,358	1,665,439	1,538,286
	295,528	323,617	298,010	255,703	353,857	753,948
	9,541,123	7,950,913	7,805,324	8,038,988	7,379,708	7,446,397
	1,213,149	1,092,647	953,932	1,072,240	906,070	767,666
	518,617	489,232	506,038	557,040	468,326	543,002
	22,163,535	23,620,250	21,911,992	22,262,837	21,916,298	22,525,009
	610,081	297,898	302,420	235,900	408,697	719,669
	-	-	-	-	-	-
	2,000,000	-	-	-	-	-
	1,478,222	1,219,554	1,066,255	1,041,655	1,314,900	1,783,057
	<u>71,150,138</u>	<u>61,788,550</u>	<u>64,943,109</u>	<u>59,061,420</u>	<u>57,568,728</u>	<u>58,844,839</u>
\$	16,346,246	\$ 12,479,266	\$ 11,945,078	\$ 10,356,402	\$ 10,283,527	\$ 10,803,077
	8,456,088	8,229,293	7,565,265	8,209,677	9,485,130	7,059,098
	600,274	734,233	617,000	579,734	514,304	847,046
	12,548,088	11,806,695	10,947,002	10,482,680	9,835,348	9,918,634
	5,703,464	6,205,839	5,961,108	5,455,977	5,190,682	5,833,673
	8,963,408	8,766,783	8,920,335	9,542,940	8,280,425	8,933,605
	10,469,468	10,643,140	8,949,730	8,230,574	6,465,954	8,114,631
	867,626	532,025	1,553,115	2,307,957	2,851,212	2,352,891
	-	-	-	-	-	-
	19,877,120	3,906,416	398,331	191,522	1,128,996	35,419
	1,833,320	1,335,313	1,484,891	2,597,667	1,581,051	1,582,461
	1,188,374	545,284	584,984	694,351	692,208	751,401
	-	-	-	14,525	46,420	-
	<u>86,853,476</u>	<u>65,184,287</u>	<u>58,926,839</u>	<u>58,664,006</u>	<u>56,355,257</u>	<u>56,231,936</u>
	<u>(15,703,338)</u>	<u>(3,395,737)</u>	<u>6,016,270</u>	<u>397,414</u>	<u>1,213,471</u>	<u>2,612,903</u>
\$	119,977	\$ 63,852	\$ 77,849	\$ 130,774	\$ 9,533	\$ 3,643
	-	-	-	-	1,610,000	2,200,000
	-	-	59,164	146,836	-	-
	17,410,000	2,800,000	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	25,437	-	-	-
	2,236,154	5,595,456	3,203,655	3,956,983	4,782,377	5,361,516
	(2,350,000)	(5,587,180)	(3,194,462)	(3,946,685)	(4,773,548)	(5,353,860)
	<u>17,416,131</u>	<u>2,872,128</u>	<u>171,643</u>	<u>287,908</u>	<u>1,628,362</u>	<u>2,211,299</u>
\$	<u>1,712,793</u>	<u>\$ (523,609)</u>	<u>\$ 6,187,913</u>	<u>\$ 685,322</u>	<u>\$ 2,841,833</u>	<u>\$ 4,824,202</u>
	4%	3%	4%	4%	6%	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				
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
2012	1,576,391,940	437,497,000	5,753,968,400	52,907,000	60,121,591
2011	1,571,333,970	446,965,280	5,766,569,285	51,169,000	58,146,591

Source: Erie County Auditor

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

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

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

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

Total						
	Assessed Value	Estimated Actual Value	Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)		
\$	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
	2,066,795,940		5,814,089,991	35.55		7.83
	2,069,468,250		5,824,715,876	35.55		7.79

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

	2020	2019	2018	2017
Voted Millage				
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	\$ 2.9061	\$ 2.9082	\$ 2.9990	\$ 3.0000
Commercial/Industrial	2.9791	2.9819	3.0000	3.0000
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000
Senior Citizens				
Effective Millage Rates				
Residential/Agricultural	0.4744	0.4747	0.4896	0.4897
Commercial/Industrial	0.4887	0.4892	0.4921	0.4914
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Metroparks Board				
Effective Millage Rates				
Residential/Agricultural	1.0437	1.0444	1.0770	1.0774
Commercial/Industrial	1.0751	1.0762	1.0827	1.0811
Tangible/Public Utility Personal	1.1000	1.1000	1.1000	1.1000
Health District				
Effective Millage Rates				
Residential/Agricultural	0.9285	0.9291	0.9614	0.9618
Commercial/Industrial	0.9729	0.9731	0.9858	0.9840
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
Alcohol, Drug Addiction, and Mental Health and Recovery Board				
Effective Millage Rates				
Residential/Agricultural	1.0935	1.0958	1.1501	1.1526
Commercial/Industrial	1.1743	1.1764	1.1825	1.1825
Tangible/Public Utility Personal	1.2000	1.2000	1.2000	1.2000
Total Voted Millage				
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	6.4462	6.4523	6.6771	6.6815
Commercial/Industrial	6.6900	6.6969	6.7431	6.7390
Tangible/Public Utility Personal	6.8000	6.8000	6.8000	6.8000
Unvoted Millage				
General Fund	2.3000	2.3000	2.3000	2.3000
Total Erie County (Total Direct Rate)				
Effective Millage Rates				
Residential/Agricultural	8.7462	8.7523	8.9771	8.9815
Commercial/Industrial	8.9900	8.9969	9.0431	9.0390
Tangible/Public Utility Personal	9.1000	9.1000	9.1000	9.1000
Total Weighted Average Tax Rate	8.8390	8.8220	8.9970	8.9990

	2016	2015	2014	2013	2012	2011
\$	2.4098	\$ 2.4610	\$ 2.4563	\$ 2.4532	\$ 2.3033	\$ 2.2941
	2.6319	2.6810	2.6623	2.6377	2.5112	2.4899
	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000
	0.4897	0.5000	0.5000	0.5000	0.5000	0.5000
	0.4909	0.5000	0.5000	0.5000	0.5000	0.5000
	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
	1.0772	1.1000	0.7109	0.7107	0.6978	0.6970
	1.0799	1.1000	0.8584	0.8551	0.8380	0.8352
	1.1000	1.1000	1.0000	1.0000	1.0000	1.0000
	0.9618	0.9822	0.9813	0.9808	0.9511	0.9494
	0.9828	1.0000	0.9968	0.9925	0.9696	0.9658
	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	1.1541	0.9998	1.0000	1.0000	0.9910	0.9900
	1.1832	1.0000	1.0000	1.0000	1.0000	0.9977
	1.2000	1.0000	1.0000	1.0000	1.0000	1.0000
	6.0926	6.0430	5.6485	5.6447	5.4432	5.4305
	6.3687	6.2810	6.0174	5.9853	5.8188	5.7886
	6.8000	6.6000	6.5000	6.5000	6.5000	6.5000
	2.3000	2.3000	2.3000	2.3000	2.3000	2.3000
	8.3926	8.3430	7.9485	7.9447	7.7432	7.7305
	8.6687	8.5810	8.3174	8.2853	8.1188	8.0886
	9.1000	8.9000	8.8000	8.8000	8.8000	8.8000
	8.4787	8.4151	8.0545	8.0434	7.8505	7.8337

(continued)

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

	2020	2019	2018	2017
School Districts				
Bellevue CSD	\$ 42.2000	\$ 42.4000	\$ 41.6000	\$ 41.5500
Berlin-Milan LSD	65.1930	67.7400	68.1000	68.2400
Firelands LSD	54.1100	55.4000	51.6700	51.8300
Huron CSD	73.1800	73.4300	74.2100	74.3100
Kelleys Island LSD	9.8500	9.8500	7.6500	6.8500
Margaretta LSD	60.3000	63.0000	63.1600	63.1600
Monroeville LSD	38.2000	38.3000	38.4500	38.4500
Perkins LSD	67.8000	67.8000	69.3000	60.9000
Sandusky CSD	84.9500	85.0200	86.5650	80.0650
Vermilion LSD	68.0800	68.1300	68.1500	68.3300
Western Reserve LSD	33.1000	33.5500	33.6000	33.7500
Joint Vocational School Districts				
EHOVE JVSD	4.4500	4.4500	4.4500	3.9500
Corporations				
Bay View Village	20.0000	20.0000	20.0000	20.0000
Bellevue City	6.6000	6.6000	6.6000	6.6000
Berlin Heights Village	15.5000	15.5000	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	9.9700	10.3500	10.3500	10.3500
Milan Village	8.8000	8.8000	8.8000	8.8000
Sandusky City	5.1800	5.1800	5.2500	5.2500
Vermilion City	11.7500	11.7500	10.7500	10.7500
Townships				
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	4.9000	4.9000
Margaretta	12.2000	12.2000	11.2000	11.2000
Milan	6.5500	6.5500	6.5500	6.5500
Oxford	6.5000	6.5000	6.5000	6.5000
Perkins	16.2500	16.2500	16.2500	16.2500
Vermilion	4.7500	4.7500	5.1000	5.1000

	2016	2015	2014	2013	2012	2011
\$	42.6800	\$ 43.8900	\$ 43.7900	\$ 43.0500	\$ 42.9000	\$ 43.1000
	68.3900	69.0500	69.1400	61.3500	61.2000	60.8000
	51.9100	52.3300	52.4200	52.4800	51.9800	47.0300
	74.3900	74.4500	74.5200	73.7200	73.8000	74.3500
	6.3500	6.3500	6.3500	7.1500	6.5500	12.3500
	63.2000	63.7600	63.8500	63.8500	63.7000	63.7000
	39.5000	35.0000	38.2000	38.2000	35.8000	35.8000
	60.9000	60.9000	60.9000	60.9000	60.9000	60.9000
	80.5250	80.5250	80.5250	80.5250	75.4100	75.4000
	68.4600	68.5500	68.6000	68.7200	68.0000	68.0700
	33.9500	33.8500	33.8500	33.8500	34.0500	34.0500
	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500
	20.0000	20.0000	20.0000	16.0000	16.0000	16.0000
	6.6000	6.6000	6.6000	6.1000	6.1000	6.1000
	15.5000	10.5000	10.5000	10.5000	10.5000	10.5000
	8.6600	8.6600	8.6600	8.6600	8.6600	10.6600
	4.9000	4.9000	4.9000	4.9000	4.9000	4.9000
	16.3500	10.3500	10.9500	10.0800	8.6300	8.6300
	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	3.5000	3.5000	5.3000	5.3000
	7.1000	7.1000	7.1000	5.1000	6.1000	5.1000
	5.7500	5.7500	5.7500	5.7500	5.7500	5.7500
	4.9000	4.7400	4.7400	5.1400	5.1400	5.1400
	11.2000	11.2000	10.7000	9.7000	9.7000	9.7000
	6.5500	5.3000	5.3000	5.3000	5.3000	5.3000
	6.5000	4.5000	4.5000	4.5000	4.5000	4.5000
	16.2500	16.2500	13.5000	10.2000	10.2000	10.2000
	5.1000	5.1000	5.1000	5.1000	5.1000	5.1000

(continued)

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

	2020	2019	2018	2017
Other Units				
Bellevue Public Library	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000
Huron Public Library	1.5000	1.5000	1.2500	1.2500
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

	2016		2015		2014		2013		2012		2011
\$	1.0000	\$	1.0000	\$	1.0000	\$	1.0000	\$	1.0000	\$	1.0000
	1.2500		1.5100		1.5100		1.8600		1.9600		1.9600
	0.8000		0.8000		0.8000		0.8000		0.8000		0.8000
	1.8000		1.8000		1.8000		1.8000		1.8000		1.8000
	1.6250		1.7250		1.7250		2.2250		1.1000		1.1000
	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
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
2012	4,756,169	4,550,045	95.67	188,287	4,738,332	99.62	492,403	10.35
2011	4,766,800	4,572,303	95.92	214,893	4,787,196	100.43	496,666	10.42

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	2020		2011		Percent of Total Assessed Valuation	Percent of Total Assessed Valuation
		Total Assessed Valuation	Rank	Total Assessed Valuation	Rank		
Nexus Gas Transmission	Utility	\$160,062,620	1	6.74%			
American Transmission	Utility	59,163,390	2	2.50	7,918,630	5	0.43%
Ohio Edison	Utility	45,988,260	3	1.94	39,934,750	1	1.93
Cedar Point Park LLC	Entertainment	42,675,880	4	1.80	39,455,260	2	1.91
LMN Development LLC	Entertainment	29,813,070	5	1.26	16,226,730	3	0.78
Columbia Gas of Ohio, Inc.	Utility	13,030,470	6	0.55			
Norfolk & Western Railway	Railroad	11,295,360	7	0.48	8,255,260	4	0.4
GWR Sandusky Property	Entertainment	6,407,000	8	0.27	5,818,210	9	0.28
Shaker Village Rental Communities LTD	Real Estate	5,188,660	9	0.22			
Sandusky Mall Company	Retail	5,161,460	10	0.22	6,876,760	7	0.33
Carmelo Ruta	Real Estate				6,908,860	6	0.33
Park Place Enterprises	Retail				6,575,400	8	0.32
BCC Sandusky Permanent LLC	Retail				5,504,790	10	0.27
Total Principal Taxpayers		<u>378,786,170</u>		<u>15.98</u>	<u>143,474,650</u>		<u>6.93</u>
All Other Taxpayers		<u>1,991,583,710</u>		<u>84.02</u>	<u>1,925,993,600</u>		<u>93.07</u>
Total County Assessed Value		<u><u>\$2,370,369,880</u></u>		<u><u>100.00%</u></u>	<u><u>\$2,069,468,250</u></u>		<u><u>100.00%</u></u>

Erie County, Ohio
Taxable Sales by Type
Last Ten Years

	2020	2019	2018	2017
Sales Tax Payments	\$ 4,329,195	\$ 5,015,659	\$ 4,963,622	\$ 4,854,323
Direct Pay Tax Return Payments	442,118	492,669	448,796	880,390
Seller's Use Tax Return Payments	2,148,829	1,642,040	1,394,618	1,254,277
Consumer's Use Tax Return Payments	352,914	410,938	501,845	442,263
Motor Vehicle Tax Payments	1,928,161	1,823,040	1,781,336	1,679,282
Non-Resident Motor Vehicle Tax Payments	25,816	16,552	18,144	18,611
Watercraft and Outboard Motors	191,086	168,244	144,743	135,884
Department of Liquor Control	85,678	69,291	66,678	61,387
Sales Tax on Motor Vehicle Fuel Refunds	4,138	1,891	2,275	1,510
Sales/Use Tax Voluntary Payments	24,788	4,038	36,914	85,671
Statewide Master Numbers	5,527,972	6,612,341	6,731,425	6,661,110
Sales/Use Tax Assessment Payments	63,852	200,580	129,864	184,296
Managed Audit Sales/Use Tax	24,746	31,336	42,796	11,521
Streamlined Sales Tax Payments	264,703	134,373	19,701	24,030
Use Tax Amnesty Payments	-	0	1,593	153
Administrative Rotary Fund Fee	(153,968)	(165,616)	(162,700)	(162,610)
Sales/Use Tax Refunds Approved	(17,173)	(61,368)	(14,339)	(33,689)
Total	\$ 15,242,855	\$ 16,396,008	\$ 16,107,312	\$ 16,098,410
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.

	2016	2015	2014	2013	2012	2011
\$	4,745,802	\$ 4,654,893	\$ 6,175,583	\$ 4,592,960	\$ 4,110,214	\$ 4,154,429
	1,249,861	1,143,314	1,257,497	1,035,601	878,973	770,097
	1,085,487	997,420	1,240,030	898,884	712,018	701,667
	370,511	333,730	458,769	288,016	252,128	253,640
	1,565,265	1,597,045	2,216,253	1,677,209	1,450,010	1,497,757
	21,775	21,085	21,261	14,932	15,480	9,949
	158,621	128,986	122,841	70,400	72,107	48,803
	59,267	55,166	68,250	54,958	46,230	42,484
	1,758	2,659	4,428	2,983	3,202	2,478
	20,937	216,401	198,100	108,418	75,988	59,052
	6,606,029	6,480,920	8,647,842	7,080,965	6,181,531	6,023,393
	230,336	244,123	96,477	55,166	66,629	61,413
	53,432	-	-	-	-	-
	11,640	8,275	7,991	4,628	5,147	7,627
	297	538	539	25,150	1,511	5,088
	(161,747)	(158,671)	(205,033)	(158,891)	(138,467)	(136,199)
	(6,354)	(17,444)	(12,549)	(21,163)	(24,606)	(17,793)
\$	<u>16,012,917</u>	<u>\$ 15,708,440</u>	<u>\$ 20,298,279</u>	<u>\$ 15,730,216</u>	<u>\$ 13,708,095</u>	<u>\$ 13,483,885</u>
	1.00%	1.00%	1-1.50%	1-1.50%	1.00%	1.00%

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

Year	Sewer		Water		Total	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
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
2012	9,090	790	9,821	854	18,911	1,644
2011	8,980	825	9,768	861	18,748	1,686

Source: Erie County DOES Billing Office

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

Customer	2020		
	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	\$8,399,565		100.00%

Customer	2019		
	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	\$ 8,356,216		100.00%

(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	<u>41,518</u>	10	<u>0.52</u>
Total	1,786,445		22.52
Balance from Other Customers	<u>6,147,475</u>		<u>77.48</u>
Total Sewer Revenue	<u>\$ 7,933,920</u>		<u>100.00%</u>

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	<u>40,867</u>	10	<u>0.56</u>
Total	1,648,678		22.45
Balance from Other Customers	<u>5,693,711</u>		<u>77.55</u>
Total Sewer Revenue	<u>\$ 7,342,389</u>		<u>100.00%</u>

(continued)

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	<u>17,906</u>	10	<u>0.27</u>
Total	1,518,180		23.08
Balance from Other Customers	<u>5,061,016</u>		<u>76.92</u>
Total Sewer Revenue	<u>\$ 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	<u>20,130</u>	10	<u>0.28</u>
Total	1,586,200		21.75
Balance from Other Customers	<u>5,706,240</u>		<u>78.25</u>
Total Sewer Revenue	<u>\$ 7,292,440</u>		<u>100.00%</u>

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

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

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

Source: Erie County DOES Billing Office

Erie County, Ohio
Principal Water Customers
Last Ten Years

2020			
Customer	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	<u>45,335</u>	10	<u>0.54</u>
Total	1,601,862		19.09
Balance from Other Customers	<u>6,788,659</u>		<u>80.91</u>
Total Water Revenue	<u>\$ 8,390,521</u>		<u>100.00</u>
2019			
Customer	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	<u>47,317</u>	10	<u>0.54</u>
Total	1,605,798		18.17
Balance from Other Customers	<u>6,879,955</u>		<u>81.83</u>
Total Water Revenue	<u>\$ 8,485,753</u>		<u>100.00%</u> <i>(continued)</i>

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

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	<u>\$ 8,068,575</u>		<u>100.00%</u>

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

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

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

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

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

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

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
2019	\$ 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	-
2012	16,233,119	-	356,855	4,392	24,642,562	-
2011	16,158,738	-	439,933	15,760	27,114,761	-

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)
\$	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
	58,215,952	283,401	85,462	762,062	100,583,805	1,317	5.12
	60,621,055	17,644	127,859	809,805	105,305,555	1,369	4.30

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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)
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
2012	40,875,681	0.70	535
2011	43,273,499	0.74	563

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

	2020	2019	2018	2017
Total Assessed Valuation	<u>\$ 2,370,369,880</u>	<u>\$ 2,157,988,030</u>	<u>\$ 2,079,935,240</u>	<u>\$ 2,055,857,000</u>
Overall Debt Limitation	57,759,247	52,449,701	50,498,381	49,896,425
Gross Indebtedness	95,175,738	101,703,011	108,690,536	93,673,656
Less Debt Outside Limitation				
General Obligation Bonds	7,540,000	9,830,000	12,305,000	14,769,670
Revenue Bonds	40,999,021	42,276,521	43,530,084	22,866,741
Special Assessment Bonds	-	-	-	19,696
OPWC Loans	-	-	-	-
OWDA Loans	<u>42,186,717</u>	<u>44,171,490</u>	<u>46,075,452</u>	<u>47,901,914</u>
Net Indebtedness	4,450,000	5,425,000	6,780,000	8,115,635
Less Amount Available in Debt Service Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Debt Within Limitation	<u>4,450,000</u>	<u>5,425,000</u>	<u>6,780,000</u>	<u>8,115,635</u>
Legal Debt Margin Within Limitation	<u>\$ 53,309,247</u>	<u>\$ 47,024,701</u>	<u>\$ 43,718,381</u>	<u>\$ 41,780,790</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	92.30%	89.66%	86.57%	83.74%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$ 23,703,699	\$ 21,579,880	\$ 20,799,352	\$ 20,558,570
Gross Indebtedness	95,175,738	101,703,011	108,690,536	93,673,656
Less Debt Outside Limitation				
General Obligation Bonds	7,540,000	9,830,000	12,305,000	14,769,670
Revenue Bonds	40,999,021	42,276,521	43,530,084	22,866,741
Special Assessment Bonds	-	-	-	19,696
OPWC Loans	-	-	-	-
OWDA Loans	<u>42,186,717</u>	<u>44,171,490</u>	<u>46,075,452</u>	<u>47,901,914</u>
Net Indebtedness	4,450,000	5,425,000	6,780,000	8,115,635
Less Amount Available in Debt Service Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Debt Within Unvoted Debt Limitation	<u>4,450,000</u>	<u>5,425,000</u>	<u>6,780,000</u>	<u>8,115,635</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$ 19,253,699</u>	<u>\$ 16,154,880</u>	<u>\$ 14,019,352</u>	<u>\$ 12,442,935</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	81.23%	74.86%	67.40%	60.52%

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.

2016	2015	2014	2013	2012	2011
<u>\$ 2,030,051,620</u>	<u>\$ 1,967,225,570</u>	<u>\$ 1,961,733,740</u>	<u>\$ 2,064,912,020</u>	<u>\$ 2,066,795,940</u>	<u>\$ 2,071,641,165</u>
49,251,291	47,680,639	47,543,344	50,122,801	50,169,899	50,291,029
97,461,808	82,752,012	85,833,667	92,466,326	99,612,889	106,008,922
14,554,698	16,922,006	19,225,758	21,758,628	24,242,451	26,483,558
23,003,196	2,800,000	-	-	-	-
498,510	624,480	797,485	959,200	1,118,917	1,249,738
4,561	10,968	31,630	62,625	85,462	127,859
<u>49,654,051</u>	<u>51,370,044</u>	<u>53,521,036</u>	<u>56,092,700</u>	<u>58,215,952</u>	<u>60,621,055</u>
9,746,792	11,024,514	12,257,758	13,593,173	15,950,107	17,526,712
1,212,724	1,796,441	447,405	-	-	-
<u>8,534,068</u>	<u>9,228,073</u>	<u>11,810,353</u>	<u>13,593,173</u>	<u>15,950,107</u>	<u>17,526,712</u>
<u>\$ 40,717,223</u>	<u>\$ 38,452,566</u>	<u>\$ 35,732,991</u>	<u>\$ 36,529,628</u>	<u>\$ 34,219,792</u>	<u>\$ 32,764,317</u>
82.67%	80.65%	75.16%	72.88%	68.21%	65.15%
<u>\$ 20,300,516</u>	<u>\$ 19,672,256</u>	<u>\$ 19,617,337</u>	<u>\$ 20,649,120</u>	<u>\$ 20,667,959</u>	<u>\$ 20,716,412</u>
97,461,808	82,752,012	85,833,667	92,466,326	99,612,889	106,008,922
14,554,698	16,922,006	19,225,758	21,758,628	24,242,451	26,483,558
23,003,196	2,800,000	-	-	-	-
498,510	624,480	797,485	959,200	1,118,917	1,249,738
4,561	10,968	31,630	62,625	85,462	127,859
<u>49,654,051</u>	<u>51,370,044</u>	<u>53,521,036</u>	<u>56,092,700</u>	<u>58,215,952</u>	<u>60,621,055</u>
9,746,792	11,024,514	12,257,758	13,593,173	15,950,107	17,526,712
1,212,724	1,796,441	447,405	-	-	-
<u>8,534,068</u>	<u>9,228,073</u>	<u>11,810,353</u>	<u>13,593,173</u>	<u>15,950,107</u>	<u>17,526,712</u>
<u>\$ 11,766,448</u>	<u>\$ 10,444,183</u>	<u>\$ 7,806,984</u>	<u>\$ 7,055,947</u>	<u>\$ 4,717,852</u>	<u>\$ 3,189,700</u>
57.96%	53.09%	39.80%	34.17%	22.83%	15.40%

Erie County, Ohio
Pledged Revenue
Governmental Activities
Last Four 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>							
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>							
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
<i>Health Department Revenue Bond</i>							
2020	\$ 90,000	\$ 89,004	\$ 90,000	\$ 48,921	\$ 40,083	\$ 89,004	1.01
2019	90,000	89,929	90,000	47,004	42,524	89,528	1.01
2018	75,000	N/A	75,000	-	-	-	N/A

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	
2020	\$ 8,399,565	\$ 4,348,490	\$ 4,051,075	\$ 1,161,032	\$ 1,077,549	\$ 2,238,581	1.81
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
2012	7,219,761	3,312,880	3,906,881	1,358,195	1,561,577	2,919,772	1.34
2011	6,814,951	4,724,556	2,090,395	1,653,812	1,443,885	3,097,697	0.67

Source: County Records

(1) Includes operating revenues.

(2) Total operating expenses exclusive of depreciation.

Note: Includes OWDA and OPWC loans

n/a - not available

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

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
2012	8,142,041	5,017,936	3,124,105	1,117,187	1,029,846	2,147,033	1.46
2011	7,928,303	4,800,062	3,128,241	920,093	1,063,386	1,983,479	1.58

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
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
2012	76,398	1,963,734,192	25,704	7.00
2011	76,924	2,451,260,184	31,866	8.70

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	2020			2011		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Cedar Fair L.P./Magnum	Entertainment	2,800	1	8.56%	4,890	1	12.83%
Ventra (was ACH)	Automotive	2,200	2	6.73	646	5	1.70
Firelands Regional Medical Center	Hospital	1,996	3	6.10	1,949	2	5.12
Kalahari Resort	Entertainment	1,053	4	3.22	1,150	3	3.02
Erie County	Government	818	5	2.50	645	6	1.69
Ohio Veterans Home	Health Care Facility	523	6	1.60	637	7	1.67
Sandusky City School District	Education	473	7	1.45	514	8	1.35
Freudenberg- NOK	Packaging Facility	300	8	0.92			0.00
Certainteed Corporation	Manufacturing	222	9	0.68			
JBT Corporation	Food Equipment	198	10	0.61			
Kyklos Bearing International	Automotive			0.00	850	4	
International Automotive Components (v	Automotive			0.00	428	9	
Walmart	Retail				300	10	0.79
Total		<u>10,583</u>		<u>32.36%</u>	<u>12,009</u>		<u>31.52%</u>
Total Employment Within Erie County		<u>32,700</u>			<u>38,100</u>		

Source: Erie County Economic Development Corporation
Bureau of Labor Statistics

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

	2020	2019	2018	2017
General Government:				
Legislative and Executive	94	95	101	98
Judicial	112	117	115	109
Public Safety	151	161	166	168
Public Works	23	24	27	26
Health	86	105	99	103
Human Services	159	160	154	156
Water/Sewer/Landfill	50	47	47	48
Total	<u>675</u>	<u>709</u>	<u>709</u>	<u>708</u>

Source: Erie County Auditor

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

2016	2015	2014	2013	2012	2011
103	93	91	85	93	116
112	111	105	105	102	75
166	157	156	150	136	126
25	33	36	39	35	31
92	89	89	80	93	71
158	155	147	147	155	185
50	46	45	41	43	41
<u>706</u>	<u>684</u>	<u>669</u>	<u>647</u>	<u>657</u>	<u>645</u>

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

	2020	2019	2018	2017
General Government:				
Legislative and Executive				
Commissioners				
Number of Resolutions	287	482	506	594
Number of Meetings	51	55	53	56
Finance				
Number of Bid Contracts Awarded	17	16	16	19
Number of Purchase Orders Issued	6,390	6,728	5,989	6,256
Information Technology				
Number of Users Served	750	750	750	750
Facilities				
Number of Buildings	31	31	31	30
Square Footage of Buildings	608,877	608,877	608,877	581,846
Auditor				
Number of Non-Exempt Conveyances	1,424	1,735	1,794	1,760
Number of Exempt Conveyances	2,886	1,483	1,598	1,559
Number of Parcels Transferred	4,310	4,310	3,499	4,538
Number of Checks Issued	20,480	21,946	22,411	22,950
Treasurer				
Number of Parcels Billed	47,447	46,334	46,240	46,008
Number of Parcels Collected	45,991	44,369	44,448	43,652
Return on Portfolio Percentage	1.00	1.02	1.02	1.00
Prosecuting Attorney				
Number of Cases - Criminal	369	427	520	432
Board of Elections				
Number of Registered Voters	54,129	51,718	54,213	53,324
Number of Voters Last General Election	40,783	13,899	30,922	18,332
Percentage of Register Voters that Voted	75.34%	26.87%	57%	34%
Recorder				
Number of Deeds Filed	3,019	3,166	3,012	3,042
Number of Mortgages Filed	3,333	2,692	2,544	2,696
Number of Military Discharges Filed	2	5	5	1
Judicial				
Common Pleas				
Number of Civil Cases Filed	574	1,103	1,033	1,014
Number of Criminal Cases Filed	140	288	319	420
Number of Domestic Cases Filed	163	369	369	292
Number of Civil Stalking Protection Orders	39	109	94	106
Probate Court				
Number of Civil Cases Filed	963	1,083	1,087	1,103
Clerk of Courts				
Number of Civil Cases Filed	446	714	737	683
Number of Criminal Cases Filed	426	468	611	552
County Court				
Number of Civil Cases Filed	182	246	251	193
Number of Criminal Cases Filed	440	599	657	552
Number of Small Claims Cases Filed	7	14	16	18
Number of Traffic Cases	5,643	7,713	8,226	7,920
Huron Municipal Court				
Number of Civil Cases Filed	185	261	256	257
Number of Criminal Cases Filed	356	342	454	576
Number of Small Claims Cases Filed	45	66	101	52
Number of Traffic Cases	1,394	2,002	2,008	2,447
Sandusky Municipal Court				
Number of Civil Cases Filed	1,663	2,772	2,641	2,223
Number of Criminal Cases Filed	5,622	8,127	9,919	10,179
Number of Small Claims Cases Filed	319	364	361	610
Vermilion Municipal Court				
Number of Civil Cases Filed	299	449	108	349
Number of Criminal Cases Filed	238	487	452	552
Number of Small Claims Cases Filed	156	131	101	98
Number of Traffic Cases	1,179	3,310	3,955	4,572

2016	2015	2014	2013	2012	2011
627	724	645	576	634	650
53	56	57	56	61	63
25	19	15	28	27	27
6,371	6,468	5,808	6,003	5,998	6,522
1,046	538	507	850	533	750
30	33	33	34	34	38
581,864	608,633	608,633	611,243	611,243	611,445
1,660	1,629	1,372	1,468	1,363	1,279
1,665	1,533	1,779	1,668	1,558	1,382
3,324	4,106	4,155	4,857	3,637	2,661
23,880	23,168	22,812	22,775	22,513	26,758
46,030	46,107	45,858	45,836	45,814	45,780
43,985	44,041	42,728	42,088	42,577	43,750
0.99	1.01	0.82	0.71	0.72	1.03
417	462	566	480	445	503
53,103	50,915	53,115	52,726	54,009	52,043
38,478	23,643	23,914	16,540	39,908	27,209
72%	46%	45%	31%	74%	52%
2,881	2,899	2,879	2,838	2,838	2,489
2,618	2,658	2,435	3,373	3,154	2,538
3	10	37	36	57	93
1,167	1,174	1,262	1,256	996	1,388
456	485	627	502	418	484
369	401	427	334	465	476
112	96	134	115	121	130
1,103	1,135	1,111	1,165	1,159	1,182
797	521	840	839	939	916
494	514	618	563	519	539
163	148	164	125	198	220
570	681	572	644	673	570
6	18	21	19	17	26
6,470	8,286	7,905	7,306	7,542	6,491
197	222	183	183	206	238
554	560	479	858	824	562
87	75	63	158	75	33
2,881	2,897	3,090	3,383	2,515	2,335
2,238	1,952	1,952	2,153	2,246	1,970
10,401	10,321	11,716	12,843	11,597	9,879
625	453	422	465	500	532
301	392	324	285	466	469
552	266	295	568	627	623
181	95	91	108	69	53
4,670	2,006	2,319	3,427	2,474	2,892

(continued)

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

	2020	2019	2018	2017
Adult Probation				
Average Daily Case Load Per Officer	80	86	86	75
Average Number of Supervised Offenders	596	675	660	658
Average Number of Supervisions Awaiting Bond	239	675	660	658
Juvenile Court				
Number of Adjudged Delinquent Cases Filed	234	459	496	665
Public Defender				
Number of Cases	2,129	2,450	2,658	2,785
Law Library				
Number of Volumes in Collection	10,788	10,814	10,707	21,542
Public Safety				
Juvenile Detention Facility				
Average Daily Center Census	14	15	18	18
Sheriff				
Jail Operation				
Average Daily Jail Census	88	125	124	127
Prisoners Booked	2,366	3,511	3,732	3,829
Prisoners Released	2,415	3,509	3,721	3,833
Out of County Bed Days Used	-	-	-	-
Enforcement				
Number of Incidents Reported	10,633	17,492	17,759	18,020
Number of Citations Reported	802	1,594	1,573	1,559
Number of Papers Served	2,916	3,519	3,392	4,697
Number of Telephone Calls	128,506	140,905	103,845	30,467
Number of Transport Hours	2,000	3,400	3,400	3,328
Number of Court Security Hours	4,300	4,300	4,300	4,300
Coroner				
Number of Cases Investigated	266	100	89	106
Number of Autopsies Performed	75	64	59	75
Emergency Management				
Number of Emergency Responses	37	31	27	23
Public Works				
Engineer				
Miles of Roads Resurfaced	6	9	5	1
Miles of Roads With Chip Seal	-	28	5	12
Number of Bridges Replaced/Improved	3	2	1	2
Number of Culverts Replaced	2	3	3	5
Health				
Developmental Disabilities				
Number of Clients Enrolled - Children	574	597	557	590
Number of Clients Enrolled - Early Intervention	190	187	172	169
Number of Clients Enrolled - Preschool	113	110	103	113
Number of Clients Enrolled - School Age	271	300	282	308
Number of Clients Enrolled - Adults	314	383	384	352
Human Services				
Veteran Services				
Number of Clients Served	174	271	196	195
Amount of Benefits Paid to County Residents	\$ 276,383	\$ 419,909	\$ 290,454	\$ 237,769
Jobs and Family Services				
Average Client Count - Food Stamps	9,611	9,452	8,516	9,240
Average Client Count - Day Care	206	354	246	363
Average Client Count - WIA	2,774	4,251	3,155	3,556
Average Client Count - Heating Assistance	-	-	-	-
Average Client Count - Job Placement	320	N/A	N/A	N/A
Children's Services				
Average Client Count - Foster Care	68	82	82	103
Average Client Count - Adoption	8	7	5	16
Child Support Enforcement Agency				
Total Child Support Collected	\$ 14,384,477	\$ 13,427,900	\$ 13,917,562	\$ 13,966,936
Percentage Collected	70%	72%	71	72

2016	2015	2014	2013	2012	2011
75	130	130	125	125	140
687	750	768	745	800	850
687	750	768	745	800	850
768	805	1,083	1,441	1,793	1,439
2,680	2,836	2,946	2,901	2,879	-
21,487	21,391	21,286	20,868	20,661	20,456
23	23	28	23	22	24
131	131	133	131	123	111
3,773	3,535	3,936	4,567	3,862	3,888
3,768	3,653	3,930	5,114	3,582	2,855
N/A	N/A	N/A	N/A	N/A	N/A
18,130	26,848	26,900	22,112	19,657	16,173
1,891	1,341	1,892	1,829	2,179	1,721
4,306	4,806	5,345	4,770	5,113	4,857
37,572	42,214	37,147	3,766	30,164	11,069
3,328	3,328	3,328	3,328	3,328	3,328
4,300	4,303	4,992	4,992	4,992	4,992
42	205	167	157	181	174
90	64	64	52	68	25
21	20	22	15	33	37
7	8	7	3	3	3
12	38	37	54	1	16
2	6	1	8	3	3
2	1	-	2	4	4
527	469	468	469	372	467
167	170	165	188	207	198
111	80	99	120	34	53
249	219	204	161	131	216
351	405	424	357	479	312
258	213	210	165	172	199
\$ 289,263	\$ 250,534	\$ 230,598	\$ 184,047	\$ 181,175	\$ 241,238
4,980	5,957	5,897	6,017	4,945	504
276	390	398	600	686	665
2,119	1,041	416	607	780	163
N/A	N/A	75	N/A	N/A	N/A
N/A	N/A	523	476	309	142
104	111	98	90	82	50
5	7	3	3	3	6
\$ 14,713,601	\$ 14,162,761	\$ 14,698,730	\$ 15,012,871	\$ 15,412,871	\$ 15,913,478
79	71	71	71	70	69

(continued)

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

	2020	2019	2018	2017
Economic Development				
CHIP Number of Projects	31	19	28	-
CDBG Number of Projects	3	-	20	8
Number of Related Infrastructure Projects	1	1	3	39
Sewer District				
Average Daily Sewage Treated	2,625,700	2,465,400	1,631,400	1,843,900
Number of Tap-Ins	27	32	77	337
Number of Customers	10,215	10,289	10,154	10,080
Water District				
Average Daily Water Treated	N/A	N/A	N/A	N/A
Average Daily Water Billed	3,651,263	3,495,759	3,902,271	3,626,849
Number of Tap-Ins	65	63	42	41
Number of Customers	10,458	10,163	10,390	10,345
Care Facility				
Private Pay Average Daily Census	11	16	19	14
Medicare Average Daily Census	7	5	6	7
Medicare Managed Care Average Daily Census	1	1	1	1
Medicaid Average Daily Census	79	89	94	91
Hospice Average Daily Census	9	10	4	3
Conservation and Recreation - Erie Metroparks				
Number of Parks	15	15	15	13

Source: Erie County Departments and Offices

2016	2015	2014	2013	2012	2011
23	26	5	4	6	4
4	4	3	8	7	5
11	5	4	8	4	1
1,724,800	1,718,000	1,790,000	1,850,000	1,745,000	2,434,000
43	55	59	50	42	49
9,732	9,902	9,958	9,860	9,880	9,805
N/A	N/A	N/A	N/A	N/A	N/A
3,640,364	3,617,000	3,366,000	3,010,000	N/A	N/A
83	54	59	53	69	75
10,311	10,832	10,754	10,666	10,675	10,629
16	18	23	19	18	17
7	8	9	5	3	5
1	1	1	1	N/A	N/A
95	91	77	67	69	74
1	5	14	13	13	9
13	10	10	10	10	10

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

	2020	2019	2018	2017
General Government				
Legislative and Executive				
Administrative Office Space (square feet)				
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
Judicial				
Number of Courtrooms				
Common Pleas Court	3	3	3	3
Probate Court	1	1	1	1
Juvenile Court	3	3	3	3
Huron Municipal Court	1	1	1	1
Sandusky Municipal Court	1	1	1	1
Vermillion Municipal Court	1	1	1	1
Public Safety				
Patrol Vehicles	44	47	49	43
Jail Capacity	111	111	111	111
Detention Center Capacity	36	36	36	36
Emergency Management Response Vehicles	1	1	1	1
Public Works				
Centerline Miles of Roads	140	140	140	140
Number of Bridges	138	138	138	138
Number of Culverts	661	661	661	661
Vehicles	32	32	32	31
Health				
Developmental Disabilities Buildings	1	1	1	1
Developmental Disabilities Buses and Vans	7	6	6	6
Human Services				
Job and Family Services Vehicles	6	7	7	7
Veterans Services Vehicles	3	3	2	2
Conservation and Recreation				
Number of Parks	15	15	15	13
Sewer				
Number of Treatment Facilities	3	3	3	3
Number of Pumping Stations	44	44	44	44
Total Lines (in miles)	144	144	144	144
Water				
Total Lines (in miles)	313	313	313	313

Source: Erie County

2016	2015	2014	2013	2012	2011
7,037	7,037	5,712	5,712	5,712	5,712
3,210	3,210	3,210	3,210	3,210	3,096
1,969	1,969	1,759	1,759	1,759	1,759
3,576	3,576	3,576	3,576	3,576	3,576
2,886	2,886	2,700	2,700	2,700	2,700
3,210	3,096	3,096	3,096	3,096	3,096
1,440	1,440	1,440	1,440	1,060	1,060
2,549	2,549	2,549	1,325	1,325	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	4	4	4	4
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
43	43	47	37	26	26
109	109	106	106	106	106
36	36	36	36	36	36
1	1	1	1	1	1
140	140	140	140	140	140
138	138	137	137	136	130
660	660	718	718	718	717
31	34	37	36	29	29
1	2	2	2	2	2
7	8	10	10	17	18
7	8	9	8	8	8
2	2	2	2	2	2
13	10	10	10	10	10
3	3	3	3	3	3
42	42	42	42	42	39
132	132	132	132	132	132
313	313	313	313	313	311

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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 8/17/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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