

ERIE COUNTY
ERIE COUNTY, OHIO

Single Audit

For the Year Ended
December 31, 2023



Rea & associates

www.reacpa.com

OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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800-282-0370

Board of County 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, 2023 through December 31, 2023. 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

July 09, 2024

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Erie County
Erie County, Ohio

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Erie County, Ohio (the “County”), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 21, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Rea & Associates, Inc.

Rea & Associates, Inc.
Medina, Ohio
June 21, 2024

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

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Erie County's, Ohio (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information the County as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 21, 2024, which contained unmodified opinion on those financial statements. Our audit was performed for the purpose of forming opinions on those financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Rea & Associates, Inc.

Rea & Associates, Inc.
Medina, Ohio
June 21, 2024

Erie County, Ohio

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal ALN 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	\$ 31,812	\$ -
National School Lunch Program				
Cash Assistance	10.555	074740-LLP4	60,940	-
Total Nutrition Cluster			<u>92,752</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	612,419	-
Total SNAP Cluster			<u>612,419</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>705,171</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:				
2021 Community Development Block Grants	14.228	B-C-21-1AU-1	280,172	-
2021 Community Development Block Grants	14.228	3	568,531	-
Total Community Development Block Grants			<u>848,703</u>	<u>-</u>
2019 CHIP Grant Home Investment Partnerships	14.239	B-C-19-1AU-2	369	-
Total CHIP Grant Home Investment Partnerships			<u>369</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>849,072</u>	<u>-</u>
<u>U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
<i>Passed through the Ohio Department of Public Safety</i>				
Hazard Mitigation Grant Program	97.039	FEMA-DR-4507-OH	29,250	-
Total U.S. Department of Federal Emergency Management Agency			<u>29,250</u>	<u>-</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed through the Ohio Attorney General's Office:</i>				
VOCA: 2022-2023	16.575	2023-VOCA-135104429	42,039	-
VOCA: 2023-2024	16.575	2024-VOCA-135500446	8,003	-
COVID-19: ARPA PROSECUTOR RETENTION BONUSES	16.575	2022-AR-LEP-948	145,916	-
COVID-19: ARPA: ADVOCATE BONUSES	16.575	2020-CE-VSF-2403	24,996	-
Total VOCA			<u>220,954</u>	<u>-</u>
Violence Against Women Formula Grants	16.588	2020-WF-VA5-8114	37,970	-
Total Violence Against Women Formula Grants			<u>37,970</u>	<u>-</u>
Total U.S. Department of Justice			<u>258,924</u>	<u>-</u>
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed through the Area 7 Workforce Investment Board:</i>				
Unemployment Insurance	17.225	G-2023-11-5920	44,179	-
WIOA Cluster:				
WIA Adult	17.258	G-2023-11-5920	267,046	-
WIA Youth	17.259	G-2023-11-5920	273,242	-
WIA Dislocated Worker	17.278	G-2023-11-5920	279,739	-
Total WIOA Cluster			<u>820,027</u>	<u>-</u>
Workforce Investment Act National Emergency Grants	17.277	G-2023-11-5920	18,916	-
Total U.S. Department of Labor			<u>883,122</u>	<u>-</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed through the Ohio Department of Public Safety:</i>				
Highway Safety Cluster:				
High Visibility Enforcement OT	20.600	STEP-2023-00-00-00077	7,579	-
High Visibility Enforcement OT	20.600	STEP-2024-00-00-00082	4,928	-
Total High Visibility Enforcement OT			<u>12,507</u>	<u>-</u>
National Priority Safety Programs	20.616	IDEP-2023-00-00-00077	4,320	-
National Priority Safety Programs	20.616	IDEP-2024-00-00-00082	2,078	-
Total National Priority Safety Programs			<u>6,398</u>	<u>-</u>
Total Highway Safety Cluster			<u>18,905</u>	<u>-</u>
<i>Passed through the Ohio Department of Emergency Management Agency:</i>				
Hazardous Materials Emergency Preparedness Grant	20.703	693JK32240034HMEP	1,800	-
Total U.S. Department of Transportation			<u>20,705</u>	<u>-</u>

Erie County, Ohio

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2023

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Disbursements	Expenditures to Subrecipients
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Health:</i>				
Help Me Grow Part C	84.181	N/A	138,806	-
COVID-19: Help Me Grow Part C ARPA	84.181X	N/A	28,390	-
Total Help Me Grow Part C			167,196	-
Total U.S. Department of Education			167,196	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the Ohio Supreme Court:</i>				
State Court Improvement Program	93.586	2302OHSCIP	136,583	-
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
Title IV-E Prevention Program	93.472	G-2023-11-5920	12,707	-
Promoting Safe and Stable Families	93.556	G-2023-11-5920	37,713	-
Temporary Assistance for Needy Families	93.558	G-2023-11-5920	801,308	-
Child Support Enforcement	93.563	G-2023-11-5920	1,073,957	-
CCDF Cluster				
Child Care and Development Block Grant	93.575	G-2023-11-5920	86,043	-
Total CCDF Cluster			86,043	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2023-11-5920	52,349	-
Foster Care Title IV-E	93.658	G-2023-11-5920	143,676	-
Adoption Assistance	93.659	G-2023-11-5920	200,435	-
Social Services Block Grant	93.667	G-2023-11-5920	599,778	-
Chafee Foster Care Independence Program	93.674	G-2023-11-5920	3,201	-
Elder Abuse Prevention Interventions Program	93.747	G-2023-11-5920	17,134	-
Children's Health Insurance Program	93.767	G-2023-11-5920	7,604	-
Medicaid Cluster:				
Medical Assistance Program	93.778	G-2023-11-5920	827,815	-
Total Medicaid Cluster			827,815	-
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant	93.667	N/A	52,022	-
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i>				
Social Services Block Grant	93.667	2301OHOSR	39,382	-
Social Services Block Grant	93.667	2301OHOSR	9,955	-
Memo Total CFDA # 93.667			701,137	-
Opioid Response Grants	93.788	2022-3HB1-336644	280,476	-
Opioid Response Grants	93.788	2023-3HB1-336644	432,007	-
Total Opioid Response Grants			712,483	-
Mental Health Block Grant (MHBG) Community Investments	93.958	B09SM086030	28,433	-
Mental Health Block Grant (MHBG) Community Investments	93.958	B09SM087381	22,841	-
Total Mental Health Block Grant (MHBG) Community Investments			51,274	-
Substance Abuse Block Grant FY22	93.959	B08TI083470	13,906	-
Substance Abuse Block Grant FY22	93.959	B08TI083541	62,198	-
Substance Abuse Block Grant FY23	93.959	B08TI084665	150,961	-
Substance Abuse Block Grant FY24	93.959	B08TI085827	69,888	-
Total Substance Abuse Block Grant			296,953	-
Total U.S. Department of Health and Human Services			\$ 5,162,372	\$ -

Erie County, Ohio

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2023

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Disbursements	Expenditures to Subrecipients
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed through the Ohio Emergency Management Agency:</i>				
NBI Operation Stonegarden	97.067	EMW-2019-SS-00024	\$ 60,838	\$ -
NBI Operation Stonegarden	97.067	EMW-2020-SS-00037-S01	19,357	-
Total NBI Operation Stonegarden			80,195	-
Emergency Management Performance Grant	97.042	EMC-2021-EP-00007	48,067	-
Emergency Management Performance Grant	97.042	EMC-2022-EP-00006	80,754	-
Total Emergency Management Performance Grant			128,821	-
Total U.S. Department of Homeland Security			209,016	-
U.S. DEPARTMENT OF TREASURY				
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	93,119	-
Total U.S. Department of Treasury			93,119	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 8,377,947	\$ -

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, 2023*

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, 2023. 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, 2023 are \$4,405 and \$79,399 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, 2023*

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): Community Development Block Grant WIOA Cluster Opioid Response Grants	 ALN #14.228 ALN #17.258, 17.259, 17.278 ALN #93.788
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	Yes

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
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None Noted.

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2023



Erie County, Ohio

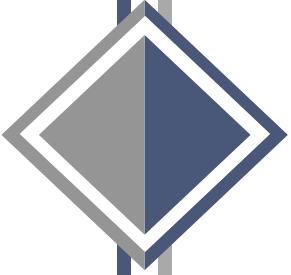
Erie County, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2023

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, 2023

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Erie County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2023

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Erie County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2023

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RICHARD H. JEFFREY

Erie County Auditor

June 21, 2024

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, 2023. 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, 2023. The Independent Auditor's Report is located at the front of the financial section of this report.

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

Governmental Structure

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

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

The County Auditor and County Treasurer, as well as the County Commissioners, have key roles in the financial functions of the County. The County Auditor, elected to a four-year term, has the task of assessing real property for tax purposes. Under state law, a complete reappraisal must be conducted every six years, as well as a triennial update between appraisals. A triennial update was completed in 2021 and the complete reevaluation was completed in 2018. Following collection by the County Treasurer, the Auditor is responsible for distributing certain taxes to the various subdivisions within the County. The Auditor serves as Chief Financial Officer, as no contract or obligation may be made without the Auditor's certification that funds have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no funds may be expended except on the Auditor's warrant drawn upon the County Treasury. The Auditor is responsible for payroll and maintains the accounting system. The Auditor also serves as secretary of the County Board of Revision and the County Budget Commission.

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

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

Local Economy

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

The County has a skilled labor force of approximately 34,800 with a large percentage of these workers twenty-five years of age or older having some college education. In addition, thirty-nine Ohio colleges and universities within a one hundred mile radius of Erie County provide a deep pool of college graduates for the region in almost all professions and disciplines.

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

The County's economy is thriving due to many area construction projects and an emphasis on increasing tourism. In 2023, just like in 2022, Erie County collected a record amount of sales tax revenues. The County's average unemployment rate decreased to 4.4% in 2023 from 4.9% in 2022.

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

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

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

Major Initiatives

The site that used to house one of Erie County's largest employers was purchased and demolished in 2023. In August, Aligned Data Centers and local officials announced the acquisition of the industrial property formerly known, at various times, as New Departure, Delphi and KBI, located in Perkins Township. Aligned Data Centers demolished most of the structures on the property in 2023, and plans to invest more than \$200 million in the property, including a \$52 million land purchase, to construct a large data center at the site formerly used as a bearings manufacturing plant.

Also, a large indoor shooting facility opened to the public in 2023. The Lake Erie Arms officially opened its 94,000 square foot facility on September 9, 2023. The majority of the massive complex, located in Milan Township, is accessible to the public, while some areas are restricted to members of the sportsman country club. Lake Erie Arms offers 25-foot and 100-foot long indoor shooting ranges, sporting clay targets, locker rooms, saunas and steam rooms, firearms retail services, gunsmith services, a café, and a private restaurant for members. On May 20, 2021, the Erie County Commissioners passed legislation and a signed Enterprise Zone agreement with Lake Erie Arms for a tax abatement to assist with completion of the project. The abatement period is for 15 years starting in tax year 2023 and ending in tax year 2037. The first five years abates 100% of the taxes on the new facility. Years six through 10 will abate 75% of the taxes, and the last five years will be a 25% abatement. In 2023, approximately \$6.5 million in market value was abated.

Relevant Financial Policies

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

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

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

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

Long-Term Financial Planning

The County Commissioners continue to approve budgets that include expenses that fall below estimated income levels. They have avoided deficits, reduced county debt obligations and have been able to generate annual surpluses. As of December 31, 2023, the County Commissioners maintain a "rainy day" fund of \$2,500,000. The funds in this account are not available for current year expenditures and are reserved for future expenses to be used during a time of revenue shortfalls or budget deficits.

The County Commissioners also maintain various capital project funds for future major projects and the maintenance of county facilities. As of December 31, 2023, the balances in these funds totaled approximately \$10.8 million on a cash basis.

The County received significant federal funds from the American Rescue Plan Act passed by Congress in 2021. The County received \$7.2 million in 2021 and received another \$7.2 million in 2022. In February 2024, the County Commissioners reimbursed the General Fund \$10,000,000 towards 2021 and 2022 sheriff deputy salaries. In March 2024, the Commissioners reimbursed the Department of Environmental Services \$2.076 million for previous sewer projects and \$2.349 million to the General Fund for a previous Erie County Jail HVAC project.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Erie County, Ohio for its Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2022.

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

A Certificate of Achievement is valid for a period of one year only. We believe our current 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.

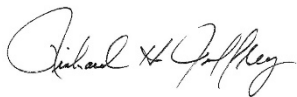
Acknowledgements

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 black ink, appearing to read "Richard H. Jeffrey". The signature is written in a cursive style with a large initial "R" and "J".

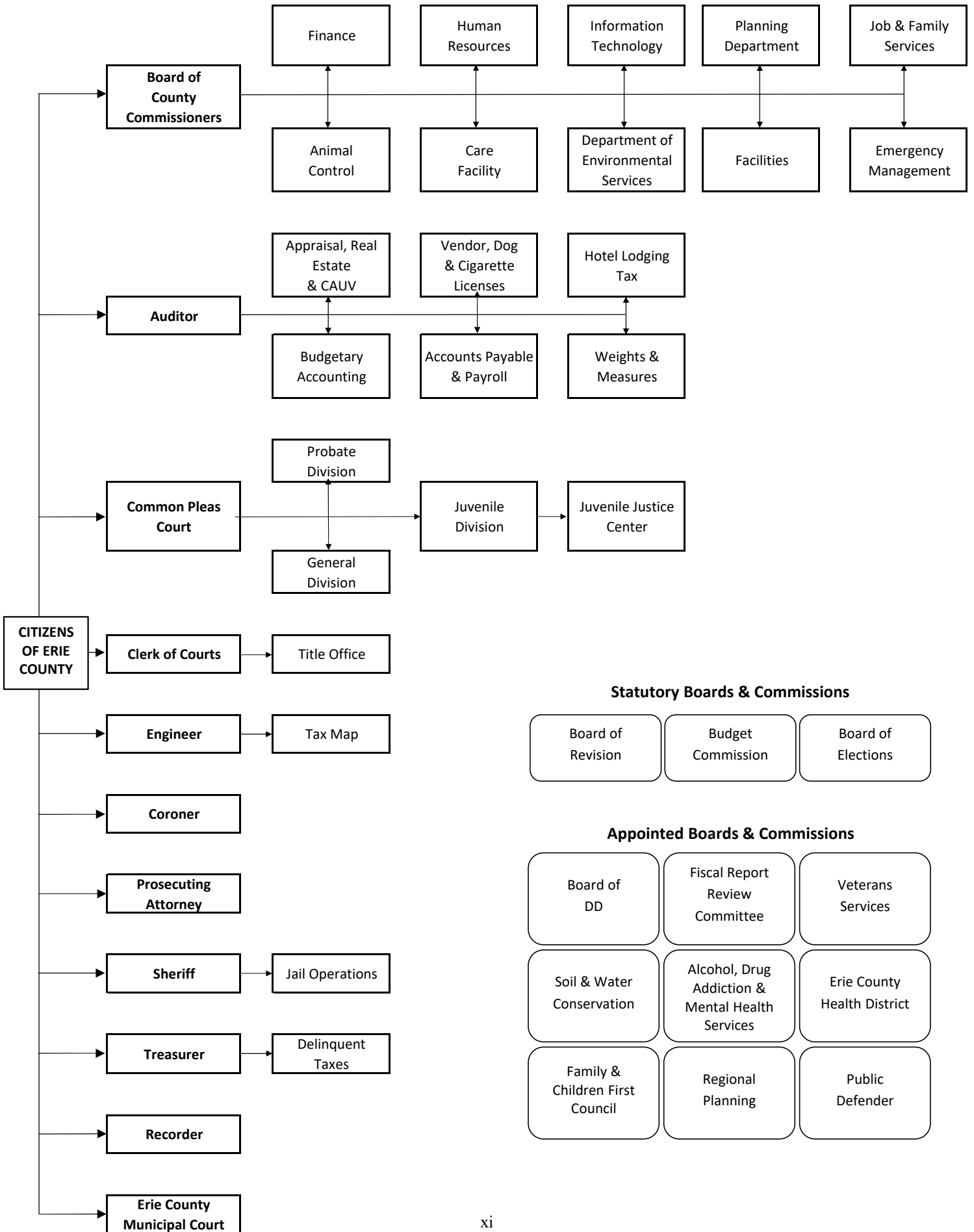
Richard H. Jeffrey
Erie County Auditor

ERIE COUNTY, OHIO
PRINCIPAL OFFICIALS
December 31, 2023

ELECTED OFFICIALS

Commissioner..... Matthew R. Old
Commissioner..... Stephen L. Shoffner
Commissioner..... Patrick J. Shenigo
Auditor..... Richard H. Jeffrey
Treasurer..... Caleb A. Stidham
Recorder Ellen M. Olsen
Clerk of Courts Luvada S. 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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for Excellence
in Financial
Reporting

Presented to

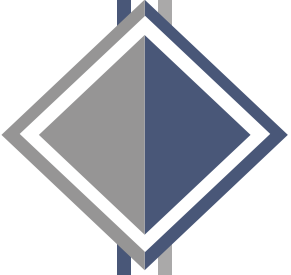
**Erie County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morrill

Executive Director/CEO



FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Erie County, Ohio (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the general fund, developmental disabilities fund, motor vehicle and gasoline tax fund, and American rescue plan act fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

Rea & Associates, Inc.

Rea & Associates, Inc.
Medina, Ohio
June 21, 2024

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(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, 2023. 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 2023 are as follows:

- In total, net position increased \$17.8 million. Net position of governmental activities increased 9.4 million. Net position of business-type activities increased \$8.5 million.
- Total capital assets increased during the year by \$0.8 million. Governmental activities increased \$2.6 million and business-type activities decreased \$1.8 million from prior year.
- Outstanding debt decreased by \$1.8 million and \$4.7 million in governmental activities and business-type activities, respectively.

Using this Annual Comprehensive Financial Report (ACFR)

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

The Statement of Net Position and the Statement of Activities provide information from a summary perspective showing the effects of the operations for the year 2023 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 2023?" 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, 2023
(Unaudited)

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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

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

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

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(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 2023 compared to 2022:

Table 1
Net Position

	Governmental Activities			Business-Type Activities		
	2023	2022	Change	2023	2022	Change
Assets						
Current & Other Assets	\$ 128,026,572	\$ 121,939,206	\$ 6,087,366	\$ 50,718,660	\$ 44,299,890	\$ 6,418,770
Net OPEB Asset	-	5,250,308	(5,250,308)	-	1,395,651	(1,395,651)
Capital Assets, Net	58,822,454	56,180,773	2,641,681	102,783,729	104,612,348	(1,828,619)
<i>Total Assets</i>	<u>186,849,026</u>	<u>183,370,287</u>	<u>3,478,739</u>	<u>153,502,389</u>	<u>150,307,889</u>	<u>3,194,500</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding	-	-	-	103,387	211,849	(108,462)
Pension & OPEB	23,978,433	6,743,531	17,234,902	6,173,089	1,597,599	4,575,490
<i>Total Deferred Outflows of Resources</i>	<u>23,978,433</u>	<u>6,743,531</u>	<u>17,234,902</u>	<u>6,276,476</u>	<u>1,809,448</u>	<u>4,467,028</u>
Liabilities						
Current & Other Liabilities	21,362,477	21,217,452	145,025	2,104,964	2,778,948	(673,984)
Long-Term Liabilities:						
Due Within One Year	4,217,672	3,928,407	289,265	3,248,871	3,957,071	(708,200)
Due In More Than One Year:						
Net Pension Liability	51,192,422	15,570,155	35,622,267	12,798,107	3,652,258	9,145,849
Net OPEB Liability	1,047,181	-	1,047,181	261,796	-	261,796
Other Amounts	34,779,781	36,602,693	(1,822,912)	55,902,844	58,560,297	(2,657,453)
<i>Total Liabilities</i>	<u>112,599,533</u>	<u>77,318,707</u>	<u>35,280,826</u>	<u>74,316,582</u>	<u>68,948,574</u>	<u>5,368,008</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	16,228,351	16,020,213	208,138	-	-	-
Payments in Lieu of Taxes	600,100	600,000	100	-	-	-
Pension	862,422	19,786,309	(18,923,887)	196,134	4,996,759	(4,800,625)
OPEB	411,177	5,614,318	(5,203,141)	93,540	1,457,254	(1,363,714)
Pension & OPEB	1,273,599	25,400,627	(24,127,028)	289,674	6,454,013	(6,164,339)
<i>Total Deferred Inflows of Resources</i>	<u>18,102,050</u>	<u>42,020,840</u>	<u>(23,918,790)</u>	<u>289,674</u>	<u>6,454,013</u>	<u>(6,164,339)</u>
Net Investment in Capital Assets	52,804,263	50,035,560	2,768,703	57,505,001	54,428,805	3,076,196
Restricted	50,319,579	47,293,748	3,025,831	-	-	-
Unrestricted	(22,997,966)	(26,555,037)	3,557,071	27,667,608	22,285,945	5,381,663
<i>Total Net Position</i>	<u>\$ 80,125,876</u>	<u>\$ 70,774,271</u>	<u>\$ 9,351,605</u>	<u>\$ 85,172,609</u>	<u>\$ 76,714,750</u>	<u>\$ 8,457,859</u>

Erie County, Ohio
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(Unaudited)

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2023, and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions— an Amendment of GASB Statement 27*. In a prior year, the County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revised accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting net OPEB asset and deferred outflows related to pension and OPEB.

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

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

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

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

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

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

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

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

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

Due from other governments contributed to the increase in current and other assets in the governmental activities, which includes various grants and funding for County operations.

The increase in cash in business-type activities can be partially attributed to an increase in charges for services in addition to transfers in from general fund to cover expenses. Accounts receivable also increased over prior year for landfill services and care facility fees.

The change in pension and OPEB accruals was primarily caused by market conditions of investments. Both retirement systems experienced a net loss from investing activity during the most current measurement period while in the prior measurement period, investing activity resulted in a gain. This was the most significant contributing factor to the increase in unfunded liability for both retirement plans and caused the OPERS' net OPEB asset to revert back to a net OPEB liability. These fluctuations are passed through to the County relative to their proportionate share of contributions of all members, which remained relatively constant from prior year for both retirement plans.

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Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2023 and 2022.

Table 2
Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2023	2022	Change	2023	2022	Change
Revenues						
<i>Program Revenues</i>						
Charges for Services	\$ 11,321,646	\$ 11,906,494	\$ (584,848)	\$ 37,903,568	\$ 34,471,927	\$ 3,431,641
Operating Grants	31,562,269	27,923,102	3,639,167	605,317	487,493	117,824
Capital Grants	-	-	-	750,250	406,804	343,446
<i>Total Program Revenues</i>	<u>42,883,915</u>	<u>39,829,596</u>	<u>3,054,319</u>	<u>39,259,135</u>	<u>35,366,224</u>	<u>3,892,911</u>
General Revenues						
Property Taxes	16,340,643	14,822,741	1,517,902	-	-	-
Hotel/Motel Taxes	7,929,094	7,742,734	186,360	-	-	-
Payments in Lieu of Taxes	611,361	620,590	(9,229)	-	-	-
Permissive Sales Tax	22,477,185	21,633,456	843,729	-	-	-
Grants & Entitlements	4,192,061	4,519,050	(326,989)	-	-	-
Other	8,333,225	(2,920,353)	11,253,578	203,631	1,057,062	(853,431)
<i>Total General Revenues</i>	<u>59,883,569</u>	<u>46,418,218</u>	<u>13,465,351</u>	<u>203,631</u>	<u>1,057,062</u>	<u>(853,431)</u>
<i>Total Revenues</i>	<u>102,767,484</u>	<u>86,247,814</u>	<u>16,519,670</u>	<u>39,462,766</u>	<u>36,423,286</u>	<u>3,039,480</u>
Program Expenses						
<i>General Government</i>						
Legislative and Executive	22,466,614	18,566,718	3,899,896	-	-	-
Judicial	10,488,228	7,176,424	3,311,804	-	-	-
Public Safety	15,780,955	10,241,686	5,539,269	-	-	-
Public Works	8,645,420	6,877,885	1,767,535	-	-	-
Health	16,236,654	16,809,665	(573,011)	-	-	-
Human Services	13,409,329	9,169,075	4,240,254	-	-	-
Economic Development	1,153,356	544,482	608,874	-	-	-
Other	1,055	-	1,055	-	-	-
Interest Expense	1,225,105	1,567,818	(342,713)	-	-	-
<i>Enterprise Operations</i>						
Sewer	-	-	-	9,052,843	9,859,907	(807,064)
Water	-	-	-	8,992,476	8,627,244	365,232
Landfill	-	-	-	5,233,955	3,914,949	1,319,006
Care Facility	-	-	-	11,734,796	7,740,946	3,993,850
<i>Total Program Expenses</i>	<u>89,406,716</u>	<u>70,953,753</u>	<u>18,452,963</u>	<u>35,014,070</u>	<u>30,143,046</u>	<u>4,871,024</u>
<i>Increase (Decrease) in Net Position</i>	<u>13,360,768</u>	<u>15,294,061</u>	<u>(1,933,293)</u>	<u>4,448,696</u>	<u>6,280,240</u>	<u>(1,831,544)</u>
Transfers	(4,009,163)	(3,500,322)	(508,841)	4,009,163	3,500,322	508,841
<i>Change in Net Position</i>	<u>9,351,605</u>	<u>11,793,739</u>	<u>(2,442,134)</u>	<u>8,457,859</u>	<u>9,780,562</u>	<u>(1,322,703)</u>
<i>Net Position Beginning of Year</i>	<u>70,774,271</u>	<u>58,980,532</u>	<u>11,793,739</u>	<u>76,714,750</u>	<u>66,934,188</u>	<u>9,780,562</u>
<i>Net Position End of Year</i>	<u>\$ 80,125,876</u>	<u>\$ 70,774,271</u>	<u>\$ 9,351,605</u>	<u>\$ 85,172,609</u>	<u>\$ 76,714,750</u>	<u>\$ 8,457,859</u>

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

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

Governmental Activities

Governmental net position reported an overall increase from 2022. Although there are several non-operating factors that cause net position to increase or decrease (ex. capitalization and depreciation of capital assets, the issuance and retirement of long-term obligations and changes in the components of the net pension liability and net OPEB asset), there were operational areas during the year that contributed to the overall increase in net position.

General revenues primarily consist of property and sales tax revenue.

The levy increase in the developmental disabilities fund contributed to the increase in property tax revenue over prior year. Other revenue, which includes investment earnings, showed a substantial increase as market performance fluctuates.

Nearly every category of expenses increased over prior year, mainly due to the change in pension and OPEB accruals as previously explained.

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

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

Business-Type Activities

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

Operating grants increased over prior year due to care facility funding and the sewer fund receiving donated assets accounts for the capital grants increase in current year. Settlement proceeds received in prior year account for the decrease in other revenue.

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

Erie County, Ohio
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(Unaudited)

Financial Analysis of the County's Funds

Governmental Funds

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

Changes in fund balances are as follows:

	Fund Balance <u>12/31/23</u>	Fund Balance <u>12/31/22</u>	Increase <u>(Decrease)</u>
General	\$ 24,958,523	\$ 20,739,855	\$ 4,218,668
Developmental Disabilities	7,377,946	7,906,755	(528,809)
Motor Vehicle and Gasoline Tax	3,184,330	2,692,003	492,327

The general fund is the chief operating fund of the County. The fund balance of the general fund increased during the current year mainly through a significant increase in fair value of investments, due to favorable market conditions, coupled with an increase in sales tax from inflation. As prices for goods and services rise, the sales tax collected on these higher prices also increases.

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

The motor vehicle and gasoline tax fund had an increase in fund balance as intergovernmental revenue for local government and gasoline tax increased over prior year, offsetting the increase in expenditures. This fund's balance also fluctuates with timing of revenues and planned road improvements.

The American Rescue Plan Act fund continues to have no fund balance due to the revenue previously received not meeting the revenue recognition criteria on the modified accrual basis of accounting and being reported as unearned revenue. There was no revenue received in 2023.

Erie County, Ohio
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Proprietary Funds

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

	Net Position 12/31/23	Net Position 12/31/22	Increase (Decrease)
Sewer	\$ 37,677,592	\$ 31,775,618	\$ 5,901,974
Water	35,378,304	34,094,623	1,283,681
Landfill	10,117,734	9,155,640	962,094
Care Facility	1,998,979	1,688,869	310,110

Transfers in from general fund contributed to an increase in cash in the sewer fund. In addition, the sewer fund received a donation of capital assets, all contributing to the increase in net position.

The water fund net position increased during the year. An increase in charges for services, coupled with OPWC grants received contributed to the increase.

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

Care facility fund expenses increased compared to 2022, mainly in personal services. Due to the higher percentage of employees paid out of the care facility fund, the impact of the pension and OPEB accruals is more significant, however, revenues continued to outpace expenses.

General Fund Budgeting Highlights

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

Original Budget Compared to Final Budget

Final estimated revenues were increased mainly for permissive sales taxes due to increased tourist activity after the epidemic.

Final Budget Compared to Actual Results

Actual expenditures were less than final budget with legislative and executive expenditures estimated higher.

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

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

Capital Assets and Debt Administration

Capital Assets

In addition to the purchase of vehicles and equipment, major projects during the current year include the following:

Completed projects:

- Road and Bridge Improvements
- Jail and Courthouse HVAC Renovation
- Kelly Road Water Tower Rehab
- SR4/SR99 Water Line Relocation Project

Construction in progress:

- Sawmill Creek Wastewater Treatment Plant Expansion
- Meadows Gas Conversion Project

Capital assets increased overall with acquisitions exceeding disposals and depreciation/amortization on existing assets.

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

Debt

During 2023, the County's governmental activities debt obligations decreased \$1.8 million primarily from making scheduled principal payments. For business-type activities, the County made \$4.7 million in scheduled principal payments reducing its overall debt obligations.

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

Current Issues

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

Compared to 2022, cash-basis sales tax receipts received in 2023 increased 0.4 percent and the amount of \$21,647,547 was the highest amount the County has ever received in one year. The County's share of casino revenue was \$1,072,798 in 2023 compared to \$1,070,245 received in 2022, which is a 0.2 percent increase. State funded local government funds increased 2.4 percent in 2023. The County share of gasoline tax increased 3.4 percent when compared to 2022.

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Prior to 2019, the County only assessed a county-wide 4 percent lodging tax against hotels and other facilities offering more than 4 sleeping rooms. In 2018, the County Commissioners amended the regulations regarding the county-wide lodging tax and effective January 1, 2019, the tax was also assessed against those establishments with sleeping accommodations from 1 to 4 rooms. In effect, the tax applies to any Airbnb, VRBO and any other similar short term rentals in the County. The County uses the bed tax revenues to subsidize the operations of the Erie County Convention and Visitor's Bureau and to make debt service payments on the Sport Force Parks at Cedar Point Sports Center. The sports facility is a public-private venture to provide recreation facilities for residents and attract tournaments that will bring sports teams and their families to the area. Compared to 2022, lodging tax receipts continued to increase significantly in 2023, approximately 15 percent. This increase is the result of the continued recovery of this area from the effects of COVID-19 in 2020. The County and surrounding areas are an attractive location for tourists to visit Cedar Point Amusement Park and Sports Force Parks, Kalahari and Great Wolf water parks, as well as the Lake Erie islands and beaches.

Contacting the County's Financial Management

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

BASIC FINANCIAL STATEMENTS

Erie County, Ohio
Statement of Net Position
December 31, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 88,527,193	\$ 46,805,647	\$ 135,332,840
Cash and Cash Equivalents in Segregated Accounts	321,227	-	321,227
Cash and Cash Equivalents with Fiscal Agents	982,995	-	982,995
Cash and Cash Equivalents with Trustee	76,779	-	76,779
Accounts Receivable	365,943	4,653,013	5,018,956
Permissive Sales Tax Receivable	5,184,205	-	5,184,205
Due from Other Governments	9,786,749	-	9,786,749
Property and Other Local Taxes Receivable	20,582,779	-	20,582,779
Payments in Lieu of Taxes Receivable	600,100	-	600,100
Notes Receivable	108,241	-	108,241
Special Assessments Receivable	329,839	-	329,839
Internal Balances	740,000	(740,000)	-
Prepaid Items	417,211	-	417,211
Due from External Parties	3,311	-	3,311
Non-Depreciable Capital Assets	2,439,429	3,121,470	5,560,899
Depreciable Capital Assets, Net	56,383,025	99,662,259	156,045,284
<i>Total Assets</i>	<u>186,849,026</u>	<u>153,502,389</u>	<u>340,351,415</u>
Deferred Outflows of Resources			
Deferred Charges on Refunding	-	103,387	103,387
Pension	20,875,887	5,393,049	26,268,936
OPEB	3,102,546	780,040	3,882,586
<i>Total Deferred Outflows of Resources</i>	<u>23,978,433</u>	<u>6,276,476</u>	<u>30,254,909</u>
Liabilities			
Accounts Payable	1,614,660	773,827	2,388,487
Accrued Wages	1,714,218	491,363	2,205,581
Contracts Payable	517,435	16,888	534,323
Retainage Payable	-	49,644	49,644
Due to Other Governments	1,102,418	768,443	1,870,861
Claims Payable	1,944,021	-	1,944,021
Matured Compensated Absences Payable	44,425	4,799	49,224
Unearned Revenue	14,425,300	-	14,425,300
Long-Term Liabilities:			
Due Within One Year	4,217,672	3,248,871	7,466,543
Due In More Than One Year:			
Net Pension Liability	51,192,422	12,798,107	63,990,529
Net OPEB Liability	1,047,181	261,796	1,308,977
Other Amounts Due in More Than One Year	34,779,781	55,902,844	90,682,625
<i>Total Liabilities</i>	<u>112,599,533</u>	<u>74,316,582</u>	<u>186,916,115</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	16,228,351	-	16,228,351
Payments in Lieu of Taxes	600,100	-	600,100
Pension	862,422	196,134	1,058,556
OPEB	411,177	93,540	504,717
<i>Total Deferred Inflows of Resources</i>	<u>18,102,050</u>	<u>289,674</u>	<u>18,391,724</u>
Net Position			
Net Investment in Capital Assets	52,804,263	57,505,001	110,309,264
Restricted for:			
Capital Outlay	757,591	-	757,591
Debt Service	440,992	-	440,992
Court Activities	3,932,980	-	3,932,980
Public Safety	3,586,697	-	3,586,697
Public Works	8,503,541	-	8,503,541
Health	15,031,126	-	15,031,126
Human Services	8,704,512	-	8,704,512
Economic Development	529,904	-	529,904
Real Estate Assessment and Collection	1,975,208	-	1,975,208
Visitor & Convention Bureau	5,388,512	-	5,388,512
Other Purposes	1,468,516	-	1,468,516
Unrestricted	(22,997,966)	27,667,608	4,669,642
<i>Total Net Position</i>	<u>\$ 80,125,876</u>	<u>\$ 85,172,609</u>	<u>\$ 165,298,485</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Activities
For the Year Ended December 31, 2023

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$ 22,466,614	\$ 4,375,384	\$ 1,490,001	\$ -
Judicial	10,488,228	4,132,605	2,124,693	-
Public Safety	15,780,955	369,210	2,196,358	-
Public Works	8,645,420	1,124,614	7,289,628	-
Health	16,236,654	1,131,975	5,545,673	-
Human Services	13,409,329	80,584	10,610,597	-
Economic Development	1,153,356	107,274	997,882	-
Other	1,055	-	-	-
Interest Expense	1,225,105	-	1,307,437	-
<i>Total Governmental Activities</i>	<u>89,406,716</u>	<u>11,321,646</u>	<u>31,562,269</u>	<u>-</u>
Business-Type Activities				
Sewer	9,052,843	10,320,118	-	600,000
Water	8,992,476	10,023,877	-	150,250
Landfill	5,233,955	6,129,597	-	-
Care Facility	11,734,796	11,429,976	605,317	-
<i>Total Business-Type Activities</i>	<u>35,014,070</u>	<u>37,903,568</u>	<u>605,317</u>	<u>750,250</u>
<i>Total</i>	<u>\$ 124,420,786</u>	<u>\$ 49,225,214</u>	<u>\$ 32,167,586</u>	<u>\$ 750,250</u>

General Revenues

Property Taxes Levied for:

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

Hotel/Motel Taxes

Payments in Lieu of Taxes

Permissive Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
\$ (16,601,229)	\$ -	\$ (16,601,229)
(4,230,930)	-	(4,230,930)
(13,215,387)	-	(13,215,387)
(231,178)	-	(231,178)
(9,559,006)	-	(9,559,006)
(2,718,148)	-	(2,718,148)
(48,200)	-	(48,200)
(1,055)	-	(1,055)
82,332	-	82,332
<u>(46,522,801)</u>	<u>-</u>	<u>(46,522,801)</u>
-	1,867,275	1,867,275
-	1,181,651	1,181,651
-	895,642	895,642
-	300,497	300,497
<u>-</u>	<u>4,245,065</u>	<u>4,245,065</u>
<u>(46,522,801)</u>	<u>4,245,065</u>	<u>(42,277,736)</u>
5,611,164	-	5,611,164
6,518,523	-	6,518,523
2,525,379	-	2,525,379
1,685,577	-	1,685,577
7,929,094	-	7,929,094
611,361	-	611,361
22,477,185	-	22,477,185
4,192,061	-	4,192,061
6,848,597	-	6,848,597
1,484,628	203,631	1,688,259
<u>59,883,569</u>	<u>203,631</u>	<u>60,087,200</u>
<u>(4,009,163)</u>	<u>4,009,163</u>	<u>-</u>
<u>55,874,406</u>	<u>4,212,794</u>	<u>60,087,200</u>
9,351,605	8,457,859	17,809,464
<u>70,774,271</u>	<u>76,714,750</u>	<u>147,489,021</u>
<u>\$ 80,125,876</u>	<u>\$ 85,172,609</u>	<u>\$ 165,298,485</u>

See accompanying notes to the basic financial statements.

Eric County, Ohio
Balance Sheet
Governmental Funds
December 31, 2023

	General	Developmental Disabilities	Motor Vehicle and Gasoline Tax	American Rescue Plan Act	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Investments	\$ 23,564,548	\$ 6,810,218	\$ 2,915,149	\$ 14,425,300	\$ 33,674,686	\$ 81,389,901
Cash and Cash Equivalents in Segregated Accounts	321,227	-	-	-	-	321,227
Cash and Cash Equivalents with Fiscal Agents	-	982,995	-	-	-	982,995
Cash and Cash Equivalents with Trustee	76,779	-	-	-	-	76,779
Accounts Receivable	31,573	-	-	-	202,587	234,160
Permissive Sales Tax Receivable	5,184,205	-	-	-	-	5,184,205
Due from Other Governments	1,587,590	134,275	3,463,190	-	4,601,694	9,786,749
Property and Other Local Taxes Receivable	6,576,638	7,659,496	49,624	-	6,297,021	20,582,779
Payments in Lieu of Taxes Receivable	-	-	-	-	600,100	600,100
Special Assessments Receivable	-	-	-	-	329,839	329,839
Due from External Parties	3,311	-	-	-	-	3,311
Interfund Receivable	29,661	-	-	-	-	29,661
Notes Receivable	-	-	-	-	108,241	108,241
Prepaid Items	161,214	-	-	-	-	161,214
Advances to Other Funds	826,009	-	-	-	-	826,009
<i>Total Assets</i>	<u>\$ 38,362,755</u>	<u>\$ 15,586,984</u>	<u>\$ 6,427,963</u>	<u>\$ 14,425,300</u>	<u>\$ 45,814,168</u>	<u>\$ 120,617,170</u>
Liabilities						
Accounts Payable	\$ 510,868	\$ 135,913	\$ 193,381	\$ -	\$ 774,498	\$ 1,614,660
Accrued Wages	878,316	179,345	84,239	-	568,417	1,710,317
Contracts Payable	61,620	-	455,815	-	-	517,435
Due to Other Governments	650,129	103,699	29,328	-	276,250	1,059,406
Interfund Payable	-	-	-	-	29,661	29,661
Advances from Other Funds	-	-	-	-	86,009	86,009
Matured Compensated Absences Payable	43,086	-	-	-	1,339	44,425
Unearned Revenue	-	-	-	14,425,300	-	14,425,300
<i>Total Liabilities</i>	<u>2,144,019</u>	<u>418,957</u>	<u>762,763</u>	<u>14,425,300</u>	<u>1,736,174</u>	<u>19,487,213</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	5,584,104	6,475,901	-	-	4,168,346	16,228,351
Payments in Lieu of Taxes	-	-	-	-	600,100	600,100
Unavailable Revenue	5,676,109	1,314,180	2,480,870	-	4,071,456	13,542,615
<i>Total Deferred Inflows of Resources</i>	<u>11,260,213</u>	<u>7,790,081</u>	<u>2,480,870</u>	<u>-</u>	<u>8,839,902</u>	<u>30,371,066</u>
Fund Balances						
Nonspendable	1,330,735	-	-	-	-	1,330,735
Restricted	321,227	7,377,946	3,184,330	-	32,603,063	43,486,566
Committed	2,294,500	-	-	-	2,686,357	4,980,857
Assigned	10,883,518	-	-	-	20,591	10,904,109
Unassigned	10,128,543	-	-	-	(71,919)	10,056,624
<i>Total Fund Balance</i>	<u>24,958,523</u>	<u>7,377,946</u>	<u>3,184,330</u>	<u>-</u>	<u>35,238,092</u>	<u>70,758,891</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 38,362,755</u>	<u>\$ 15,586,984</u>	<u>\$ 6,427,963</u>	<u>\$ 14,425,300</u>	<u>\$ 45,814,168</u>	<u>\$ 120,617,170</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, 2023*

Total Governmental Fund Balances		\$ 70,758,891
<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.		58,822,454
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Delinquent Property Taxes	\$ 3,009,763	
Permissive Sales Taxes	3,461,802	
Due from Other Governments	6,647,373	
Special Assessments	329,839	
Charges for Services	93,838	13,542,615
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.		5,534,138
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	20,875,887	
Deferred Outflows - OPEB	3,102,546	
Net Pension Liability	(51,192,422)	
Net OPEB Liability	(1,047,181)	
Deferred Inflows - Pension	(862,422)	
Deferred Inflows - OPEB	(411,177)	(29,534,769)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(3,125,000)	
Revenue Bonds	(32,180,200)	
Compensated Absences	(3,692,253)	(38,997,453)
<i>Net Position of Governmental Activities</i>		\$ 80,125,876

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, 2023

	General	Developmental Disabilities	Motor Vehicle and Gasoline Tax	American Rescue Plan Act	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$ 5,332,114	\$ 6,185,107	\$ -	\$ -	\$ 3,974,393	\$ 15,491,614
Hotel/Motel Taxes	-	-	-	-	7,929,094	7,929,094
Permissive Sales Taxes	21,662,180	-	656,990	-	-	22,319,170
Payments in Lieu of Taxes	-	-	-	-	611,361	611,361
Special Assessments	-	-	-	-	375,480	375,480
Charges for Services	3,562,743	105,434	8,338	-	4,629,861	8,306,376
Fines and Forfeitures	260,337	-	113,085	-	820,141	1,193,563
Licenses and Permits	1,095,661	-	52,852	-	322,159	1,470,672
Intergovernmental	4,295,133	2,291,370	7,113,413	-	19,381,397	33,081,313
Investment Income	6,848,597	1,818	65,551	-	10,360	6,926,326
Contributions and Donations	2,685,437	-	-	-	-	2,685,437
Other	1,015,496	108,283	48,108	-	312,741	1,484,628
<i>Total Revenues</i>	<u>46,757,698</u>	<u>8,692,012</u>	<u>8,058,337</u>	<u>-</u>	<u>38,366,987</u>	<u>101,875,034</u>
Expenditures						
Current:						
General Government						
Legislative and Executive	12,452,894	-	-	-	9,319,672	21,772,566
Judicial	7,642,968	-	-	-	2,149,233	9,792,201
Public Safety	10,253,358	-	-	-	4,655,321	14,908,679
Public Works	78,665	-	7,601,646	-	797,707	8,478,018
Health	8,999	9,221,023	-	-	6,586,003	15,816,025
Human Services	894,221	-	-	-	11,980,096	12,874,317
Economic Development	-	-	-	-	1,153,356	1,153,356
Other	-	-	-	-	1,055	1,055
Capital Outlay	1,322,449	-	-	-	1,489,576	2,812,025
Debt Service:						
Principal Retirement	1,375,000	-	-	-	401,321	1,776,321
Interest Expense	1,307,437	-	-	-	189,787	1,497,224
<i>Total Expenditures</i>	<u>35,335,991</u>	<u>9,221,023</u>	<u>7,601,646</u>	<u>-</u>	<u>38,723,127</u>	<u>90,881,787</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>11,421,707</u>	<u>(529,011)</u>	<u>456,691</u>	<u>-</u>	<u>(356,140)</u>	<u>10,993,247</u>
Other Financing Sources (Uses)						
Proceeds from Sale of Assets	4,874	202	35,636	-	301	41,013
Transfers In	-	-	-	-	3,159,737	3,159,737
Transfers Out	(7,207,913)	-	-	-	(281,913)	(7,489,826)
<i>Total Other Financing Sources (Uses)</i>	<u>(7,203,039)</u>	<u>202</u>	<u>35,636</u>	<u>-</u>	<u>2,878,125</u>	<u>(4,289,076)</u>
<i>Net Change in Fund Balances</i>	4,218,668	(528,809)	492,327	-	2,521,985	6,704,171
<i>Fund Balances Beginning of Year</i>	<u>20,739,855</u>	<u>7,906,755</u>	<u>2,692,003</u>	<u>-</u>	<u>32,716,107</u>	<u>64,054,720</u>
<i>Fund Balances End of Year</i>	<u>\$ 24,958,523</u>	<u>\$ 7,377,946</u>	<u>\$ 3,184,330</u>	<u>\$ -</u>	<u>\$ 35,238,092</u>	<u>\$ 70,758,891</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, 2023*

Net Change in Fund Balances - Total Governmental Funds		\$ 6,704,171
<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	\$ 5,497,471	
Current Year Depreciation	<u>(2,747,227)</u>	2,750,244
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.		(108,563)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Delinquent Property Taxes	849,029	
Permissive Sales Taxes	158,015	
Due from Other Governments	(45,561)	
Special Assessments	(11,455)	
Charges for Services	<u>(57,578)</u>	892,450
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	325,000	
Revenue Bonds	<u>1,451,321</u>	1,776,321
In the statement of activities, interest is accrued on outstanding bonds, and bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.		
Accrued Interest Payable		272,119
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		4,043,227
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	(6,527,063)	
OPEB	<u>1,926,010</u>	(4,601,053)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		(2,134,637)
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>(242,674)</u>
<i>Change in Net Position of Governmental Activities</i>		<u>\$ 9,351,605</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
*Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 5,500,365	\$ 5,500,365	\$ 5,332,114	\$ (168,251)
Permissive Sales Taxes	19,750,000	21,250,000	21,656,710	406,710
Charges for Services	3,626,079	3,626,079	3,314,088	(311,991)
Licenses and Permits	1,206,400	1,206,400	1,095,661	(110,739)
Fines and Forfeitures	254,800	254,800	260,152	5,352
Intergovernmental	4,396,901	4,396,901	4,484,076	87,175
Investment Income	1,823,525	3,023,525	3,268,292	244,767
Contributions and Donations	2,684,937	2,684,937	2,685,437	500
Miscellaneous	909,400	909,400	1,211,763	302,363
<i>Total Revenues</i>	<u>40,152,407</u>	<u>42,852,407</u>	<u>43,308,293</u>	<u>455,886</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	15,183,457	15,227,410	13,801,200	1,426,210
Judicial Systems	8,065,176	8,306,381	7,632,044	674,337
Public Safety	10,856,719	11,195,384	10,824,548	370,836
Public Works	78,838	80,055	79,581	474
Health	4,000	4,000	3,961	39
Human Services	1,298,969	1,260,566	902,970	357,596
Capital Outlay	3,035,193	3,035,071	2,971,065	64,006
Debt Service:				
Principal Retirement	1,375,000	1,375,000	1,375,000	-
Interest and Fiscal Charges	1,307,437	1,307,437	1,307,437	-
<i>Total Expenditures</i>	<u>41,204,789</u>	<u>41,791,304</u>	<u>38,897,806</u>	<u>2,893,498</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,052,382)</u>	<u>1,061,103</u>	<u>4,410,487</u>	<u>3,349,384</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	2,000	2,000	4,874	2,874
Advances In	10,000	10,000	12,861	2,861
Transfers In	112,975	112,975	118,511	5,536
Transfers Out	(3,034,023)	(9,398,121)	(7,804,311)	1,593,810
<i>Total Other Financing Sources (Uses)</i>	<u>(2,909,048)</u>	<u>(9,273,146)</u>	<u>(7,668,065)</u>	<u>1,605,081</u>
<i>Net Change in Fund Balance</i>	(3,961,430)	(8,212,043)	(3,257,578)	4,954,465
<i>Fund Balance Beginning of Year</i>	23,104,011	23,104,011	23,104,011	-
Prior Year Encumbrances Appropriated	2,033,640	2,033,640	2,033,640	-
<i>Fund Balance End of Year</i>	<u>\$ 21,176,221</u>	<u>\$ 16,925,608</u>	<u>\$ 21,880,073</u>	<u>\$ 4,954,465</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, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 6,535,348	\$ 6,535,348	\$ 6,185,107	\$ (350,241)
Charges for Services	111,142	111,142	105,434	(5,708)
Intergovernmental	2,238,113	2,238,113	2,286,785	48,672
Investment Income	2,000	2,000	1,911	(89)
Miscellaneous	26,700	26,700	108,283	81,583
<i>Total Revenues</i>	<u>8,913,303</u>	<u>8,913,303</u>	<u>8,687,520</u>	<u>(225,783)</u>
Expenditures				
Current:				
Health	10,046,982	10,591,077	9,665,748	925,329
<i>Total Expenditures</i>	<u>10,046,982</u>	<u>10,591,077</u>	<u>9,665,748</u>	<u>925,329</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,133,679)</u>	<u>(1,677,774)</u>	<u>(978,228)</u>	<u>699,546</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	2,500	2,500	202	(2,298)
Transfers In	1,750,000	550,000	-	(550,000)
Transfers Out	(1,750,000)	(5,905)	-	5,905
<i>Total Other Financing Sources (Uses)</i>	<u>2,500</u>	<u>546,595</u>	<u>202</u>	<u>(546,393)</u>
<i>Net Change in Fund Balance</i>	(1,131,179)	(1,131,179)	(978,026)	153,153
<i>Fund Balance Beginning of Year</i>	6,669,436	6,669,436	6,669,436	-
Prior Year Encumbrances Appropriated	536,791	536,791	536,791	-
<i>Fund Balance End of Year</i>	<u>\$ 6,075,048</u>	<u>\$ 6,075,048</u>	<u>\$ 6,228,201</u>	<u>\$ 153,153</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, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Permissive Sales Taxes	\$ 620,000	\$ 620,000	\$ 655,034	\$ 35,034
Charges for Services	13,800	13,800	8,338	(5,462)
Licenses and Permits	25,000	25,000	52,852	27,852
Fines and Forfeitures	90,000	90,000	112,955	22,955
Intergovernmental	7,235,000	7,235,000	6,557,691	(677,309)
Investment Income	28,000	28,000	67,804	39,804
Miscellaneous	50,192	50,192	51,975	1,783
<i>Total Revenues</i>	<u>8,061,992</u>	<u>8,061,992</u>	<u>7,506,649</u>	<u>(555,343)</u>
Expenditures				
Current:				
Public Works	9,171,329	9,339,902	8,312,989	1,026,913
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,109,337)</u>	<u>(1,277,910)</u>	<u>(806,340)</u>	<u>471,570</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	15,000	15,000	35,636	20,636
<i>Net Change in Fund Balance</i>	(1,094,337)	(1,262,910)	(770,704)	492,206
<i>Fund Balance Beginning of Year</i>	1,374,489	1,374,489	1,374,489	-
Prior Year Encumbrances Appropriated	1,070,187	1,070,187	1,070,187	-
<i>Fund Balance End of Year</i>	<u>\$ 1,350,339</u>	<u>\$ 1,181,766</u>	<u>\$ 1,673,972</u>	<u>\$ 492,206</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
*Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Fund
For the Year Ended December 31, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<i>Fund Balance Beginning of Year</i>	\$ 14,425,300	\$ 14,425,300	\$ 14,425,300	\$ -
<i>Fund Balance End of Year</i>	\$ 14,425,300	\$ 14,425,300	\$ 14,425,300	\$ -

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2023

	Enterprise Funds				Governmental	
	Sewer	Water	Landfill	Care Facility	Internal Service Funds	
Assets						
<i>Current Assets:</i>						
Equity in Pooled Cash and Investments	\$ 12,991,236	\$ 8,456,088	\$ 20,327,848	\$ 5,030,475	\$ 46,805,647	\$ 7,137,292
Accounts Receivable	1,752,649	1,324,669	650,326	925,369	4,653,013	131,783
Prepaid Items	-	-	-	-	-	255,997
<i>Total Current Assets</i>	<u>14,743,885</u>	<u>9,780,757</u>	<u>20,978,174</u>	<u>5,955,844</u>	<u>51,458,660</u>	<u>7,525,072</u>
<i>Non-Current Assets:</i>						
Non-Depreciable Capital Assets	1,552,459	117,660	1,345,875	105,476	3,121,470	-
Depreciable Capital Assets, Net	53,650,788	40,586,119	3,287,866	2,137,486	99,662,259	-
<i>Total Non-Current Assets</i>	<u>55,203,247</u>	<u>40,703,779</u>	<u>4,633,741</u>	<u>2,242,962</u>	<u>102,783,729</u>	<u>-</u>
<i>Total Assets</i>	<u>69,947,132</u>	<u>50,484,536</u>	<u>25,611,915</u>	<u>8,198,806</u>	<u>154,242,389</u>	<u>7,525,072</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding	-	-	103,387	-	103,387	-
Pension	782,846	521,897	521,897	3,566,409	5,393,049	-
OPEB	116,345	77,564	77,564	508,567	780,040	-
<i>Total Deferred Outflows of Resources</i>	<u>899,191</u>	<u>599,461</u>	<u>702,848</u>	<u>4,074,976</u>	<u>6,276,476</u>	<u>-</u>
Liabilities						
<i>Current Liabilities:</i>						
Accounts Payable	118,761	277,142	78,314	299,610	773,827	-
Accrued Wages	62,118	43,537	42,498	343,210	491,363	3,901
Contracts Payable	-	16,888	-	-	16,888	-
Retainage Payable	47,144	2,500	-	-	49,644	-
Due to Other Governments	194,328	385,572	55,775	132,768	768,443	43,012
Matured Compensated Absences Payable	-	-	-	4,799	4,799	-
Claims Payable	-	-	-	-	-	1,944,021
Compensated Absences Payable	83,792	41,447	32,691	123,762	281,692	-
Leases Payable	-	-	89,852	-	89,852	-
OWDA Loans Payable	1,331,869	950,358	-	-	2,282,227	-
General Obligation Bonds Payable	120,000	165,000	235,000	-	520,000	-
Revenue Bonds Payable	75,100	-	-	-	75,100	-
<i>Total Current Liabilities</i>	<u>2,033,112</u>	<u>1,882,444</u>	<u>534,130</u>	<u>904,149</u>	<u>5,353,835</u>	<u>1,990,934</u>
<i>Long-Term Liabilities:</i>						
Advances from Other Funds	-	-	-	740,000	740,000	-
Compensated Absences Payable - Net of Current Portion	31,378	20,583	13,591	33,735	99,287	-
Leases Payable - Net of Current Portion	-	-	92,911	-	92,911	-
OWDA Loans Payable - Net of Current Portion	25,424,904	11,901,931	-	-	37,326,835	-
General Obligation Bonds Payable - Net of Current Portion	413,315	567,017	892,858	-	1,873,190	-
Revenue Bonds Payable - Net of Current Portion	3,180,800	-	-	-	3,180,800	-
Landfill Closure and Postclosure Costs Payable	-	-	13,329,821	-	13,329,821	-
Net Pension Liability	1,919,716	1,279,811	1,279,811	8,318,769	12,798,107	-
Net OPEB Liability	39,269	26,180	26,180	170,167	261,796	-
<i>Total Long-Term Liabilities</i>	<u>31,009,382</u>	<u>13,795,522</u>	<u>15,635,172</u>	<u>9,262,671</u>	<u>69,702,747</u>	<u>-</u>
<i>Total Liabilities</i>	<u>33,042,494</u>	<u>15,677,966</u>	<u>16,169,302</u>	<u>10,166,820</u>	<u>75,056,582</u>	<u>1,990,934</u>
Deferred Inflows of Resources						
Pension	109,209	17,723	17,723	51,479	196,134	-
OPEB	17,028	10,004	10,004	56,504	93,540	-
<i>Total Deferred Inflows of Resources</i>	<u>126,237</u>	<u>27,727</u>	<u>27,727</u>	<u>107,983</u>	<u>289,674</u>	<u>-</u>
Net Position						
Net Investment in Capital Assets	24,663,430	27,172,102	3,426,507	2,242,962	57,505,001	-
Unrestricted	13,014,162	8,206,202	6,691,227	(243,983)	27,667,608	5,534,138
<i>Total Net Position</i>	<u>\$ 37,677,592</u>	<u>\$ 35,378,304</u>	<u>\$ 10,117,734</u>	<u>\$ 1,998,979</u>	<u>\$ 85,172,609</u>	<u>\$ 5,534,138</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, 2023

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total	Internal Service Funds
Operating Revenues						
Charges for Services	\$ 10,320,118	\$ 10,023,877	\$ 6,129,597	\$ 11,429,976	\$ 37,903,568	\$ 9,993,272
Other	34,699	102,030	66,452	3,247	206,428	697,942
<i>Total Operating Revenues</i>	<u>10,354,817</u>	<u>10,125,907</u>	<u>6,196,049</u>	<u>11,433,223</u>	<u>38,109,996</u>	<u>10,691,214</u>
Operating Expenses						
Personal Services	1,460,548	1,043,464	1,020,329	6,877,362	10,401,703	195,080
Contractual Services	3,400,870	5,073,716	1,630,746	4,210,453	14,315,785	1,372,804
Materials and Supplies	317,782	541,524	445,507	501,875	1,806,688	1,100
Claims	-	-	-	-	-	11,577,353
Closure/Postclosure Costs	-	-	1,361,508	-	1,361,508	-
Depreciation/Amortization	2,823,960	1,758,643	556,494	147,903	5,287,000	-
Other	25,743	7,104	127	-	32,974	440
<i>Total Operating Expenses</i>	<u>8,028,903</u>	<u>8,424,451</u>	<u>5,014,711</u>	<u>11,737,593</u>	<u>33,205,658</u>	<u>13,146,777</u>
<i>Operating Income (Loss)</i>	<u>2,325,914</u>	<u>1,701,456</u>	<u>1,181,338</u>	<u>(304,370)</u>	<u>4,904,338</u>	<u>(2,455,563)</u>
Non-Operating Revenues (Expenses)						
Intergovernmental	-	-	-	605,317	605,317	-
Loss on Disposal of Capital Assets	(15,992)	(13,687)	(79,885)	-	(109,564)	-
Interest Expense	(1,007,948)	(554,338)	(139,359)	-	(1,701,645)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,023,940)</u>	<u>(568,025)</u>	<u>(219,244)</u>	<u>605,317</u>	<u>(1,205,892)</u>	<u>-</u>
<i>Income (Loss) Before Transfers and Capital Contributions</i>	1,301,974	1,133,431	962,094	300,947	3,698,446	(2,455,563)
Capital Contributions	600,000	150,250	-	-	750,250	-
Transfers In	4,000,000	-	-	9,163	4,009,163	320,926
<i>Change in Net Position</i>	5,901,974	1,283,681	962,094	310,110	8,457,859	(2,134,637)
<i>Net Position Beginning of Year</i>	<u>31,775,618</u>	<u>34,094,623</u>	<u>9,155,640</u>	<u>1,688,869</u>	<u>76,714,750</u>	<u>7,668,775</u>
<i>Net Position End of Year</i>	<u>\$ 37,677,592</u>	<u>\$ 35,378,304</u>	<u>\$ 10,117,734</u>	<u>\$ 1,998,979</u>	<u>\$ 85,172,609</u>	<u>\$ 5,534,138</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Enterprise Funds				Total	Governmental Activities Internal Service Funds
	Sewer	Water	Landfill	Care Facility		
Cash Flows from Operating Activities						
Cash Received from Customers	\$ 10,232,058	\$ 9,924,159	\$ 5,919,816	\$ 11,089,916	\$ 37,165,949	\$ -
Cash Received from Interfund Services Provided	-	-	-	-	-	9,861,489
Cash Received from Other Operating Receipts	34,699	102,030	66,452	3,247	206,428	697,942
Cash Payments to Suppliers for Goods and Services	(357,907)	(541,415)	(495,214)	(479,614)	(1,874,150)	(1,100)
Cash Payments to Employees for Services and Benefits	(1,644,544)	(1,031,360)	(983,930)	(6,513,487)	(10,173,321)	(194,641)
Cash Payments for Contractual Services	(3,271,724)	(5,340,200)	(2,030,326)	(4,127,521)	(14,769,771)	(1,303,324)
Cash Payments for Claims	-	-	-	-	-	(12,013,964)
Other Cash Payments	(25,743)	(7,104)	(127)	-	(32,974)	(440)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>4,966,839</u>	<u>3,106,110</u>	<u>2,476,671</u>	<u>(27,459)</u>	<u>10,522,161</u>	<u>(2,954,038)</u>
Cash Flows from Noncapital Financing Activities						
Intergovernmental Revenue	-	-	-	605,317	605,317	-
Advances Out	-	-	-	(10,000)	(10,000)	-
Transfers In	4,000,000	-	-	9,163	4,009,163	320,926
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>4,000,000</u>	<u>-</u>	<u>-</u>	<u>604,480</u>	<u>4,604,480</u>	<u>320,926</u>
Cash Flows from Capital and Related Financing Activities						
Capital Grants	-	150,250	-	-	150,250	-
Proceeds of General Obligation Bonds	-	-	-	-	-	-
Acquisition of Capital Assets	(2,256,735)	(522,321)	(432,351)	(17,175)	(3,228,582)	-
Principal Payments on Debt and Leases	(1,655,860)	(1,068,903)	(1,987,163)	-	(4,711,926)	-
Interest Payments on Debt and Leases	(1,021,278)	(572,343)	(71,611)	-	(1,665,232)	-
<i>Net Cash Used for Capital and Related Financial Activities</i>	<u>(4,933,873)</u>	<u>(2,013,317)</u>	<u>(2,491,125)</u>	<u>(17,175)</u>	<u>(9,455,490)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	<u>4,032,966</u>	<u>1,092,793</u>	<u>(14,454)</u>	<u>559,846</u>	<u>5,671,151</u>	<u>(2,633,112)</u>
<i>Cash and Investments Beginning of Year</i>	<u>8,958,270</u>	<u>7,363,295</u>	<u>20,342,302</u>	<u>4,470,629</u>	<u>41,134,496</u>	<u>9,770,404</u>
<i>Cash and Investments End of Year</i>	<u>\$ 12,991,236</u>	<u>\$ 8,456,088</u>	<u>\$ 20,327,848</u>	<u>\$ 5,030,475</u>	<u>\$ 46,805,647</u>	<u>\$ 7,137,292</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities						
Operating Income (Loss)	\$ 2,325,914	\$ 1,701,456	\$ 1,181,338	\$ (304,370)	\$ 4,904,338	\$ (2,455,563)
Adjustments:						
Depreciation/Amortization	2,823,960	1,758,643	556,494	147,903	5,287,000	-
(Increase) Decrease in Assets and Deferred Outflows:						
Accounts Receivable	(88,060)	(99,718)	(209,781)	(340,060)	(737,619)	(131,783)
Prepaid Items	-	-	-	-	-	27,788
Net OPEB Asset	265,838	132,919	132,919	863,975	1,395,651	-
Deferred Outflows - Pension/OPEB	(646,867)	(432,922)	(432,922)	(3,062,779)	(4,575,490)	-
Increase (Decrease) in Liabilities and Deferred Inflows:						
Accounts Payable	(29,488)	172,854	(452,230)	101,004	(207,860)	-
Accrued Wages	(3,004)	(4,532)	7,831	81,368	81,663	366
Contracts Payable	(20,543)	(1,774)	-	-	(22,317)	-
Due to Other Governments	131,221	(438,818)	7,332	41,672	(258,593)	41,765
Claims Payable	-	-	-	-	-	(436,611)
Compensated Absences Payable	16,200	8,038	13,289	19,287	56,814	-
Matured Compensated Absences Payable	(2,787)	(2,572)	(1,643)	762	(6,240)	-
Deferred Inflows - Pension/OPEB	(1,187,858)	(609,007)	(609,007)	(3,758,467)	(6,164,339)	-
Net Pension Liability	1,343,044	895,363	895,363	6,012,079	9,145,849	-
Net OPEB Liability	39,269	26,180	26,180	170,167	261,796	-
Closure/Postclosure Costs Payable	-	-	1,361,508	-	1,361,508	-
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 4,966,839</u>	<u>\$ 3,106,110</u>	<u>\$ 2,476,671</u>	<u>\$ (27,459)</u>	<u>\$ 10,522,161</u>	<u>\$ (2,954,038)</u>

Noncash Capital Financing Activities:

Assets purchased on account totaled \$66,532 in 2023 and \$327,169 in 2022.
The County received donated assets in the amount of \$600,000 in 2023.

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2023

	Private Purpose Trust	Custodial
Assets		
Equity in Pooled Cash and Investments	\$ 60,185	\$ 12,740,305
Cash and Cash Equivalents in Segregated Accounts	-	1,409,580
Taxes Receivable	-	171,780,496
Special Assessments Receivable	-	3,985,877
Due from Other Governments	-	3,540,023
<i>Total Assets</i>	<u>60,185</u>	<u>193,456,281</u>
Liabilities		
Due to Other Governments	-	45,070,415
Due to Others	-	505
Due to External Parties	-	3,311
<i>Total Liabilities</i>	<u>-</u>	<u>45,074,231</u>
Deferred Inflows of Resources		
Property Taxes Levied for the Next Year	-	138,828,299
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>138,828,299</u>
Net Position		
Restricted for Private Purposes	60,185	-
Restricted for Individuals, Organizations & Other Governments	-	9,557,062
Unrestricted	-	(3,311)
<i>Total Net Position</i>	<u>\$ 60,185</u>	<u>\$ 9,553,751</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2023

	Private Purpose Trust	Custodial
Additions		
Interest Income	\$ 1,139	\$ 23,732
Intergovernmental	-	7,857,251
Amounts Received as Fiscal Agent	-	26,230,518
Licenses, Permits & Fees for Other Governments	-	3,637,120
Fines & Forfeitures for Other Governments	-	2,647,040
Property Tax Collections for Other Governments	-	245,584,686
Amounts Received for Others	-	2,847,962
Custodial Receipts	-	2,088,226
Other	-	558,943
<i>Total Additions</i>	<u>1,139</u>	<u>291,475,478</u>
Deductions		
Administrative Expenses	-	182,947
Distributions as Fiscal Agent	-	24,685,810
Distributions of State Funds to Other Governments	-	7,526,577
Distributions to the State of Ohio	-	721,199
Distributions to Other Governments	-	654,032
Licenses, Permits & Fees Distributions to Other Governments	-	3,824,833
Fines & Forfeitures Distributions to Other Governments	-	1,711,847
Property Tax Distributions to Other Governments	-	247,469,285
Distributions to Participants	-	72,721
Distributions to Individuals	-	630,215
Refunds	-	232,275
Monies Escheated	-	9,835
Custodial Disbursements	-	2,072,634
Sheriff Sale Distributions to Other Governments	-	3,480
Other Distributions	-	25,274
Miscellaneous	-	1,307
<i>Total Deductions</i>	<u>-</u>	<u>289,824,271</u>
<i>Change in Net Position</i>	1,139	1,651,207
<i>Net Position Beginning of Year</i>	<u>59,046</u>	<u>7,902,544</u>
<i>Net Position End of Year</i>	<u>\$ 60,185</u>	<u>\$ 9,553,751</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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), the Alcohol, Drug Addiction & Mental Health Services Board of Erie County 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 2023.

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, 2023

Joint Venture

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

Jointly Governed Organization

The Clearwater Council of Governments (Clearwater) is a regional council of governments comprised of the Boards of Developmental Disabilities (DD) of Crawford, Erie, Huron, Marion, Morrow, Ottawa, and Seneca Counties. The Board of Directors is made up of the superintendents from each of these DD Boards. Clearwater is the administrator of various grant monies for each these Boards of DD. The degree of control exercised by any participating government is limited to its representation of the Board. Financial information can be obtained from the Clearwater Council of Governments, 235 North Toussaint South Road, Oak Harbor, Ohio, 43449.

Insurance Pool

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Basis of Presentation

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

Government-Wide Financial Statements The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. Other interfund services provided and used are not eliminated in the process of consolidation.

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

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

Fund Accounting

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

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

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

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

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

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

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

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

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

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County's private purpose trust fund accounts for financial assistance to families of fallen officers. The County's custodial funds account for assets held by the County for political subdivisions for which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

Measurement Focus

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

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

Like the government-wide financial statements, the proprietary and fiduciary funds are accounted for using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of revenues, expenses, and changes in fund net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

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

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

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2023 but which were levied to finance 2024 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 13 and 14).

Erie County, Ohio
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For the Year Ended December 31, 2023

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

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

Budgetary Process

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

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

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

Cash and Investments

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

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

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

During fiscal year 2023, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No.

Erie County, Ohio
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For the Year Ended December 31, 2023

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 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is appreciated. STAR Ohio reserves the right to limit the transaction to \$250 million per day.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest in the general fund during 2023 amounted to \$6,848,597, which \$6,212,393 assigned from other County funds.

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2023, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Inventory

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

Restricted Assets

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

Capital Assets

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

Erie County, Ohio
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For the Year Ended December 31, 2023

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

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

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

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

Interfund Receivables/Payables

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

Compensated Absences

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

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

Erie County, Ohio
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For the Year Ended December 31, 2023

Accrued Liabilities and Long-Term Obligations

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

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

Unamortized Bond Premiums

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

Net Position

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

Fund Balance

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

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

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

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

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established and assigned by the County Commissioners. Fund balance policy of the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned amounts to cover a gap between estimated resources and appropriations in the 2024 budget, for various capital improvements, for debt retirement, and other miscellaneous purposes.

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

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

Operating Revenues and Expenses

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

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

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

Interfund Transactions

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

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

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

Pensions/Other Postemployment Benefits (OPEB)

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

Estimates

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

Implementation of New Accounting Principles

For the year ended December 31, 2023, the County has implemented GASB Statement No. 93, paragraphs 13 and 14, *Replacement of Interbank Offered Rates*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Available Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and certain provisions of GASB Statement No. 99, *Omnibus 2022*.

GASB Statement No. 93, paragraphs 13 and 14, provide an exception to the lease modifications guidance in GASB Statement No. 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend. The implementation of GASB Statement No. 93 paragraphs 13 and 14, did not have an effect on the financial statements of the County.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

GASB Statement No. 94 improves financial reporting by establishing the definitions of public-private and public-public partnership arrangements and availability payment arrangements as well as provides uniform guidance on accounting and financial reporting for transactions that meet the definitions. The implementation of GASB Statement No. 94 did not have an effect on the financial statements of the County.

GASB Statement No. 96 improves financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The statement also enhances the relevance and reliability of the financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and discloses essential information about the arrangement. The note disclosures also allow the users to understand the scale and important aspects of the SBITA activities and evaluate the obligations and assets resulting from the SBITAs. The implementation of GASB Statement No. 96 did not have an effect on the financial statements of the County.

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

NOTE 3 - FUND BALANCE

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

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Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

	General	Developmental Disabilities	Motor Vehicle and Gasoline Tax	American Rescue Plan	Other Governmental Funds	Total
Nonspendable for:						
Prepays	\$ 161,214	\$ -	\$ -	\$ -	\$ -	\$ 161,214
Advances to Other Funds	826,009	-	-	-	-	826,009
Unclaimed Monies	343,512	-	-	-	-	343,512
Total Nonspendable	1,330,735	-	-	-	-	1,330,735
Restricted for:						
Developmental Disabilities	-	7,377,946	-	-	-	7,377,946
Debt Retirement	-	-	-	-	395,031	395,031
Capital Improvements	-	-	-	-	19,512	19,512
Ditch Maintenance	-	-	-	-	436,562	436,562
Job and Family Services	-	-	-	-	1,041,512	1,041,512
Children's Services	-	-	-	-	5,218,439	5,218,439
Child Support Enforcement	-	-	-	-	1,957,462	1,957,462
Dog and Kennel Operations	-	-	-	-	343,940	343,940
Real Estate Assessment	-	-	-	-	1,689,728	1,689,728
Road and Bridge Programs	-	-	3,184,330	-	230,088	3,414,418
Delinquent Tax Collections	-	-	-	-	404,590	404,590
Economic Development	-	-	-	-	461,885	461,885
Tax Abatements	-	-	-	-	45,979	45,979
Court and Law Library	-	-	-	-	2,641,872	2,641,872
Juvenile Corrections	-	-	-	-	1,801,031	1,801,031
Crime Victims Assistance	-	-	-	-	317,997	317,997
Emergency Management	-	-	-	-	259,578	259,578
Senior Citizens	-	-	-	-	326,988	326,988
Landfill	-	-	-	-	2,325,630	2,325,630
Tourism and Promotion	-	-	-	-	5,388,512	5,388,512
Sheriff Operations/Programs	321,227	-	-	-	1,520,859	1,842,086
Alcohol/Drug/Mental Health	-	-	-	-	4,996,010	4,996,010
Health Programs	-	-	-	-	779,858	779,858
Total Restricted	321,227	7,377,946	3,184,330	-	32,603,063	43,486,566
Committed for:						
Future Severance Payments	2,294,500	-	-	-	-	2,294,500
Board of Elections Capital	-	-	-	-	254,757	254,757
Technology Capital Improvement	-	-	-	-	2,431,600	2,431,600
Total Committed	2,294,500	-	-	-	2,686,357	4,980,857
Assigned for:						
Legislative & Executive	1,571,606	-	-	-	-	1,571,606
Judicial - Court Operations	171,109	-	-	-	-	171,109
Public Safety - Coroner	311,027	-	-	-	-	311,027
Human Services	7,102	-	-	-	-	7,102
Capital Outlay	328	-	-	-	-	328
Capital Improvements	8,820,346	-	-	-	-	8,820,346
Land Acquisitions	2,000	-	-	-	-	2,000
Debt Retirement	-	-	-	-	20,591	20,591
Total Assigned	10,883,518	-	-	-	20,591	10,904,109
Unassigned	10,128,543	-	-	-	(71,919)	10,056,624
Total Fund Balance	\$ 24,958,523	\$ 7,377,946	\$ 3,184,330	\$ -	\$ 35,238,092	\$ 70,758,891

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Fund balances at December 31, 2023 included individual fund deficits as follows:

	<u>Deficit</u>
<i>Non-Major Governmental Funds</i>	
Community Development Block Grant	\$ 14,915
Comprehensive Economic Development	16,000
Legal Rep Pilot Project	20,726
Special Assessment Bond Retirement	<u>20,278</u>
Total	<u>\$ 71,919</u>

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, 2023

	Net Change in Fund Balance			
	<u>General Fund</u>	<u>Developmental Disabilities Fund</u>	<u>Motor Vehicle and Gasoline Tax Fund</u>	<u>American Rescue Plan Act Fund</u>
GAAP Basis	\$ 4,218,668	\$ (528,809)	\$ 492,327	\$ -
Net Adjustment for Revenue Accruals	(725,044)	(4,492)	(551,688)	-
Net Adjustment for Expenditure Accruals	(3,613,035)	136,640	529,681	-
Funds Budgeted Elsewhere **	(590,536)	-	-	-
Adjustment for Encumbrances	<u>(2,547,631)</u>	<u>(581,365)</u>	<u>(1,241,024)</u>	<u>-</u>
Budget Basis	<u>\$ (3,257,578)</u>	<u>\$ (978,026)</u>	<u>\$ (770,704)</u>	<u>\$ -</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 equipment, recorder's escrow, and certificate of title administration funds.

NOTE 5 – DEPOSITS AND INVESTMENTS

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

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

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

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

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

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

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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;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 2 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

Cash on Hand

At December 31, 2023 the County had \$93,326 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 \$10,656,127. Of the bank balance, \$10,156,127 was uninsured but collateralized. Although the securities were held by the pledging financial institutions’ trust department in the County’s name and all statutory requirements for the investment of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

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

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

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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	\$ 11,225,123	\$11,225,123	\$ -	\$ -	7.9%
AAAm	First American Money Market	294,850	294,850	-	-	0.2%
	Fair Value:					
***	Negotiable Certificates of Deposit	2,581,544	1,355,119	-	1,226,425	1.9%
	U.S. Agency Notes:					
AA+	Federal Farm Credit	38,095,547	11,436,686	7,716,854	18,942,007	27.3%
AA+	Federal Home Loan Bank	19,268,567	838,638	11,664,532	6,765,397	13.8%
AA+	Federal Home Loan Mortgage	12,101,452	803,909	11,297,543	-	8.7%
AA+	Federal National Mortgage Assn.	4,083,092	1,057,354	3,025,738	-	2.9%
AA+	Federal Agricultural Mortgage Corp	3,651,251	-	1,607,631	2,043,620	2.6%
AA+	Tennessee Valley Authority	2,314,631	-	-	2,314,631	1.7%
AA+	PEFCO	904,770	-	-	904,770	0.7%
AAA	Ohio Subdivision Securities	868,516	868,516	-	-	0.6%
Aa1	Ohio Subdivision Securities	481,545	481,545	-	-	0.3%
N/A	U.S. Treasury Notes	43,832,180	5,055,116	17,992,253	20,784,811	31.4%
		<u>\$ 139,703,068</u>	<u>\$33,416,856</u>	<u>\$53,304,551</u>	<u>\$52,981,661</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, 2023. The County's fair value investments are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2023, is 46 days.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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, 2023, consisted of accounts (e.g., billings for user charged services, including unbilled charges); permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; advances to other funds; property and other local taxes; payments in lieu of taxes; notes; and special assessments. Property taxes and special assessments, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Notes receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The notes have an annual interest rate of 1 percent to 5 percent and are repaid over periods ranging from five to ten years. A summary of the changes in notes receivable during 2023 follows:

	Balance 1/1/2023	New Loans	Repayments	Balance 12/31/2023
Developmental Rotary	\$ 127,755	\$ -	\$ 19,514	\$ 108,241

NOTE 7 – PERMISSIVE SALES AND USE TAX

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

NOTE 8 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2023 for real and public utility property taxes represents collections of the 2022 taxes.

2023 real property taxes were levied after October 1, 2023, on the assessed value as of January 1, 2023, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2023 real property taxes are collected in and intended to finance 2024.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2023 public utility property taxes which became a lien December 31, 2022, are levied after October 1, 2023, and are collected in 2024 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2023, was \$6.90 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2023 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Property	\$ 2,342,017,500
Public Utilities - Real	11,136,830
Public Utilities - Personal	<u>302,094,220</u>
Total	<u>\$ 2,655,248,550</u>

The County Treasurer collects property taxes on behalf of all taxing districts within the county, including the County. The County Auditor periodically remits to the County its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2023, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2023 operations is offset to deferred inflows of resources – property taxes levied for the next year. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 9 – PAYMENT IN LIEU OF TAXES

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 10 – CAPITAL ASSETS

A summary of changes in capital assets during 2023 follows:

	Balance 1/1/23	Additions	Reductions	Balance 12/31/23
Governmental Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 2,102,272	\$ -	\$ -	\$ 2,102,272
Construction in Progress	2,892,635	3,810,013	(6,365,491)	337,157
<i>Total Capital Assets Not Being Depreciated</i>	4,994,907	3,810,013	(6,365,491)	2,439,429
<i>Capital Assets Being Depreciated</i>				
Land Improvements	1,888,455	-	(813,275)	1,075,180
Buildings and Improvements	45,036,952	3,411,765	(93,106)	48,355,611
Roads and Bridges	35,755,981	3,390,215	(21,409)	39,124,787
Equipment	9,071,788	566,863	(204,805)	9,433,846
Vehicles	5,560,515	684,106	(135,631)	6,108,990
<i>Total Capital Assets Being Depreciated</i>	97,313,691	8,052,949	(1,268,226)	104,098,414
<i>Accumulated Depreciation</i>				
Land Improvements	(1,212,725)	(70,122)	782,668	(500,179)
Buildings and Improvements	(23,810,209)	(1,043,592)	37,192	(24,816,609)
Roads and Bridges	(9,893,956)	(606,502)	9,206	(10,491,252)
Equipment	(7,031,283)	(589,201)	194,966	(7,425,518)
Vehicles	(4,179,652)	(437,810)	135,631	(4,481,831)
<i>Total Accumulated Depreciation</i>	(46,127,825)	(2,747,227)	1,159,663	(47,715,389)
<i>Total Capital Assets Being Depreciated, Net</i>	51,185,866	5,305,722	(108,563)	56,383,025
Governmental Activities Capital Assets, Net	\$56,180,773	\$ 9,115,735	\$ (6,474,054)	\$58,822,454

Depreciation expense was charged to governmental activities as follows:

	Depreciation
General Government	
Legislative and Executive	\$ 1,030,681
Judicial	239,639
Public Safety	522,254
Public Works	825,888
Health	89,026
Human Services	39,739
Total Depreciation Expense	\$ 2,747,227

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

	Balance 1/1/23	Additions	Reductions	Balance 12/31/23
Business-Type Activities				
<i>Capital Assets Not Being Depreciated/Amortized</i>				
Land	\$ 2,429,947	\$ -	\$ -	\$ 2,429,947
Construction in Progress	551,632	1,100,426	(960,535)	691,523
<i>Total Capital Assets Not Being Depreciated/Amortized</i>	<u>2,981,579</u>	<u>1,100,426</u>	<u>(960,535)</u>	<u>3,121,470</u>
<i>Capital Assets Being Depreciated/Amortized</i>				
Land Improvements	7,606,439	-	-	7,606,439
Buildings and Improvements	38,951,667	177,589	(106,575)	39,022,681
Sewer and Water Lines	162,596,936	2,045,294	(28,076)	164,614,154
Equipment	12,787,542	873,668	(599,134)	13,062,076
Vehicles	2,216,147	331,503	-	2,547,650
Intangible Right-to-Use - Equipment	435,610	-	-	435,610
<i>Total Capital Assets Being Depreciated/Amortized</i>	<u>224,594,341</u>	<u>3,428,054</u>	<u>(733,785)</u>	<u>227,288,610</u>
<i>Accumulated Depreciation/Amortization</i>				
Land Improvements	(6,564,897)	(238,548)	-	(6,803,445)
Buildings and Improvements	(23,568,069)	(775,619)	90,583	(24,253,105)
Sewer and Water Lines	(82,964,975)	(3,572,767)	14,389	(86,523,353)
Equipment	(8,070,894)	(456,814)	519,249	(8,008,459)
Vehicles	(1,707,645)	(214,211)	-	(1,921,856)
Intangible Right-to-Use - Equipment	(87,092)	(29,041)	-	(116,133)
<i>Total Accumulated Depreciation/Amortization</i>	<u>(122,963,572)</u>	<u>(5,287,000)</u>	<u>624,221</u>	<u>(127,626,351)</u>
<i>Total Capital Assets Being Depreciated/Amortized, Net</i>	<u>101,630,769</u>	<u>(1,858,946)</u>	<u>(109,564)</u>	<u>99,662,259</u>
Business-Type Activities Capital Assets, Net	<u>\$ 104,612,348</u>	<u>\$ (758,520)</u>	<u>\$ (1,070,099)</u>	<u>\$ 102,783,729</u>

NOTE 11 – INTERFUND BALANCES AND TRANSFERS

Interfund Receivables/Payables

The account balances reported in the fund financial statements for “interfund receivable” and “interfund payable” as of December 31, 2023 include \$16,000 to the comprehensive economic development strategy grant fund and \$13,661 to the legal rep pilot project fund, both from the general fund.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Advances To/From Other Funds

Advances to/from other funds for the year ended December 31, 2023, consisted of the following:

Advances from Other Funds	Advances to Other Funds General Fund
Nonmajor Governmental Care Facility	\$ 86,009 740,000
Total	\$ 826,009

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

Interfund Transfers

Transfers Out	Transfers In				Total
	Nonmajor Governmental	Sewer	Care Facility	Internal Service	
General Fund	\$ 2,877,824	\$4,000,000	\$ 9,163	\$ 320,926	\$ 7,207,913
Nonmajor Governmental	281,913	-	-	-	281,913
Total	\$ 3,159,737	\$4,000,000	\$ 9,163	\$ 320,926	\$ 7,489,826

The special assessment bond fund transferred \$2,861 to the general drainage fund for principal payments. The job and family services fund transferred \$279,052 to the children’s services fund.

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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For the Year Ended December 31, 2023

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, 2023 or 2022.

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 8 settled claims in 2023 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, 2023, was estimated by a third party administrator. The changes in the claims liability for 2023 and 2022 were:

	<u>Balance</u> <u>January 1</u>	<u>Current</u> <u>Year Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Balance</u> <u>December 31</u>
2022	\$ 2,001,981	\$ 9,237,938	\$ 8,859,287	\$ 2,380,632
2023	\$ 2,380,632	\$ 11,577,353	\$ 12,013,964	\$ 1,944,021

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 2023, the County contracted for coverage.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

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

NOTE 13 - DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Net OPEB Liability (Asset)

Pensions and OPEB are a component of exchange transactions – between an employer and its employees — of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period.

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

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional 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 and combined plans. 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 in the traditional and combined plans 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 and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

Erie County, Ohio
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For the Year Ended December 31, 2023

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan 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	Traditional Plan 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	Traditional Plan 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
Traditional Plan 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	Traditional Plan 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	Traditional Plan 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 amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

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

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

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	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2023 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2023 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</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 \$5,054,035 for 2023. Of this amount, \$737,659 is reported as an 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, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>
Proportion of the Net Pension Liability:	
Current Measurement Period	0.216623%
Prior Measurement Period	<u>0.220937%</u>
Change in Proportion	<u><u>-0.004314%</u></u>
Proportionate Share of the Net	
Pension Liability	\$ 63,990,529
Pension Expense	\$ 8,054,312

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	OPERS
Deferred Outflows of Resources	
Net Difference between Projected and Actual	
Earnings on Pension Plan Investments	\$ 18,239,312
Differences between Expected and	
Actual Experience	2,125,498
Changes of Assumptions	676,014
Changes in Proportionate Share and	
Differences in Contributions	174,077
County Contributions Subsequent	
to the Measurement Date	5,054,035
Total Deferred Outflows of Resources	\$ 26,268,936
Deferred Inflows of Resources	
Changes in Proportionate Share and	
Differences in Contributions	\$ 1,058,556
Total Deferred Inflows of Resources	\$ 1,058,556

\$5,054,035 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, 2024. 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
2024	\$ 1,738,982
2025	4,113,757
2026	5,368,719
2027	8,934,887
Total	\$ 20,156,345

Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2022, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

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	<u>OPERS Traditional Plan</u>
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.00 percent, simple
Post-January 7, 2013 Retirees	3.00 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.90 percent
Actuarial Cost Method	Individual Entry Age

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

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

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 12.10 percent for 2022.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized below:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	22.00%	2.62%
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Parity	2.00	4.37
Other investments	5.00	3.27
Total	<u>100.00%</u>	

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

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 6.9 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 95,855,678	\$ 63,990,529	\$ 37,484,444

NOTE 14 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

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

Ohio Public Employees Retirement System (OPERS)

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. Substantially all employee members are in OPERS’ traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care. Medicare-enrolled retirees may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

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Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

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

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, 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 2023, OPERS did not allocate any employer contribution to health care for members. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County had no contractually required contribution for 2023.

Net OPEB Liability (Asset), 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, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions

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to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS
Proportion of the Net OPEB Liability (Asset):	
Current Measurement Period	0.207603%
Prior Measurement Period	0.212185%
Change in Proportion	-0.004582%
Proportionate Share of the Net	
OPEB Liability (Asset)	\$ 1,308,977
OPEB Expense	\$ (2,378,984)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred Outflows of Resources	
Net Difference between Projected and Actual	
Earnings on OPEB Plan Investments	\$ 2,599,676
Changes of Assumptions	1,278,507
Changes in Proportionate Share and	
Differences in Contributions	4,403
Total Deferred Outflows of Resources	\$ 3,882,586
Deferred Inflows of Resources	
Differences between Expected and	
Actual Experience	\$ 326,510
Changes of Assumptions	105,200
Changes in Proportionate Share and	
Differences in Contributions	73,007
Total Deferred Inflows of Resources	\$ 504,717

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
2024	\$ 361,726
2025	949,621
2026	810,664
2027	1,255,858
Total	\$ 3,377,869

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Actuarial Assumptions – OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Wage Inflation	2.75 percent	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent	2.75 to 10.75 percent
	including wage inflation	including wage inflation
Single Discount Rate	5.22 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	4.05 percent	1.84 percent
Health Care Cost Trend Rate	5.50 percent, initial	5.50 percent, initial
	3.50 percent, ultimate in 2036	3.50 percent, ultimate in 2034
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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

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

During 2022, 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 eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 15.6 percent for 2022.

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The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	2.56%
Domestic Equities	26.00	4.60
Real Estate Investment Trust	7.00	4.70
International Equities	25.00	5.51
Risk Parity	2.00	4.37
Other Investments	6.00	1.84
Total	100.00%	

Discount Rate A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6 percent. 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 4.05 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, 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 5.22 percent, as well as what the County's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

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	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ 4,455,160	\$ 1,308,977	\$ (1,287,139)

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 or asset. The following table presents the net liability or asset calculated using the assumed trend rates, and the expected net OPEB liability or asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2023 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ 1,226,934	\$ 1,308,977	\$ 1,401,320

NOTE 15 - COMPENSATED ABSENCES

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

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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
<u>General Obligation Bonds</u>						
2011 Refunding Garbage and Refuse Series 2004	Landfill	2011	2024	2.00-2.85%	\$ 8,850,000	Serial
2012 Public Infrastructure	Governmental	2012	2039	5.25%	1,610,000	Serial
<u>2017 Refunding</u>						
Various Purpose Series 2007	Governmental	2017	2027	2.25 - 5.00%	395,000	Serial
Various Purpose Series 2007	Governmental	2017	2027	2.25 - 5.00%	1,740,000	Serial
Various Purpose Series 2007	Landfill	2017	2027	2.25 - 5.00%	4,305,000	Serial
Sewer Improvement Bond Series 2017	Sewer	2017	2027	2.25 - 5.00%	1,180,000	Serial
Water Improvement Bond Series 2017	Water	2017	2027	2.25 - 5.00%	1,595,000	Serial
2021 Public Infrastructure Improvement Refunding	Governmental	2021	2035	2.17%	1,345,000	Serial
<u>Revenue Bonds/Direct Borrowings</u>						
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	
<u>OWDA Loans</u>						
Sanitary Sewer Rehabilitation Hinde/Maple	Sewer	2002	2033	4.34%	949,566	
State Route 4 Sewer Extension	Sewer	2003	2033	4.28%	3,219,566	
"A" Street Sewer Rehabilitation	Sewer	2004	2035	4.16%	1,481,971	
Sewer Rehabilitation	Sewer	2004	2036	4.10%	1,134,297	
Sanitary Sewer & Pump Station Elimination	Sewer	2005	2036	3.99%	377,587	
Sewer Extension	Sewer	2005	2036	4.00%	3,666,129	
Pump Station Improvements	Sewer	2005	2031	3.79%	1,367,458	
Huron Basin WWTP Headworks Improvements	Sewer	2006	2037	3.99%	7,369,471	
Sulpher Brook SAS Rehab-Phase I	Sewer	2006	2037	4.09%	1,311,779	
Sandusky WWTP Improvements Phase I	Sewer	2007	2036	3.62%	9,096,016	
Sulpher Brook to Kob Ditch Diversion Sewer	Sewer	2008	2040	4.28%	2,417,000	
Sandusky WWTP Improvements	Sewer	2008	2041	4.27%	7,130,556	
Mitiwanga Regional Pump Station	Sewer	2021	2052		3,752,171	*
<u>OWDA Loans</u>						
Water System Expansion 2001	Water	2001	2033	4.74%	5,575,695	
Water System Expansion 2001	Water	2002	2033	4.65%	5,317,996	
Water Booster Station	Water	2002	2033	4.70%	749,868	
Water Main Extensions Contract 3	Water	2002	2034	4.34%	3,883,647	
Water District "B" Contract 4	Water	2003	2035	4.28%	3,514,926	
Elevated Storage Tanks	Water	2004	2036	4.56%	3,142,343	
Perkins Ave Water Main Loop	Water	2005	2026	3.99%	451,975	
Water System Expansion	Water	2007	2039	4.11%	1,933,981	
SR 60 Water Distribution Improvement	Water	2008	2039	4.79%	170,641	

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

The County's long-term obligations activity for the year ended December 31, 2023, was as follows:

	Balance 1/1/23	Additions	Reductions	Balance 12/31/23	Due Within One Year
Governmental Activities					
<i>General Obligation Bonds</i>					
2012 Public Infrastructure	\$ 1,255,000	\$ -	\$ (45,000)	\$ 1,210,000	\$ 50,000
2017 Various Purpose Refunding	1,030,000	-	(195,000)	835,000	205,000
2021 Public Infrastructure Improvement Refunding	1,165,000	-	(85,000)	1,080,000	85,000
<i>Total General Obligation Bonds</i>	<u>3,450,000</u>	<u>-</u>	<u>(325,000)</u>	<u>3,125,000</u>	<u>340,000</u>
<i>Direct Placements</i>					
2015 Kroger TIF	2,461,521	-	(76,321)	2,385,200	79,064
2016 Sports Park	13,185,000	-	(795,000)	12,390,000	825,000
2018 Sports Park	17,985,000	-	(580,000)	17,405,000	615,000
<i>Total Direct Placements</i>	<u>33,631,521</u>	<u>-</u>	<u>(1,451,321)</u>	<u>32,180,200</u>	<u>1,519,064</u>
<i>Other Long Term Obligations</i>					
Net Pension Liability	15,570,155	35,622,267	-	51,192,422	-
Net OPEB Liability	-	1,047,181	-	1,047,181	-
Compensated Absences	3,449,579	2,973,398	(2,730,724)	3,692,253	2,358,608
<i>Total Other Long Term Obligations</i>	<u>19,019,734</u>	<u>39,642,846</u>	<u>(2,730,724)</u>	<u>55,931,856</u>	<u>2,358,608</u>
Total Governmental Activities	<u>\$ 56,101,255</u>	<u>\$ 39,642,846</u>	<u>\$ (4,507,045)</u>	<u>\$ 91,237,056</u>	<u>\$ 4,217,672</u>
Business-Type Activities					
<i>General Obligation Bonds</i>					
2011 2004 Garbage and Refuse Refunding	\$ 1,670,000	\$ -	\$ (1,670,000)	\$ -	\$ -
2017 Series 2007 Various Purpose Refunding	1,195,000	-	(230,000)	965,000	235,000
2017 Sewer Improvement Bond	600,000	-	(120,000)	480,000	120,000
2017 Water Improvement Bond	820,000	-	(160,000)	660,000	165,000
<i>Total General Obligation Bonds</i>	<u>4,285,000</u>	<u>-</u>	<u>(2,180,000)</u>	<u>2,105,000</u>	<u>520,000</u>
<i>Direct Borrowings:</i>					
Sanitary Sewer Revenue Bond 2016A	2,747,500	-	(60,800)	2,686,700	62,000
Sanitary Sewer Revenue Bond 2016B	582,100	-	(12,900)	569,200	13,100
OWDA Loans	41,980,125	-	(2,371,063)	39,609,062	2,282,227
<i>Total Direct Borrowings</i>	<u>45,309,725</u>	<u>-</u>	<u>(2,444,763)</u>	<u>42,864,962</u>	<u>2,357,327</u>
Lease Payable	269,926	-	(87,163)	182,763	89,852
<i>Other Long Term Obligations</i>					
Net Pension Liability	3,652,258	9,145,849	-	12,798,107	-
Net OPEB Liability	-	261,796	-	261,796	-
Unamortized Bond Premiums	360,239	-	(72,049)	288,190	-
Compensated Absences	324,165	619,201	(562,387)	380,979	281,692
Closure/Postclosure Costs Payable	11,968,313	1,361,508	-	13,329,821	-
<i>Total Other Long Term Obligations</i>	<u>16,304,975</u>	<u>11,388,354</u>	<u>(634,436)</u>	<u>27,058,893</u>	<u>281,692</u>
Total Business-Type Activities	<u>\$ 66,169,626</u>	<u>\$ 11,388,354</u>	<u>\$ (5,346,362)</u>	<u>\$ 72,211,618</u>	<u>\$ 3,248,871</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 County paid these in full during 2023. The bonds were retired through the Landfill enterprise fund.

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, 2023, \$2,760,000 of these bonds are considered defeased.

On May 21, 2021, the County issued current refunding bonds to refund bonds previously issued in 2011 for infrastructure improvement. The bonds were issued for a fifteen year period, with final maturity in 2035. The issuance resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$971,620. The issuance resulted in an economic gain of \$675,553. The bonds will be retired through the TIF Bond Retirement fund. As of December 31, 2023, \$1,515,000 of these bonds are considered defeased.

Revenue Bonds

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

The County has pledged future payment in lieu of taxes to repay \$2.80 million in revenue bonds issued in May 2015 for infrastructure improvements. The bonds are payable solely from the payment in lieu of taxes which were projected to produce 100 percent of the debt service requirements over the life of the bonds. Current year principal and interest payments, as a percentage of revenues, were 99 percent. Total principal and interest remaining on the bonds is \$3,124,570, payable through December 2046. For the current year, payment in lieu of taxes revenue was \$136,163 and principal and interest paid were \$134,903.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 122 percent. Total principal and interest remaining on the bonds is \$40,530,982, payable through December 2038. For the current year, principal and interest paid and total hotel tax receipts were \$2,682,436 and \$2,191,180, 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.

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, 2023, consist of monies owed to the Ohio Water Development Authority for various sewer and water projects. OWDA loans will be repaid from the Sewer and Water enterprise funds.

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

OWDA loans and sanitary sewer revenue bonds payable from the enterprise funds are payable solely from the gross revenues of the respective system. Annual principal and interest payments on the loans are expected to require less than 100 percent of these net revenues. Current year principal and interest payments, as a percentage of net customer revenues, were 32 percent. The total principal and interest remaining to be paid on the OWDA loans and sanitary sewer revenue bonds is \$49,950,661 and \$4,345,325, respectively. The enterprise funds (sewer and water) paid principal and interest of \$2,444,763 and \$1,540,077, respectively, for the current year. Total net revenues for the sewer and water enterprise funds were \$8,549,874 and \$3,309,849, respectively.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Leases Payable

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

Net Pension and OPEB Liability

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

Compensated Absences Payable

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

Principal and interest requirements to retire governmental activities general long-term obligations outstanding at December 31, 2023, were as follows:

Year	Governmental Activities			
	General Obligation Bonds		Revenue Bonds	
	Principal	Interest	Direct Placements	
	Principal	Interest	Principal	Interest
2024	\$ 340,000	\$ 115,842	\$ 1,519,064	\$ 1,306,566
2025	345,000	101,123	1,600,945	1,244,106
2026	355,000	87,727	1,682,872	1,178,221
2027	350,000	78,157	1,769,844	1,108,910
2028	145,000	68,450	1,851,863	1,035,974
2029 - 2033	815,000	262,354	10,691,329	3,952,679
2034 - 2038	665,000	112,497	12,084,528	1,541,196
2039 - 2043	110,000	5,775	589,989	89,049
2044 - 2046	-	-	389,766	18,651
Total	\$ 3,125,000	\$ 831,925	\$ 32,180,200	\$11,475,352

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2023, from the business-type activities were as follows:

Year	Business-Type Activities					
	General Obligation Bonds		Direct Borrowings			
	Principal	Interest	Revenue Bonds		OWDA Loans *	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 520,000	\$ 95,964	\$ 75,100	\$ 60,864	\$ 2,282,227	\$ 1,390,908
2025	520,000	46,736	76,500	59,282	2,379,449	1,300,034
2026	525,000	24,638	77,900	57,841	2,464,332	1,205,278
2027	540,000	12,824	79,400	56,374	2,552,575	1,107,470
2028	-	-	80,900	55,029	2,661,480	1,005,819
2029 - 2033	-	-	427,800	251,085	14,591,690	3,353,749
2034 - 2038	-	-	469,800	209,218	7,606,157	905,955
2039 - 2043	-	-	515,600	163,255	1,318,981	72,386
2044 - 2048	-	-	566,200	112,850	-	-
2049 - 2053	-	-	621,400	57,383	-	-
2054 - 2055	-	-	265,300	6,244	-	-
Total	<u>\$ 2,105,000</u>	<u>\$ 180,162</u>	<u>\$ 3,255,900</u>	<u>\$ 1,089,425</u>	<u>\$ 35,856,891</u>	<u>\$ 10,341,599</u>

* An OWDA loan issued in 2022 has not been fully drawn down, thus there is no amortization schedule available. The net balance of the loan drawn totaling \$3,752,171 is reported as long term obligations due in more than one year and is not included in the above maturity schedule.

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 12/31/2023</u>
Firelands Regional Medical Center, Series 2017	7/2014	\$ 18,380,000	\$ 8,302,200
Firelands Regional Medical Center, Series 2019	12/2019	<u>10,000,000</u>	<u>7,775,000</u>
Total		<u>\$ 28,380,000</u>	<u>\$ 16,077,200</u>

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 17 - LEASES

The County entered into a 40 month lease as Lessee for the use of a bulldozer. As of December 31, 2023, the value of the lease liability is \$182,763. The County is required to make annual fixed payments of \$96,070 in the landfill enterprise fund. The lease has an interest rate of 3.35 percent. Erie County has the option to purchase the bulldozer for \$1.00.

The future minimum lease payments required are as follows:

Business-Type Activities		
Lease Payable		
Year	Principal	Interest
2024	\$ 89,852	\$ 6,218
2025	92,911	3,159
	<u>\$ 182,763</u>	<u>\$ 9,377</u>

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 \$13,329,821 reported as the landfill closure and postclosure liability at December 31, 2023, represents the cumulative amount reported to date based on the use of 99.8 percent of the capacity of the landfill. The County will recognize the remaining estimated total costs of \$13,361,899 as the remaining capacity is filled. These costs consist of \$4,694,005 and \$8,462,401 for closure and postclosure costs, respectively, of the operating landfill and \$205,493 for postclosure care of the closed landfill. These costs are based on what it would cost to perform all closure and postclosure care in 2023. The landfill projected to close in 2023 however, the County created additional capacity and estimates that it could stay open until 2063. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations.

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

NOTE 19 – CONTINGENT LIABILITIES

The County has received federal and State grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial. Erie County is a party to legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

projects. The County management is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County.

NOTE 20 – COMMITMENTS

Encumbrance Commitments

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

Fund	Amount
General	\$ 3,376,183
Developmental Disabilities	452,683
Motor Vehicle and Gasoline Tax	1,158,959
Nonmajor Governmental	1,481,761
	\$ 6,469,586

Contractual Commitments

As of December 31, 2023, the County had the following contractual commitments:

Project	Contractual Commitment	Expended	Balance Remaining
Sawmill Creek Basin	\$ 696,700	\$ 59,900	\$ 636,800
Roofing Projects	462,209	9,444	452,765
Southgate Sewer	746,971	29,879	717,092
Gas Conversion	1,378,000	-	1,378,000
Landfill Drive	257,596	-	257,596
Bridge Rehab Project	317,224	26,212	291,012
	\$ 3,858,699	\$ 125,435	\$ 3,733,264

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.

Settlement Monies

Ohio has reached settlement agreements with various distributors of opioids, which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2023, distributions of \$740,347 are reflected as fines and forfeitures in the OneOhio Special Revenue Fund.

REQUIRED SUPPLEMENTARY INFORMATION

Eric County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
County's Proportion of the Net Pension Liability	0.216623%	0.220937%	0.233020%	0.228649%
County's Proportionate Share of the Net Pension Liability	\$ 63,990,529	\$ 19,222,413	\$ 34,505,189	\$ 45,194,026
County's Covered Payroll	\$ 32,606,370	\$ 31,378,605	\$ 31,835,157	\$ 31,368,289
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	196.25%	61.26%	108.39%	144.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	92.62%	86.88%	82.17%

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

	2019	2018	2017	2016	2015	2014
	0.229329%	0.233613%	0.227934%	0.223925%	0.219655%	0.219655%
\$	62,808,629	\$ 36,649,337	\$ 51,759,931	\$ 38,786,552	\$ 26,492,848	\$ 25,894,463
\$	30,199,694	\$ 30,084,433	\$ 28,657,026	\$ 27,003,657	\$ 26,191,225	\$ 26,535,492
	207.98%	121.82%	180.62%	143.63%	101.15%	97.58%
	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 5,054,035	\$ 4,699,705	\$ 4,508,751	\$ 4,567,943
Contributions in Relation to the Contractually Required Contribution	<u>(5,054,035)</u>	<u>(4,699,705)</u>	<u>(4,508,751)</u>	<u>(4,567,943)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 35,083,394	\$ 32,606,370	\$ 31,378,605	\$ 31,835,157
Contributions as a Percentage of Covered Payroll	14.41%	14.41%	14.37%	14.35%

See accompanying notes to the required supplementary information.

2019	2018	2017	2016	2015	2014
\$ 4,502,759	\$ 4,336,473	\$ 4,016,692	\$ 3,539,652	\$ 3,333,812	\$ 3,236,823
<u>(4,502,759)</u>	<u>(4,336,473)</u>	<u>(4,016,692)</u>	<u>(3,539,652)</u>	<u>(3,333,812)</u>	<u>(3,236,823)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 31,368,289	\$ 30,199,694	\$ 30,084,433	\$ 28,657,026	\$ 27,003,657	\$ 26,191,225
14.35%	14.36%	13.35%	12.35%	12.35%	12.36%

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
County's Proportion of the Net OPEB Liability (Asset)	0.207603%	0.212185%	0.223528%	0.219178%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ 1,308,977	\$ (6,645,959)	\$ (3,982,330)	\$ 30,274,176
County's Covered Payroll	\$ 32,606,370	\$ 31,378,605	\$ 31,835,157	\$ 31,368,289
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	4.01%	-21.18%	-12.51%	96.51%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	94.79%	128.23%	115.57%	47.80%

(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.

	2019		2018		2017
	0.221173%		0.225874%		0.220636%
\$	28,835,738	\$	24,528,273	\$	22,284,985
\$	30,199,694	\$	30,084,433	\$	28,657,026
	95.48%		81.53%		77.76%
	46.33%		54.14%		54.04%

See accompanying notes to the required supplementary information.

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	-	-	-	-
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (2)	\$ 35,083,394	\$ 32,606,370	\$ 31,378,605	\$ 31,835,157
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

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

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ -	\$ -	\$ 300,844	\$ 573,141
-	-	(300,844)	(573,141)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 31,368,289	\$ 30,199,694	\$ 30,084,433	\$ 28,657,026
0.00%	0.00%	1.00%	2.00%

See accompanying notes to the required supplementary information.

Erie County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

NOTE 1 - NET PENSION LIABILITY

Changes in Assumptions – OPERS

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2022	2019	2018 and 2017	2016 and prior
Wage Inflation	2.75%	3.25%	2.75%	2.75%
Future Salary Increases, including wage inflation	2.75% to 10.75%	3.25% to 10.75%	3.25% to 10.75%	4.25% to 10.05%
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3.00%, simple	3.00%, simple	3.00%, simple	3.00%, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.90%	7.20%	7.50%	8.00%
Actuarial Cost Method	Individual	Individual	Individual	Individual
	Entry Age	Entry Age	Entry Age	Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, retirees are as follows:

2022	3.00%, simple through 2022, then 2.05%, simple
2021	0.50%, simple through 2021, then 2.15%, simple
2020	1.40%, simple through 2020, then 2.15%, simple
2017 - 2019	3.00%, simple through 2018, then 2.15%, simple
2016 and prior	3.00%, simple through 2018, then 2.80%, simple 5.50% to 5.00%

Changes in Benefit Terms – OPERS

There were no significant changes in benefit terms.

NOTE 2 - NET OPEB LIABILITY (ASSET)

Changes in Assumptions - OPERS

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

Erie County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

<u>Assumption</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Wage Inflation	2.75%	2.75%	3.25%	3.25%	3.25%	3.25%
Discount Rate	5.22%	6.00%	6.00%	3.16%	3.96%	3.85%
Municipal Bond Rate	4.05%	1.84%	2.00%	2.75%	3.71%	3.31%
Health Care Cost Trend Rate	5.50%	5.50%	8.50%	10.50%	10.00%	7.50%

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

Changes in Benefit Terms – OPERS

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-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 non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

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

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:

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

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

Ditch Assessments Fund

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

Job and Family Services Fund

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

Children’s Services Fund

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

Child Support Enforcement Agency Fund (CSEA)

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

Dog and Kennel Fund

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

Real Estate Assessment Fund

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

Delinquent Real Estate Fund

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

OneOhio Opioid Settlement Fund

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

Erie County, Ohio
Combining Statements –
Nonmajor Funds

Nonmajor Special Revenue Funds (continued)

Community Development Block Grant Fund (CDBG)

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

Community Housing Improvement Program Fund (CHIP)

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

Comprehensive Economic Development Strategy Fund (CEDS)

To account for federal resources restricted to create a comprehensive economic development strategy.

Tax Abatements Fund

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

Court Computerization Fund

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

Common Pleas Court Special Projects Fund

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

Youth Services Fund

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

Legal Representative Pilot Project Program Fund

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

Northern Ohio Juvenile Facility Fund

To account for grants restricted to operating the juvenile facility.

Indigent Guardianship Fund

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

Probate Conduct of Business Fund

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

Municipal Court Special Projects Fund

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

Erie County, Ohio
Combining Statements –
Nonmajor Funds

Nonmajor Special Revenue Funds (continued)

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.

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.

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.

Ohio Healthy Aging Grant Fund

To account for grant monies restricted for elderly assistance including food, housing and internet access.

Solid Waste District Fund

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

Election Assistance Fund

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

Law Library Fund

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

Indigent Ignition Interlock Fund

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

911 Services Fund

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

Sheriff Confiscated Funds Fund

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

Erie County, Ohio
Combining Statements –
Nonmajor Funds

Nonmajor Capital Projects Funds

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

Board of Elections Capital Improvement Fund

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

Drainage Improvement Fund

To account for debt proceeds restricted to ditch improvements.

Route 250 Corridor Safety Fund

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

Erie County Road Improvement Capital Reserve Fund

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

TIF Projects Fund

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

Technology Capital Improvement Fund

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

Nonmajor Debt Service Funds

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

Bond Retirement Fund

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

TIF Bond Retirement Fund

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

Special Assessment Bond Retirement Fund

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

Erie County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 30,134,065	\$ 3,080,323	\$ 460,298	\$ 33,674,686
Accounts Receivable	202,587	-	-	202,587
Due from Other Governments	4,601,694	-	-	4,601,694
Property and Other Local Taxes Receivable	6,297,021	-	-	6,297,021
Payments in Lieu of Taxes Receivable	-	-	600,100	600,100
Special Assessments Receivable	263,600	-	66,239	329,839
Notes Receivable	108,241	-	-	108,241
<i>Total Assets</i>	<u>\$ 41,607,208</u>	<u>\$ 3,080,323</u>	<u>\$ 1,126,637</u>	<u>\$ 45,814,168</u>
Liabilities				
Accounts Payable	\$ 774,498	\$ -	\$ -	\$ 774,498
Accrued Wages	568,417	-	-	568,417
Due to Other Governments	152,939	123,311	-	276,250
Interfund Payable	29,661	-	-	29,661
Advances from Other Funds	-	21,055	64,954	86,009
Matured Compensated Absences Payable	1,339	-	-	1,339
<i>Total Liabilities</i>	<u>1,526,854</u>	<u>144,366</u>	<u>64,954</u>	<u>1,736,174</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	4,168,346	-	-	4,168,346
Payments in Lieu of Taxes	-	-	600,100	600,100
Unavailable Revenue	4,005,217	-	66,239	4,071,456
<i>Total Deferred Inflows of Resources</i>	<u>8,173,563</u>	<u>-</u>	<u>666,339</u>	<u>8,839,902</u>
Fund Balances				
Restricted	31,958,432	249,600	395,031	32,603,063
Committed	-	2,686,357	-	2,686,357
Assigned	-	-	20,591	20,591
Unassigned	(51,641)	-	(20,278)	(71,919)
<i>Total Fund Balance</i>	<u>31,906,791</u>	<u>2,935,957</u>	<u>395,344</u>	<u>35,238,092</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 41,607,208</u>	<u>\$ 3,080,323</u>	<u>\$ 1,126,637</u>	<u>\$ 45,814,168</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 3,974,393	\$ -	\$ -	\$ 3,974,393
Hotel/Motel Taxes	7,929,094	-	-	7,929,094
Payments in Lieu of Taxes	-	-	611,361	611,361
Special Assessments	364,717	-	10,763	375,480
Charges for Services	4,629,861	-	-	4,629,861
Fines and Forfeitures	820,141	-	-	820,141
Licenses and Permits	322,159	-	-	322,159
Intergovernmental	19,381,397	-	-	19,381,397
Investment Income	10,360	-	-	10,360
Miscellaneous	312,741	-	-	312,741
<i>Total Revenues</i>	<u>37,744,863</u>	<u>-</u>	<u>622,124</u>	<u>38,366,987</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	9,309,415	-	10,257	9,319,672
Judicial Systems	2,149,233	-	-	2,149,233
Public Safety	4,655,321	-	-	4,655,321
Public Works	797,707	-	-	797,707
Health	6,586,003	-	-	6,586,003
Human Services	11,980,096	-	-	11,980,096
Economic Development	1,153,356	-	-	1,153,356
Other	1,055	-	-	1,055
Capital Outlay	-	1,489,576	-	1,489,576
Debt Service				
Principal Retirement	40,000	-	361,321	401,321
Interest and Fiscal Charges	8,331	-	181,456	189,787
<i>Total Expenditures</i>	<u>36,680,517</u>	<u>1,489,576</u>	<u>553,034</u>	<u>38,723,127</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,064,346</u>	<u>(1,489,576)</u>	<u>69,090</u>	<u>(356,140)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	301	-	-	301
Transfers In	2,531,876	552,861	75,000	3,159,737
Transfers Out	(279,052)	-	(2,861)	(281,913)
<i>Total Other Financing Sources (Uses)</i>	<u>2,253,125</u>	<u>552,861</u>	<u>72,139</u>	<u>2,878,125</u>
<i>Net Change in Fund Balances</i>	3,317,471	(936,715)	141,229	2,521,985
<i>Fund Balances Beginning of Year</i>	<u>28,589,320</u>	<u>3,872,672</u>	<u>254,115</u>	<u>32,716,107</u>
<i>Fund Balances End of Year</i>	<u>\$ 31,906,791</u>	<u>\$ 2,935,957</u>	<u>\$ 395,344</u>	<u>\$ 35,238,092</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Alcohol, Drug Addiction, Mental Health Services Fund	Ditch Assessments Fund	Job and Family Services Fund	Children's Services Fund	Child Support Enforcement Agency Fund
Assets					
Equity in Pooled Cash and Investments	\$ 4,988,562	\$ 447,668	\$ 1,340,043	\$ 5,475,254	\$ 2,015,947
Accounts Receivable	-	-	-	-	-
Due from Other Governments	863,394	-	1,140,517	-	-
Property and Other Local Taxes Receivable	3,011,071	-	-	-	-
Special Assessments Receivable	-	263,600	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 8,863,027</u>	<u>\$ 711,268</u>	<u>\$ 2,480,560</u>	<u>\$ 5,475,254</u>	<u>\$ 2,015,947</u>
Liabilities					
Accounts Payable	\$ 305,056	\$ 7,436	\$ 66,480	\$ 256,815	\$ -
Accrued Wages	15,553	3,180	201,072	-	50,681
Due to Other Governments	16,573	490	30,979	-	7,804
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>337,182</u>	<u>11,106</u>	<u>298,531</u>	<u>256,815</u>	<u>58,485</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	2,498,985	-	-	-	-
Unavailable Revenue	1,030,850	263,600	1,140,517	-	-
<i>Total Deferred Inflows of Resources</i>	<u>3,529,835</u>	<u>263,600</u>	<u>1,140,517</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	4,996,010	436,562	1,041,512	5,218,439	1,957,462
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>4,996,010</u>	<u>436,562</u>	<u>1,041,512</u>	<u>5,218,439</u>	<u>1,957,462</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 8,863,027</u>	<u>\$ 711,268</u>	<u>\$ 2,480,560</u>	<u>\$ 5,475,254</u>	<u>\$ 2,015,947</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Dog and Kennel Fund	Real Estate Assessment Fund	Delinquent Real Estate Fund	OneOhio Opioid Settlement Fund	Community Development Block Grant Fund
Assets					
Equity in Pooled Cash and Investments	\$ 354,296	\$ 1,746,710	\$ 418,432	\$ 779,858	\$ 4,405
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 354,296</u>	<u>\$ 1,746,710</u>	<u>\$ 418,432</u>	<u>\$ 779,858</u>	<u>\$ 4,405</u>
Liabilities					
Accounts Payable	\$ -	\$ 22,025	\$ -	\$ -	\$ 19,320
Accrued Wages	8,974	30,291	11,994	-	-
Due to Other Governments	1,382	4,666	1,848	-	-
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>10,356</u>	<u>56,982</u>	<u>13,842</u>	<u>-</u>	<u>19,320</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					
Restricted	343,940	1,689,728	404,590	779,858	-
Unassigned	-	-	-	-	(14,915)
<i>Total Fund Balances (Deficit)</i>	<u>343,940</u>	<u>1,689,728</u>	<u>404,590</u>	<u>779,858</u>	<u>(14,915)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 354,296</u>	<u>\$ 1,746,710</u>	<u>\$ 418,432</u>	<u>\$ 779,858</u>	<u>\$ 4,405</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Community Housing Improvement Program Fund	Comprehensive Economic Development Strategy Fund	Tax Abatements Fund	Court Computerization Fund	Common Pleas Court Special Projects Fund
Assets					
Equity in Pooled Cash and Investments	\$ 79,399	\$ -	\$ 45,979	\$ 240,222	\$ 447,231
Accounts Receivable	-	-	-	-	-
Due from Other Governments	27,090	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 106,489</u>	<u>\$ -</u>	<u>\$ 45,979</u>	<u>\$ 240,222</u>	<u>\$ 447,231</u>
Liabilities					
Accounts Payable	\$ 14,615	\$ -	\$ -	\$ -	\$ 8,300
Accrued Wages	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Interfund Payable	-	16,000	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>14,615</u>	<u>16,000</u>	<u>-</u>	<u>-</u>	<u>8,300</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	22,040	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>22,040</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	69,834	-	45,979	240,222	438,931
Unassigned	-	(16,000)	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>69,834</u>	<u>(16,000)</u>	<u>45,979</u>	<u>240,222</u>	<u>438,931</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 106,489</u>	<u>\$ -</u>	<u>\$ 45,979</u>	<u>\$ 240,222</u>	<u>\$ 447,231</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Youth Services Fund	Legal Representative Pilot Project Program Fund	Northern Ohio Juvenile Facility Fund	Indigent Guardianship Fund	Probate Conduct of Business Fund
Assets					
Equity in Pooled Cash and Investments	\$ 503,390	\$ -	\$ 274,438	\$ 5,490	\$ 9,370
Accounts Receivable	-	-	-	-	-
Due from Other Governments	203,627	13,783	1,533,962	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 707,017</u>	<u>\$ 13,783</u>	<u>\$ 1,808,400</u>	<u>\$ 5,490</u>	<u>\$ 9,370</u>
Liabilities					
Accounts Payable	\$ 1,150	\$ 8,750	\$ 6,855	\$ -	\$ -
Accrued Wages	13,693	2,351	67,584	-	-
Due to Other Governments	17,977	362	35,075	-	-
Interfund Payable	-	13,661	-	-	-
Matured Compensated Absences Payable	-	-	1,339	-	-
<i>Total Liabilities</i>	<u>32,820</u>	<u>25,124</u>	<u>110,853</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	93,124	9,385	477,589	-	-
<i>Total Deferred Inflows of Resources</i>	<u>93,124</u>	<u>9,385</u>	<u>477,589</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	581,073	-	1,219,958	5,490	9,370
Unassigned	-	(20,726)	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>581,073</u>	<u>(20,726)</u>	<u>1,219,958</u>	<u>5,490</u>	<u>9,370</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 707,017</u>	<u>\$ 13,783</u>	<u>\$ 1,808,400</u>	<u>\$ 5,490</u>	<u>\$ 9,370</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Municipal Court Special Projects Fund	County Court Fund	Indigent Municipal Court Fund	Juvenile Court Donations Fund	Domestic Shelters Fund
Assets					
Equity in Pooled Cash and Investments	\$ 599,383	\$ 321,797	\$ 347,742	\$ 5,158	\$ 890
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 599,383</u>	<u>\$ 321,797</u>	<u>\$ 347,742</u>	<u>\$ 5,158</u>	<u>\$ 890</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages	1,892	-	-	-	-
Due to Other Governments	292	-	-	-	-
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>2,184</u>	<u>-</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					
Restricted	597,199	321,797	347,742	5,158	890
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>597,199</u>	<u>321,797</u>	<u>347,742</u>	<u>5,158</u>	<u>890</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 599,383</u>	<u>\$ 321,797</u>	<u>\$ 347,742</u>	<u>\$ 5,158</u>	<u>\$ 890</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Concealed Carry License Fund	School Resource Officer Fund	Drug Task Force Fund	Highway Safety Fund	Adult Probation Fund
Assets					
Equity in Pooled Cash and Investments	\$ 5,173	\$ 289,500	\$ 4,280	\$ 45,340	\$ 233,536
Accounts Receivable	-	202,587	-	-	-
Due from Other Governments	-	-	-	41,330	591,851
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 5,173</u>	<u>\$ 492,087</u>	<u>\$ 4,280</u>	<u>\$ 86,670</u>	<u>\$ 825,387</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages	532	83,190	3,187	7,918	26,689
Due to Other Governments	1,021	12,814	492	1,544	4,112
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>1,553</u>	<u>96,004</u>	<u>3,679</u>	<u>9,462</u>	<u>30,801</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	464,426
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>464,426</u>
Fund Balances					
Restricted	3,620	396,083	601	77,208	330,160
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>3,620</u>	<u>396,083</u>	<u>601</u>	<u>77,208</u>	<u>330,160</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 5,173</u>	<u>\$ 492,087</u>	<u>\$ 4,280</u>	<u>\$ 86,670</u>	<u>\$ 825,387</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Drug Enforcement Fund	Emergency Management Agency Fund	Development Rotary Fund	Crime Victims Assistance Fund	Visitor and Convention Bureau Fund
Assets					
Equity in Pooled Cash and Investments	\$ 30,931	\$ 275,739	\$ 283,810	\$ 339,907	\$ 4,100,553
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	120,245	-	5,188	-
Property and Other Local Taxes Receivable	-	-	-	-	1,295,041
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	108,241	-	-
<i>Total Assets</i>	<u>\$ 30,931</u>	<u>\$ 395,984</u>	<u>\$ 392,051</u>	<u>\$ 345,095</u>	<u>\$ 5,395,594</u>
Liabilities					
Accounts Payable	\$ -	\$ 3,360	\$ -	\$ -	\$ 7,082
Accrued Wages	-	9,324	-	22,449	-
Due to Other Governments	-	3,477	-	3,463	-
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>16,161</u>	<u>-</u>	<u>25,912</u>	<u>7,082</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	120,245	-	1,186	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>120,245</u>	<u>-</u>	<u>1,186</u>	<u>-</u>
Fund Balances					
Restricted	30,931	259,578	392,051	317,997	5,388,512
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>30,931</u>	<u>259,578</u>	<u>392,051</u>	<u>317,997</u>	<u>5,388,512</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 30,931</u>	<u>\$ 395,984</u>	<u>\$ 392,051</u>	<u>\$ 345,095</u>	<u>\$ 5,395,594</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Senior Citizens Fund	Ohio Healthy Aging Grant Fund	Solid Waste District Fund	Election Assistance Fund	Law Library Fund
Assets					
Equity in Pooled Cash and Investments	\$ 59,831	\$ 267,157	\$ 2,371,225	\$ -	\$ 243,306
Accounts Receivable	-	-	-	-	-
Due from Other Governments	60,707	-	-	-	-
Property and Other Local Taxes Receivable	1,990,909	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 2,111,447</u>	<u>\$ 267,157</u>	<u>\$ 2,371,225</u>	<u>\$ -</u>	<u>\$ 243,306</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 35,702	\$ -	\$ 6,414
Accrued Wages	-	-	2,285	-	3,144
Due to Other Governments	-	-	7,608	-	485
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>45,595</u>	<u>-</u>	<u>10,043</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	1,669,361	-	-	-	-
Unavailable Revenue	382,255	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>2,051,616</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	59,831	267,157	2,325,630	-	233,263
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>59,831</u>	<u>267,157</u>	<u>2,325,630</u>	<u>-</u>	<u>233,263</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 2,111,447</u>	<u>\$ 267,157</u>	<u>\$ 2,371,225</u>	<u>\$ -</u>	<u>\$ 243,306</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Indigent Ignition Interlock Fund	911 Services Fund	Sheriff Confiscated Funds Fund	Total Nonmajor Special Revenue Funds
Assets				
Equity in Pooled Cash and Investments	\$ 77,099	\$ 1,048,516	\$ 6,498	\$ 30,134,065
Accounts Receivable	-	-	-	202,587
Due from Other Governments	-	-	-	4,601,694
Property and Other Local Taxes Receivable	-	-	-	6,297,021
Special Assessments Receivable	-	-	-	263,600
Notes Receivable	-	-	-	108,241
<i>Total Assets</i>	<u>\$ 77,099</u>	<u>\$ 1,048,516</u>	<u>\$ 6,498</u>	<u>\$ 41,607,208</u>
Liabilities				
Accounts Payable	\$ -	\$ 5,138	\$ -	\$ 774,498
Accrued Wages	-	2,434	-	568,417
Due to Other Governments	-	475	-	152,939
Interfund Payable	-	-	-	29,661
Matured Compensated Absences Payable	-	-	-	1,339
<i>Total Liabilities</i>	<u>-</u>	<u>8,047</u>	<u>-</u>	<u>1,526,854</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	-	-	-	4,168,346
Unavailable Revenue	-	-	-	4,005,217
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,173,563</u>
Fund Balances				
Restricted	77,099	1,040,469	6,498	31,958,432
Unassigned	-	-	-	(51,641)
<i>Total Fund Balances (Deficit)</i>	<u>77,099</u>	<u>1,040,469</u>	<u>6,498</u>	<u>31,906,791</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 77,099</u>	<u>\$ 1,048,516</u>	<u>\$ 6,498</u>	<u>\$ 41,607,208</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Alcohol, Drug Addiction, Mental Health Services Fund	Ditch Assessments Fund	Job and Family Services Fund	Children's Services Fund	Child Support Enforcement Agency Fund
Revenues					
Property Taxes	\$ 2,379,778	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	364,717	-	-	-
Charges for Services	-	-	-	16,958	52,415
Fines and Forfeitures	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	2,796,879	-	5,296,193	3,145,413	1,861,769
Investment Income	-	-	-	-	-
Miscellaneous	26,611	-	11	51,266	15
<i>Total Revenues</i>	<u>5,203,268</u>	<u>364,717</u>	<u>5,296,204</u>	<u>3,213,637</u>	<u>1,914,199</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	2,236
Public Safety	-	-	-	-	-
Public Works	-	332,124	-	-	-
Health	4,600,928	-	-	-	-
Human Services	-	-	5,306,757	4,881,007	1,781,319
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>4,600,928</u>	<u>332,124</u>	<u>5,306,757</u>	<u>4,881,007</u>	<u>1,783,555</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>602,340</u>	<u>32,593</u>	<u>(10,553)</u>	<u>(1,667,370)</u>	<u>130,644</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	301	-	-
Transfers In	-	-	233,025	1,505,385	276,552
Transfers Out	-	-	(279,052)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>(45,726)</u>	<u>1,505,385</u>	<u>276,552</u>
<i>Net Change in Fund Balances</i>	<u>602,340</u>	<u>32,593</u>	<u>(56,279)</u>	<u>(161,985)</u>	<u>407,196</u>
<i>Fund Balances Beginning of Year</i>	<u>4,393,670</u>	<u>403,969</u>	<u>1,097,791</u>	<u>5,380,424</u>	<u>1,550,266</u>
<i>Fund Balances End of Year</i>	<u>\$ 4,996,010</u>	<u>\$ 436,562</u>	<u>\$ 1,041,512</u>	<u>\$ 5,218,439</u>	<u>\$ 1,957,462</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, 2023

	Dog and Kennel Fund	Real Estate Assessment Fund	Delinquent Real Estate Fund	OneOhio Opioid Settlement Fund	Community Development Block Grant Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	6,582	983,398	434,164	-	-
Fines and Forfeitures	1,823	-	-	740,347	-
Licenses and Permits	277,789	-	-	-	-
Intergovernmental	2,500	-	-	-	20,657
Investment Income	-	-	-	-	-
Miscellaneous	27,586	16,379	42,536	-	-
<i>Total Revenues</i>	<u>316,280</u>	<u>999,777</u>	<u>476,700</u>	<u>740,347</u>	<u>20,657</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	1,533,407	488,387	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	270,155	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	104,420	-	-	48,572
Other	-	-	-	-	-
Debt Service					
Principal Retirement	40,000	-	-	-	-
Interest and Fiscal Charges	8,331	-	-	-	-
<i>Total Expenditures</i>	<u>318,486</u>	<u>1,637,827</u>	<u>488,387</u>	<u>-</u>	<u>48,572</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,206)</u>	<u>(638,050)</u>	<u>(11,687)</u>	<u>740,347</u>	<u>(27,915)</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	13,000
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,000</u>
<i>Net Change in Fund Balances</i>	(2,206)	(638,050)	(11,687)	740,347	(14,915)
<i>Fund Balances Beginning of Year</i>	346,146	2,327,778	416,277	39,511	-
<i>Fund Balances End of Year</i>	<u>\$ 343,940</u>	<u>\$ 1,689,728</u>	<u>\$ 404,590</u>	<u>\$ 779,858</u>	<u>\$ (14,915)</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, 2023

	Community Housing Improvement Program Fund	Comprehensive Economic Development Strategy Fund	Tax Abatements Fund	Court Computerization Fund	Common Pleas Court Special Projects Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	-	-	10,391	50,503	119,763
Fines and Forfeitures	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	945,000	-	-	-	-
Investment Income	1,403	-	-	-	-
Miscellaneous	10,983	-	-	-	-
<i>Total Revenues</i>	<u>957,386</u>	<u>-</u>	<u>10,391</u>	<u>50,503</u>	<u>119,763</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	58,442	64,448
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	979,744	16,000	4,620	-	-
Other	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>979,744</u>	<u>16,000</u>	<u>4,620</u>	<u>58,442</u>	<u>64,448</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(22,358)</u>	<u>(16,000)</u>	<u>5,771</u>	<u>(7,939)</u>	<u>55,315</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(22,358)	(16,000)	5,771	(7,939)	55,315
<i>Fund Balances Beginning of Year</i>	92,192	-	40,208	248,161	383,616
<i>Fund Balances End of Year</i>	<u>\$ 69,834</u>	<u>\$ (16,000)</u>	<u>\$ 45,979</u>	<u>\$ 240,222</u>	<u>\$ 438,931</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, 2023

	Youth Services Fund	Legal Representative Pilot Project Program Fund	Northern Ohio Juvenile Facility Fund	Indigent Guardianship Fund	Probate Conduct of Business Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	-	-	6,054	16,683	375
Fines and Forfeitures	101	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	629,662	137,235	2,500,686	-	-
Investment Income	-	-	-	-	-
Miscellaneous	-	-	50,414	-	-
<i>Total Revenues</i>	<u>629,763</u>	<u>137,235</u>	<u>2,557,154</u>	<u>16,683</u>	<u>375</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	470,881	146,244	-	14,446	-
Public Safety	-	-	1,887,601	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>470,881</u>	<u>146,244</u>	<u>1,887,601</u>	<u>14,446</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>158,882</u>	<u>(9,009)</u>	<u>669,553</u>	<u>2,237</u>	<u>375</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	32,266	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>32,266</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	158,882	(9,009)	701,819	2,237	375
<i>Fund Balances Beginning of Year</i>	<u>422,191</u>	<u>(11,717)</u>	<u>518,139</u>	<u>3,253</u>	<u>8,995</u>
<i>Fund Balances End of Year</i>	<u>\$ 581,073</u>	<u>\$ (20,726)</u>	<u>\$ 1,219,958</u>	<u>\$ 5,490</u>	<u>\$ 9,370</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, 2023

	Municipal Court Special Projects Fund	County Court Fund	Indigent Municipal Court Fund	Juvenile Court Donations Fund	Domestic Shelters Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	147,603	60,230	11,708	-	11,211
Fines and Forfeitures	-	-	3,348	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	407	-
Investment Income	-	-	-	-	-
Miscellaneous	1,825	19,345	-	-	-
<i>Total Revenues</i>	<u>149,428</u>	<u>79,575</u>	<u>15,056</u>	<u>407</u>	<u>11,211</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	36,561	-	-	-	-
Judicial Systems	192,520	-	-	3,064	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	11,013
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>229,081</u>	<u>-</u>	<u>-</u>	<u>3,064</u>	<u>11,013</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(79,653)</u>	<u>79,575</u>	<u>15,056</u>	<u>(2,657)</u>	<u>198</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(79,653)</u>	<u>79,575</u>	<u>15,056</u>	<u>(2,657)</u>	<u>198</u>
<i>Fund Balances Beginning of Year</i>	<u>676,852</u>	<u>242,222</u>	<u>332,686</u>	<u>7,815</u>	<u>692</u>
<i>Fund Balances End of Year</i>	<u>\$ 597,199</u>	<u>\$ 321,797</u>	<u>\$ 347,742</u>	<u>\$ 5,158</u>	<u>\$ 890</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, 2023

	Concealed Carry License Fund	School Resource Officer Fund	Drug Task Force Fund	Highway Safety Fund	Adult Probation Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	-	1,827,645	-	-	43,421
Fines and Forfeitures	-	-	53,644	-	-
Licenses and Permits	44,370	-	-	-	-
Intergovernmental	-	-	-	118,967	683,695
Investment Income	-	-	-	-	-
Miscellaneous	-	-	-	31,940	1,750
<i>Total Revenues</i>	<u>44,370</u>	<u>1,827,645</u>	<u>53,644</u>	<u>150,907</u>	<u>728,866</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	896,225
Public Safety	29,058	2,086,406	62,001	78,257	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>29,058</u>	<u>2,086,406</u>	<u>62,001</u>	<u>78,257</u>	<u>896,225</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>15,312</u>	<u>(258,761)</u>	<u>(8,357)</u>	<u>72,650</u>	<u>(167,359)</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	429,000	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>429,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	15,312	170,239	(8,357)	72,650	(167,359)
<i>Fund Balances Beginning of Year</i>	<u>(11,692)</u>	<u>225,844</u>	<u>8,958</u>	<u>4,558</u>	<u>497,519</u>
<i>Fund Balances End of Year</i>	<u>\$ 3,620</u>	<u>\$ 396,083</u>	<u>\$ 601</u>	<u>\$ 77,208</u>	<u>\$ 330,160</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, 2023

	Drug Enforcement Fund	Emergency Management Agency Fund	Development Rotary Fund	Crime Victims Assistance Fund	Visitor and Convention Bureau Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	7,929,094
Special Assessments	-	-	-	-	-
Charges for Services	-	26,500	-	-	-
Fines and Forfeitures	8,274	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	226,990	-	298,006	-
Investment Income	-	-	8,782	-	-
Miscellaneous	-	1,864	-	29,469	-
<i>Total Revenues</i>	<u>8,274</u>	<u>255,354</u>	<u>8,782</u>	<u>327,475</u>	<u>7,929,094</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	426,853	6,702,156
Judicial Systems	-	-	-	-	-
Public Safety	8,806	303,540	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>8,806</u>	<u>303,540</u>	<u>-</u>	<u>426,853</u>	<u>6,702,156</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(532)</u>	<u>(48,186)</u>	<u>8,782</u>	<u>(99,378)</u>	<u>1,226,938</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	42,648	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>42,648</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(532)	(5,538)	8,782	(99,378)	1,226,938
<i>Fund Balances Beginning of Year</i>	<u>31,463</u>	<u>265,116</u>	<u>383,269</u>	<u>417,375</u>	<u>4,161,574</u>
<i>Fund Balances End of Year</i>	<u>\$ 30,931</u>	<u>\$ 259,578</u>	<u>\$ 392,051</u>	<u>\$ 317,997</u>	<u>\$ 5,388,512</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, 2023

	Senior Citizens Fund	Ohio Healthy Aging Grant Fund	Solid Waste District Fund	Election Assistance Fund	Law Library Fund
Revenues					
Property Taxes	\$ 1,594,615	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	-	-	527,578	-	273,735
Fines and Forfeitures	-	-	-	-	12,604
Licenses and Permits	-	-	-	-	-
Intergovernmental	121,344	267,157	-	111,826	-
Investment Income	-	-	-	175	-
Miscellaneous	302	-	195	-	250
<i>Total Revenues</i>	<u>1,716,261</u>	<u>267,157</u>	<u>527,773</u>	<u>112,001</u>	<u>286,589</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	122,051	-
Judicial Systems	-	-	-	-	300,517
Public Safety	-	-	-	-	-
Public Works	-	-	465,583	-	-
Health	1,714,920	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>1,714,920</u>	<u>-</u>	<u>465,583</u>	<u>122,051</u>	<u>300,517</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,341</u>	<u>267,157</u>	<u>62,190</u>	<u>(10,050)</u>	<u>(13,928)</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	1,341	267,157	62,190	(10,050)	(13,928)
<i>Fund Balances Beginning of Year</i>	<u>58,490</u>	<u>-</u>	<u>2,263,440</u>	<u>10,050</u>	<u>247,191</u>
<i>Fund Balances End of Year</i>	<u>\$ 59,831</u>	<u>\$ 267,157</u>	<u>\$ 2,325,630</u>	<u>\$ -</u>	<u>\$ 233,263</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, 2023

	Indigent Ignition Interlock Fund	911 Services Fund	Sheriff Confiscated Funds Fund	Total Nonmajor Special Revenue Funds
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ 3,974,393
Hotel/Motel Taxes	-	-	-	7,929,094
Special Assessments	-	-	-	364,717
Charges for Services	2,944	-	-	4,629,861
Fines and Forfeitures	-	-	-	820,141
Licenses and Permits	-	-	-	322,159
Intergovernmental	-	217,011	-	19,381,397
Investment Income	-	-	-	10,360
Miscellaneous	-	-	-	312,741
<i>Total Revenues</i>	<u>2,944</u>	<u>217,011</u>	<u>-</u>	<u>37,744,863</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	-	-	-	9,309,415
Judicial Systems	210	-	-	2,149,233
Public Safety	-	199,652	-	4,655,321
Public Works	-	-	-	797,707
Health	-	-	-	6,586,003
Human Services	-	-	-	11,980,096
Economic Development	-	-	-	1,153,356
Other	-	-	1,055	1,055
Debt Service				
Principal Retirement	-	-	-	40,000
Interest and Fiscal Charges	-	-	-	8,331
<i>Total Expenditures</i>	<u>210</u>	<u>199,652</u>	<u>1,055</u>	<u>36,680,517</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,734</u>	<u>17,359</u>	<u>(1,055)</u>	<u>1,064,346</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	-	-	-	301
Transfers In	-	-	-	2,531,876
Transfers Out	-	-	-	(279,052)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,253,125</u>
<i>Net Change in Fund Balances</i>	2,734	17,359	(1,055)	3,317,471
<i>Fund Balances Beginning of Year</i>	<u>74,365</u>	<u>1,023,110</u>	<u>7,553</u>	<u>28,589,320</u>
<i>Fund Balances End of Year</i>	<u>\$ 77,099</u>	<u>\$ 1,040,469</u>	<u>\$ 6,498</u>	<u>\$ 31,906,791</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Route 250 Corridor Safety Fund	Erie County Road Improvement Capital Reserve Fund	TIF Projects Fund
Assets					
Equity in Pooled Cash and Investments	\$ 254,757	\$ 40,318	\$ -	\$ 353,399	\$ 249
<i>Total Assets</i>	<u>\$ 254,757</u>	<u>\$ 40,318</u>	<u>\$ -</u>	<u>\$ 353,399</u>	<u>\$ 249</u>
Liabilities					
Due to Other Governments	-	-	-	123,311	-
Advances from Other Funds	-	21,055	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>21,055</u>	<u>-</u>	<u>123,311</u>	<u>-</u>
Fund Balances					
Restricted	-	19,263	-	230,088	249
Committed	254,757	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>254,757</u>	<u>19,263</u>	<u>-</u>	<u>230,088</u>	<u>249</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 254,757</u>	<u>\$ 40,318</u>	<u>\$ -</u>	<u>\$ 353,399</u>	<u>\$ 249</u>

(continued)

Erie County, Ohio
 Combining Balance Sheet
 Nonmajor Capital Projects Funds
 December 31, 2023

	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
Assets		
Equity in Pooled Cash and Investments	\$ 2,431,600	\$ 3,080,323
<i>Total Assets</i>	<u>\$ 2,431,600</u>	<u>\$ 3,080,323</u>
Liabilities		
Due to Other Governments	-	123,311
Advances from Other Funds	-	21,055
<i>Total Liabilities</i>	<u>-</u>	<u>144,366</u>
Fund Balances		
Restricted	-	249,600
Committed	2,431,600	2,686,357
<i>Total Fund Balances (Deficit)</i>	<u>2,431,600</u>	<u>2,935,957</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 2,431,600</u>	<u>\$ 3,080,323</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Route 250 Corridor Safety Fund	Erie County Road Improvement Capital Reserve Fund	TIF Projects Fund
Expenditures					
Capital Outlay	\$ -	\$ -	\$ 497,441	\$ 992,135	\$ -
<i>Excess of Revenues Over (Under) Expenditures</i>	-	-	(497,441)	(992,135)	-
Other Financing Sources (Uses)					
Transfers In	-	2,861	-	-	-
<i>Net Change in Fund Balances</i>	-	2,861	(497,441)	(992,135)	-
<i>Fund Balances Beginning of Year</i>	254,757	16,402	497,441	1,222,223	249
<i>Fund Balances End of Year</i>	\$ 254,757	\$ 19,263	\$ -	\$ 230,088	\$ 249

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023

	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
Expenditures		
Capital Outlay	\$ -	\$ 1,489,576
<i>Excess of Revenues Over (Under) Expenditures</i>	-	(1,489,576)
Other Financing Sources (Uses)		
Transfers In	550,000	552,861
<i>Net Change in Fund Balances</i>	550,000	(936,715)
<i>Fund Balances Beginning of Year</i>	1,881,600	3,872,672
<i>Fund Balances End of Year</i>	\$ 2,431,600	\$ 2,935,957

Erie County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2023

	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	\$ 395,031	\$ 44,676	\$ 460,298
Payments in Lieu of Taxes Receivable	-	600,100	-	600,100
Special Assessments Receivable	-	-	66,239	66,239
<i>Total Assets</i>	<u>\$ 20,591</u>	<u>\$ 995,131</u>	<u>\$ 110,915</u>	<u>\$ 1,126,637</u>
Liabilities				
Advances from Other Funds	-	-	64,954	64,954
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>64,954</u>	<u>64,954</u>
Deferred Inflows of Resources				
Payments in Lieu of Taxes	-	600,100	-	600,100
Unavailable Revenue	-	-	66,239	66,239
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>600,100</u>	<u>66,239</u>	<u>666,339</u>
Fund Balances				
Restricted	-	395,031	-	395,031
Assigned	20,591	-	-	20,591
Unassigned	-	-	(20,278)	(20,278)
<i>Total Fund Balances (Deficit)</i>	<u>20,591</u>	<u>395,031</u>	<u>(20,278)</u>	<u>395,344</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 20,591</u>	<u>\$ 995,131</u>	<u>\$ 110,915</u>	<u>\$ 1,126,637</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2023

	Bond Retirement Fund	TIF Bond Retirement Fund	Special Assessment Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues				
Payments in Lieu of Taxes	\$ -	\$ 611,361	\$ -	\$ 611,361
Special Assessments	-	-	10,763	10,763
<i>Total Revenues</i>	-	611,361	10,763	622,124
Expenditures				
Current:				
General Government				
Legislative and Executive	-	9,992	265	10,257
Debt Service				
Principal Retirement	-	361,321	-	361,321
Interest and Fiscal Charges	-	180,053	1,403	181,456
<i>Total Expenditures</i>	-	551,366	1,668	553,034
<i>Excess of Revenues Over (Under) Expenditures</i>	-	59,995	9,095	69,090
Other Financing Sources (Uses)				
Transfers In	-	75,000	-	75,000
Transfers Out	-	-	(2,861)	(2,861)
<i>Total Other Financing Sources (Uses)</i>	-	75,000	(2,861)	72,139
<i>Net Change in Fund Balances</i>	-	134,995	6,234	141,229
<i>Fund Balances Beginning of Year</i>	20,591	260,036	(26,512)	254,115
<i>Fund Balances End of Year</i>	\$ 20,591	\$ 395,031	\$ (20,278)	\$ 395,344

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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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 5,500,365	\$ 5,332,114	\$ (168,251)
Permissive Sales Taxes	21,250,000	21,656,710	406,710
Charges for Services	3,626,079	3,314,088	(311,991)
Licenses and Permits	1,206,400	1,095,661	(110,739)
Fines and Forfeitures	254,800	260,152	5,352
Intergovernmental	4,396,901	4,484,076	87,175
Interest	3,023,525	3,268,292	244,767
Contributions and Donations	2,684,937	2,685,437	500
Other	909,400	1,211,763	302,363
<i>Total Revenues</i>	<u>42,852,407</u>	<u>43,308,293</u>	<u>455,886</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	633,322	627,292	6,030
Materials and Supplies	150,459	143,439	7,020
Contractual Services	1,536,502	1,200,802	335,700
Capital Outlay	3,617,201	3,129,798	487,403
Other	618	418	200
Total Commissioners	<u>5,938,102</u>	<u>5,101,749</u>	<u>836,353</u>
Finance			
Personal Services	332,632	230,993	101,639
Materials and Supplies	22,730	22,635	95
Contractual Services	276,329	239,536	36,793
Other	135,025	40,105	94,920
Total Finance	<u>766,716</u>	<u>533,269</u>	<u>233,447</u>
Human Resources			
Personal Services	157,879	157,552	327
Materials and Supplies	16,369	14,452	1,917
Contractual Services	24,333	19,488	4,845
Total Human Resources	<u>198,581</u>	<u>191,492</u>	<u>7,089</u>
Microfilm			
Personal Services	151,459	151,365	94
Materials and Supplies	6,500	3,745	2,755
Contractual Services	25,656	25,656	-
Total Microfilm	<u>183,615</u>	<u>180,766</u>	<u>2,849</u>
Information Technology			
Personal Services	376,565	370,502	6,063
Materials and Supplies	131,740	119,526	12,214
Contractual Services	219,255	207,111	12,144
Total Information Technology	<u>727,560</u>	<u>697,139</u>	<u>30,421</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, 2023

	Final Budget	Actual	Variance with Budget
Facilities			
Personal Services	\$ 825,960	\$ 823,935	\$ 2,025
Materials and Supplies	621,891	570,350	51,541
Contractual Services	1,213,012	1,049,798	163,214
Capital Outlay	772,249	760,594	11,655
Total Facilities	<u>3,433,112</u>	<u>3,204,677</u>	<u>228,435</u>
Auditor			
Personal Services	617,521	615,531	1,990
Materials and Supplies	19,838	19,713	125
Contractual Services	212,586	210,137	2,449
Other	1,485	757	728
Total Auditor	<u>851,430</u>	<u>846,138</u>	<u>5,292</u>
Board of Revision			
Contractual Services	<u>13,500</u>	<u>12,943</u>	<u>557</u>
Treasurer			
Personal Services	186,582	178,963	7,619
Materials and Supplies	20,950	15,576	5,374
Contractual Services	111,797	100,138	11,659
Capital Outlay	9,000	8,775	225
Total Treasurer	<u>328,329</u>	<u>303,452</u>	<u>24,877</u>
Prosecuting Attorney			
Personal Services	1,527,509	1,525,338	2,171
Materials and Supplies	93,795	93,019	776
Contractual Services	12,261	11,707	554
Total Prosecuting Attorney	<u>1,633,565</u>	<u>1,630,064</u>	<u>3,501</u>
Board of Elections			
Personal Services	387,408	385,768	1,640
Materials and Supplies	58,238	51,620	6,618
Contractual Services	215,771	203,025	12,746
Total Board of Elections	<u>661,417</u>	<u>640,413</u>	<u>21,004</u>
Recorder			
Personal Services	323,863	312,299	11,564
Materials and Supplies	10,150	6,675	3,475
Contractual Services	55,168	51,923	3,245
Capital Outlay	28,639	15,266	13,373
Total Recorder	<u>417,820</u>	<u>386,163</u>	<u>31,657</u>
Lodging Excise Tax			
Contractual Services	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Miscellaneous			
Personal Services	27,303	26,575	728
Contractual Services	43,360	43,360	-
Total Miscellaneous	<u>70,663</u>	<u>69,935</u>	<u>728</u>
Total Legislative and Executive	<u>15,227,410</u>	<u>13,801,200</u>	<u>1,426,210</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, 2023

	Final Budget	Actual	Variance with Budget
Judicial			
Common Pleas			
Personal Services	\$ 1,383,807	\$ 1,372,657	\$ 11,150
Materials and Supplies	518,068	166,734	351,334
Contractual Services	85,693	72,081	13,612
Total Common Pleas	<u>1,987,568</u>	<u>1,611,472</u>	<u>376,096</u>
Family Court			
Personal Services	2,138,108	2,064,931	73,177
Materials and Supplies	106,161	85,535	20,626
Contractual Services	204,413	150,030	54,383
Total Family Court	<u>2,448,682</u>	<u>2,300,496</u>	<u>148,186</u>
Probate Court			
Personal Services	466,122	458,988	7,134
Materials and Supplies	38,455	35,677	2,778
Contractual Services	89,522	81,142	8,380
Total Probate Court	<u>594,099</u>	<u>575,807</u>	<u>18,292</u>
Clerk of Court			
Personal Services	737,120	729,818	7,302
Materials and Supplies	28,852	25,617	3,235
Contractual Services	53,082	50,640	2,442
Total Clerk of Court	<u>819,054</u>	<u>806,075</u>	<u>12,979</u>
County Court			
Personal Services	414,453	396,019	18,434
Materials and Supplies	21,454	17,103	4,351
Contractual Services	100,527	66,677	33,850
Total County Court	<u>536,434</u>	<u>479,799</u>	<u>56,635</u>
Huron Municipal Court			
Personal Services	1,155	-	1,155
Contractual Services	87,577	78,745	8,832
Total Huron Municipal Court	<u>88,732</u>	<u>78,745</u>	<u>9,987</u>
Sandusky Municipal Court			
Personal Services	9,235	7,033	2,202
Materials and Supplies	850	-	850
Contractual Services	201,213	201,213	-
Total Sandusky Municipal Court	<u>211,298</u>	<u>208,246</u>	<u>3,052</u>
Vermillion Municipal Court			
Materials and Supplies	<u>77,714</u>	<u>53,193</u>	<u>24,521</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, 2023

	Final Budget	Actual	Variance with Budget
Adult Probation			
Personal Services	\$ 439,540	\$ 439,278	\$ 262
Materials and Supplies	14,326	14,308	18
Contractual Services	4,646	4,073	573
Total Adult Probation	<u>458,512</u>	<u>457,659</u>	<u>853</u>
Public Defender			
Personal Services	834,950	817,827	17,123
Materials and Supplies	17,270	16,319	951
Contractual Services	232,068	226,406	5,662
Total Public Defender	<u>1,084,288</u>	<u>1,060,552</u>	<u>23,736</u>
Total Judicial	<u>8,306,381</u>	<u>7,632,044</u>	<u>674,337</u>
Public Safety			
Juvenile Detention Facility			
Personal Services	1,767,767	1,615,370	152,397
Materials and Supplies	134,349	93,571	40,778
Contractual Services	310,150	248,864	61,286
Total Juvenile Detention Facility	<u>2,212,266</u>	<u>1,957,805</u>	<u>254,461</u>
Sheriff			
Personal Services	6,963,856	6,877,805	86,051
Materials and Supplies	1,028,393	1,012,915	15,478
Contractual Services	656,121	650,386	5,735
Capital Outlay	11,768	11,768	-
Other	3,558	3,558	-
Total Sheriff	<u>8,663,696</u>	<u>8,556,432</u>	<u>107,264</u>
Coroner			
Personal Services	145,847	145,368	479
Materials and Supplies	2,105	192	1,913
Contractual Services	171,470	164,751	6,719
Total Coroner	<u>319,422</u>	<u>310,311</u>	<u>9,111</u>
Total Public Safety	<u>11,195,384</u>	<u>10,824,548</u>	<u>370,836</u>
Public Works			
Tax Map			
Personal Services	78,355	78,321	34
Materials and Supplies	200	-	200
Contractual Services	1,500	1,260	240
Total Tax Map	<u>80,055</u>	<u>79,581</u>	<u>474</u>
Total Public Works	<u>80,055</u>	<u>79,581</u>	<u>474</u>
Health			
Humane Agent			
Personal Services	3,664	3,664	-
Materials and Supplies	336	297	39
Total Humane Agent	<u>4,000</u>	<u>3,961</u>	<u>39</u>
Total Health	<u>4,000</u>	<u>3,961</u>	<u>39</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, 2023

	Final Budget	Actual	Variance with Budget
Human Services			
Veteran Services			
Personal Services	\$ 433,659	\$ 414,929	\$ 18,730
Materials and Supplies	67,261	46,669	20,592
Contractual Services	508,705	441,372	67,333
Other	250,941	-	250,941
Total Veteran Services	<u>1,260,566</u>	<u>902,970</u>	<u>357,596</u>
Total Human Services	<u>1,260,566</u>	<u>902,970</u>	<u>357,596</u>
Capital Outlay			
Capital Improvements			
Contractual Services	1,222,500	1,197,500	25,000
Capital Outlay	1,812,571	1,773,565	39,006
Total Capital Outlay	<u>3,035,071</u>	<u>2,971,065</u>	<u>64,006</u>
Debt Service:			
Principal Retirement	1,375,000	1,375,000	-
Interest and Fiscal Charges	1,307,437	1,307,437	-
Total Debt Service	<u>2,682,437</u>	<u>2,682,437</u>	<u>-</u>
<i>Total Expenditures</i>	<u>41,791,304</u>	<u>38,897,806</u>	<u>2,893,498</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,061,103</u>	<u>4,410,487</u>	<u>3,349,384</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	2,000	4,874	2,874
Advances In	10,000	12,861	2,861
Transfers In	112,975	118,511	5,536
Transfers Out	(9,398,121)	(7,804,311)	1,593,810
<i>Total Other Financing Sources (Uses)</i>	<u>(9,273,146)</u>	<u>(7,668,065)</u>	<u>1,605,081</u>
<i>Change in Fund Balance</i>	<u>(8,212,043)</u>	<u>(3,257,578)</u>	<u>4,954,465</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	23,104,011	23,104,011	-
Prior Year Encumbrances Appropriated	<u>2,033,640</u>	<u>2,033,640</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 16,925,608</u>	<u>\$ 21,880,073</u>	<u>\$ 4,954,465</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 425,000	\$ 475,371	\$ 50,371
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	263,832	232,947	30,885
Materials and Supplies	9,638	8,343	1,295
Contractual Services	14,042	10,725	3,317
<i>Total Expenditures</i>	287,512	252,015	35,497
<i>Excess of Revenues Over (Under) Expenditures</i>	137,488	223,356	85,868
Other Financing Sources (Uses)			
Transfers Out	(113,055)	(113,055)	-
<i>Change in Fund Balance</i>	24,433	110,301	85,868
<i>Fund Balance (Deficit) Beginning of Year</i>	344,098	344,098	-
Prior Year Encumbrances Appropriated	1,980	1,980	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 370,511	\$ 456,379	\$ 85,868

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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 6,535,348	\$ 6,185,107	\$ (350,241)
Charges for Services	111,142	105,434	(5,708)
Intergovernmental	2,238,113	2,286,785	48,672
Interest	2,000	1,911	(89)
Other	26,700	108,283	81,583
<i>Total Revenues</i>	<u>8,913,303</u>	<u>8,687,520</u>	<u>(225,783)</u>
Expenditures			
Current:			
Health			
Developmental Disabilities			
Personal Services	4,481,661	4,145,786	335,875
Materials and Supplies	167,751	122,205	45,546
Contractual Services	1,784,489	1,490,837	293,652
Capital Outlay	274,995	214,729	60,266
Total Developmental Disabilities	<u>6,708,896</u>	<u>5,973,557</u>	<u>735,339</u>
Residential and Individual Support			
Contractual Services	1,682,707	1,671,763	10,944
Total Residential and Individual Support	<u>1,682,707</u>	<u>1,671,763</u>	<u>10,944</u>
Help Me Grow			
Personal Services	514,234	411,675	102,559
Materials and Supplies	32,760	19,965	12,795
Contractual Services	28,555	20,719	7,836
Total Help Me Grow	<u>575,549</u>	<u>452,359</u>	<u>123,190</u>
Family Resource Services			
Contractual Services	1,598,925	1,546,211	52,714
Donations			
Materials and Supplies	25,000	21,858	3,142
<i>Total Expenditures</i>	<u>10,591,077</u>	<u>9,665,748</u>	<u>925,329</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,677,774)</u>	<u>(978,228)</u>	<u>699,546</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	2,500	202	(2,298)
Transfers In	550,000	-	(550,000)
Transfers Out	(5,905)	-	5,905
<i>Total Other Financing Sources (Uses)</i>	<u>546,595</u>	<u>202</u>	<u>(546,393)</u>
<i>Change in Fund Balance</i>	<u>(1,131,179)</u>	<u>(978,026)</u>	<u>153,153</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	6,669,436	6,669,436	-
Prior Year Encumbrances Appropriated	536,791	536,791	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 6,075,048</u>	<u>\$ 6,228,201</u>	<u>\$ 153,153</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Permissive Sales Taxes	\$ 620,000	\$ 655,034	\$ 35,034
Charges for Services	13,800	8,338	(5,462)
Licenses and Permits	25,000	52,852	27,852
Fines and Forfeitures	90,000	112,955	22,955
Intergovernmental	7,235,000	6,557,691	(677,309)
Interest	28,000	67,804	39,804
Other	50,192	51,975	1,783
<i>Total Revenues</i>	<u>8,061,992</u>	<u>7,506,649</u>	<u>(555,343)</u>
Expenditures			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Personal Services	2,106,847	2,021,824	85,023
Materials and Supplies	1,047,521	593,142	454,379
Contractual Services	2,433,316	2,215,288	218,028
Capital Outlay	3,752,218	3,482,735	269,483
<i>Total Expenditures</i>	<u>9,339,902</u>	<u>8,312,989</u>	<u>1,026,913</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,277,910)</u>	<u>(806,340)</u>	<u>471,570</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	15,000	35,636	20,636
<i>Change in Fund Balance</i>	(1,262,910)	(770,704)	492,206
<i>Fund Balance (Deficit) Beginning of Year</i>	1,374,489	1,374,489	-
<i>Prior Year Encumbrances Appropriated</i>	<u>1,070,187</u>	<u>1,070,187</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,181,766</u>	<u>\$ 1,673,972</u>	<u>\$ 492,206</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Budget
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 14,425,300	\$ 14,425,300	\$ -
<i>Fund Balance (Deficit) End of Year</i>	\$ 14,425,300	\$ 14,425,300	\$ -

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Alcohol, Drug Addiction and Mental Health Services Fund
For the Year Ended December 31, 2023*

	Final	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 2,471,006	\$ 2,379,778	\$ (91,228)
Intergovernmental	2,772,642	2,765,622	(7,020)
Other	53,000	26,611	(26,389)
<i>Total Revenues</i>	<u>5,296,648</u>	<u>5,172,011</u>	<u>(124,637)</u>
Expenditures			
Current:			
Public Health			
Personal Services	380,306	346,737	33,569
Materials and Supplies	31,478	14,937	16,541
Contractual Services	7,571,022	4,780,531	2,790,491
Capital Outlay	10,000	5,734	4,266
Other	175,000	-	175,000
<i>Total Expenditures</i>	<u>8,167,806</u>	<u>5,147,939</u>	<u>3,019,867</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,871,158)</u>	<u>24,072</u>	<u>2,895,230</u>
Other Financing Sources (Uses)			
Advances In	40,000	-	(40,000)
Advances Out	(40,000)	-	40,000
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(2,871,158)</u>	<u>24,072</u>	<u>2,895,230</u>
<i>Fund Balance Beginning of Year</i>	3,525,550	3,525,550	-
Prior Year Encumbrances Appropriated	954,752	954,752	-
<i>Fund Balance End of Year</i>	<u>\$ 1,609,144</u>	<u>\$ 4,504,374</u>	<u>\$ 2,895,230</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Special Assessments	\$ 355,741	\$ 364,717	\$ 8,976
Expenditures			
Current:			
Public Works			
Personal Services	88,579	84,705	3,874
Materials and Supplies	6,261	3,075	3,186
Contractual Services	260,671	243,941	16,730
Other	250	250	-
<i>Total Expenditures</i>	<u>355,761</u>	<u>331,971</u>	<u>23,790</u>
<i>Change in Fund Balance</i>	(20)	32,746	32,766
<i>Fund Balance (Deficit) Beginning of Year</i>	413,080	413,080	-
<i>Prior Year Encumbrances Appropriated</i>	<u>1,841</u>	<u>1,841</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 414,901</u></u>	<u><u>\$ 447,667</u></u>	<u><u>\$ 32,766</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 5,715,000	\$ 5,301,841	\$ (413,159)
Other	-	11	11
<i>Total Revenues</i>	<u>5,715,000</u>	<u>5,301,852</u>	<u>(413,148)</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Personal Services	3,175,347	3,141,681	33,666
Materials and Supplies	58,540	45,917	12,623
Contractual Services	1,506,148	1,354,858	151,290
Total Public Assistance	<u>4,740,035</u>	<u>4,542,456</u>	<u>197,579</u>
Social Services			
Personal Services	2,021,580	2,002,356	19,224
Materials and Supplies	30,259	24,371	5,888
Contractual Services	129,785	117,546	12,239
Total Social Services	<u>2,181,624</u>	<u>2,144,273</u>	<u>37,351</u>
Workforce Investment Act			
Materials and Supplies	8,751	7,296	1,455
Contractual Services	532,210	493,714	38,496
Total Workforce Investment Act	<u>540,961</u>	<u>501,010</u>	<u>39,951</u>
<i>Total Expenditures</i>	<u>7,462,620</u>	<u>7,187,739</u>	<u>274,881</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,747,620)</u>	<u>(1,885,887)</u>	<u>(138,267)</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	2,000	301	(1,699)
Transfers In	1,722,835	1,880,364	157,529
Transfers Out	(280,375)	(279,052)	1,323
<i>Total Other Financing Sources (Uses)</i>	<u>1,444,460</u>	<u>1,601,613</u>	<u>157,153</u>
<i>Change in Fund Balance</i>	(303,160)	(284,274)	18,886
<i>Fund Balance (Deficit) Beginning of Year</i>	1,216,048	1,216,048	-
Prior Year Encumbrances Appropriated	181,898	181,898	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,094,786</u>	<u>\$ 1,113,672</u>	<u>\$ 18,886</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 22,000	\$ 16,958	\$ (5,042)
Intergovernmental	2,625,000	3,145,413	520,413
Other	82,500	51,266	(31,234)
<i>Total Revenues</i>	<u>2,729,500</u>	<u>3,213,637</u>	<u>484,137</u>
Expenditures			
Current:			
Human Services			
Children's Services			
Personal Services	1,947	1,947	-
Materials and Supplies	60,142	45,539	14,603
Contractual Services	3,530,215	3,457,315	72,900
<i>Total Expenditures</i>	<u>3,592,304</u>	<u>3,504,801</u>	<u>87,503</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(862,804)</u>	<u>(291,164)</u>	<u>571,640</u>
Other Financing Sources (Uses)			
Transfers In	1,502,876	1,505,376	2,500
Transfers Out	(1,450,000)	(1,450,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>52,876</u>	<u>55,376</u>	<u>2,500</u>
<i>Change in Fund Balance</i>	<u>(809,928)</u>	<u>(235,788)</u>	<u>574,140</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	5,085,676	5,085,676	-
Prior Year Encumbrances Appropriated	315,607	315,607	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,591,355</u>	<u>\$ 5,165,495</u>	<u>\$ 574,140</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, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 395,800	\$ 52,415	\$ (343,385)
Intergovernmental	1,495,000	1,861,769	366,769
Other	-	15	15
<i>Total Revenues</i>	<u>1,890,800</u>	<u>1,914,199</u>	<u>23,399</u>
Expenditures			
Current:			
General Government			
Judicial			
Child Support - Juvenile Court			
Materials and Supplies	7,400	2,836	4,564
Contractual Services	30,000	-	30,000
Total Judicial	<u>37,400</u>	<u>2,836</u>	<u>34,564</u>
Human Services			
CSEA			
Personal Services	1,306,523	1,251,405	55,118
Materials and Supplies	1,034	361	673
Contractual Services	396,979	379,363	17,616
Total Human Services	<u>1,704,536</u>	<u>1,631,129</u>	<u>73,407</u>
<i>Total Expenditures</i>	<u>1,741,936</u>	<u>1,633,965</u>	<u>107,971</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>148,864</u>	<u>280,234</u>	<u>131,370</u>
Other Financing Sources (Uses)			
Transfers In	150,000	276,552	126,552
Transfers Out	(300,000)	(197,339)	102,661
<i>Total Other Financing Sources (Uses)</i>	<u>(150,000)</u>	<u>79,213</u>	<u>229,213</u>
<i>Change in Fund Balance</i>	(1,136)	359,447	360,583
<i>Fund Balance (Deficit) Beginning of Year</i>	1,548,025	1,548,025	-
<i>Prior Year Encumbrances Appropriated</i>	<u>51,413</u>	<u>51,413</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,598,302</u>	<u>\$ 1,958,885</u>	<u>\$ 360,583</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 10,000	\$ 6,582	\$ (3,418)
Licenses and Permits	290,000	277,789	(12,211)
Fines and Forfeitures	2,000	1,823	(177)
Intergovernmental	2,500	2,500	-
Other	15,000	27,586	12,586
<i>Total Revenues</i>	<u>319,500</u>	<u>316,280</u>	<u>(3,220)</u>
Expenditures			
Current:			
Health			
Dog and Kennel			
Personal Services	226,925	214,485	12,440
Materials and Supplies	23,200	18,877	4,323
Contractual Services	40,104	37,255	2,849
Total Health	<u>290,229</u>	<u>270,617</u>	<u>19,612</u>
Debt Service:			
Principal Retirement	40,000	40,000	-
Interest and Fiscal Charges	8,331	8,331	-
Total Debt Service	<u>48,331</u>	<u>48,331</u>	<u>-</u>
<i>Total Expenditures</i>	<u>338,560</u>	<u>318,948</u>	<u>19,612</u>
<i>Change in Fund Balance</i>	(19,060)	(2,668)	16,392
<i>Fund Balance (Deficit) Beginning of Year</i>	352,640	352,640	-
Prior Year Encumbrances Appropriated	<u>2,104</u>	<u>2,104</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 335,684</u>	<u>\$ 352,076</u>	<u>\$ 16,392</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 1,699,000	\$ 1,033,446	\$ (665,554)
Other	24,000	34,409	10,409
<i>Total Revenues</i>	<u>1,723,000</u>	<u>1,067,855</u>	<u>(655,145)</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	750,217	742,720	7,497
Materials and Supplies	47,475	41,406	6,069
Contractual Services	1,267,450	1,123,185	144,265
<i>Total Expenditures</i>	<u>2,065,142</u>	<u>1,907,311</u>	<u>157,831</u>
<i>Change in Fund Balance</i>	(342,142)	(839,456)	(497,314)
<i>Fund Balance (Deficit) Beginning of Year</i>	2,031,923	2,031,923	-
Prior Year Encumbrances Appropriated	341,025	341,025	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,030,806</u>	<u>\$ 1,533,492</u>	<u>\$ (497,314)</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 503,000	\$ 449,164	\$ (53,836)
Other	26,000	42,536	16,536
<i>Total Revenues</i>	<u>529,000</u>	<u>491,700</u>	<u>(37,300)</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	143,960	132,344	11,616
Materials and Supplies	1,200	473	727
Contractual Services	336,400	247,692	88,708
Total Treasurer	<u>481,560</u>	<u>380,509</u>	<u>101,051</u>
Prosecuting Attorney			
Personal Services	129,000	121,089	7,911
<i>Total Expenditures</i>	<u>610,560</u>	<u>501,598</u>	<u>108,962</u>
<i>Change in Fund Balance</i>	(81,560)	(9,898)	71,662
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>427,754</u>	<u>427,754</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 346,194</u>	<u>\$ 417,856</u>	<u>\$ 71,662</u>

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OneOhio Opioid Settlement Fund
For the Year Ended December 31, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ -	\$ 740,347	\$ 740,347
<i>Change in Fund Balance</i>	-	740,347	740,347
<i>Fund Balance (Deficit) Beginning of Year</i>	39,511	39,511	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 39,511	\$ 779,858	\$ 740,347

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, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 383,167	\$ 136,822	\$ (246,345)
Expenditures			
Current:			
Economic Development			
Community Development Block Grant			
Contractual Services	255,000	29,250	225,750
Other	25,002	2	25,000
<i>Total Expenditures</i>	<u>280,002</u>	<u>29,252</u>	<u>250,750</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>103,165</u>	<u>107,570</u>	<u>4,405</u>
Other Financing Sources (Uses)			
Transfers In	13,000	13,000	-
<i>Change in Fund Balance</i>	116,165	120,570	4,405
<i>Fund Balance (Deficit) Beginning of Year</i>	(246,165)	(246,165)	-
Prior Year Encumbrances Appropriated	130,000	130,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 4,405</u>	<u>\$ 4,405</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, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 1,223,837	\$ 950,050	\$ (273,787)
Interest	500	1,494	994
Other	7,500	10,983	3,483
<i>Total Revenues</i>	<u>1,231,837</u>	<u>962,527</u>	<u>(269,310)</u>
Expenditures			
Current:			
Economic Development			
Community Housing Improvement Program			
Materials and Supplies	100	-	100
Contractual Services	1,313,177	986,080	327,097
Other	19,069	369	18,700
<i>Total Expenditures</i>	<u>1,332,346</u>	<u>986,449</u>	<u>345,897</u>
<i>Change in Fund Balance</i>	(100,509)	(23,922)	76,587
<i>Fund Balance (Deficit) Beginning of Year</i>	(243,327)	(243,327)	-
Prior Year Encumbrances Appropriated	346,650	346,650	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,814</u>	<u>\$ 79,401</u>	<u>\$ 76,587</u>

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Comprehensive Economic Development Strategy Grant Fund
For the Year Ended December 31, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 26,000	\$ -	\$ (26,000)
Other	13,000	-	(13,000)
<i>Total Revenues</i>	<u>39,000</u>	<u>-</u>	<u>(39,000)</u>
Expenditures			
Current:			
Economic Development			
Contractual Services	52,000	48,500	3,500
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(13,000)</u>	<u>(48,500)</u>	<u>(35,500)</u>
Other Financing Sources (Uses)			
Transfers In	13,000	-	(13,000)
<i>Change in Fund Balance</i>	-	(48,500)	(48,500)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (48,500)</u>	<u>\$ (48,500)</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 10,000	\$ 10,391	\$ 391
Expenditures			
Current:			
Economic Development			
Tax Abatements			
Other	10,000	4,620	5,380
<i>Change in Fund Balance</i>	-	5,771	5,771
<i>Fund Balance (Deficit) Beginning of Year</i>	40,208	40,208	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 40,208	\$ 45,979	\$ 5,771

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, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 55,100	\$ 50,686	\$ (4,414)
Expenditures			
Current:			
General Government:			
Judicial			
Court Computerization			
Materials and Supplies	3,100	-	3,100
Contractual Services	237,226	58,442	178,784
<i>Total Expenditures</i>	240,326	58,442	181,884
<i>Excess of Revenues Over (Under) Expenditures</i>	(185,226)	(7,756)	177,470
Other Financing Sources (Uses)			
Transfers In	10,000	-	(10,000)
<i>Change in Fund Balance</i>	(175,226)	(7,756)	167,470
<i>Fund Balance (Deficit) Beginning of Year</i>	70,509	70,509	-
Prior Year Encumbrances Appropriated	174,126	174,126	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 69,409	\$ 236,879	\$ 167,470

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, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 114,000	\$ 119,866	\$ 5,866
Expenditures			
Current:			
General Government:			
Judicial			
Common Pleas Court Special Projects			
Personal Services	11,545	-	11,545
Materials and Supplies	109,455	104,864	4,591
Contractual Services	72,710	72,308	402
Capital Outlay	5,000	5,000	-
<i>Total Expenditures</i>	198,710	182,172	16,538
<i>Excess of Revenues Over (Under) Expenditures</i>	(84,710)	(62,306)	22,404
Other Financing Sources (Uses)			
Transfers Out	(6,290)	-	6,290
<i>Change in Fund Balance</i>	(91,000)	(62,306)	28,694
<i>Fund Balance (Deficit) Beginning of Year</i>	375,369	375,369	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 284,369	\$ 313,063	\$ 28,694

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines and Forfeitures	\$ 200	\$ 101	\$ (99)
Intergovernmental	549,500	610,367	60,867
<i>Total Revenues</i>	<u>549,700</u>	<u>610,468</u>	<u>60,768</u>
Expenditures			
Current:			
General Government:			
Judicial			
Youth Services			
Personal Services	328,249	305,956	22,293
Materials and Supplies	37,660	10,639	27,021
Contractual Services	394,105	168,895	225,210
Other	23,770	15,871	7,899
<i>Total Expenditures</i>	<u>783,784</u>	<u>501,361</u>	<u>282,423</u>
<i>Change in Fund Balance</i>	(234,084)	109,107	343,191
<i>Fund Balance (Deficit) Beginning of Year</i>	342,069	342,069	-
Prior Year Encumbrances Appropriated	2,144	2,144	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 110,129</u>	<u>\$ 453,320</u>	<u>\$ 343,191</u>

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Legal Representative Pilot Project Program Fund
For the Year Ended December 31, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 167,121	\$ 143,382	\$ (23,739)
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	66,525	64,981	1,544
Materials and Supplies	16,402	14,574	1,828
Contractual Services	68,366	66,306	2,060
<i>Total Expenditures</i>	<u>151,293</u>	<u>145,861</u>	<u>5,432</u>
<i>Change in Fund Balance</i>	15,828	(2,479)	(18,307)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(15,828)</u>	<u>(15,828)</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (18,307)</u>	<u>\$ (18,307)</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 2,500	\$ 6,054	\$ 3,554
Intergovernmental	2,100,000	1,449,350	(650,650)
Other	50,000	50,414	414
<i>Total Revenues</i>	<u>2,152,500</u>	<u>1,505,818</u>	<u>(646,682)</u>
Expenditures			
Current:			
Public Safety			
Northern Ohio Juvenile Facility			
Personal Services	1,794,517	1,530,582	263,935
Materials and Supplies	153,470	125,706	27,764
Contractual Services	299,321	278,929	20,392
Capital Outlay	461,330	460,359	971
<i>Total Expenditures</i>	<u>2,708,638</u>	<u>2,395,576</u>	<u>313,062</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(556,138)</u>	<u>(889,758)</u>	<u>(333,620)</u>
Other Financing Sources (Uses)			
Transfers In	-	32,266	32,266
<i>Change in Fund Balance</i>	<u>(556,138)</u>	<u>(857,492)</u>	<u>(301,354)</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	572,572	572,572	-
Prior Year Encumbrances Appropriated	205,321	205,321	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 221,755</u>	<u>\$ (79,599)</u>	<u>\$ (301,354)</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, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 15,000	\$ 15,678	\$ 678
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	15,000	14,446	554
<i>Change in Fund Balance</i>	-	1,232	1,232
<i>Fund Balance (Deficit) Beginning of Year</i>	2,083	2,083	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 2,083	\$ 3,315	\$ 1,232

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, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 400	\$ 369	\$ (31)
Expenditures			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Contractual Services	9,013	9,013	-
<i>Change in Fund Balance</i>	(8,613)	(8,644)	(31)
<i>Fund Balance (Deficit) Beginning of Year</i>	8,975	8,975	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 362	\$ 331	\$ (31)

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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 180,000	\$ 138,519	\$ (41,481)
Other	4,000	1,825	(2,175)
<i>Total Revenues</i>	<u>184,000</u>	<u>140,344</u>	<u>(43,656)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Municipal Court Special Projects			
Personal Services	125,428	80,943	44,485
Materials and Supplies	68,420	23,962	44,458
Contractual Services	95,508	80,205	15,303
Capital Outlay	23,000	18,146	4,854
<i>Total Expenditures</i>	<u>312,356</u>	<u>203,256</u>	<u>109,100</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(128,356)</u>	<u>(62,912)</u>	<u>65,444</u>
Other Financing Sources (Uses)			
Transfers Out	(36,561)	(36,561)	-
<i>Change in Fund Balance</i>	(164,917)	(99,473)	65,444
<i>Fund Balance (Deficit) Beginning of Year</i>	682,668	682,668	-
Prior Year Encumbrances Appropriated	1,928	1,928	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 519,679</u>	<u>\$ 585,123</u>	<u>\$ 65,444</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 56,000	\$ 56,430	\$ 430
Expenditures			
Current:			
General Government:			
Judicial			
County Court			
Materials and Supplies	3,000	439	2,561
Contractual Services	36,463	10,277	26,186
Capital Outlay	13,585	6,951	6,634
<i>Total Expenditures</i>	<u>53,048</u>	<u>17,667</u>	<u>35,381</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,952</u>	<u>38,763</u>	<u>35,811</u>
Other Financing Sources (Uses)			
Transfers In	36,561	36,561	-
<i>Change in Fund Balance</i>	39,513	75,324	35,811
<i>Fund Balance (Deficit) Beginning of Year</i>	234,523	234,523	-
Prior Year Encumbrances Appropriated	7,548	7,548	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 281,584</u>	<u>\$ 317,395</u>	<u>\$ 35,811</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 18,000	\$ 11,196	\$ (6,804)
Fines and Forfeitures	4,000	3,323	(677)
<i>Total Revenues</i>	22,000	14,519	(7,481)
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Municipal Court			
Contractual Services	5,000	-	5,000
<i>Change in Fund Balance</i>	17,000	14,519	(2,481)
<i>Fund Balance (Deficit) Beginning of Year</i>	332,686	332,686	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 349,686	\$ 347,205	\$ (2,481)

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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Intergovernmental	\$ 3,480	\$ 407	\$ (3,073)
Expenditures			
Current:			
General Government:			
Judicial			
Juvenile Court			
Materials and Supplies	9,784	4,655	5,129
<i>Change in Fund Balance</i>	(6,304)	(4,248)	2,056
<i>Fund Balance (Deficit) Beginning of Year</i>	4,064	4,064	-
Prior Year Encumbrances Appropriated	3,750	3,750	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,510</u>	<u>\$ 3,566</u>	<u>\$ 2,056</u>

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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 14,000	\$ 11,013	\$ (2,987)
Expenditures			
Current:			
Human Services			
Contractual Services	14,000	11,013	2,987
<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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Licenses and Permits	\$ 150,000	\$ 43,380	\$ (106,620)
Expenditures			
Current:			
Public Safety			
Concealed Handgun			
Personal Services	66,295	21,451	44,844
Materials and Supplies	17,076	-	17,076
Contractual Services	26,500	12,656	13,844
<i>Total Expenditures</i>	<u>109,871</u>	<u>34,107</u>	<u>75,764</u>
<i>Change in Fund Balance</i>	40,129	9,273	(30,856)
<i>Fund Balance (Deficit) Beginning of Year</i>	(12,650)	(12,650)	-
Prior Year Encumbrances Appropriated	<u>3,576</u>	<u>3,576</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 31,055</u>	<u>\$ 199</u>	<u>\$ (30,856)</u>

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
School Resource Officer Fund
For the Year Ended December 31, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 1,802,167	\$ 1,856,768	\$ 54,601
Expenditures			
Current:			
Public Safety			
School Resource Officer			
Personal Services	2,230,293	2,093,288	137,005
<i>Excess of Revenues Over (Under) Expenditures</i>	(428,126)	(236,520)	191,606
Other Financing Sources (Uses)			
Transfers In	429,000	429,000	-
<i>Change in Fund Balance</i>	874	192,480	191,606
<i>Fund Balance (Deficit) Beginning of Year</i>	97,016	97,016	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 97,890	\$ 289,496	\$ 191,606

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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 63,000	\$ 53,644	\$ (9,356)
Expenditures			
Current:			
Public Safety			
Drug Task Force			
Personal Services	62,343	61,891	452
<i>Change in Fund Balance</i>	657	(8,247)	(8,904)
<i>Fund Balance (Deficit) Beginning of Year</i>	12,528	12,528	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 13,185	\$ 4,281	\$ (8,904)

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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 108,556	\$ 84,339	\$ (24,217)
Other	4,000	31,940	27,940
<i>Total Revenues</i>	<u>112,556</u>	<u>116,279</u>	<u>3,723</u>
Expenditures			
Current:			
Public Safety			
Highway Safety			
Personal Services	100,106	62,592	37,514
Materials and Supplies	5,810	3,500	2,310
Contractual Services	12,000	5,414	6,586
<i>Total Expenditures</i>	<u>117,916</u>	<u>71,506</u>	<u>46,410</u>
<i>Change in Fund Balance</i>	(5,360)	44,773	50,133
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(2,017)</u>	<u>(2,017)</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (7,377)</u></u>	<u><u>\$ 42,756</u></u>	<u><u>\$ 50,133</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 97,000	\$ 110,421	\$ 13,421
Intergovernmental	832,509	653,823	(178,686)
Other	875	1,750	875
<i>Total Revenues</i>	<u>930,384</u>	<u>765,994</u>	<u>(164,390)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	873,276	671,395	201,881
Materials and Supplies	48,274	41,135	7,139
Contractual Services	129,670	101,342	28,328
Capital Outlay	53,531	53,531	-
Other	37,264	37,000	264
<i>Total Expenditures</i>	<u>1,142,015</u>	<u>904,403</u>	<u>237,612</u>
<i>Change in Fund Balance</i>	(211,631)	(138,409)	73,222
<i>Fund Balance (Deficit) Beginning of Year</i>	365,588	365,588	-
Prior Year Encumbrances Appropriated	6,357	6,357	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 160,314</u>	<u>\$ 233,536</u>	<u>\$ 73,222</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, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 8,248	\$ 8,274	\$ 26
Expenditures			
Current:			
Public Safety			
Drug Enforcement			
Personal Services	5,978	557	5,421
Contractual Services	8,249	8,249	-
<i>Total Expenditures</i>	14,227	8,806	5,421
<i>Change in Fund Balance</i>	(5,979)	(532)	5,447
<i>Fund Balance (Deficit) Beginning of Year</i>	31,463	31,463	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 25,484	\$ 30,931	\$ 5,447

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, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 26,500	\$ 26,500	\$ -
Intergovernmental	798,519	226,990	(571,529)
Other	-	1,864	1,864
<i>Total Revenues</i>	<u>825,019</u>	<u>255,354</u>	<u>(569,665)</u>
Expenditures			
Current:			
Public Safety			
Emergency Management Agency			
Personal Services	428,012	242,305	185,707
Materials and Supplies	156,056	10,729	145,327
Contractual Services	289,032	44,758	244,274
Capital Outlay	60,000	-	60,000
<i>Total Expenditures</i>	<u>933,100</u>	<u>297,792</u>	<u>635,308</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(108,081)</u>	<u>(42,438)</u>	<u>65,643</u>
Other Financing Sources (Uses)			
Transfers In	78,816	42,648	(36,168)
<i>Change in Fund Balance</i>	(29,265)	210	29,475
<i>Fund Balance (Deficit) Beginning of Year</i>	272,593	272,593	-
Prior Year Encumbrances Appropriated	477	477	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 243,805</u>	<u>\$ 273,280</u>	<u>\$ 29,475</u>

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, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Interest	\$ 4,186	\$ 9,017	\$ 4,831
Other	19,514	19,514	-
<i>Total Revenues</i>	<u>23,700</u>	<u>28,531</u>	<u>4,831</u>
Expenditures			
Current:			
Economic Development			
Development Rotary			
Other	4,193	-	4,193
<i>Change in Fund Balance</i>	19,507	28,531	9,024
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>255,279</u>	<u>255,279</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 274,786</u>	<u>\$ 283,810</u>	<u>\$ 9,024</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 361,955	\$ 312,013	\$ (49,942)
Other	6,000	29,469	23,469
<i>Total Revenues</i>	<u>367,955</u>	<u>341,482</u>	<u>(26,473)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Crime Victims Assistance			
Personal Services	498,274	375,817	122,457
Materials and Supplies	15,000	3,795	11,205
Contractual Services	65,500	32,123	33,377
<i>Total Expenditures</i>	<u>578,774</u>	<u>411,735</u>	<u>167,039</u>
<i>Change in Fund Balance</i>	(210,819)	(70,253)	140,566
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>410,167</u>	<u>410,167</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 199,348</u>	<u>\$ 339,914</u>	<u>\$ 140,566</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, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Hotel/Motel Tax	\$ 5,842,563	\$ 8,402,949	\$ 2,560,386
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Visitor and Convention Bureau			
Contractual Services	4,664,000	4,383,905	280,095
Other	-	2,313,303	(2,313,303)
<i>Total Expenditures</i>	4,664,000	6,697,208	(2,033,208)
<i>Change in Fund Balance</i>	1,178,563	1,705,741	527,178
<i>Fund Balance (Deficit) Beginning of Year</i>	2,394,809	2,394,809	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 3,573,372	\$ 4,100,550	\$ 527,178

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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 1,614,500	\$ 1,593,274	\$ (21,226)
Intergovernmental	161,231	121,344	(39,887)
Other	-	302	302
<i>Total Revenues</i>	<u>1,775,731</u>	<u>1,714,920</u>	<u>(60,811)</u>
Expenditures			
Current:			
Health			
Senior Citizens			
Contractual Services	<u>1,775,731</u>	<u>1,714,920</u>	<u>60,811</u>
<i>Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Healthy Aging Grant Fund
For the Year Ended December 31, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 267,157	\$ 267,157	\$ -
<i>Change in Fund Balance</i>	267,157	267,157	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 267,157</u>	<u>\$ 267,157</u>	<u>\$ -</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste District Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 482,600	\$ 527,562	\$ 44,962
Other	100	195	95
<i>Total Revenues</i>	<u>482,700</u>	<u>527,757</u>	<u>45,057</u>
Expenditures			
Current:			
Public Works			
Solid Waste District			
Personal Services	52,499	49,659	2,840
Materials and Supplies	10,366	1,827	8,539
Contractual Services	738,190	461,482	276,708
<i>Total Expenditures</i>	<u>801,055</u>	<u>512,968</u>	<u>288,087</u>
<i>Change in Fund Balance</i>	(318,355)	14,789	333,144
<i>Fund Balance (Deficit) Beginning of Year</i>	2,264,104	2,264,104	-
Prior Year Encumbrances Appropriated	<u>35,369</u>	<u>35,369</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,981,118</u>	<u>\$ 2,314,262</u>	<u>\$ 333,144</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Election Assistance Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 111,826	\$ 111,826	\$ -
Interest	184	184	-
<i>Total Revenues</i>	<u>112,010</u>	<u>112,010</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Legislative			
Personal Services	8,411	8,411	-
Contractual Servies	77,469	77,469	-
Other	30,715	30,715	-
<i>Total Expenditures</i>	<u>116,595</u>	<u>116,595</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,585)</u>	<u>(4,585)</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(5,456)</u>	<u>(5,456)</u>	<u>-</u>
<i>Change in Fund Balance</i>	(10,041)	(10,041)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>10,041</u>	<u>10,041</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 275,000	\$ 273,735	\$ (1,265)
Fines and Forfeitures	25,000	12,604	(12,396)
Other	-	250	250
<i>Total Revenues</i>	<u>300,000</u>	<u>286,589</u>	<u>(13,411)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	70,221	70,193	28
Materials and Supplies	229,518	228,968	550
Contractual Services	20,447	16,845	3,602
<i>Total Expenditures</i>	<u>320,186</u>	<u>316,006</u>	<u>4,180</u>
<i>Change in Fund Balance</i>	(20,186)	(29,417)	(9,231)
<i>Fund Balance (Deficit) Beginning of Year</i>	244,660	244,660	-
Prior Year Encumbrances Appropriated	20,283	20,283	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 244,757</u>	<u>\$ 235,526</u>	<u>\$ (9,231)</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, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 2,300	\$ 2,869	\$ 569
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Ignition			
Contractual Services	1,000	630	370
<i>Change in Fund Balance</i>	1,300	2,239	939
<i>Fund Balance (Deficit) Beginning of Year</i>	74,364	74,364	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 75,664	\$ 76,603	\$ 939

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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 220,000	\$ 217,011	\$ (2,989)
Expenditures			
Current:			
Public Safety			
911 Services			
Personal Services	54,970	50,457	4,513
Materials and Supplies	33,470	30,006	3,464
Contractual Services	146,657	128,626	18,031
<i>Total Expenditures</i>	235,097	209,089	26,008
<i>Change in Fund Balance</i>	(15,097)	7,922	23,019
<i>Fund Balance (Deficit) Beginning of Year</i>	1,005,420	1,005,420	-
Prior Year Encumbrances Appropriated	25,638	25,638	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,015,961</u>	<u>\$ 1,038,980</u>	<u>\$ 23,019</u>

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Confiscated Funds Fund
For the Year Ended December 31, 2023*

	<u>Final</u>	<u>Actual</u>	<u>Variance with Budget</u>
Expenditures			
Current:			
Other	\$ -	\$ 1,055	\$ (1,055)
<i>Change in Fund Balance</i>	-	(1,055)	(1,055)
<i>Fund Balance Beginning of Year</i>	<u>7,553</u>	<u>7,553</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 7,553</u>	<u>\$ 6,498</u>	<u>\$ (1,055)</u>

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, 2023*

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

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drainage Improvement Fund
For the Year Ended December 31, 2023*

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

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Route 250 Corridor Safety Fund
For the Year Ended December 31, 2023

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

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Erie County Road Improvement Capital Reserve Fund
For the Year Ended December 31, 2023*

	Final Budget	Actual	Variance with Budget
Expenditures			
Capital Outlay:			
Tar and Chip Elimination			
Contractual Services	\$ 1,222,223	\$ 992,135	\$ 230,088
<i>Fund Balance (Deficit) Beginning of Year</i>	<i>1,222,223</i>	<i>1,222,223</i>	<i>-</i>
<i>Fund Balance (Deficit) End of Year</i>	<i>\$ -</i>	<i>\$ 230,088</i>	<i>\$ 230,088</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, 2023

	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, 2023*

	Final Budget	Actual	Variance with Budget
Other Financing Sources (Uses)			
Transfers In	\$ -	\$ 550,000	\$ 550,000
<i>Fund Balance (Deficit) Beginning of Year</i>	1,881,600	1,881,600	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,881,600</u>	<u>\$ 2,431,600</u>	<u>\$ 550,000</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, 2023

	Final Budget	Actual	Variance with Budget
<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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Payment in Lieu of Taxes	\$ 607,313	\$ 611,361	\$ 4,048
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	10,079	5,156	4,923
Other	4,836	4,836	-
Total General Government	14,915	9,992	4,923
Debt Service:			
Principal Retirement	361,321	361,321	-
Interest and Fiscal Charges	180,053	180,053	-
Total Debt Service	541,374	541,374	-
<i>Total Expenditures</i>	556,289	551,366	4,923
<i>Excess of Revenues Over (Under) Expenditures</i>	51,024	59,995	8,971
Other Financing Sources (Uses)			
Transfers In	85,000	75,000	(10,000)
<i>Change in Fund Balance</i>	136,024	134,995	(1,029)
<i>Fund Balance (Deficit) Beginning of Year</i>	260,037	260,037	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 396,061	\$ 395,032	\$ (1,029)

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, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Special Assessments	\$ 12,000	\$ 10,763	\$ (1,237)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	300	265	35
Debt Service:			
Interest and Fiscal Charges	2,508	1,403	1,105
<i>Total Expenditures</i>	2,808	1,668	1,140
<i>Excess of Revenues Over (Under) Expenditures</i>	9,192	9,095	(97)
Other Financing Sources (Uses)			
Transfers Out	(12,804)	(2,861)	9,943
<i>Change in Fund Balance</i>	(3,612)	6,234	9,846
<i>Fund Balance (Deficit) Beginning of Year</i>	38,442	38,442	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 34,830	\$ 44,676	\$ 9,846

***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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 10,259,200	\$ 10,232,058	\$ (27,142)
Other	52,200	34,699	(17,501)
<i>Total Revenues</i>	<u>10,311,400</u>	<u>10,266,757</u>	<u>(44,643)</u>
Expenses			
Personal Services	1,654,031	1,644,544	9,487
Materials and Supplies	788,538	418,008	370,530
Contractual Services	5,318,741	4,418,137	900,604
Capital Outlay	2,549,111	1,546,654	1,002,457
Other	31,483	26,680	4,803
<i>Total Expenses</i>	<u>10,341,904</u>	<u>8,054,023</u>	<u>2,287,881</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(30,504)</u>	<u>2,212,734</u>	<u>2,243,238</u>
Other Financing Sources (Uses)			
Principal Retirement	(1,655,860)	(1,655,860)	-
Interest and Fiscal Charges	(1,021,588)	(1,021,278)	310
Transfers In	-	4,000,000	4,000,000
<i>Total Other Financing Sources (Uses)</i>	<u>(2,677,448)</u>	<u>1,322,862</u>	<u>4,000,310</u>
<i>Change in Net Position</i>	<u>(2,707,952)</u>	<u>3,535,596</u>	<u>6,243,548</u>
<i>Net Position (Deficit) Beginning of Year</i>	7,316,574	7,316,574	-
<i>Prior Year Encumbrances Appropriated</i>	<u>1,641,699</u>	<u>1,641,699</u>	<u>-</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 6,250,321</u>	<u>\$ 12,493,869</u>	<u>\$ 6,243,548</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 9,895,500	\$ 9,924,159	\$ 28,659
Other	78,700	102,030	23,330
<i>Total Revenues</i>	<u>9,974,200</u>	<u>10,026,189</u>	<u>51,989</u>
Expenses			
Personal Services	1,065,790	1,031,360	34,430
Materials and Supplies	788,481	659,892	128,589
Contractual Services	6,287,817	5,984,598	303,219
Capital Outlay	1,722,590	558,604	1,163,986
Other	10,260	7,195	3,065
<i>Total Expenses</i>	<u>9,874,938</u>	<u>8,241,649</u>	<u>1,633,289</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>99,262</u>	<u>1,784,540</u>	<u>1,685,278</u>
Other Financing Sources (Uses)			
Capital Grants and Contributions	150,250	150,250	-
Principal Retirement	(1,068,903)	(1,068,903)	-
Interest and Fiscal Charges	(572,343)	(572,343)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,490,996)</u>	<u>(1,490,996)</u>	<u>-</u>
<i>Change in Net Position</i>	(1,391,734)	293,544	1,685,278
<i>Net Position (Deficit) Beginning of Year</i>	6,092,244	6,092,244	-
<i>Prior Year Encumbrances Appropriated</i>	<u>1,271,053</u>	<u>1,271,053</u>	<u>-</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 5,971,563</u>	<u>\$ 7,656,841</u>	<u>\$ 1,685,278</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 6,982,500	\$ 5,919,816	\$ (1,062,684)
Other	5,400	66,452	61,052
<i>Total Revenues</i>	<u>6,987,900</u>	<u>5,986,268</u>	<u>(1,001,632)</u>
Expenses			
Personal Services	1,005,868	983,930	21,938
Materials and Supplies	672,819	514,491	158,328
Contractual Services	2,557,881	1,814,687	743,194
Capital Outlay	1,284,900	1,132,888	152,012
Other	1,000	127	873
<i>Total Expenses</i>	<u>5,522,468</u>	<u>4,446,123</u>	<u>1,076,345</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>1,465,432</u>	<u>1,540,145</u>	<u>74,713</u>
Other Financing Sources (Uses)			
Principal Retirement	(1,987,163)	(1,987,163)	-
Interest and Fiscal Charges	(76,758)	(71,611)	5,147
<i>Total Other Financing Sources (Uses)</i>	<u>(2,063,921)</u>	<u>(2,058,774)</u>	<u>5,147</u>
<i>Change in Net Position</i>	(598,489)	(518,629)	79,860
<i>Net Position (Deficit) Beginning of Year</i>	19,441,803	19,441,803	-
<i>Prior Year Encumbrances Appropriated</i>	<u>900,500</u>	<u>900,500</u>	<u>-</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 19,743,814</u>	<u>\$ 19,823,674</u>	<u>\$ 79,860</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, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 9,910,000	\$ 11,089,916	\$ 1,179,916
Other	1,000	3,247	2,247
<i>Total Revenues</i>	<u>9,911,000</u>	<u>11,093,163</u>	<u>1,182,163</u>
Expenses			
Personal Services	6,673,375	6,513,487	159,888
Materials and Supplies	575,297	529,410	45,887
Contractual Services	4,574,463	4,456,902	117,561
Capital Outlay	110,000	108,445	1,555
<i>Total Expenses</i>	<u>11,933,135</u>	<u>11,608,244</u>	<u>324,891</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(2,022,135)</u>	<u>(515,081)</u>	<u>1,507,054</u>
Other Financing Sources (Uses)			
Intergovernmental	-	605,317	605,317
Sale of Assets	2,000	-	(2,000)
Advances Out	(10,000)	(10,000)	-
Transfers In	200	9,163	8,963
<i>Total Other Financing Sources (Uses)</i>	<u>(7,800)</u>	<u>604,480</u>	<u>612,280</u>
<i>Change in Net Position</i>	<u>(2,029,935)</u>	<u>89,399</u>	<u>2,119,334</u>
<i>Net Position (Deficit) Beginning of Year</i>	4,002,761	4,002,761	-
<i>Prior Year Encumbrances Appropriated</i>	<u>467,867</u>	<u>467,867</u>	<u>-</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 2,440,693</u>	<u>\$ 4,560,027</u>	<u>\$ 2,119,334</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, 2023

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
	<u> </u>	<u> </u>	<u> </u>
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Investments	\$ 2,300,844	\$ 4,836,448	\$ 7,137,292
Accounts Receivable	-	131,783	131,783
Prepaid Items	255,997	-	255,997
	<u>2,556,841</u>	<u>4,968,231</u>	<u>7,525,072</u>
<i>Total Assets</i>			
Liabilities			
<i>Current Liabilities:</i>			
Accrued Wages	-	3,901	3,901
Due to Other Governments	41,692	1,320	43,012
Claims Payable	-	1,944,021	1,944,021
	<u>41,692</u>	<u>1,949,242</u>	<u>1,990,934</u>
<i>Total Current Liabilities</i>			
Net Position			
Unrestricted (Deficit)	<u>\$ 2,515,149</u>	<u>\$ 3,018,989</u>	<u>\$ 5,534,138</u>

Erie County, Ohio
*Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2023*

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
	<u> </u>	<u> </u>	<u> </u>
Operating Revenues			
Charges for Services	\$ -	\$ 9,993,272	\$ 9,993,272
Other	83,177	614,765	697,942
	<u>83,177</u>	<u>614,765</u>	<u>697,942</u>
<i>Total Operating Revenues</i>	<u>83,177</u>	<u>10,608,037</u>	<u>10,691,214</u>
Operating Expenses			
Personal Services	-	195,080	195,080
Contractual Services	361,263	1,011,541	1,372,804
Materials and Supplies	-	1,100	1,100
Claims	-	11,577,353	11,577,353
Other	-	440	440
	<u>361,263</u>	<u>12,785,514</u>	<u>13,146,777</u>
<i>Total Operating Expenses</i>	<u>361,263</u>	<u>12,785,514</u>	<u>13,146,777</u>
<i>Operating Income (Loss) Before Transfers</i>	(278,086)	(2,177,477)	(2,455,563)
Transfers In	-	320,926	320,926
	<u>-</u>	<u>320,926</u>	<u>320,926</u>
<i>Change in Net Position</i>	(278,086)	(1,856,551)	(2,134,637)
<i>Net Position (Deficit) Beginning of Year</i>	<u>2,793,235</u>	<u>4,875,540</u>	<u>7,668,775</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 2,515,149</u>	<u>\$ 3,018,989</u>	<u>\$ 5,534,138</u>

Erie County, Ohio
*Combining Statement of Cash Flows -
Internal Service Funds
For the Year Ended December 31, 2023*

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
	<u> </u>	<u> </u>	<u> </u>
Cash Flows From Operating Activities			
Cash Received from Interfund Services Provided	\$ -	\$ 9,861,489	\$ 9,861,489
Cash Received from Other Operating Receipts	83,177	614,765	697,942
Cash Payments to Suppliers for Goods and Services	-	(1,100)	(1,100)
Cash Payments to Employees for Services and Benefits	-	(194,641)	(194,641)
Cash Payments for Contractual Services	(291,783)	(1,011,541)	(1,303,324)
Cash Payments for Claims	-	(12,013,964)	(12,013,964)
Other Cash Payments	-	(440)	(440)
	<u> </u>	<u> </u>	<u> </u>
<i>Net Cash Used For Operating Activities</i>	(208,606)	(2,745,432)	(2,954,038)
	<u> </u>	<u> </u>	<u> </u>
Cash Flows From Non-Capital Financing Activities			
Transfers In	-	320,926	320,926
	<u> </u>	<u> </u>	<u> </u>
<i>Net Cash Provided By Non-Capital Activities</i>	-	320,926	320,926
	<u> </u>	<u> </u>	<u> </u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(208,606)	(2,424,506)	(2,633,112)
	<u> </u>	<u> </u>	<u> </u>
<i>Cash and Investments Beginning of Year</i>	2,509,450	7,260,954	9,770,404
	<u> </u>	<u> </u>	<u> </u>
<i>Cash and Investments End of Year</i>	<u>\$ 2,300,844</u>	<u>\$ 4,836,448</u>	<u>\$ 7,137,292</u>
	<u> </u>	<u> </u>	<u> </u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities			
Operating Income (Loss)	\$ (278,086)	\$ (2,177,477)	\$ (2,455,563)
Adjustments:			
(Increase) Decrease in Assets:			
Accounts Receivable	-	(131,783)	(131,783)
Prepays	27,788	-	27,788
Increase (Decrease) in Liabilities:			
Accrued Wages	-	366	366
Due to Other Governments	41,692	73	41,765
Claims Payable	-	(436,611)	(436,611)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Adjustments</i>	69,480	(567,955)	(498,475)
	<u> </u>	<u> </u>	<u> </u>
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ (208,606)</u>	<u>\$ (2,745,432)</u>	<u>\$ (2,954,038)</u>
	<u> </u>	<u> </u>	<u> </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, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Other	\$ 5,000	\$ 83,177	\$ 78,177
Expenses			
Contractual Services	347,000	291,783	55,217
Claims	5,000	-	5,000
<i>Total Expenses</i>	<u>352,000</u>	<u>291,783</u>	<u>60,217</u>
<i>Change in Net Position</i>	(347,000)	(208,606)	138,394
<i>Net Position (Deficit) Beginning of Year</i>	<u>2,509,449</u>	<u>2,509,449</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 2,162,449</u></u>	<u><u>\$ 2,300,843</u></u>	<u><u>\$ 138,394</u></u>

Erie County, Ohio
Schedule of Revenues, Expenses and Changes
in Net Position - Budget (Non-GAAP Basis) and Actual
Employee Self-Insurance Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 9,873,000	\$ 9,861,489	\$ (11,511)
Other	-	614,765	614,765
<i>Total Revenues</i>	<u>9,873,000</u>	<u>10,476,254</u>	<u>603,254</u>
Expenses			
Personal Services	196,387	194,641	1,746
Materials and Supplies	3,100	1,100	2,000
Contractual Services	1,371,149	1,099,248	271,901
Claims	12,314,192	12,024,630	289,562
Other	134,935	106,950	27,985
<i>Total Expenses</i>	<u>14,019,763</u>	<u>13,426,569</u>	<u>593,194</u>
<i>Operating Income (Loss)</i>	<u>(4,146,763)</u>	<u>(2,950,315)</u>	<u>1,196,448</u>
Other Financing Sources (Uses)			
Transfers In	-	320,926	320,926
<i>Change in Net Position</i>	<u>(4,146,763)</u>	<u>(2,629,389)</u>	<u>1,517,374</u>
<i>Net Position (Deficit) Beginning of Year</i>	7,113,580	7,113,580	-
<i>Prior Year Encumbrances Appropriated</i>	<u>147,376</u>	<u>147,376</u>	<u>-</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 3,114,193</u>	<u>\$ 4,631,567</u>	<u>\$ 1,517,374</u>

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

Erie County, Ohio
*Combining Statements –
Fiduciary Funds*

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

Private Purpose Trust Fund

Bluecoat Trust Fund

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

Custodial Funds

Undivided Tax Fund

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

Undivided Local Government Fund

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

Care Facility Fund

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

Health Fund

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

Metroparks Fund

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

Regional Planning Fund

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

Soil and Water Conservation Fund

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

Family and Children First Fund

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

Ohio Housing Fund

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

Erie County, Ohio
Combining Statements –
Fiduciary Funds

Custodial Funds (continued)

Subdivisions Fund

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

Fines Distribution Fund

To account for fees collected by the local municipal courts to be distributed with a portion paid to local law enforcement and the Erie County Law Library Association.

Clerk of Courts Landbank Fees Fund

To account for the expenses related to foreclosed parcels transferred to the Erie County Land Reutilization Corporation (Landbank).

Resident's Account Fund

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

County Court Fund

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

Sheriff Fund

To account for the personal accounts of the inmates.

Adult Probation Fund

To account for the adult probation restitution account.

Ohio Elections Commission Fund

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

Township Resurfacing Fund

To account for road resurfacing.

Miscellaneous Custodial Fund

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

Erie County, Ohio
*Schedule of Revenues, Expenses and Changes
in Net Position - Budget (Non-GAAP Basis) and Actual
Bluecoat Trust Fund
For the Year Ended December 31, 2023*

	Final Budget	Actual	Variance with Budget
Revenues			
Interest	\$ -	\$ 1,193	\$ 1,193
<i>Change in Net Position</i>	-	1,193	1,193
<i>Net Position (Deficit) Beginning of Year</i>	58,991	58,991	-
<i>Net Position (Deficit) End of Year</i>	\$ 58,991	\$ 60,184	\$ 1,193

Erie County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

	Undivided Tax Fund	Undivided Local Government Fund	Care Facility Fund	Health Fund	Metroparks Fund
Assets					
Equity in Pooled Cash and Investments	\$ 4,419,289	\$ -	\$ 13,958	\$ 7,242,815	\$ 87,893
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Taxes Receivable	166,166,755	-	-	2,687,376	2,926,365
Special Assessments Receivable	3,985,877	-	-	-	-
Due from Other Governments	942,261	2,422,409	-	107,229	68,124
<i>Total Assets</i>	<u>\$ 175,514,182</u>	<u>\$ 2,422,409</u>	<u>\$ 13,958</u>	<u>\$ 10,037,420</u>	<u>\$ 3,082,382</u>
Liabilities					
Due to Other Governments	41,400,902	2,422,409	-	-	-
Due to Others	-	-	-	-	-
Due to External Parties	-	-	-	-	-
<i>Total Liabilities</i>	<u>41,400,902</u>	<u>2,422,409</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	134,113,280	-	-	2,260,315	2,454,704
<i>Total Deferred Inflows of Resources</i>	<u>134,113,280</u>	<u>-</u>	<u>-</u>	<u>2,260,315</u>	<u>2,454,704</u>
Net Position					
Restricted for Individuals, Organizations & Other Governments	-	-	13,958	7,777,105	627,678
Unrestricted	-	-	-	-	-
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,958</u>	<u>\$ 7,777,105</u>	<u>\$ 627,678</u>

(continued)

Erie County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

	Regional Planning Fund	Soil and Water Conservation Fund	Family and Children First Fund	Ohio Housing Fund	Subdivisions Fund
Assets					
Equity in Pooled Cash and Investments	\$ 623,110	\$ 33,207	\$ 319,528	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 623,110</u>	<u>\$ 33,207</u>	<u>\$ 319,528</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities					
Due to Other Governments	-	-	-	-	-
Due to Others	-	-	-	-	-
Due to External Parties	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position					
Restricted for Individuals, Organizations & Other Governments	623,110	33,207	319,528	-	-
Unrestricted	-	-	-	-	-
<i>Total Net Position</i>	<u>\$ 623,110</u>	<u>\$ 33,207</u>	<u>\$ 319,528</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

Erie County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

	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	-	-	47,708	1,247,104	28,355
Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,708</u>	<u>\$ 1,247,104</u>	<u>\$ 28,355</u>
Liabilities					
Due to Other Governments	-	-	-	1,247,104	-
Due to Others	-	-	-	-	-
Due to External Parties	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,247,104</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position					
Restricted for Individuals, Organizations & Other Governments	-	-	47,708	-	28,355
Unrestricted	-	-	-	-	-
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,708</u>	<u>\$ -</u>	<u>\$ 28,355</u>

(continued)

Erie County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

	Adult Probation Fund	Ohio Elections Commission Fund	Township Resurfacing Fund	Miscellaneous Custodial Fund	Total
Assets					
Equity in Pooled Cash and Investments	\$ -	\$ 505	\$ -	\$ -	\$ 12,740,305
Cash and Cash Equivalents in Segregated Accounts	86,413	-	-	-	1,409,580
Taxes Receivable	-	-	-	-	171,780,496
Special Assessments Receivable	-	-	-	-	3,985,877
Due from Other Governments	-	-	-	-	3,540,023
<i>Total Assets</i>	<u>\$ 86,413</u>	<u>\$ 505</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 193,456,281</u>
Liabilities					
Due to Other Governments	-	-	-	-	45,070,415
Due to Others	-	505	-	-	505
Due to External Parties	-	-	3,311	-	3,311
<i>Total Liabilities</i>	<u>-</u>	<u>505</u>	<u>3,311</u>	<u>-</u>	<u>45,074,231</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	138,828,299
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,828,299</u>
Net Position					
Restricted for Individuals, Organizations & Other Governments	86,413	-	-	-	9,557,062
Unrestricted	-	-	(3,311)	-	(3,311)
<i>Total Net Position</i>	<u>\$ 86,413</u>	<u>\$ -</u>	<u>\$ (3,311)</u>	<u>\$ -</u>	<u>\$ 9,553,751</u>

Erie County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Undivided Tax Fund	Undivided Local Government Fund	Care Facility Fund	Health Fund	Metroparks Fund
Additions					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,114,961	5,436,789	-	-	-
Amounts Received as Fiscal Agent	-	-	-	21,810,971	2,613,515
Licenses, Permits & Fees for Other Governments	-	-	-	-	-
Fines & Forfeitures for Other Governments	-	-	-	-	-
Property Tax Collections for Other Governments	129,306,111	-	-	-	-
Amounts Received for Others	-	-	82,776	-	-
Custodial Receipts	-	-	-	-	-
Miscellaneous	-	-	-	-	440
<i>Total Additions</i>	<u>131,421,072</u>	<u>5,436,789</u>	<u>82,776</u>	<u>21,810,971</u>	<u>2,613,955</u>
Deductions					
Administrative Expenses	-	-	-	-	-
Distributions as Fiscal Agent	-	-	-	20,446,899	2,477,773
Distributions of State Funds to Other Governments	2,089,788	5,436,789	-	-	-
Distributions to the State of Ohio	-	-	-	-	-
Distributions to Other Governments	-	-	-	-	-
Licenses and Permits and Fees Distributions to Other Governments	-	-	-	-	-
Fines and Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Tax Distributions to Other Governments	129,160,589	-	-	-	-
Distributions to Participants	-	-	72,721	-	-
Distributions to Individuals	-	-	-	-	-
Refunds - Expense	170,695	-	-	-	-
Monies Escheated	-	-	-	-	-
Custodial Disbursements	-	-	-	-	-
Sheriff Sale Distributions to Other Governments	-	-	-	-	-
Other Distributions	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Deductions</i>	<u>131,421,072</u>	<u>5,436,789</u>	<u>72,721</u>	<u>20,446,899</u>	<u>2,477,773</u>
<i>Change in Net Position</i>	-	-	10,055	1,364,072	136,182
<i>Net Position Beginning of Year</i>	-	-	3,903	6,413,033	491,496
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,958</u>	<u>\$ 7,777,105</u>	<u>\$ 627,678</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Regional Planning Fund	Soil and Water Conservation Fund	Family and Children First Fund	Ohio Housing Fund	Subdivisions Fund
Additions					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	305,118	383
Amounts Received as Fiscal Agent	518,268	475,452	812,312	-	-
Licenses, Permits & Fees for Other Governments	-	-	-	-	-
Fines & Forfeitures for Other Governments	-	-	-	-	-
Property Tax Collections for Other Governments	-	-	-	-	116,278,575
Amounts Received for Others	-	-	-	-	2,029,738
Custodial Receipts	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Additions</i>	<u>518,268</u>	<u>475,452</u>	<u>812,312</u>	<u>305,118</u>	<u>118,308,696</u>
Deductions					
Administrative Expenses	-	-	-	-	-
Distributions as Fiscal Agent	413,759	458,914	888,465	-	-
Distributions of State Funds to Other Governments	-	-	-	-	-
Distributions to the State of Ohio	-	-	-	306,554	-
Distributions to Other Governments	-	-	-	-	-
Licenses and Permits and Fees Distributions to Other Governments	-	-	-	-	-
Fines and Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Tax Distributions to Other Governments	-	-	-	-	118,308,696
Distributions to Participants	-	-	-	-	-
Distributions to Individuals	-	-	-	-	-
Refunds - Expense	-	-	-	-	-
Monies Escheated	-	-	-	-	-
Custodial Disbursements	-	-	-	-	-
Sheriff Sale Distributions to Other Governments	-	-	-	-	-
Other Distributions	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Deductions</i>	<u>413,759</u>	<u>458,914</u>	<u>888,465</u>	<u>306,554</u>	<u>118,308,696</u>
<i>Change in Net Position</i>	104,509	16,538	(76,153)	(1,436)	-
<i>Net Position Beginning of Year</i>	<u>518,601</u>	<u>16,669</u>	<u>395,681</u>	<u>1,436</u>	<u>-</u>
<i>Net Position End of Year</i>	<u>\$ 623,110</u>	<u>\$ 33,207</u>	<u>\$ 319,528</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

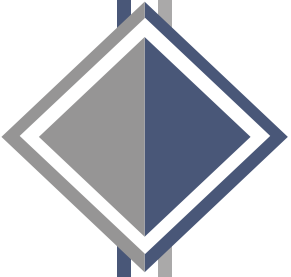
Erie County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Fines Distribution Fund	Clerk of Courts Landbank Fees Fund	Resident's Account Fund	County Court Fund	Sheriff Fund
Additions					
Interest	\$ -	\$ -	\$ -	\$ 23,732	\$ -
Intergovernmental	-	-	-	-	-
Amounts Received as Fiscal Agent	-	-	-	-	-
Licenses, Permits & Fees for Other Governments	-	-	-	3,634,065	-
Fines & Forfeitures for Other Governments	16,131	-	-	2,630,909	-
Property Tax Collections for Other Governments	-	-	-	-	-
Amounts Received for Others	-	-	-	23,869	429,679
Custodial Receipts	-	4,035	860,931	-	-
Miscellaneous	-	-	-	558,503	-
<i>Total Additions</i>	<u>16,131</u>	<u>4,035</u>	<u>860,931</u>	<u>6,871,078</u>	<u>429,679</u>
Deductions					
Administrative Expenses	-	-	-	703	182,244
Distributions as Fiscal Agent	-	-	-	-	-
Distributions of State Funds to Other Governments	-	-	-	-	-
Distributions to the State of Ohio	-	-	-	414,645	-
Distributions to Other Governments	-	-	-	559,635	94,397
Licenses and Permits and Fees Distributions to Other Governments	-	-	-	3,821,778	-
Fines and Forfeitures Distributions to Other Governments	16,131	-	-	1,695,716	-
Property Tax Distributions to Other Governments	-	-	-	-	-
Distributions to Participants	-	-	-	-	-
Distributions to Individuals	-	-	-	302,399	135,227
Refunds - Expense	-	-	-	61,580	-
Monies Escheated	-	-	-	9,835	-
Custodial Disbursements	-	4,035	868,805	-	-
Sheriff Sale Distributions to Other Governments	-	-	-	3,480	-
Other Distributions	-	-	-	-	22,376
Miscellaneous	-	-	-	1,307	-
<i>Total Deductions</i>	<u>16,131</u>	<u>4,035</u>	<u>868,805</u>	<u>6,871,078</u>	<u>434,244</u>
<i>Change in Net Position</i>	-	-	(7,874)	-	(4,565)
<i>Net Position Beginning of Year</i>	-	-	55,582	-	32,920
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,708</u>	<u>\$ -</u>	<u>\$ 28,355</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Adult Probation Fund	Ohio Elections Commission Fund	Township Resurfacing Fund	Miscellaneous Custodial Fund	Total
Additions					
Interest	\$ -	\$ -	\$ -	\$ -	\$ 23,732
Intergovernmental	-	-	-	-	7,857,251
Amounts Received as Fiscal Agent	-	-	-	-	26,230,518
Licenses, Permits & Fees for Other Governments	-	3,055	-	-	3,637,120
Fines & Forfeitures for Other Governments	-	-	-	-	2,647,040
Property Tax Collections for Other Governments	-	-	-	-	245,584,686
Amounts Received for Others	281,900	-	-	-	2,847,962
Custodial Receipts	-	-	1,217,429	5,831	2,088,226
Miscellaneous	-	-	-	-	558,943
<i>Total Additions</i>	<u>281,900</u>	<u>3,055</u>	<u>1,217,429</u>	<u>5,831</u>	<u>291,475,478</u>
Deductions					
Administrative Expenses	-	-	-	-	182,947
Distributions as Fiscal Agent	-	-	-	-	24,685,810
Distributions of State Funds to Other Governments	-	-	-	-	7,526,577
Distributions to the State of Ohio	-	-	-	-	721,199
Distributions to Other Governments	-	-	-	-	654,032
Licenses and Permits and Fees Distributions to Other Governments	-	3,055	-	-	3,824,833
Fines and Forfeitures Distributions to Other Governments	-	-	-	-	1,711,847
Property Tax Distributions to Other Governments	-	-	-	-	247,469,285
Distributions to Participants	-	-	-	-	72,721
Distributions to Individuals	192,589	-	-	-	630,215
Refunds - Expense	-	-	-	-	232,275
Monies Escheated	-	-	-	-	9,835
Custodial Disbursements	-	-	1,193,963	5,831	2,072,634
Sheriff Sale Distributions to Other Governments	-	-	-	-	3,480
Other Distributions	2,898	-	-	-	25,274
Miscellaneous	-	-	-	-	1,307
<i>Total Deductions</i>	<u>195,487</u>	<u>3,055</u>	<u>1,193,963</u>	<u>5,831</u>	<u>289,824,271</u>
<i>Change in Net Position</i>	86,413	-	23,466	-	1,651,207
<i>Net Position Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>(26,777)</u>	<u>-</u>	<u>7,902,544</u>
<i>Net Position End of Year</i>	<u>\$ 86,413</u>	<u>\$ -</u>	<u>\$ (3,311)</u>	<u>\$ -</u>	<u>\$ 9,553,751</u>



STATISTICAL SECTION

Statistical Section

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

<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)

	2023	2022	2021	2020
Governmental Activities				
Net Investment in Capital Assets	\$ 52,804,263	\$ 50,035,560	\$ 49,483,295	\$ 49,602,549
Restricted	50,319,579	47,293,748	44,859,107	37,517,091
Unrestricted	<u>(22,997,966)</u>	<u>(26,555,037)</u>	<u>(35,361,870)</u>	<u>(64,417,862)</u>
Total Governmental Activities Net Position	<u>80,125,876</u>	<u>70,774,271</u>	<u>58,980,532</u>	<u>22,701,778</u>
Business-Type Activities				
Net Investment in Capital Assets	\$ 57,505,001	\$ 54,428,805	\$ 54,489,804	\$ 54,976,930
Unrestricted (Deficit)	<u>27,667,608</u>	<u>22,285,945</u>	<u>12,444,384</u>	<u>4,217,308</u>
Total Business-Type Activities Net Position	<u>85,172,609</u>	<u>76,714,750</u>	<u>66,934,188</u>	<u>59,194,238</u>
Primary Government				
Net Investment in Capital Assets	\$ 110,309,264	\$ 104,464,365	\$ 103,973,099	\$ 104,579,479
Restricted	50,319,579	47,293,748	44,859,107	37,517,091
Unrestricted	<u>4,669,642</u>	<u>(4,269,092)</u>	<u>(22,917,486)</u>	<u>(60,200,554)</u>
Total Primary Government Net Position	<u>\$ 165,298,485</u>	<u>\$ 147,489,021</u>	<u>\$ 125,914,720</u>	<u>\$ 81,896,016</u>

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.
The County reported the impact of GASB Statement No. 75 beginning in 2017.
The County reported the impact of GASB Statement No. 84 beginning in 2018.

2019	Restated 2018	Restated 2017	Restated 2016	2015	2014
\$ 51,435,300	\$ 47,326,384	\$ 40,339,246	\$ 40,378,103	\$ 51,210,684	\$ 48,768,191
34,261,595	30,551,433	30,599,841	28,463,241	24,148,338	24,041,105
(42,877,089)	(32,845,065)	(37,948,797)	(1,469,579)	(1,177,489)	1,564,269
<u>42,819,806</u>	<u>45,032,752</u>	<u>32,990,290</u>	<u>67,371,765</u>	<u>74,181,533</u>	<u>74,373,565</u>
\$ 54,548,437	\$ 54,201,164	\$ 51,057,978	\$ 48,149,645	\$ 59,583,790	\$ 58,797,307
1,238,480	1,285,188	3,323,135	8,901,329	(7,814,034)	(11,491,756)
<u>55,786,917</u>	<u>55,486,352</u>	<u>54,381,113</u>	<u>57,050,974</u>	<u>51,769,756</u>	<u>47,305,551</u>
\$ 105,983,737	\$ 101,527,548	\$ 91,397,224	\$ 88,527,748	\$ 110,794,474	\$ 107,565,498
34,261,595	30,551,433	30,599,841	28,463,241	24,148,338	24,041,105
(41,638,609)	(31,559,877)	(34,625,662)	7,431,750	(8,991,523)	(9,927,487)
<u>\$ 98,606,723</u>	<u>\$ 100,519,104</u>	<u>\$ 87,371,403</u>	<u>\$ 124,422,739</u>	<u>\$ 125,951,289</u>	<u>\$ 121,679,116</u>

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

	2023	2022	2021	2020
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$ 22,466,614	\$ 18,566,718	\$ 14,085,683	\$ 48,218,028
Judicial	10,488,228	7,176,424	4,960,037	8,461,419
Intergovernmental	-	-	-	16,305
Internal Service Fund-External Portion	-	-	-	-
Public Safety	15,780,955	10,241,686	6,552,200	12,613,411
Public Works	8,645,420	6,877,885	6,077,952	7,258,571
Health	16,236,654	16,809,665	7,887,946	9,771,175
Human Services	13,409,329	9,169,075	6,741,934	10,006,147
Economic Development	1,153,356	544,482	730,059	712,848
Other	1,055	-	758	3,693
Interest and Fiscal Charges	1,225,105	1,567,818	1,776,489	1,919,100
Total Governmental Activities Expenses	<u>89,406,716</u>	<u>70,953,753</u>	<u>48,813,058</u>	<u>98,980,697</u>
Business-Type Activities				
Sewer	\$ 9,052,843	\$ 9,859,907	\$ 7,424,855	\$ 8,365,793
Water	8,992,476	8,627,244	8,615,889	8,885,782
Landfill	5,233,955	3,914,949	3,723,844	4,624,282
Care Facility	11,734,796	7,740,946	6,080,816	8,265,309
Total Business-Type Activities Expenses	<u>35,014,070</u>	<u>30,143,046</u>	<u>25,845,404</u>	<u>30,141,166</u>
Total Primary Government Expenses	<u>124,420,786</u>	<u>101,096,799</u>	<u>74,658,462</u>	<u>129,121,863</u>
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	\$ 4,375,384	\$ 5,764,775	\$ 6,122,058	\$ 5,492,698
Judicial	4,132,605	3,805,017	2,046,101	1,986,482
Internal Service Fund-External Portion	-	-	-	-
Public Safety	369,210	426,077	1,869,670	1,751,152
Public Works	1,124,614	907,731	1,205,756	1,105,920
Health	1,131,975	430,145	348,694	391,469
Human Services	80,584	493,238	390,284	720,536
Economic Development	107,274	79,511	7,073	6,960
Total Charges for Services	<u>11,321,646</u>	<u>11,906,494</u>	<u>11,989,636</u>	<u>11,455,217</u>
Operating Grants, Contributions, and Interest	31,562,269	27,923,102	25,828,524	26,393,072
Capital Grants and Contributions	-	-	770,306	4,003,352
Total Governmental Activities Program Revenues	<u>42,883,915</u>	<u>39,829,596</u>	<u>38,588,466</u>	<u>41,851,641</u>

2019	2018	2017	2016	2015	2014
\$ 16,578,586	\$ 16,949,075	\$ 35,157,339	\$ 17,421,519	\$ 11,891,925	\$ 13,253,668
10,913,259	9,506,557	9,702,504	8,774,055	8,248,581	7,953,055
863,632	851,458	593,396	600,274	734,233	617,000
-	-	-	-	829,013	850,229
16,565,002	14,402,764	14,678,027	12,756,289	11,542,810	11,036,311
9,390,967	6,701,116	5,428,218	6,237,715	9,373,872	6,137,570
9,698,628	8,930,501	9,589,391	9,175,263	8,827,678	9,066,910
11,906,866	10,599,234	10,703,060	10,615,895	10,689,399	9,177,854
1,201,152	1,009,381	158,530	886,930	535,834	1,556,924
-	-	-	-	-	-
1,908,936	1,398,367	612,038	1,235,752	522,018	559,936
<u>79,027,028</u>	<u>70,348,453</u>	<u>86,622,503</u>	<u>67,703,692</u>	<u>63,195,363</u>	<u>60,209,457</u>
\$ 8,996,961	\$ 9,212,970	\$ 7,577,189	\$ 9,495,001	\$ 7,677,194	\$ 7,923,241
9,798,185	9,020,317	8,352,156	8,105,896	8,226,075	8,531,757
4,404,753	4,641,268	5,093,701	5,168,342	1,761,966	4,976,992
11,075,014	9,264,567	9,304,012	8,174,906	7,962,978	7,949,330
<u>34,274,913</u>	<u>32,139,122</u>	<u>30,327,058</u>	<u>30,944,145</u>	<u>25,628,213</u>	<u>29,381,320</u>
<u>113,301,941</u>	<u>102,487,575</u>	<u>116,949,561</u>	<u>98,647,837</u>	<u>88,823,576</u>	<u>89,590,777</u>
\$ 5,492,874	\$ 5,040,041	\$ 2,900,854	\$ 3,755,732	\$ 3,689,934	\$ 4,080,185
2,457,680	2,338,776	2,578,914	2,342,033	2,760,886	2,385,895
-	-	-	-	810,363	667,076
1,842,246	2,084,646	1,650,524	1,621,268	1,507,518	1,486,869
1,039,567	1,459,212	885,292	987,082	945,056	763,329
368,483	645,811	360,085	349,667	334,884	324,060
525,346	396,590	358,386	527,350	463,908	443,121
9,378	7,748	8,146	7,622	8,106	9,177
11,735,574	11,972,824	8,742,201	9,590,754	10,520,655	10,159,712
24,610,967	20,247,249	20,982,924	19,498,247	20,299,151	18,084,521
764,816	9,205,576	570,780	2,504,731	512,701	185,046
<u>37,111,357</u>	<u>41,425,649</u>	<u>30,295,905</u>	<u>31,593,732</u>	<u>31,332,507</u>	<u>28,429,279</u>

(continued)

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

	2023	2022	2021	2020
Business-Type Activities				
Charges for Services				
Sewer	\$ 10,320,118	\$ 9,599,983	\$ 8,735,064	\$ 8,399,565
Water	10,023,877	9,405,009	9,445,054	8,390,521
Landfill	6,129,597	6,903,016	6,727,642	5,874,528
Care Facility	11,429,976	8,563,919	7,997,317	9,511,388
Total Charges for Services	37,903,568	34,471,927	32,905,077	32,176,002
Operating Grants, Contributions, and Interest	605,317	487,493	195,853	1,142,066
Capital Grants and Contributions	750,250	406,804	-	662
Total Business-Type Activities Program Revenues	39,259,135	35,366,224	33,100,930	33,318,730
Total Primary Government Program Revenues	82,143,050	75,195,820	71,689,396	75,170,371
Net (Expense) Revenue				
Governmental Activities	(46,522,801)	(31,124,157)	(10,224,592)	(57,129,056)
Business-Type Activities	4,245,065	5,223,178	7,255,526	3,177,564
Total Primary Government Net Expense	(42,277,736)	(25,900,979)	(2,969,066)	(53,951,492)
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	5,611,164	5,320,335	5,083,649	4,915,449
Developmental Disabilities	6,518,523	5,353,033	4,114,906	6,427,250
Alcohol, Drug Addiction and Mental Health	2,525,379	2,530,961	-	-
Senior Citizens	1,685,577	1,618,412	1,147,581	1,028,025
Hotel/Motel Taxes	7,929,094	7,742,734	5,497,213	1,336,476
Payment in Lieu of Taxes	611,361	620,590	553,661	830,091
Permissive Sales Taxes	22,477,185	21,633,456	20,675,937	15,181,533
Grants and Entitlements not Restricted to Specific Programs	4,192,061	4,519,050	4,166,899	3,500,010
Interest	6,848,597	(4,728,117)	(563,653)	2,318,536
Other	1,484,628	1,807,764	2,084,667	1,474,375
Special Item	-	-	3,744,488	-
Transfers	(4,009,163)	(3,500,322)	(2,002)	(717)
Total Governmental Activities	\$ 55,874,406	\$ 42,917,896	\$ 46,503,346	\$ 37,011,028
Business-Type Activities				
Interest	\$ -	\$ -	\$ -	\$ -
Other	203,631	1,057,062	482,422	229,040
Transfers	4,009,163	3,500,322	2,002	717
Total Business-Type Activities	4,212,794	4,557,384	484,424	229,757
Total Primary Government	60,087,200	47,475,280	46,987,770	37,240,785
Change in Net Position				
Governmental Activities	9,351,605	11,793,739	36,278,754	(20,118,028)
Business-Type Activities	8,457,859	9,780,562	7,739,950	3,407,321
Total Primary Government	\$ 17,809,464	\$ 21,574,301	\$ 44,018,704	\$ (16,710,707)

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.

2019	2018	2017	2016	2015	2014
\$ 8,356,216	\$ 7,898,729	\$ 7,463,273	\$ 7,933,920	\$ 7,342,389	\$ 6,579,196
8,485,753	8,468,477	8,437,155	8,838,286	8,068,575	8,061,171
5,837,699	6,676,119	5,946,252	6,542,044	6,426,696	5,610,170
9,520,163	9,191,092	8,519,063	8,332,305	8,119,478	7,882,965
32,199,831	32,234,417	30,365,743	31,646,555	29,957,138	28,133,502
-	-	-	-	-	135,150
122,795	191,543	623,230	3,715,845	130,318	12,394,879
32,322,626	32,425,960	30,988,973	35,362,400	30,087,456	40,663,531
69,433,983	73,851,609	61,284,878	66,956,132	61,419,963	69,092,810
(41,915,671)	(28,922,804)	(56,326,598)	(36,109,960)	(31,862,856)	(31,780,178)
(1,952,287)	286,838	661,915	4,418,255	4,459,243	11,282,211
(43,867,958)	(28,635,966)	(55,664,683)	(31,691,705)	(27,403,613)	(20,497,967)
4,436,519	4,292,370	5,511,037	5,505,011	4,088,791	3,842,410
6,189,540	6,285,155	5,806,441	4,690,109	4,449,710	4,267,090
-	-	-	-	-	-
925,076	910,341	891,706	900,966	887,248	835,340
3,526,812	4,822,021	4,441,125	6,023,199	-	-
2,045,472	2,057,193	1,809,838	1,876,965	1,866,674	1,674,075
16,497,483	16,103,049	15,965,925	16,054,612	15,708,440	20,298,279
3,646,483	2,956,528	3,532,798	3,190,432	3,201,517	3,257,437
2,734,715	1,696,998	868,581	514,266	304,382	334,772
1,799,736	1,509,529	1,423,175	1,461,653	1,155,370	1,036,438
-	-	-	-	-	-
(2,099,111)	(611,120)	(278,508)	(299,371)	8,692	10,309
\$ 39,702,725	\$ 40,022,064	\$ 39,972,118	\$ 39,917,842	\$ 31,670,824	\$ 35,556,150
\$ -	\$ 2,145	\$ 19,355	\$ 19,769	\$ -	\$ -
153,741	205,136	327,507	543,823	13,654	143,048
2,099,111	611,120	278,508	299,371	(8,692)	(10,309)
2,252,852	818,401	625,370	862,963	4,962	132,739
41,955,577	40,840,465	40,597,488	40,780,805	31,675,786	35,688,889
(2,212,946)	11,099,260	(16,354,480)	3,807,882	(192,032)	3,775,972
300,565	1,105,239	1,287,285	5,281,218	4,464,205	11,414,950
\$ (1,912,381)	\$ 12,204,499	\$ (15,067,195)	\$ 9,089,100	\$ 4,272,173	\$ 15,190,922

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

	2023	2022	2021	2020
General Fund				
Nonspendable	\$ 1,330,735	\$ 1,305,801	\$ 1,547,867	\$ 1,562,874
Restricted	321,227	253,410	208,398	245,992
Committed	2,294,500	1,807,849	1,324,549	910,434
Assigned	10,883,518	10,431,611	10,573,584	5,355,355
Unassigned	10,128,543	6,941,184	11,214,573	12,199,297
Total General Fund	<u>24,958,523</u>	<u>20,739,855</u>	<u>24,868,971</u>	<u>20,273,952</u>
All Other Governmental Funds				
Nonspendable	\$ -	\$ -	\$ 274,527	\$ 203,113
Restricted	43,165,339	41,207,838	37,730,885	32,884,970
Committed	2,686,357	2,136,357	1,586,357	1,036,357
Assigned	20,591	20,591	20,591	20,591
Unassigned (Deficit)	(71,919)	(49,921)	(39,313)	(114,459)
Total All Other Governmental Funds	<u>45,800,368</u>	<u>43,314,865</u>	<u>39,573,047</u>	<u>34,030,572</u>
Total Governmental Funds	<u>\$ 70,758,891</u>	<u>\$ 64,054,720</u>	<u>\$ 64,442,018</u>	<u>\$ 54,304,524</u>

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

2019	Restated 2018	2017	2016	2015	2014
\$ 1,766,146	\$ 3,858,497	\$ 2,486,812	\$ 1,976,060	\$ 1,992,015	\$ 1,922,344
5,282,310	24,536,378	2,435,000	-	-	-
487,428	407,432	381,329	417,807	330,103	794,600
3,580,295	3,666,691	2,532,284	2,220,890	3,218,358	5,899,449
8,029,002	6,253,850	10,927,399	10,989,023	9,409,446	8,446,922
<u>19,145,181</u>	<u>38,722,848</u>	<u>18,762,824</u>	<u>15,603,780</u>	<u>14,949,922</u>	<u>17,063,315</u>
\$ 278,886	\$ 242,400	\$ 267,881	\$ 166,904	\$ 186,982	\$ 225,175
29,175,101	26,863,412	23,812,822	22,707,883	21,113,716	21,300,812
736,357	784,553	984,553	900,000	700,000	200,000
20,591	413,891	819,284	1,357,953	1,796,441	447,405
(66,880)	(68,333)	(152,597)	(313,556)	(36,890)	(2,927)
<u>30,144,055</u>	<u>28,235,923</u>	<u>25,731,943</u>	<u>24,819,184</u>	<u>23,760,249</u>	<u>22,170,465</u>
<u>\$ 49,289,236</u>	<u>\$ 66,958,771</u>	<u>\$ 44,494,767</u>	<u>\$ 40,422,964</u>	<u>\$ 38,710,171</u>	<u>\$ 39,233,780</u>

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

	2023	2022	2021	2020
<u>Revenues</u>				
Property Taxes	\$ 15,491,614	\$ 14,501,811	\$ 9,283,944	\$ 12,123,138
Hotel/Motel Taxes	7,929,094	7,742,734	5,497,213	714,728
Permissive Sales Taxes	22,319,170	21,549,335	20,101,466	15,751,681
Payment in Lieu of Taxes	611,361	620,590	553,661	830,091
Special Assessments	375,480	370,083	382,897	358,322
Charges for Services	8,306,376	9,641,276	9,223,296	9,083,427
Fines and Forfeitures	1,193,563	478,073	526,968	411,929
Licenses and Permits	1,470,672	1,613,965	1,736,776	1,570,599
Intergovernmental	33,081,313	30,589,908	26,286,416	29,681,301
Interest	6,926,326	(4,689,910)	(536,047)	2,366,727
Rent	-	-	90,000	90,000
Contributions and Donations	2,685,437	2,667,201	2,498,848	4,503,209
Other	1,484,628	1,807,764	2,088,637	1,472,741
Total Revenues	101,875,034	86,892,830	77,734,075	78,957,893
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	\$ 21,772,566	\$ 21,036,364	\$ 16,917,535	\$ 17,469,101
Judicial	9,792,201	9,328,228	9,137,232	9,273,326
Intergovernmental	-	-	-	16,305
Public Safety	14,908,679	13,882,306	13,054,710	13,476,507
Public Works	8,478,018	7,563,893	8,016,543	8,974,230
Health	15,816,025	16,378,851	9,867,748	9,420,782
Human Services	12,874,317	10,748,625	10,059,913	10,181,096
Economic Development	1,153,356	544,482	730,059	712,848
Other	1,055	-	758	3,693
Capital Outlay	2,812,025	1,232,890	123,778	371,602
Debt Service:				
Principal Retirement	1,776,321	2,914,187	1,620,513	2,182,800
Interest and Fiscal Charges	1,497,224	1,610,336	1,747,094	1,816,460
Refund Escrow	-	-	450,250	-
Total Expenditures	90,881,787	85,240,162	71,726,133	73,898,750
Excess of Revenues Over (Under) Expenditures	10,993,247	1,652,668	6,007,942	5,059,143
<u>Other Financing Sources (Uses)</u>				
Proceeds from Sale of Assets	\$ 41,013	\$ 1,556,669	\$ 43,537	\$ 13,615
Refunding Bonds Issued	-	-	1,345,000	-
Issuance of OWDA Loans	-	-	-	-
Issuance of Revenue Bonds	-	-	-	-
Premium on Debt Issuance	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	(1,295,111)	-
Inception of Capital Lease	-	-	-	-
Transfers In	3,159,737	4,221,416	3,388,625	2,537,482
Transfers Out	(7,489,826)	(7,818,051)	(3,390,627)	(2,594,952)
Total Other Financing Sources (Uses)	(4,289,076)	(2,039,966)	91,424	(43,855)
Special Item	-	-	4,038,128	-
Changes in Fund Balance	\$ 6,704,171	\$ (387,298)	\$ 10,137,494	\$ 5,015,288
Debt Service as a Percentage of Noncapital Expenditures	4%	6%	5%	6%

	2019	2018	2017	2016	2015	2014
\$	11,573,013	\$ 11,515,408	\$ 11,160,877	\$ 9,588,948	\$ 9,342,772	\$ 9,296,725
	2,890,826	4,822,021	4,441,126	6,023,199	-	-
	17,072,102	16,050,957	16,232,247	15,840,772	15,584,993	21,128,338
	2,045,472	2,057,193	1,809,838	1,876,964	1,866,674	1,674,075
	317,931	285,091	245,043	295,528	323,617	298,010
	9,520,453	9,237,976	8,465,627	9,541,123	7,950,913	7,805,324
	531,385	428,984	496,998	518,617	489,232	506,038
	1,188,744	1,395,202	1,256,488	1,213,149	1,092,647	953,932
	24,793,010	27,314,111	22,522,887	22,163,535	23,620,250	21,911,992
	2,796,895	1,743,206	868,582	610,081	297,898	302,420
	95,915	578,996	-	-	-	-
	2,599,352	6,921,237	3,565,650	2,000,000	-	-
	1,801,735	1,505,573	1,487,089	1,478,222	1,219,554	1,066,255
	<u>77,226,833</u>	<u>83,855,955</u>	<u>72,552,452</u>	<u>71,150,138</u>	<u>61,788,550</u>	<u>64,943,109</u>
\$	36,500,193	\$ 22,578,983	\$ 16,385,818	\$ 16,346,246	\$ 12,479,266	\$ 11,945,078
	9,018,004	9,227,758	9,227,312	8,456,088	8,229,293	7,565,265
	863,632	851,458	593,396	600,274	734,233	617,000
	13,056,265	13,246,678	13,173,770	12,548,088	11,806,695	10,947,002
	7,935,629	10,703,597	5,372,250	5,703,464	6,205,839	5,961,108
	8,559,538	8,559,458	9,086,355	8,963,408	8,766,783	8,920,335
	10,523,248	10,325,018	10,187,733	10,469,468	10,643,140	8,949,730
	1,150,705	1,009,381	158,530	867,626	532,025	1,553,115
	-	-	-	-	-	-
	641,745	3,292,684	1,003,498	19,877,120	3,906,416	398,331
	2,546,081	1,930,165	1,866,333	1,833,320	1,335,313	1,484,891
	1,926,025	1,261,630	1,223,969	1,188,374	545,284	584,984
	-	-	-	-	-	-
	<u>92,721,065</u>	<u>82,986,810</u>	<u>68,278,964</u>	<u>86,853,476</u>	<u>65,184,287</u>	<u>58,926,839</u>
	<u>(15,494,232)</u>	<u>869,145</u>	<u>4,273,488</u>	<u>(15,703,338)</u>	<u>(3,395,737)</u>	<u>6,016,270</u>
\$	23,402	\$ 43,168	\$ 44,550	\$ 119,977	\$ 63,852	\$ 77,849
	-	-	4,025,000	-	-	-
	-	-	-	-	-	59,164
	-	21,300,000	-	17,410,000	2,800,000	-
	-	-	380,661	-	-	-
	-	-	(4,347,469)	-	-	-
	-	-	-	-	-	25,437
	1,956,100	2,375,759	2,702,329	2,236,154	5,595,456	3,203,655
	(4,154,805)	(3,067,270)	(3,006,756)	(2,350,000)	(5,587,180)	(3,194,462)
	<u>(2,175,303)</u>	<u>20,651,657</u>	<u>(201,685)</u>	<u>17,416,131</u>	<u>2,872,128</u>	<u>171,643</u>
	-	-	-	-	-	-
\$	<u>(17,669,535)</u>	<u>21,520,802</u>	<u>4,071,803</u>	<u>1,712,793</u>	<u>(523,609)</u>	<u>6,187,913</u>
	6%	5%	5%	4%	3%	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				
2023	\$ 1,840,635,100	\$ 512,519,230	\$ 6,723,298,086	\$ 302,094,220	\$ 343,288,886
2022	1,813,220,870	485,047,640	6,566,481,457	295,861,590	336,206,352
2021	1,625,769,690	481,388,120	6,020,450,886	314,033,820	356,856,614
2020	1,606,817,240	479,554,700	5,961,062,686	283,997,940	322,724,932
2019	1,594,748,580	446,317,920	5,831,618,571	116,921,530	132,865,375
2018	1,535,922,560	437,695,230	5,638,907,971	106,317,450	120,815,284
2017	1,527,646,830	433,538,360	5,603,386,257	94,671,810	107,581,602
2016	1,521,963,010	428,179,330	5,571,835,257	79,909,280	90,806,000
2015	1,487,134,570	414,911,000	5,434,415,914	65,180,000	74,068,182
2014	1,483,740,740	418,092,000	5,433,807,828	59,901,000	68,069,318

Source: Erie County Auditor

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

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

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

Total						
	Assessed Value	Estimated Actual Value	Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)		
\$	2,655,248,550	\$	7,066,586,972	37.57%	\$	8.20
	2,594,130,100		6,902,687,809	37.58		7.91
	2,421,191,630		6,377,307,499	37.97		7.36
	2,370,369,880		6,283,787,618	37.72		8.84
	2,157,988,030		5,964,483,946	36.18		8.82
	2,079,935,240		5,759,723,256	36.11		9.00
	2,055,857,000		5,710,967,859	36.00		9.00
	2,030,051,620		5,662,641,257	35.85		8.48
	1,967,225,570		5,508,484,096	35.71		8.05
	1,961,733,740		5,501,877,146	35.66		8.04

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

	2023	2022	2021	2020
Voted Millage				
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	\$ 2.3698	\$ 1.9558	\$ 1.4465	\$ 2.9061
Commercial/Industrial	2.6072	2.2229	1.4931	2.9791
Tangible/Public Utility Personal	2.7500	2.2500	1.5000	3.0000
Senior Citizens				
Effective Millage Rates				
Residential/Agricultural	0.6454	0.6510	0.4723	0.4744
Commercial/Industrial	0.7047	0.7343	0.4899	0.4887
Tangible/Public Utility Personal	0.7500	0.7500	0.5000	0.5000
Metroparks Board				
Effective Millage Rates				
Residential/Agricultural	0.9285	0.9365	1.0390	1.0437
Commercial/Industrial	1.0265	1.0697	1.0777	1.0751
Tangible/Public Utility Personal	1.1000	1.1000	1.1000	1.1000
Health District				
Effective Millage Rates				
Residential/Agricultural	0.8254	0.8321	0.9247	0.9285
Commercial/Industrial	0.9340	0.9702	0.9769	0.9729
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
Alcohol, Drug Addiction, and Mental Health and Recovery Board				
Effective Millage Rates				
Residential/Agricultural	0.9545	0.9792	1.0864	1.0935
Commercial/Industrial	1.1158	1.1643	1.1731	1.1743
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	5.7237	5.3546	4.9689	6.4462
Commercial/Industrial	6.3881	6.1614	5.2106	6.6900
Tangible/Public Utility Personal	6.8000	6.3000	5.3000	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	8.0237	7.6546	7.2689	8.7462
Commercial/Industrial	8.6881	8.4614	7.5106	8.9900
Tangible/Public Utility Personal	9.1000	8.6000	7.6000	9.1000
Total Weighted Average Tax Rate	8.2016	7.9138	7.3603	8.8390

	2019	2018	2017	2016	2015	2014
\$	2.9082	\$ 2.9990	\$ 3.0000	\$ 2.4098	\$ 2.4610	\$ 2.4563
	2.9819	3.0000	3.0000	2.6319	2.6810	2.6623
	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000
	0.4747	0.4896	0.4897	0.4897	0.5000	0.5000
	0.4892	0.4921	0.4914	0.4909	0.5000	0.5000
	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
	1.0444	1.0770	1.0774	1.0772	1.1000	0.7109
	1.0762	1.0827	1.0811	1.0799	1.1000	0.8584
	1.1000	1.1000	1.1000	1.1000	1.1000	1.0000
	0.9291	0.9614	0.9618	0.9618	0.9822	0.9813
	0.9731	0.9858	0.9840	0.9828	1.0000	0.9968
	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	1.0958	1.1501	1.1526	1.1541	0.9998	1.0000
	1.1764	1.1825	1.1825	1.1832	1.0000	1.0000
	1.2000	1.2000	1.2000	1.2000	1.0000	1.0000
	6.4523	6.6771	6.6815	6.0926	6.0430	5.6485
	6.6969	6.7431	6.7390	6.3687	6.2810	6.0174
	6.8000	6.8000	6.8000	6.8000	6.6000	6.5000
	2.3000	2.3000	2.3000	2.3000	2.3000	2.3000
	8.7523	8.9771	8.9815	8.3926	8.3430	7.9485
	8.9969	9.0431	9.0390	8.6687	8.5810	8.3174
	9.1000	9.1000	9.1000	9.1000	8.9000	8.8000
	8.8220	8.9970	8.9990	8.4787	8.4151	8.0545

(continued)

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

	2023	2022	2021	2020
School Districts				
Bellevue CSD	\$ 41.2000	\$ 41.6000	\$ 42.5000	\$ 42.2000
Berlin-Milan LSD	64.6700	64.7500	65.0800	65.1930
Firelands LSD	53.7580	53.7820	54.0100	54.1100
Huron CSD	72.0400	72.2600	73.1300	73.1800
Kelleys Island LSD	10.6500	9.8500	9.8500	9.8500
Margaretta LSD	60.2000	60.0500	60.2100	60.3000
Monroeville LSD	37.6000	37.6000	38.2000	38.2000
Perkins LSD	67.8000	67.8000	67.8000	67.8000
Sandusky CSD	83.8000	84.3500	85.0000	84.9500
Vermilion LSD	66.9800	67.0500	67.8800	68.0800
Western Reserve LSD	31.1000	32.5000	33.1000	33.1000
Joint Vocational School Districts				
EHOVE JVSD	4.4500	4.4500	4.4500	4.4500
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	11.4100	8.6600	8.6600	8.6600
Huron City	4.9000	4.9000	4.9000	4.9000
Kelleys Island Village	10.6700	10.6700	9.9700	9.9700
Milan Village	8.8000	8.8000	8.8000	8.8000
Sandusky City	5.0600	5.1100	5.1800	5.1800
Vermilion City	11.7500	11.7500	11.7500	11.7500
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	5.3000	5.3000
Margaretta	12.2000	12.2000	12.2000	12.2000
Milan	6.5500	6.5500	6.5500	6.5500
Oxford	6.5000	6.5000	6.5000	6.5000
Perkins	21.7500	21.7500	16.2500	16.2500
Vermilion	4.7500	4.7500	4.7500	4.7500

	2019	2018	2017	2016	2015	2014
\$	42.4000	\$ 41.6000	\$ 41.5500	\$ 42.6800	\$ 43.8900	\$ 43.7900
	67.7400	68.1000	68.2400	68.3900	69.0500	69.1400
	55.4000	51.6700	51.8300	51.9100	52.3300	52.4200
	73.4300	74.2100	74.3100	74.3900	74.4500	74.5200
	9.8500	7.6500	6.8500	6.3500	6.3500	6.3500
	63.0000	63.1600	63.1600	63.2000	63.7600	63.8500
	38.3000	38.4500	38.4500	39.5000	35.0000	38.2000
	67.8000	69.3000	60.9000	60.9000	60.9000	60.9000
	85.0200	86.5650	80.0650	80.5250	80.5250	80.5250
	68.1300	68.1500	68.3300	68.4600	68.5500	68.6000
	33.5500	33.6000	33.7500	33.9500	33.8500	33.8500
	4.4500	4.4500	3.9500	3.9500	3.9500	3.9500
	20.0000	20.0000	20.0000	20.0000	20.0000	20.0000
	6.6000	6.6000	6.6000	6.6000	6.6000	6.6000
	15.5000	15.5000	15.5000	15.5000	10.5000	10.5000
	8.6600	8.6600	8.6600	8.6600	8.6600	8.6600
	4.9000	4.9000	4.9000	4.9000	4.9000	4.9000
	10.3500	10.3500	10.3500	16.3500	10.3500	10.9500
	8.8000	8.8000	8.8000	8.8000	8.8000	8.8000
	5.1800	5.2500	5.2500	5.2500	5.2500	5.2500
	11.7500	10.7500	10.7500	10.7500	10.7500	10.7500
	5.3000	5.3000	5.3000	5.3000	5.3000	3.5000
	7.1000	7.1000	7.1000	7.1000	7.1000	7.1000
	5.7500	5.7500	5.7500	5.7500	5.7500	5.7500
	5.3000	4.9000	4.9000	4.9000	4.7400	4.7400
	12.2000	11.2000	11.2000	11.2000	11.2000	10.7000
	6.5500	6.5500	6.5500	6.5500	5.3000	5.3000
	6.5000	6.5000	6.5000	6.5000	4.5000	4.5000
	16.2500	16.2500	16.2500	16.2500	16.2500	13.5000
	4.7500	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

	2023	2022	2021	2020
Other Units				
Bellevue Public Library	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000
Huron Public Library	1.5000	1.5000	1.5000	1.5000
Kelleys Island Branch Library	0.8000	0.8000	0.8000	0.8000
Milan-Berlin Township Public Library	1.8000	1.8000	1.8000	1.8000
Monroeville Public Library	1.0000	-	-	-
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.

	2019	2018	2017	2016	2015	2014
\$	1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000
	1.5000	1.2500	1.2500	1.2500	1.5100	1.5100
	0.8000	0.8000	0.8000	0.8000	0.8000	0.8000
	1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
	-	-	-	-	-	-
	1.6250	1.6250	1.6250	1.6250	1.7250	1.7250
	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
2023	\$ 5,526,674	\$ 5,409,712	97.88%	\$ 619,012	\$6,028,724	109.08%	\$ 992,534	17.96%
2022	5,991,012	5,673,092	94.69	178,075	5,851,167	97.67	829,735	13.85
2021	5,596,384	5,184,404	92.64	146,074	5,330,478	95.25	653,844	11.68
2020	5,466,906	5,122,109	93.69	168,718	5,290,827	96.78	403,668	7.38
2019	4,972,810	4,809,979	96.73	168,160	4,978,139	100.11	208,155	4.19
2018	4,793,119	4,637,715	96.76	158,168	4,795,883	100.06	216,234	4.51
2017	4,737,934	4,585,378	96.78	171,584	4,756,962	100.40	222,231	4.69
2016	4,675,514	4,526,660	96.82	161,971	4,688,631	100.28	271,625	5.81
2015	4,538,172	4,402,314	97.01	160,431	4,562,745	100.54	309,220	6.81
2014	4,524,036	4,358,525	96.34	171,573	4,530,098	100.13	360,446	7.97

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	2023			2014		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Nexus Gas Transmission	Utility	\$ 152,042,140	1	5.71%			
American Transmission	Utility	65,059,970	2	2.45	\$ 8,716,620	5	0.46%
Ohio Edison	Utility	57,118,810	3	2.15	52,152,750	1	2.66
Cedar Point Park LLC	Entertainment	55,107,770	4	2.08	31,480,300	2	1.60
LMN Development LLC	Entertainment	20,861,390	5	0.79	15,179,680	3	0.77
Norfolk & Western Railway	Railroad	11,429,290	6	0.43	10,087,810	4	0.51
Columbia Gas of Ohio, Inc.	Utility	9,248,010	7	0.35	7,667,810	8	0.39
LMN Kondo DEV SPE LLC	Real Estate	9,194,870	8	0.35			0.00
Firelands Regional Medical Center	Healthcare	9,072,630	9	0.34			0.00
Crossing Road LLC	Retail	5,015,940	10	0.19	5,247,940	10	0.27
Sandusky Mall	Retail				8,627,790	6	0.44
GWR Sandusky Property	Entertainment				7,727,100	7	0.39
Park Place Enterprises	Retail				5,324,060	9	0.27
Total Principal Taxpayers		<u>394,150,820</u>		<u>14.84</u>	<u>152,211,860</u>		<u>7.76</u>
All Other Taxpayers		<u>2,261,097,730</u>		<u>85.16</u>	<u>1,801,085,220</u>		<u>91.81</u>
Total County Assessed Value		<u><u>\$ 2,655,248,550</u></u>		<u><u>100.00%</u></u>	<u><u>\$ 1,961,733,740</u></u>		<u><u>100.00%</u></u>

Source: Erie County Auditor

Erie County, Ohio
Taxable Sales by Type
Last Ten Years

	2023	2022	2021	2020
Sales Tax Payments	\$ 6,389,984	\$ 6,121,483	\$ 5,691,267	\$ 4,329,195
Direct Pay Tax Return Payments	597,256	719,314	485,011	442,118
Seller's Use Tax Return Payments	2,957,677	2,769,462	2,587,580	2,148,829
Consumer's Use Tax Return Payments	558,803	533,971	449,313	352,914
Motor Vehicle Tax Payments	2,338,589	2,271,566	2,262,111	1,928,161
Non-Resident Motor Vehicle Tax Payments	50,666	33,721	34,580	25,816
Watercraft and Outboard Motors	238,000	214,648	263,969	191,086
Department of Liquor Control	90,125	91,850	92,803	85,678
Sales Tax on Motor Vehicle Fuel Refunds	3,652	7,164	4,058	4,138
Sales/Use Tax Voluntary Payments	7,055	38,589	101,486	24,788
Statewide Master Numbers	8,074,566	7,844,167	7,392,548	5,527,972
Sales/Use Tax Assessment Payments	206,738	89,276	117,978	63,852
Managed Audit Sales/Use Tax	36,043	51,685	26,340	24,746
Streamlined Sales Tax Payments	486,631	441,742	383,641	264,703
Use Tax Amnesty Payments	-	-	-	-
Administrative Rotary Fund Fee	(219,940)	(211,290)	(198,576)	(153,968)
Sales/Use Tax Refunds Approved	(41,803)	(99,645)	(35,076)	(17,173)
Total	\$ 21,774,043	\$ 20,917,702	\$ 19,659,031	\$ 15,242,855
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.

	2019	2018	2017	2016	2015	2014
\$	5,015,659	\$ 4,963,622	\$ 4,854,323	\$ 4,745,802	\$ 4,654,893	\$ 6,175,583
	492,669	448,796	880,390	1,249,861	1,143,314	1,257,497
	1,642,040	1,394,618	1,254,277	1,085,487	997,420	1,240,030
	410,938	501,845	442,263	370,511	333,730	458,769
	1,823,040	1,781,336	1,679,282	1,565,265	1,597,045	2,216,253
	16,552	18,144	18,611	21,775	21,085	21,261
	168,244	144,743	135,884	158,621	128,986	122,841
	69,291	66,678	61,387	59,267	55,166	68,250
	1,891	2,275	1,510	1,758	2,659	4,428
	4,038	36,914	85,671	20,937	216,401	198,100
	6,612,341	6,731,425	6,661,110	6,606,029	6,480,920	8,647,842
	200,580	129,864	184,296	230,336	244,123	96,477
	31,336	42,796	11,521	53,432	-	-
	134,373	19,701	24,030	11,640	8,275	7,991
	-	1,593	153	297	538	539
	(165,616)	(162,700)	(162,610)	(161,747)	(158,671)	(205,033)
	(61,368)	(14,339)	(33,689)	(6,354)	(17,444)	(12,549)
\$	<u>16,396,008</u>	<u>\$ 16,107,312</u>	<u>\$ 16,098,410</u>	<u>\$ 16,012,917</u>	<u>\$ 15,708,440</u>	<u>\$ 20,298,279</u>
	1.00%	1.00%	1.00%	1.00%	1.00%	1-1.50%

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

Year	Sewer		Water		Total	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
2023	9,526	852	9,842	884	19,368	1,736
2022	9,446	840	9,753	871	19,199	1,711
2021	9,478	836	9,768	868	19,246	1,704
2020	9,386	829	9,599	859	18,985	1,688
2019	9,160	1,003	9,285	1,023	18,445	2,026
2018	9,133	1,021	9,345	1,045	18,478	2,066
2017	9,265	815	9,473	872	18,738	1,687
2016	9,759	821	10,171	837	19,930	1,658
2015	9,122	780	9,969	863	19,091	1,643
2014	9,146	812	9,888	866	19,034	1,678

Source: Erie County DOES Billing Office

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

2023			
Customer	Amount	Rank	Percentage
J H Routh Packing	\$ 793,001	1	8.25%
Ardaugh Metal Beverage	545,761	2	5.69
Kalahari Resort	527,991	3	5.50
Ohio Veterans Home	135,282	4	1.41
Ventra Sandusky	126,125	5	1.31
Akzonobel	98,958	6	1.03
Great Wolf Lodge	97,717	7	1.02
Mucci Farms	96,788	8	1.01
NASA Glenn Research Center	91,736	9	0.96
Sawmill Creek Resort	65,244	10	0.68
Total	2,578,603		26.86
Balance from Other Customers	7,741,515		73.14
Total Sewer Revenue	\$ 10,320,118		100.00%

2022			
Customer	Amount	Rank	Percentage
J H Routh Packing	\$ 854,415	1	8.89%
Kalahari Resort	552,920	2	5.76
Ohio Veterans Home	164,131	3	1.71
Ventra Sandusky	145,780	4	1.52
Great Wolf Lodge	134,716	5	1.40
Mucci Farms	116,737	6	1.22
Akzonobel	75,976	7	0.79
Ardagh Metal Beverage	53,960	8	0.56
T L Acquisition LLC	41,076	9	0.43
PPG Architectural Coatings	34,140	10	0.36
Total	2,173,851		22.64
Balance from Other Customers	7,426,132		77.36
Total Sewer Revenue	\$ 9,599,983		100.00%

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

2021			
Customer	Amount	Rank	Percentage
J H Routh Packing	\$ 737,993	1	8.45%
Kalahari Resort	549,754	2	6.29
Ventra Sandusky	164,883	3	1.89
Great Wolf Lodge	160,470	4	1.84
Ohio Veterans Home	148,857	5	1.70
Mucci Farms	130,555	6	1.49
Akzonobel	77,623	7	0.89
Beulah Beach Corp	51,480	8	0.59
NASA Glenn Research Center	51,145	9	0.59
Pro Clean LLC	<u>35,219</u>	10	<u>0.40</u>
Total	2,107,979		24.13
Balance from Other Customers	<u>6,627,085</u>		<u>75.87</u>
Total Sewer Revenue	<u>\$ 8,735,064</u>		<u>100.00%</u>
2020			
Customer	Amount	Rank	Percentage
J H Routh Packing	\$ 616,497	1	7.34%
Kalahari Resort	500,783	2	5.96
Ventra Sandusky	163,933	3	1.95
Great Wolf Lodge	124,238	4	1.48
Ohio Veterans Home	121,650	5	1.45
Mucci Farms	93,545	6	1.11
Akronobel	71,141	7	0.85
Shaker Village	54,676	8	0.65
NASA	31,486	9	0.37
Pro Clean LLC	<u>28,246</u>	10	<u>0.34</u>
Total	1,806,195		21.50
Balance from Other Customers	<u>6,593,370</u>		<u>78.50</u>
Total Sewer Revenue	<u>\$ 8,399,565</u>		<u>100.00%</u>

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

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	<u>\$ 8,356,216</u>		<u>100.00%</u>

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	<u>\$ 7,898,729</u>		<u>100.00%</u>

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

2017			
Customer	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%

2016			
Customer	Amount	Rank	Percentage
J H Routh Packing	\$ 545,298	1	6.88%
Kalahari Resort	442,436	2	5.58
Great Wolf Lodge	177,150	3	2.23
Ventra Sandusky LLC	134,585	4	1.70
Ohio Veterans Home	119,772	5	1.51
Akzonobel	116,359	6	1.47
Kyklos Bearings Intl Inc.	94,550	7	1.19
Sawmill Creek Resort	66,041	8	0.83
IAC	48,736	9	0.61
Sandusky Clean Scene	41,518	10	0.52
Total	1,786,445		22.52
Balance from Other Customers	6,147,475		77.48
Total Sewer Revenue	\$ 7,933,920		100.00%

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

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

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

Source: Erie County DOES Billing Office

Erie County, Ohio
Principal Water Customers
Last Ten Years

Customer	2023		
	Amount	Rank	Percentage
J H Routh Packing	\$ 547,734	1	5.83%
Kalahari Resort	408,295	2	4.34
Akzonobel	165,877	3	1.76
Ohio Veterans Home	163,481	4	1.74
Ventra Sandusky	106,556	5	1.13
NASA Glenn Research Center	102,679	6	1.09
August Corso's Sons, Inc.	86,593	7	0.92
Great Wolf Lodge	75,472	8	0.80
Saint Gobain	67,128	9	0.71
PPG Architectural Finishes	66,343	10	0.71
Total	1,790,158		19.03
Balance from Other Customers	8,233,719		87.17
Total Water Revenue	\$ 10,023,877		106.13

Customer	2022		
	Amount	Rank	Percentage
J H Routh Packing	\$ 586,238	1	6.24%
Kalahari Resort	430,623	2	4.58
Ohio Veterans Home	194,023	3	2.06
August Corso's Sons, Inc.	139,376	4	1.48
Akzonobel	135,915	5	1.45
Ventra Sandusky	121,615	6	1.29
Great Wolf Lodge	103,780	7	1.10
Saint Gobain	85,410	8	0.91
PPG Architectural	71,274	9	0.76
NASA Glenn Research Center	46,433	10	0.49
Total	1,914,687		20.36
Balance from Other Customers	7,490,322		79.30
Total Water Revenue	\$ 9,405,009		99.58

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

Customer	2021		
	Amount	Rank	Percentage
J H Routh Packing	\$ 507,525	1	5.36%
Kalahari Resort	422,815	2	4.48
Ohio Veterans Home	178,467	3	1.89
August Corso's Sons, Inc.	138,693	4	1.47
Ventra Sandusky	134,990	5	1.43
Great Wolf Lodge	122,584	6	1.30
Akzonobel	121,275	7	1.28
Saint Gobain	90,219	8	0.96
PPG Architectural Finishes	69,777	9	0.74
Beulah Beach Corp	42,579	10	0.45
Total	1,828,924		19.36
Balance from Other Customers	7,616,130		80.64
Total Water Revenue	\$ 9,445,054		100.00

Customer	2020		
	Amount	Rank	Percentage
JH Routh Packing	\$ 423,149	1	5.03%
Kalahari Resort	382,460	2	4.56
Ohio Veterans Home	148,449	3	1.77
Ventra Sandusky	131,269	4	1.56
Akzonobel	127,123	5	1.52
August Corso's Sons, Inc.	103,340	6	1.23
Great Wolf Lodge	93,730	7	1.12
PPG Architectural Finishes	85,223	8	1.02
Saint Gobain	61,784	9	0.74
NASA	45,335	10	0.54
Total	1,601,862		19.09
Balance from Other Customers	6,788,659		80.91
Total Water Revenue	\$ 8,390,521		100.00

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

Customer	2019		
	Amount	Rank	Percentage
JH Routh Packing	\$ 413,158	1	4.67%
Kalahari	385,301	2	4.36
Great Wolf Lodge	149,498	3	1.69
Ohio Veterans Home	144,022	4	1.63
Akzonobel	125,488	5	1.42
Ventra Sandusky LLC	106,323	6	1.20
August Corso's Sons, Inc.	99,955	7	1.13
PPG Architectural Finishes	70,631	8	0.80
Saint Gobain	64,105	9	0.73
NASA	47,317	10	0.54
Total	1,605,798		18.17
Balance from Other Customers	6,879,955		81.83
Total Water Revenue	\$ 8,485,753		100.00%

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%

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

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%

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

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

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>

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

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
2023	\$ 3,125,000	\$ 32,180,200	\$ -	\$ -	\$ 2,393,190	\$ 3,255,900
2022	3,450,000	33,631,521	-	-	4,645,239	3,329,600
2021	3,770,000	36,225,708	-	-	6,162,288	3,401,800
2020	4,450,000	37,526,221	-	-	8,086,305	3,472,800
2019	5,425,000	38,734,021	-	-	10,490,321	3,542,500
2018	6,780,000	39,919,184	-	5,918	13,079,337	3,610,900
2017	8,115,635	19,188,741	19,696	11,195	15,658,023	3,678,000
2016	9,958,617	19,700,000	38,704	16,104	14,758,151	3,303,196
2015	11,250,700	2,800,000	79,905	20,501	17,170,516	-
2014	12,498,306	-	177,560	24,915	19,519,068	-

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)
\$	39,609,062	\$ 182,763	\$ -	\$ -	\$ 80,746,115	\$ 1,091	2.86%
	41,980,125	269,926	-	-	87,306,411	1,172	0.03
	42,909,312	354,133	-	-	92,823,241	1,240	3.61
	42,186,717	435,610	-	-	96,157,653	1,304	3.98
	44,171,490	-	-	-	102,363,332	1,378	4.35
	46,075,452	-	-	-	109,470,791	1,467	4.85
	47,901,914	-	-	-	94,573,204	1,264	4.41
	49,654,051	-	4,561	459,806	97,893,190	1,303	4.78
	51,370,044	73,882	10,968	544,575	83,321,091	1,103	4.10
	53,521,036	146,042	31,630	619,925	86,538,482	1,141	4.37

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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)
2023	\$ 5,518,190	0.08%	\$ 74
2022	8,095,239	0.12	109
2021	9,932,288	0.42	133
2020	12,536,305	0.53	170
2019	15,915,321	0.68	214
2018	19,859,337	0.34	266
2017	23,773,658	0.41	318
2016	24,716,768	0.43	329
2015	28,421,216	0.50	376
2014	32,017,374	0.58	422

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

	2023	2022	2021	2020
Total Assessed Valuation	<u>\$ 2,655,248,550</u>	<u>\$ 2,594,130,100</u>	<u>\$ 2,421,191,630</u>	<u>\$ 2,370,369,880</u>
Overall Debt Limitation	64,881,214	63,353,253	59,029,791	57,759,247
Gross Indebtedness	80,275,162	86,676,246	92,036,820	95,175,738
Less Debt Outside Limitation				
General Obligation Bonds	2,105,000	4,285,000	5,730,000	7,540,000
Revenue Bonds	35,436,100	36,961,121	39,627,508	40,999,021
Special Assessment Bonds	-	-	-	-
OPWC Loans	-	-	-	-
OWDA Loans	<u>39,609,062</u>	<u>41,980,125</u>	<u>42,909,312</u>	<u>42,186,717</u>
Net Indebtedness	3,125,000	3,450,000	3,770,000	4,450,000
Less Amount Available in Debt Service Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Debt Within Limitation	<u>3,125,000</u>	<u>3,450,000</u>	<u>3,770,000</u>	<u>4,450,000</u>
Legal Debt Margin Within Limitation	<u>\$ 61,756,214</u>	<u>\$ 59,903,253</u>	<u>\$ 55,259,791</u>	<u>\$ 53,309,247</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	95.18%	94.55%	93.61%	92.30%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$ 26,552,486	\$ 25,941,301	\$ 24,211,916	\$ 23,703,699
Gross Indebtedness	80,275,162	86,676,246	92,036,820	95,175,738
Less Debt Outside Limitation				
General Obligation Bonds	2,105,000	4,285,000	5,730,000	7,540,000
Revenue Bonds	35,436,100	36,961,121	39,627,508	40,999,021
Special Assessment Bonds	-	-	-	-
OPWC Loans	-	-	-	-
OWDA Loans	<u>39,609,062</u>	<u>41,980,125</u>	<u>42,909,312</u>	<u>42,186,717</u>
Net Indebtedness	3,125,000	3,450,000	3,770,000	4,450,000
Less Amount Available in Debt Service Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Debt Within Unvoted Debt Limitation	<u>3,125,000</u>	<u>3,450,000</u>	<u>3,770,000</u>	<u>4,450,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$ 23,427,486</u>	<u>\$ 22,491,301</u>	<u>\$ 20,441,916</u>	<u>\$ 19,253,699</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	88.23%	86.70%	84.43%	81.23%

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.

2019	2018	2017	2016	2015	2014
<u>\$ 2,157,988,030</u>	<u>\$ 2,079,935,240</u>	<u>\$ 2,055,857,000</u>	<u>\$ 2,030,051,620</u>	<u>\$ 1,967,225,570</u>	<u>\$ 1,961,733,740</u>
52,449,701	50,498,381	49,896,425	49,251,291	47,680,639	47,543,344
101,703,011	108,690,536	93,673,656	97,461,808	82,752,012	85,833,667
9,830,000	12,305,000	14,769,670	14,554,698	16,922,006	19,225,758
42,276,521	43,530,084	22,866,741	23,003,196	2,800,000	-
-	-	19,696	498,510	624,480	797,485
-	-	-	4,561	10,968	31,630
<u>44,171,490</u>	<u>46,075,452</u>	<u>47,901,914</u>	<u>49,654,051</u>	<u>51,370,044</u>	<u>53,521,036</u>
5,425,000	6,780,000	8,115,635	9,746,792	11,024,514	12,257,758
-	-	-	1,212,724	1,796,441	447,405
<u>5,425,000</u>	<u>6,780,000</u>	<u>8,115,635</u>	<u>8,534,068</u>	<u>9,228,073</u>	<u>11,810,353</u>
<u>\$ 47,024,701</u>	<u>\$ 43,718,381</u>	<u>\$ 41,780,790</u>	<u>\$ 40,717,223</u>	<u>\$ 38,452,566</u>	<u>\$ 35,732,991</u>
89.66%	86.57%	83.74%	82.67%	80.65%	75.16%
\$ 21,579,880	\$ 20,799,352	\$ 20,558,570	\$ 20,300,516	\$ 19,672,256	\$ 19,617,337
101,703,011	108,690,536	93,673,656	97,461,808	82,752,012	85,833,667
9,830,000	12,305,000	14,769,670	14,554,698	16,922,006	19,225,758
42,276,521	43,530,084	22,866,741	23,003,196	2,800,000	-
-	-	19,696	498,510	624,480	797,485
-	-	-	4,561	10,968	31,630
<u>44,171,490</u>	<u>46,075,452</u>	<u>47,901,914</u>	<u>49,654,051</u>	<u>51,370,044</u>	<u>53,521,036</u>
5,425,000	6,780,000	8,115,635	9,746,792	11,024,514	12,257,758
-	-	-	1,212,724	1,796,441	447,405
<u>5,425,000</u>	<u>6,780,000</u>	<u>8,115,635</u>	<u>8,534,068</u>	<u>9,228,073</u>	<u>11,810,353</u>
<u>\$ 16,154,880</u>	<u>\$ 14,019,352</u>	<u>\$ 12,442,935</u>	<u>\$ 11,766,448</u>	<u>\$ 10,444,183</u>	<u>\$ 7,806,984</u>
74.86%	67.40%	60.52%	57.96%	53.09%	39.80%

Erie County, Ohio
Pledged Revenue
Governmental Activities
Last Seven 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>							
2023	\$ 2,191,180	N/A	\$ 2,191,180	\$ 1,375,000	\$ 1,307,436	\$ 2,682,436	0.82
2022	1,905,970	N/A	1,905,970	1,305,000	1,362,201	2,667,201	0.71
2021	1,439,709	N/A	1,439,709	1,205,000	1,412,847	2,617,847	0.55
2020	759,854	N/A	759,854	1,115,000	1,459,602	2,574,602	0.30
2019	1,486,469	N/A	1,486,469	1,095,000	1,504,352	2,599,352	0.57
2018	1,422,481	N/A	1,422,481	530,000	826,237	1,356,237	1.05
2017	1,340,837	N/A	1,340,837	480,000	650,650	1,130,650	1.19
<i>Kroger TIF Revenue Bond</i>							
2023	\$ 136,163	\$ 134,903	\$ 1,260	\$ 76,321	\$ 58,582	\$ 134,903	0.01
2022	137,916	197,820	(59,904)	135,999	61,821	197,820	(0.30)
2021	122,973	107,919	15,054	45,026	62,893	107,919	0.14
2020	124,729	107,816	16,913	45,026	62,892	107,918	0.16
2019	125,606	107,714	17,892	42,759	64,955	107,714	0.17
2018	124,538	N/A	124,538	39,557	65,896	105,453	1.18
2017	99,329	99,329	-	31,259	66,640	97,899	0.00

Source: County Records

(1) Includes operating revenues.

(2) Includes operating expenses.

Ten years of data will be presented as it becomes available

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

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2023	\$ 10,354,817	\$ 5,204,943	\$ 5,149,874	\$ 1,535,861	\$ 998,627	\$ 2,534,488	2.03
2022	9,599,983	5,947,653	3,652,330	1,321,385	985,038	2,306,423	1.58
2021	8,735,064	3,535,027	5,200,037	1,266,130	1,096,617	2,362,747	2.20
2020	8,399,565	4,348,490	4,051,075	1,161,032	1,142,334	2,303,366	1.76
2019	8,356,216	4,987,329	3,368,887	1,184,334	1,188,871	2,373,205	1.42
2018	7,898,729	5,153,143	2,745,586	1,139,694	1,198,194	2,337,888	1.17
2017	7,463,273	3,458,301	4,004,972	1,035,504	1,204,296	2,239,800	1.79
2016	8,211,318	5,265,359	2,945,959	997,323	1,355,118	2,352,441	1.25
2015	7,344,807	3,674,380	3,670,427	1,254,280	1,337,474	2,591,754	1.42
2014	6,584,051	3,841,182	2,742,869	1,660,574	1,390,174	3,050,748	0.90

Source: County Records

(1) Includes operating revenues.

(2) Total operating expenses exclusive of depreciation/amortization.

Note: Includes OWDA and OPWC loans

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

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2023	\$ 10,125,907	\$ 6,665,808	\$ 3,460,099	\$ 908,902	\$ 541,450	\$ 1,450,352	2.39
2022	9,405,009	5,291,798	4,113,211	941,458	640,056	1,581,514	2.60
2021	9,445,054	6,145,644	3,299,410	846,076	610,512	1,456,588	2.27
2020	8,390,521	6,223,769	2,166,752	823,741	643,756	1,467,497	1.48
2019	8,485,753	7,140,753	1,345,000	788,029	675,558	1,463,587	0.92
2018	8,468,477	6,490,859	1,977,618	753,868	705,981	1,459,849	1.35
2017	8,437,155	5,859,237	2,577,918	721,194	735,085	1,456,279	1.77
2016	8,926,527	5,623,647	3,302,880	725,077	805,058	1,530,135	2.16
2015	8,068,575	5,528,858	2,539,717	917,374	904,761	1,822,135	1.39
2014	8,061,236	5,738,920	2,322,316	947,140	948,565	1,895,705	1.23

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
2023	74,035	\$ 2,825,027,530	\$ 38,158	4.40%
2022	74,501	2,614,985,100	35,100	4.90
2021	74,852	2,571,315,904	34,352	6.30
2020	73,719	2,417,246,010	32,790	10.50
2019	74,266	2,352,524,082	31,677	4.90
2018	74,615	2,255,089,145	30,223	5.60
2017	74,817	2,146,050,828	28,684	6.23
2016	75,107	2,046,590,643	27,249	5.80
2015	75,550	2,032,974,950	26,909	6.10
2014	75,828	1,981,764,780	26,135	6.20

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	2023			2014		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Cedar Fair L.P./Magnum	Entertainment	6,500	1	18.67%	5,000	1	14.09%
Firelands Regional Medical Center	Hospital	2,069	2	5.95	1,951	2	5.50
Ventra (was ACH)	Automotive	2,000	3	5.75	950	4	2.68
Kalahari Resort	Entertainment	1,053	4	3.03	1,200	3	3.38
Erie County	Government	826	5	2.37	669	6	1.88
Ohio Veterans Home	Health Care Facility	627	6	1.80	600	8	1.69
Sandusky City School District	Education	507	7	1.46	614	7	1.73
Meijer Department Store	Retail	475	8	1.36			
Corso's Flower & Garden Center	Florist	400	9	1.15			
Walmart	Retail	350	10	1.01			
Kyklos Bearing International	Automotive				580	9	1.63
International Automotive Components (was Lear)	Automotive				675	5	1.90
Freudenberg- NOK					320	10	0.90
Total		14,807		42.55%	12,559		35.38%
Total Employment Within Erie County		34,800			35,500		

Source: Erie County Economic Development Corporation
Bureau of Labor Statistics

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

	2023	2022	2021	2020
General Government:				
Legislative and Executive	91	82	84	94
Judicial	100	104	103	112
Public Safety	170	160	147	151
Public Works	22	22	25	23
Health	110	86	75	86
Human Services	161	163	162	159
Water/Sewer/Landfill	42	44	43	50
Total	696	661	639	675

Source: Erie County Auditor

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

2019	2018	2017	2016	2015	2014
95	101	98	103	93	91
117	115	109	112	111	105
161	166	168	166	157	156
24	27	26	25	33	36
105	99	103	92	89	89
160	154	156	158	155	147
47	47	48	50	46	45
<u>709</u>	<u>709</u>	<u>708</u>	<u>706</u>	<u>684</u>	<u>669</u>

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

	2023	2022	2021	2020
General Government:				
<i>Legislative and Executive</i>				
Commissioners				
Number of Resolutions	396	531	449	287
Number of Meetings	51	52	51	51
Finance				
Number of Bid Contracts Awarded	44	26	20	17
Number of Purchase Orders Issued	6,123	6,192	5,914	6,390
Information Technology				
Number of Users Served	1,000	1,000	750	750
Facilities				
Number of Buildings	31	31	31	31
Square Footage of Buildings	608,877	608,877	608,877	608,877
Auditor				
Number of Non-Exempt Conveyances	1,676	1,873	2,163	1,424
Number of Exempt Conveyances	1,450	1,757	1,973	2,886
Number of Parcels Transferred	3,126	4,831	5,228	4,310
Number of Checks Issued	22,618	21,935	20,139	20,480
Treasurer				
Number of Parcels Billed	45,713	47,628	47,671	47,447
Number of Parcels Collected	44,003	45,636	45,878	45,991
Return on Portfolio Percentage	2.18	1.32	0.91	1.00
Prosecuting Attorney				
Number of Cases - Criminal	389	444	396	369
Board of Elections				
Number of Registered Voters	53,314	53,913	53,599	54,129
Number of Voters Last General Election	28,415	29,332	15,506	40,783
Percentage of Register Voters that Voted	53.30%	54.41%	28.93%	75.34%
Recorder				
Number of Deeds Filed	3,860	3,192	3,491	3,019
Number of Mortgages Filed	1,942	2,787	3,887	3,333
Number of Military Discharges Filed	3	2	5	2
<i>Judicial</i>				
Common Pleas				
Number of Civil Cases Filed	839	841	658	574
Number of Criminal Cases Filed	285	290	161	140
Number of Domestic Cases Filed	313	344	151	163
Number of Civil Stalking Protection Orders	91	87	20	39
Probate Court				
Number of Civil Cases Filed	1,063	1,128	1,177	963
Clerk of Courts				
Number of Civil Cases Filed	480	518	510	446
Number of Criminal Cases Filed	414	498	500	426
County Court				
Number of Civil Cases Filed	168	175	204	182
Number of Criminal Cases Filed	401	289	412	440
Number of Small Claims Cases Filed	14	6	10	7
Number of Traffic Cases	5,785	6,081	6,962	5,643
Huron Municipal Court				
Number of Civil Cases Filed	169	202	173	185
Number of Criminal Cases Filed	241	305	377	356
Number of Small Claims Cases Filed	55	103	64	45
Number of Traffic Cases	1,907	2,155	1,907	1,394

2019	2018	2017	2016	2015	2014
482	506	594	627	724	645
55	53	56	53	56	57
16	16	19	25	19	15
6,728	5,989	6,256	6,371	6,468	5,808
750	750	750	1,046	538	507
31	31	30	30	33	33
608,877	608,877	581,846	581,864	608,633	608,633
1,735	1,794	1,760	1,660	1,629	1,372
1,483	1,598	1,559	1,665	1,533	1,779
4,310	3,499	4,538	3,324	4,106	4,155
21,946	22,411	22,950	23,880	23,168	22,812
46,334	46,240	46,008	46,030	46,107	45,858
44,369	44,448	43,652	43,985	44,041	42,728
1.02	1.02	1.00	0.99	1.01	0.82
427	520	432	417	462	566
51,718	54,213	53,324	53,103	50,915	53,115
13,899	30,922	18,332	38,478	23,643	23,914
27%	57%	34%	72%	46%	45%
3,166	3,012	3,042	2,881	2,899	2,879
2,692	2,544	2,696	2,618	2,658	2,435
5	5	1	3	10	37
1,103	1,033	1,014	1,167	1,174	1,262
288	319	420	456	485	627
369	369	292	369	401	427
109	94	106	112	96	134
1,083	1,087	1,103	1,103	1,135	1,111
714	737	683	797	521	840
468	611	552	494	514	618
246	251	193	163	148	164
599	657	552	570	681	572
14	16	18	6	18	21
7,713	8,226	7,920	6,470	8,286	7,905
261	256	257	197	222	183
342	454	576	554	560	479
66	101	52	87	75	63
2,002	2,008	2,447	2,881	2,897	3,090

(continued)

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

	2023	2022	2021	2020
Sandusky Municipal Court	2,069			
Number of Civil Cases Filed	6,169	1,940	2,354	1,663
Number of Criminal Cases Filed	315	6,460	6,404	5,622
Number of Small Claims Cases Filed		329	384	319
Vermilion Municipal Court	342			
Number of Civil Cases Filed	169	319	308	299
Number of Criminal Cases Filed	151	191	254	238
Number of Small Claims Cases Filed	1,403	152	162	156
Number of Traffic Cases		1,198	1,810	1,179
Adult Probation				
Average Daily Case Load Per Officer	75	75	75	80
Average Number of Supervised Offenders	516	767	534	596
Average Number of Supervisions Awaiting Bond	266	255	188	239
Juvenile Court				
Number of Adjudged Delinquent Cases Filed	194	143	218	234
Public Defender				
Number of Cases	2,185	2,284	2,269	2,129
Law Library				
Number of Volumes in Collection	10,822	10,786	10,780	10,788
<i>Public Safety</i>				
Juvenile Detention Facility				
Average Daily Center Census	13	13	12	14
Sheriff				
Jail Operation				
Average Daily Jail Census	108	105	94	88
Prisoners Booked	3,037	3,113	2,663	2,366
Prisoners Released	3,016	3,091	2,643	2,415
Out of County Bed Days Used	-	-	-	-
Enforcement				
Number of Incidents Reported	13,684	13,615	12,157	10,633
Number of Citations Reported	1,781	1,090	1,198	802
Number of Papers Served	3,024	2,467	2,685	2,916
Number of Telephone Calls	130,624	127,734	134,740	128,506
Number of Transport Hours	3,968	3,400	3,400	2,000
Number of Court Security Hours	4,740	4,300	4,300	4,300
Coroner				
Number of Cases Investigated	245	231	270	266
Number of Autopsies Performed	69	70	67	75
Emergency Management				
Number of Emergency Responses	42	38	34	37
<i>Public Works</i>				
Engineer				
Miles of Roads Resurfaced	1	12	10	6
Miles of Roads With Chip Seal	4	-	-	-
Number of Bridges Replaced/Improved	1	1	1	3
Number of Culverts Replaced	5	3	4	2
<i>Health</i>				
Developmental Disabilities				
Number of Clients Enrolled - Children	428	414	585	574
Number of Clients Enrolled - Early Intervention	111	121	187	190
Number of Clients Enrolled - Preschool	68	67	127	113
Number of Clients Enrolled - School Age	249	226	271	271
Number of Clients Enrolled - Adults	356	339	354	314

2019	2018	2017	2016	2015	2014
2,772	2,641	2,223	2,238	1,952	1,952
8,127	9,919	10,179	10,401	10,321	11,716
364	361	610	625	453	422
449	108	349	301	392	324
487	452	552	552	266	295
131	101	98	181	95	91
3,310	3,955	4,572	4,670	2,006	2,319
86	86	75	75	130	130
675	660	658	687	750	768
675	660	658	687	750	768
459	496	665	768	805	1,083
2,450	2,658	2,785	2,680	2,836	2,946
10,814	10,707	21,542	21,487	21,391	21,286
15	18	18	23	23	28
125	124	127	131	131	133
3,511	3,732	3,829	3,773	3,535	3,936
3,509	3,721	3,833	3,768	3,653	3,930
-	-	-	N/A	N/A	N/A
17,492	17,759	18,020	18,130	26,848	26,900
1,594	1,573	1,559	1,891	1,341	1,892
3,519	3,392	4,697	4,306	4,806	5,345
140,905	103,845	30,467	37,572	42,214	37,147
3,400	3,400	3,328	3,328	3,328	3,328
4,300	4,300	4,300	4,300	4,303	4,992
100	89	106	42	205	167
64	59	75	90	64	64
31	27	23	21	20	22
9	5	1	7	8	7
28	5	12	12	38	37
2	1	2	2	6	1
3	3	5	2	1	-
597	557	590	527	469	468
187	172	169	167	170	165
110	103	113	111	80	99
300	282	308	249	219	204
383	384	352	351	405	424

(continued)

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

	2023	2022	2021	2020
<i>Human Services</i>				
Veteran Services				
Number of Clients Served	178	236	137	174
Amount of Benefits Paid to County Residents	\$ 385,980	\$ 334,472	\$ 217,067	\$ 276,383
Jobs and Family Services				
Average Client Count - Food Stamps	9,026	8,265	9,581	9,611
Average Client Count - Day Care	220	219	200	206
Average Client Count - WIA	2,695	2,280	1,912	2,774
Average Client Count - Heating Assistance	-	-	-	-
Average Client Count - Job Placement	256	412	513	320
Children's Services				
Average Client Count - Foster Care	61	54	54	68
Average Client Count - Adoption	3	10	2	8
Child Support Enforcement Agency				
Total Child Support Collected	\$ 12,166,710	\$ 11,808,367	\$ 13,674,800	\$ 14,384,477
Percentage Collected	72%	72%	72%	70%
<i>Economic Development</i>				
CHIP Number of Projects	17	16	22	31
CDBG Number of Projects	-	1	-	3
Number of Related Infrastructure Projects	4	1	2	1
Sewer District				
Average Daily Sewage Treated	1,299,400	1,760,000	1,735,100	2,625,700
Number of Tap-Ins	17	13	82	27
Number of Customers	10,378	10,286	10,314	10,215
Water District				
Average Daily Water Treated	N/A	N/A	N/A	N/A
Average Daily Water Billed	3,723,786	3,801,106	3,725,106	3,651,263
Number of Tap-Ins	83	97	54	65
Number of Customers	10,726	10,624	10,636	10,458
Care Facility				
Private Pay Average Daily Census	9	8	7	11
Medicare Average Daily Census	4	3	5	7
Medicare Managed Care Average Daily Census	1	1	2	1
Medicaid Average Daily Census	81	74	69	79
Hospice Average Daily Census	6	5	5	9

Source: Erie County Departments and Offices

2019	2018	2017	2016	2015	2014
271	196	195	258	213	210
\$ 419,909	\$ 290,454	\$ 237,769	\$ 289,263	\$ 250,534	\$ 230,598
9,452	8,516	9,240	4,980	5,957	5,897
354	246	363	276	390	398
4,251	3,155	3,556	2,119	1,041	416
-	-	-	N/A	N/A	75
N/A	N/A	N/A	N/A	N/A	523
82	82	103	104	111	98
7	5	16	5	7	3
\$ 13,427,900	\$ 13,917,562	\$ 13,966,936	\$ 14,713,601	\$ 14,162,761	\$ 14,698,730
1	71	72	79	71	71
19	28	-	23	26	5
-	20	8	4	4	3
1	3	39	11	5	4
2,465,400	1,631,400	1,843,900	1,724,800	1,718,000	1,790,000
32	77	337	43	55	59
10,289	10,154	10,080	9,732	9,902	9,958
N/A	N/A	N/A	N/A	N/A	N/A
3,495,759	3,902,271	3,626,849	3,640,364	3,617,000	3,366,000
63	42	41	83	54	59
10,163	10,390	10,345	10,311	10,832	10,754
16	19	14	16	18	23
5	6	7	7	8	9
1	1	1	1	1	1
89	94	91	95	91	77
10	4	3	1	5	14

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

	2023	2022	2021	2020
General Government				
<i>Legislative and Executive</i>				
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
<i>Judicial</i>				
Number of Courtrooms				
Common Pleas Court	3	3	3	3
Probate Court	1	1	1	1
Juvenile Court	3	3	3	3
County Court	1	1	1	1
Huron Municipal Court	1	1	1	1
Sandusky Municipal Court	1	1	1	1
Vermillion Municipal Court	1	1	1	1
<i>Public Safety</i>				
Patrol Vehicles	55	50	50	44
Jail Capacity	106	111	111	111
Detention Center Capacity	36	36	36	36
Emergency Management Response Vehicles	1	1	1	1
<i>Public Works</i>				
Centerline Miles of Roads	140	140	140	140
Number of Bridges	137	137	138	138
Number of Culverts	662	662	661	661
Vehicles	32	32	32	32
<i>Health</i>				
Developmental Disabilities Buildings	1	1	1	1
Developmental Disabilities Buses and Vans	6	6	7	7
<i>Human Services</i>				
Job and Family Services Vehicles	11	7	6	6
Veterans Services Vehicles	3	3	3	3
<i>Sewer</i>				
Number of Treatment Facilities	2	2	3	3
Number of Pumping Stations	45	45	44	44
Total Lines (in miles)	152	152	144	144
<i>Water</i>				
Total Lines (in miles)	313	313	313	313

Source: Erie County

2019	2018	2017	2016	2015	2014
7,037	7,037	7,037	7,037	7,037	5,712
3,210	3,210	3,210	3,210	3,210	3,210
1,969	1,969	1,969	1,969	1,969	1,759
3,576	3,576	3,576	3,576	3,576	3,576
2,886	2,886	2,886	2,886	2,886	2,700
3,210	3,210	3,210	3,210	3,096	3,096
1,440	1,440	1,440	1,440	1,440	1,440
2,549	2,549	2,549	2,549	2,549	2,549
1,451	1,451	1,451	1,451	1,451	1,451
26,236	26,236	26,236	26,236	26,236	26,236
1,200	1,200	1,200	1,200	1,200	1,200
525	525	525	525	525	525
3	3	3	3	3	3
1	1	1	1	1	1
3	3	3	3	3	4
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
47	49	43	43	43	47
111	111	111	109	109	106
36	36	36	36	36	36
1	1	1	1	1	1
140	140	140	140	140	140
138	138	138	138	138	137
661	661	661	660	660	718
32	32	31	31	34	37
1	1	1	1	2	2
6	6	6	7	8	10
7	7	7	7	8	9
3	2	2	2	2	2
3	3	3	3	3	3
44	44	44	42	42	42
144	144	144	132	132	132
313	313	313	313	313	313

OHIO AUDITOR OF STATE KEITH FABER



ERIE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 7/23/2024

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

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