

ERIE COUNTY, OHIO

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2021



Rea & associates

www.reacpa.com

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
IPAReport@ohioauditor.gov
(800) 282-0370

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

We have reviewed the *Independent Auditor's Report* of Erie County, prepared by Rea & Associates, Inc., for the audit period January 1, 2021 through December 31, 2021. 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 cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

September 06, 2022

This page intentionally left blank.

Erie County, Ohio

Table of Contents
December 31, 2021

	<i>Page</i>
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 <i>Government Auditing Standards</i>	1
Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
Schedule of Expenditures of Federal Awards	6
Notes to Schedule of Expenditures of Federal Awards.....	9
Schedule of Findings and Questioned Costs	10

This page intentionally left blank.

**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 Ohio
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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Erie County, Ohio (the “County”), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 29, 2022, in which we noted the County recorded a special item in relation to the creation of a single county Alcohol, Drug Addiction and Mental Health Services Board.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Rea & Associates, Inc.

Rea & Associates, Inc.
Medina, Ohio
June 29, 2022

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

To the Board of County Commissioners
Erie County, Ohio
247 Columbus Avenue
Suite 210
Sandusky, 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, 2021. 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, 2021.

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 of the County as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated June 29, 2022, which contained unmodified opinions on those financial statements, in which we noted the County recorded a special item in relation to the creation of a single county Alcohol, Drug Addiction and Mental Health Services Board. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by 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 29, 2022

Erie County, Ohio

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

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	\$ 24,751	\$ -
National School Lunch Program				
Cash Assistance	10.555	074740-LLP4	41,051	-
Total Nutrition Cluster			<u>65,802</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	541,058	-
Total SNAP Cluster			<u>541,058</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>606,860</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:				
2019 Community Development Block Grants	14.228	B-C19-1AU-1	148,603	-
2019 Community Development Block Grants	14.228	B-D-19-1AU-1	81,600	-
2020 Community Development Block Grants	14.228	B-F-20-1AU-1	22,394	-
Total Community Development Block Grants			<u>252,597</u>	<u>-</u>
2019 CHIP Grant Home Investment Partnerships	14.239	B-C-19-1AU-2	311,810	-
Total CHIP Grant Home Investment Partnerships			<u>311,810</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>564,407</u>	<u>-</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed through the Ohio Office of Criminal Services</i>				
Coronavirus Emergency Supplemental Funding Program - COVID-19	16.034	2020-CE-CTF-2093	80,415	-
Coronavirus Emergency Supplemental Funding Program - COVID-19	16.034	2020-CE-CCF-2094	5,267	-
Total Coronavirus Emergency Supplemental Funding Program			<u>85,682</u>	<u>-</u>
<i>Passed through the Ohio Attorney General's Office:</i>				
VOCA: 2020-2021	16.575	2021-VOCA-133915340	70,419	-
VOCA: 2021-2022	16.575	2022-VOCA-134716460	10,954	-
Total VOCA			<u>81,373</u>	<u>-</u>
Violence Against Women Formula Grants	16.588	2020-WF-VA5-8114	46,261	-
Total Violence Against Women Formula Grants			<u>46,261</u>	<u>-</u>
Total U.S. Department of Justice			<u>213,316</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-2021-11-5920	18,247	-
WIOA Cluster:				
WIA Adult	17.258	G-2021-11-5920	169,011	-
WIA Youth	17.259	G-2021-11-5920	132,137	-
WIA Dislocated Worker	17.278	G-2021-11-5920	336,877	-
Total WIOA Cluster			<u>638,025</u>	<u>-</u>
Workforce Investment Act National Emergency Grants	17.277	G-2021-11-5920	22,880	-
Total U.S. Department of Labor			<u>679,152</u>	<u>-</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	PID 96885	12,645	-
Highway Planning and Construction	20.205	PID 109649	302,952	-
Highway Planning and Construction	20.205	PID 110337	413,140	-
Total Highway Planning and Construction Cluster			<u>728,737</u>	<u>-</u>
Transit Services Programs Cluster				
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	N/A	52,417	-
Total Transit Services Programs Cluster			<u>52,417</u>	<u>-</u>

Erie County, Ohio

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

FEDERAL GRANTOR <i>Pass-Through Grantor</i>	Federal ALN	Pass-Through Entity Identifying	Federal Disbursements	Expenditures to Subrecipients
Program Title	Number	Number		
<i>Passed through the Ohio Department of Public Safety:</i>				
Highway Safety Cluster:				
High Visibility Enforcement OT	20.600	STEP-2021-22-00-00-00044	\$ 3,452	\$ -
High Visibility Enforcement OT	20.600	STEP-2022-23-00-00-00071	856	-
Total High Visibility Enforcement OT			<u>4,308</u>	<u>-</u>
National Priority Safety Programs	20.616	IDEP-2021-22-00-00-00044	5,969	-
National Priority Safety Programs	20.616	IDEP-2022-23-00-00-00071	1,824	-
Total National Priority Safety Programs			<u>7,793</u>	<u>-</u>
Total Highway Safety Cluster			<u>12,101</u>	<u>-</u>
Total U.S. Department of Transportation			<u>793,255</u>	<u>-</u>
<u>U.S. DEPARTMENT OF TREASURY</u>				
<i>Passed through the Ohio Office of Budget and Management:</i>				
Coronavirus Relief Funds	21.019	N/A	679,169	-
Total U.S. Department of Treasury			<u>679,169</u>	<u>-</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Health:</i>				
Help Me Grow Part C	84.181	N/A	122,118	-
Total U.S. Department of Education			<u>122,118</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Direct:</i>				
CARES Provider Relief Fund - COVID-19	93.498	N/A	760,259	-
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-2021-11-5920	74,381	-
Temporary Assistance for Needy Families	93.558	G-2021-11-5920	938,070	-
Child Support Enforcement	93.563	G-2021-11-5920	1,071,567	-
CCDF Cluster				
Child Care and Development Block Grant	93.575	G-2021-11-5920	75,199	-
Total CCDF Cluster			<u>75,199</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5920	51,157	-
Foster Care Title IV-E	93.658	G-2021-11-5920	866,442	-
Adoption Assistance	93.659	G-2021-11-5920	185,134	-
Social Services Block Grant	93.667	G-2021-11-5920	686,590	-
Chafee Foster Care Independence Program	93.674	G-2021-11-5920	2,841	-
Children's Health Insurance Program	93.767	G-2021-11-5920	20,362	-
Medicaid Cluster:				
Medical Assistance Program	93.778	G-2021-11-5920	806,022	-
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Medicaid Cluster:				
Medicaid Administrative Claiming (MAC)	93.778	N/A	253,339	-
Total Medicaid Cluster			<u>1,059,361</u>	<u>-</u>
Social Services Block Grant	93.667	N/A	61,047	-

Erie County, Ohio

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

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Disbursements	Expenditures to Subrecipients
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i>				
Social Services Block Grant	93.667	2101OHSOSR	75,275	-
Memo Total CFDA # 93.667			<u>822,912</u>	<u>-</u>
Opioid Response Grants	93.788	2100707 & 2100436	478,045	-
Mental Health Block Grant (MHBG) Community Investments FY21	93.958	3A90	78,977	-
Substance Abuse Block Grant FY21	93.959	3G40	\$ 361,463	\$ -
Substance Abuse Block Grant FY22	93.959	3G40	41,707	-
Total Substance Abuse Block Grant			<u>403,170</u>	<u>-</u>
Total U.S. Department of Health and Human Services			\$ 6,887,877	\$ -
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed through the Ohio Emergency Management Agency:</i>				
NBI Operation Stonegarden	97.067	EMW-2018-SS-00038	\$ 74,612	\$ -
NBI Operation Stonegarden	97.067	EMW-2019-SS-00024	7,745	-
Total NBI Operation Stonegarden			<u>82,357</u>	<u>-</u>
Emergency Management Performance Grant	97.042	EMC-2019-EP-00005	5,887	-
Emergency Management Performance Grant	97.042	EMC-2020-EP-00004	78,303	-
Total Emergency Management Performance Grant			<u>84,190</u>	<u>-</u>
Total U.S. Department of Homeland Security			166,547	-
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>				
<i>Passed Through the Ohio Secretary of State</i>				
HAVA Election Security Grant	90.404	OH20101001	15,268	-
Total U.S. Election Assistance Commission			15,268	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 10,727,969	\$ -

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, 2021*

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, 2021. 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, 2021 are \$0 and \$66,106 for CDBG and Home, respectively.

NOTE F - MATCHING REQUIREMENTS

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

NOTE G – PROVIDER RELIEF FUNDS

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

Erie County, Ohio

*Schedule of Findings and Questioned Costs
2 CFR Section 200.515
December 31, 2021*

1. SUMMARY OF AUDITOR'S RESULTS
--

<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): Highway Planning and Construction Cluster Provider Relief Funds Social Services Block Grant Medicaid Cluster	CFDA #20.205 CFDA #93.498 CFDA #93.667 CFDA #93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	Yes

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

None Noted.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
--

None Noted.

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021



Erie County, Ohio

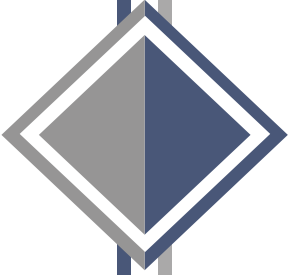
Erie County, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2021

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, 2021

Table of Contents

Introductory Section	Page
Table of Contents	i
Letter of Transmittal	v
List of Principal Officials.....	x
Organizational Chart.....	xi
Certificate of Achievement for Excellence in Financial Reporting	xii
 Financial Section	
Independent Auditor’s Report.....	1
Management’s Discussion and Analysis.....	5
 Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position.....	17
Statement of Activities	18
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	20
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	21
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	23
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual – General Fund	24
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual – Developmental Disabilities Fund	25
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual – Motor Vehicle and Gasoline Tax Fund	26
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual – American Rescue Plan Act Fund	27
Statement of Fund Net Position – Proprietary Funds	28
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	29
Statement of Cash Flows – Proprietary Funds	30
Statement of Fiduciary Net Position – Fiduciary Funds	31
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	32
Notes to the Basic Financial Statements	33
 Required Supplementary Information:	
Schedule of the County’s Proportionate Share of the Net Pension Liability	82
Schedule of the County’s Contributions - Pension	84
Schedule of the County’s Proportionate Share of the Net OPEB Liability(Asset)	86
Schedule of the County’s Contributions - OPEB	87
Notes to the Required Supplementary Information	88

Erie County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021

Table of Contents (continued)

Combining Statements and Individual Fund Schedules:

Combining Statements - Nonmajor Funds:

Description of Funds	93
Combining Balance Sheet – Nonmajor Governmental Funds	98
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	99
Combining Balance Sheet – Nonmajor Special Revenue Funds	100
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds	108
Combining Balance Sheet – Nonmajor Debt Service Funds	116
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds	117
Combining Balance Sheet – Nonmajor Capital Projects Funds	118
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds	120

Governmental Funds Individual Fund Schedules of Revenues, Expenditures and Changes in

Fund Balance – Budget (Non-GAAP Basis) and Actual:

General Fund	124
Title Administration Fund	129
Developmental Disabilities Fund	130
Motor Vehicle and Gasoline Tax Fund	131
American Rescue Plan Act Fund	132
Ditch Assessments Fund	133
Job and Family Services Fund.....	134
Children’s Services Fund	135
Child Support Enforcement Agency Fund	136
Dog and Kennel Fund	137
Real Estate Assessment Fund	138
Delinquent Real Estate Fund.....	139
Community Development Block Grant Fund.....	140
Community Housing Improvement Program Fund.....	141
Tax Abatements Fund	142
Court Computerization Fund.....	143
Common Pleas Court Special Projects Fund.....	144
Youth Services Fund	145
Legal Representative Pilot Project Program Fund	146
Northern Ohio Juvenile Facility Fund.....	147
Indigent Guardianship Fund	148
Probate Conduct of Business Fund	149
Municipal Court Special Projects Fund	150
County Court Fund	151
Indigent Municipal Court Fund	152
Juvenile Court Donations Fund	153
Domestic Shelters Fund	154

Erie County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021

Table of Contents (continued)

Concealed Carry License Fund	155
School Resource Officer Fund	156
Drug Task Force Fund	157
Highway Safety Fund	158
Adult Probation Fund	159
Drug Enforcement Fund	160
Emergency Management Agency Fund	161
Coronavirus Relief Fund	162
Indigent Immobilization Fund	163
Development Rotary Fund	164
Crime Victims Assistance Fund	165
Visitor and Convention Bureau Fund	166
Senior Citizens Fund	167
Solid Waste District Fund	168
Board of Elections Security Fund	169
Law Library Fund	170
Indigent Ignition Interlock Fund	171
911 Services Fund	172
Alcohol, Drug Addiction and Mental Health Services Fund	173
Sheriff Confiscated Funds Fund	174
Bond Retirement Fund	175
TIF Bond Retirement Fund	176
Special Assessment Bond Retirement Fund	177
Board of Elections Capital Improvement Fund	178
Drainage Improvement Fund	179
Route 250 Corridor Safety Fund	180
Erie County Road Capital Improvement Reserve Fund	181
TIF Projects Fund	182
Technology Capital Improvement Fund	183
Proprietary Funds and Individual Fund Schedules of Revenues, Expenses and Changes in Net Position – Budget (Non-GAAP Basis) and Actual:	
Sewer Fund	186
Water Fund	187
Landfill Fund	188
Care Facility Fund	189
Internal Service Funds:	
Description of Funds	191
Combining Statement of Fund Net Position – Internal Service Funds	192
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds	193
Combining Statement of Cash Flows – Internal Service Funds	194
Schedule of Revenues, Expenses and Changes in Net Position – Budget (Non-GAAP Basis) and Actual – Workers’ Compensation Retro Reserve Fund ...	195
Schedule of Revenues, Expenses and Changes in Net Position – Budget (Non-GAAP Basis) and Actual – Employee Self-Insurance Fund	196

Erie County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021

Table of Contents (continued)

Fiduciary Funds Combining Statements and Individual Fund Schedule of Revenues, Expenses and Changes in Net Position – Budget (Non-GAAP Basis) and Actual:	
Description of Funds	198
Schedule of Revenues, Expenses and Changes in Net Position – Budget (Non-GAAP Basis) and Actual – Bluecoat Trust Fund	200
Combining Statement of Net Position – Custodial Funds	201
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds	205
Statistical Section	
Net Position by Component – Last Ten Years (Accrual Basis of Accounting)	S-2
Changes in Net Position – Last Ten Years (Accrual Basis of Accounting).....	S-4
Fund Balances, Governmental Funds – Last Ten Years (Modified Accrual Basis of Accounting)	S-8
Changes in Fund Balances of Governmental Funds	
Last Ten Years (Modified Accrual Basis of Accounting)	S-10
Assessed and Estimated Actual Values of Taxable Property - Last Ten Years.....	S-12
Property Tax Rates – Direct and Overlapping	
Governments (Per \$1,000 of Assessed Value) – Last Ten Years.....	S-14
Property Tax Levies and Collections - Real and Public Utility Real	
Property Taxes – Last Ten Years	S-20
Principal Taxpayers – Current and Nine Years Ago.....	S-21
Taxable Sales by Type – Last Ten Years	S-22
Number of Sewer and Water Customers by Type – Last Ten Years	S-25
Principal Sewer Customers – Last Ten Years.....	S-26
Principal Water Customers – Last Ten Years.....	S-31
Ratio of Outstanding Debt by Type – Last Ten Years.....	S-36
Ratio of General Bonded Debt Outstanding – Last Ten Years.....	S-39
Computation of Legal Debt Margin – Last Ten Years	S-40
Pledged Revenue – Governmental Activities – Last Four Years.....	S-42
Pledged Revenue – Sewer Enterprise Fund – Last Ten Years.....	S-43
Pledged Revenue – Water Enterprise Fund – Last Ten Years	S-44
Demographic and Economic Statistics – Last Ten Years	S-45
Principal Employers – Current and Nine Years Ago	S-47
Full-Time Equivalent County Government Employees by Program – Last Ten Years.....	S-48
Operating Indicators by Program/Department – Last Ten Years.....	S-50
Capital Assets Statistics by Program/Department – Last Ten Years	S-56

RICHARD H. JEFFREY

Erie County Auditor

June 29, 2022

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, 2021. 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, 2021. 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 34,900 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 2021, the County recovered significantly from a 2020 downturn in the economy due to the COVID-19 pandemic, and received a record amount of sales tax revenues in 2021. Also the County unemployment rate went from 10.5% in 2020 to 6.3% at the end of 2021.

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

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

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

Major Initiatives

Officials from Erie County and the City of Sandusky approved legislation in 2016 creating a new partnership with the city's and county's land banks. The partnership entails the City of Sandusky taking the leadership role in the daily administration of the Erie County Land Bank, with the City and County sharing the cost of the Land Bank Administrator position. Both the City's and the County's land banks remain separate and distinct entities, with the City Land Bank still reporting to its internal Land Bank Committee for guidance on property acquisition and disposition, while the County Land Bank will remain a non-profit arm of Erie County's government and report to its own Board of Directors for all property decisions. This collaboration will seek to increase efficiencies and open up additional opportunities for the region to obtain state and federal funds for blighted home demolitions. In 2021, the Erie County Commissioners passed legislation to increase funding to the County Land Bank by increasing the percentage of fees the County Auditor deducts from delinquent property taxes collected. This increase will begin in the calendar year 2022 and will allow the County Land Bank to continue operations and increase their efforts to acquire properties and reduce blight and return those properties to the tax rolls.

On May 25, 2021, the County Commissioners refunded outstanding General Obligation Bonds dated October 26, 2011, in the amount of \$1,705,000 plus bond issuance cost of \$90,250. The old bonds were refunded by issuing General Obligation Refunding Bonds, Series 2021, in the amount of \$1,345,000, plus funds from the bond retirement fund in the amount of \$450,250. The purpose of the original bonds was a tax increment financing project for infrastructure improvements to build a local medical center named the Northern Ohio Medical Specialists or NOMS.

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, 2021, the County Commissioners maintain a "rainy day" fund of \$2,500,000. The funds in this account are not available for current year expenditures and are reserved for future expenses to be used during a time of revenue shortfalls or budget deficits.

The County Commissioners also maintain various capital project funds for future major projects and maintenance of county facilities. As of December 31, 2021, the balances in these funds totaled approximately \$10.9 million.

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

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Erie County, Ohio for its Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2020.

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

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

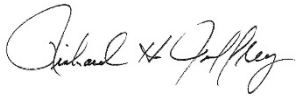
Acknowledgements

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

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

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

Sincerely,

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

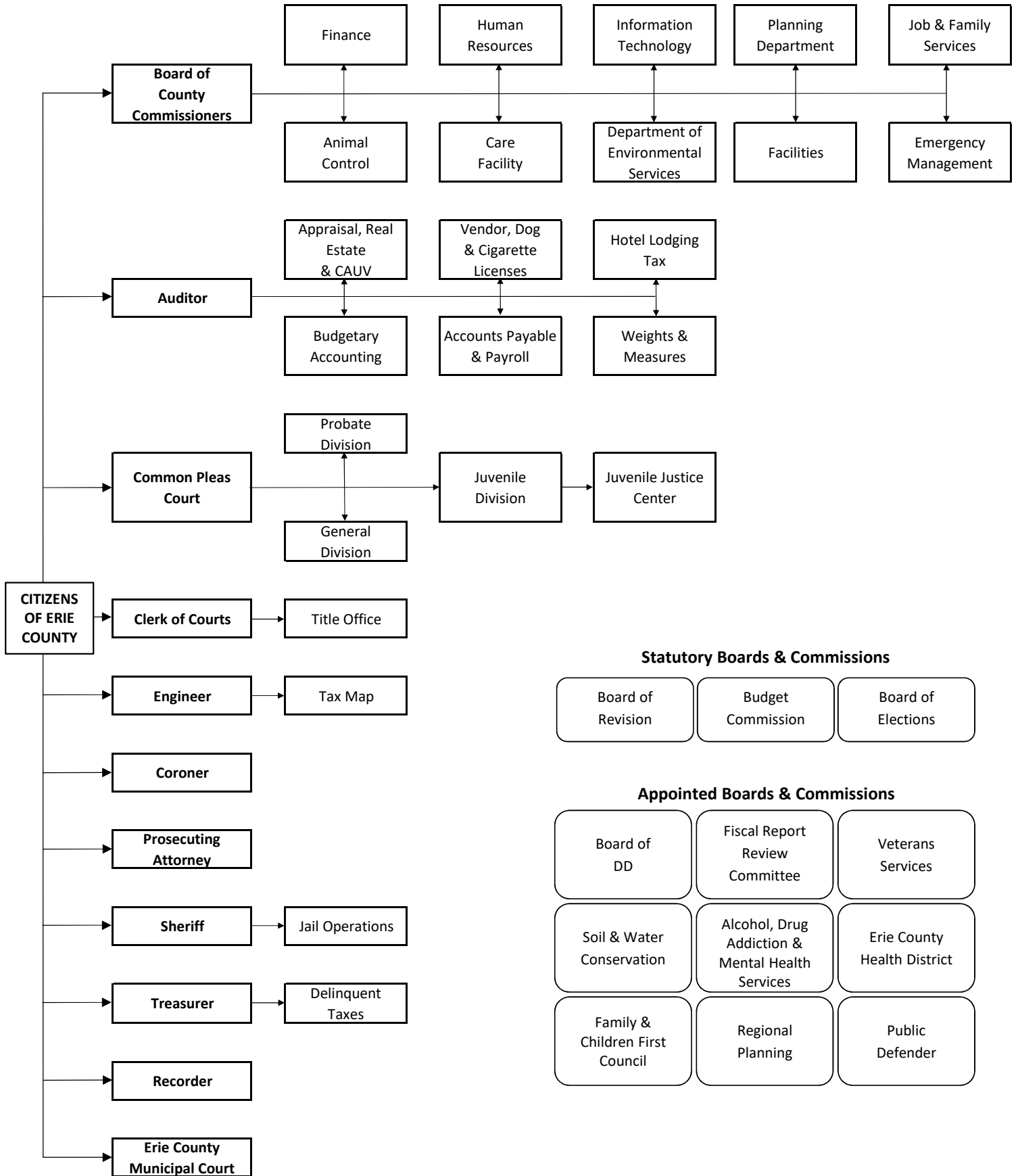
Richard H. Jeffrey
Erie County Auditor

ERIE COUNTY, OHIO
PRINCIPAL OFFICIALS
December 31, 2021

ELECTED OFFICIALS

Commissioner..... Matthew R. Old
Commissioner..... Stephen L. Shoffner
Commissioner..... Patrick J. Shenigo
Auditor..... Richard H. Jeffrey
Treasurer..... Caleb A. Stidham
Recorder Barbara A. Sessler
Clerk of Courts Luvada Wilson
Coroner Brian A. Baxter
Engineer..... John D. Farschman
Prosecuting Attorney Kevin J. Baxter
Sheriff Paul A. Sigsworth
Common Pleas Judge..... Roger E. Binette
Common Pleas Judge..... Tygh M. Tone
County Court Judge..... Carl J. Kamm
Juvenile Court Judge Robert C. DeLamatre
Probate Court Judge Beverly K. McGookey

Erie County, Ohio
Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

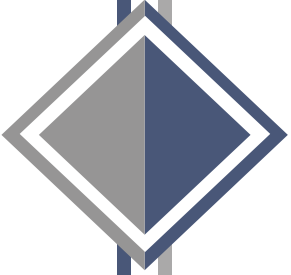
**Erie County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Erie County, Ohio
Suite 210
Sandusky, Ohio 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 the Erie County, Ohio (the County), as of and for the year ended December 31, 2021, 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, 2021, and the respective changes in financial position, and where applicable, cash flows thereof and the respective budgetary comparisons for the general fund, development disabilities fund, motor vehicle & gasoline 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 (Government Auditing Standards)*, issued by the Comptroller General of the United States. 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.

Emphasis of Matter

As discussed in Note 22, the County recorded a special item in relation to the creation of a single county Alcohol, Drug Addiction and Mental Health Services Board. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

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 auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

Rea & Associates, Inc.

Rea & Associates, Inc.
Medina, Ohio
June 29, 2022

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(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, 2021. 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 2021 are as follows:

- In total, net position increased \$44.0 million. Net position of governmental activities increased 36.3 million. Net position of business-type activities increased \$7.7 million.
- OPERS approved several changes to the health care plan offered to retirees in an effort to decrease costs and increase the solvency of the health care plan. These changes significantly decreased the total OPEB liability for OPERS and resulted in the County reporting a net OPEB asset in 2021 (compared to reporting a net OPEB liability in prior years) causing a significant decrease in expenses.
- The Mental Health and Recovery Board of Erie and Ottawa Counties (MHRB) disbanded effective October 1, 2021. The County created a single board, the Alcohol, Drug Addiction and Mental Health Services Board of Erie County (ADAMHS). The transfer of operations from MHRB to ADAMHS is reflected as a special item.

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 2021 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.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

A question typically asked about the County's finances is "How did we do financially during 2021?" 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.

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.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

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.

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.

This space intentionally left blank

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

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 2021 compared to 2020:

Table 1
Net Position

	Governmental Activities			Business-Type Activities		
	2021	2020	Change	2021	2020	Change
Assets						
Current & Other Assets	\$ 112,987,358	\$ 88,495,401	\$ 24,491,957	\$ 36,351,366	\$ 33,154,507	\$ 3,196,859
Net OPEB Asset	3,190,183	-	3,190,183	792,147	-	792,147
Capital Assets	57,004,003	57,991,384	(987,381)	107,093,151	108,132,970	(1,039,819)
<i>Total Assets</i>	<u>173,181,544</u>	<u>146,486,785</u>	<u>26,694,759</u>	<u>144,236,664</u>	<u>141,287,477</u>	<u>2,949,187</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding	-	-	-	317,140	419,894	(102,754)
Pension & OPEB	5,733,505	9,425,875	(3,692,370)	1,598,545	2,985,358	(1,386,813)
<i>Total Deferred Outflows of Resources</i>	<u>5,733,505</u>	<u>9,425,875</u>	<u>(3,692,370)</u>	<u>1,915,685</u>	<u>3,405,252</u>	<u>(1,489,567)</u>
Liabilities						
Current & Other Liabilities	12,789,631	5,105,101	7,684,530	2,340,663	1,676,845	663,818
Long-Term Liabilities:						
Due Within One Year	3,793,654	3,754,618	39,036	3,949,618	4,329,309	(379,691)
Due In More Than One Year:						
Net Pension Liability	27,642,710	36,155,220	(8,512,510)	6,862,479	9,038,806	(2,176,327)
Net OPEB Liability	-	24,219,340	(24,219,340)	-	6,054,836	(6,054,836)
Other Amounts	39,681,313	41,796,428	(2,115,115)	60,491,682	61,078,901	(587,219)
<i>Total Liabilities</i>	<u>83,907,308</u>	<u>111,030,707</u>	<u>(27,123,399)</u>	<u>73,644,442</u>	<u>82,178,697</u>	<u>(8,534,255)</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	13,640,391	9,756,505	3,883,886	-	-	-
Payments in Lieu of Taxes	618,282	580,130	38,152	-	-	-
Pension & OPEB	21,768,536	11,843,540	9,924,996	5,573,719	3,319,794	2,253,925
<i>Total Deferred Inflows of Resources</i>	<u>36,027,209</u>	<u>22,180,175</u>	<u>13,847,034</u>	<u>5,573,719</u>	<u>3,319,794</u>	<u>2,253,925</u>
Net Investment in Capital Assets	49,483,295	49,602,549	(119,254)	54,489,804	54,976,930	(487,126)
Restricted	44,859,107	37,517,091	7,342,016	-	-	-
Unrestricted	(35,361,870)	(64,417,862)	29,055,992	12,444,384	4,217,308	8,227,076
<i>Total Net Position</i>	<u>\$ 58,980,532</u>	<u>\$ 22,701,778</u>	<u>\$ 36,278,754</u>	<u>\$ 66,934,188</u>	<u>\$ 59,194,238</u>	<u>\$ 7,739,950</u>

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2021, and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. In a prior year, the County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revised accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting net OPEB asset and deferred outflows related to pension and OPEB.

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

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

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

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

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

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

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 and construction in progress. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

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

Cash showed an increase over prior year, partially due to American Rescue Plan Act money that remained unspent at year-end, which also caused an increase in current liabilities for unearned revenue. The increase in deferred inflows for property taxes can be partially attributed to the addition of the ADAMHS Board to governmental activities as discussed earlier.

Business-type activities had an increase in non-depreciable capital assets due to sewer projects in process, but an overall decrease in capital assets due to current year depreciation. Accounts and contracts payable showed increases over prior year, mainly due to purchases and professional services that will not be capitalized.

The increase in net OPEB asset, elimination of the net OPEB liability and increase in deferred inflows for OPEB is related to OPERS changes previously discussed in the financial highlights.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(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 2021 and 2020.

Table 2
Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2021	2020	Change	2021	2020	Change
Revenues						
<i>Program Revenues</i>						
Charges for Services	\$ 11,989,636	\$ 11,455,217	\$ 534,419	\$ 32,905,077	\$ 32,176,002	\$ 729,075
Operating Grants	25,828,524	26,393,072	(564,548)	195,853	1,142,066	(946,213)
Capital Grants	770,306	4,003,352	(3,233,046)	-	662	(662)
<i>Total Program Revenues</i>	<u>38,588,466</u>	<u>41,851,641</u>	<u>(3,263,175)</u>	<u>33,100,930</u>	<u>33,318,730</u>	<u>(217,800)</u>
General Revenues						
Property Taxes	10,346,136	12,370,724	(2,024,588)	-	-	-
Hotel/Motel Taxes	5,497,213	1,336,476	4,160,737	-	-	-
Payments in Lieu of Taxes	553,661	830,091	(276,430)	-	-	-
Permissive Sales Tax	20,675,937	15,181,533	5,494,404	-	-	-
Grants & Entitlements	4,166,899	3,500,010	666,889	-	-	-
Other	1,521,014	3,792,911	(2,271,897)	482,422	229,040	253,382
<i>Total General Revenues</i>	<u>42,760,860</u>	<u>37,011,745</u>	<u>5,749,115</u>	<u>482,422</u>	<u>229,040</u>	<u>253,382</u>
<i>Total Revenues</i>	<u>81,349,326</u>	<u>78,863,386</u>	<u>2,485,940</u>	<u>33,583,352</u>	<u>33,547,770</u>	<u>35,582</u>
Program Expenses						
General Government						
Legislative and Executive	14,085,683	48,218,028	(34,132,345)	-	-	-
Judicial	4,960,037	8,461,419	(3,501,382)	-	-	-
Intergovernmental	-	16,305	(16,305)	-	-	-
Public Safety	6,552,200	12,613,411	(6,061,211)	-	-	-
Public Works	6,077,952	7,258,571	(1,180,619)	-	-	-
Health	7,887,946	9,771,175	(1,883,229)	-	-	-
Human Services	6,741,934	10,006,147	(3,264,213)	-	-	-
Economic Development	730,059	712,848	17,211	-	-	-
Other	758	3,693	(2,935)	-	-	-
Interest and Fiscal Charges	1,776,489	1,919,100	(142,611)	-	-	-
Enterprise Operations						
Sewer	-	-	-	7,424,855	8,365,793	(940,938)
Water	-	-	-	8,615,889	8,885,782	(269,893)
Landfill	-	-	-	3,723,844	4,624,282	(900,438)
Care Facility	-	-	-	6,080,816	8,265,309	(2,184,493)
<i>Total Program Expenses</i>	<u>48,813,058</u>	<u>98,980,697</u>	<u>(50,167,639)</u>	<u>25,845,404</u>	<u>30,141,166</u>	<u>(4,295,762)</u>
Special Item (See Note 22)	3,744,488	-	3,744,488	-	-	-
Transfers	(2,002)	(717)	(1,285)	2,002	717	1,285
<i>Total General Revenues, Special Item and Transfers</i>	<u>46,503,346</u>	<u>37,011,028</u>	<u>9,492,318</u>	<u>484,424</u>	<u>229,757</u>	<u>254,667</u>
<i>Change in Net Position</i>	<u>36,278,754</u>	<u>(20,118,028)</u>	<u>56,396,782</u>	<u>7,739,950</u>	<u>3,407,321</u>	<u>4,332,629</u>
<i>Net Position Beginning of Year</i>	<u>22,701,778</u>	<u>42,819,806</u>	<u>(20,118,028)</u>	<u>59,194,238</u>	<u>55,786,917</u>	<u>3,407,321</u>
<i>Net Position End of Year</i>	<u>\$ 58,980,532</u>	<u>\$ 22,701,778</u>	<u>\$ 36,278,754</u>	<u>\$ 66,934,188</u>	<u>\$ 59,194,238</u>	<u>\$ 7,739,950</u>

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

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

Governmental Activities

Governmental net position reported an overall increase from 2020. 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.

Prior year capital grants and contributions for a road project and Phase II of the sports complex account for the decrease in capital grants in the current year.

General revenues primarily consist of property and sales tax revenue.

A change in the property tax rate for the developmental disabilities fund has contributed to the current decrease in property tax revenue while increases in hotel/motel and sales taxes are due to increased business as the pandemic restrictions relax. Payment in lieu of taxes revenue showed a decrease from prior year due to the end of a tax increment financing agreement. Miscellaneous revenue includes investment earnings which fluctuate with market performance.

The special item accounts for the transfer of operations from the MHRB to ADAMHS funds as explained in the financial highlights.

See financial highlights for explanation of significant decrease in expenses.

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

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

Business-Type Activities

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

Personal services decreased due to fluctuations in pension and OPEB liabilities. The care facility fund received Federal grants in the prior year accounting for the decrease in current year grants.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(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>12/31/21</u>	Fund Balance <u>12/31/20</u>	Increase <u>(Decrease)</u>
General	\$ 24,868,971	\$ 20,273,952	\$ 4,595,019
Developmental Disabilities	8,865,692	10,968,784	(2,103,092)
Motor Vehicle and Gasoline Tax	3,663,131	4,447,532	(784,401)
American Rescue Plan Act	-	-	-
Nonmajor Governmental	<u>27,044,224</u>	<u>18,614,256</u>	<u>8,429,968</u>
<i>Total</i>	<u>\$ 64,442,018</u>	<u>\$ 54,304,524</u>	<u>\$ 10,137,494</u>

The general fund is the chief operating fund of the County. The fund balance of the general fund increased during the current year primarily due to an increase in permissive motor vehicle license taxes after the COVID-19 related extensions of license renewals expired for motorists coupled with a decrease in legislative and executive expenditures as the Cedar Point sports park complex project was completed in 2020. This was only partially offset by a significant decrease in fair value of investments due to adverse market conditions.

The developmental disabilities fund had a decrease in fund balance. Expenditures remained constant compared to prior year despite a significant decrease in property tax revenue, as previously discussed, resulting in a decrease in fund balance as the County relies on using its healthy beginning balance to fund operations.

Despite revenues and expenditures remaining relative consistent with 2020 levels at near break-even, the motor vehicle and gasoline tax fund had a decrease in fund balance. This decrease was caused by the transfer out to the Erie County Road Improvement Capital Reserve Account fund to fund the program using registration and gas tax revenues per resolution.

The American Rescue Plan Act fund was a new fund in 2021 with no fund balance due to the revenue received in 2021 not meeting the revenue recognition criteria on the modified accrual basis of accounting and being reported as unearned revenue. Cash increased since those grant revenues remained unspent at year-end.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

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 12/31/21	Net Position 12/31/20	Increase (Decrease)
Sewer	\$ 30,268,734	\$ 28,911,728	\$ 1,357,006
Water	30,157,962	29,207,942	950,020
Landfill	6,130,001	3,082,931	3,047,070
Care Facility	377,491	(2,008,363)	2,385,854
<i>Total</i>	\$ 66,934,188	\$ 59,194,238	\$ 7,739,950

The result of the OPEB accruals, as discussed in the financial highlights, partially contributed to the increase in net position for all enterprise funds.

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

Care facility fund revenues and expenses both decreased compared to 2020; however, due to the higher percentage of employees paid out of the care facility fund, the impact of the OPEB accrual is more significant resulting in a significant increase in net position.

General Fund Budgeting Highlights

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

Original Budget Compared to Final Budget

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

Final Budget Compared to Actual Results

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

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

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

Capital Assets and Debt Administration

Capital Assets

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

- Completion of road and bridge improvements
- Purchased equipment and vehicles
- Continued work on the Mittiwanga Sewer and Sawmill Creek projects, which are included in construction in progress

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

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

Debt

During 2021, the County's governmental activities debt obligations decreased \$2.0 million primarily from making scheduled principal payments. The County also issued \$1.3 million in refunding bonds to refund \$1.7 million in general obligation bonds. For business-type activities, the County issued \$2.8 in OWDA loans during 2021 and made scheduled principal payments reducing its overall debt obligations.

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

Current Issues

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

Compared to 2020, cash-basis sales tax receipts received in 2021 increased 24.8 percent and the amount of \$19,036,936 was the highest amount the County has ever received in one year. The County's share of casino revenue was \$1,001,774 in 2021 compared to \$708,497 received in 2020, which is a 41.4 percent increase. State funded local government funds increased 13 percent in 2021. The County share of gasoline tax went up approximately 3.53 percent when compared to 2020. A large portion of these increases can be attributed to the lessening or elimination of State COVID-19 restrictions in 2021.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

In 2018, the County Commissioners amended the regulations regarding the county-wide lodging tax. Effective January 1, 2019, the tax was also assessed against those establishments with sleeping accommodations from 1 to 4 rooms. In effect, the tax 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 2020, lodging tax receipts increased significantly in 2021, almost 90 percent. This was also due to the lifting or elimination of COVID-19 restrictions especially the return to normal operations at Cedar Point Amusement Park and other tourist areas. These restrictions cut down on the number of Erie County visitors in 2020.

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.

Erie County, Ohio
Statement of Net Position
December 31, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 78,145,728	\$ 32,937,275	\$ 111,083,003
Cash and Cash Equivalents in Segregated Accounts	203,590	-	203,590
Cash and Cash Equivalents with Fiscal Agents	1,097,860	-	1,097,860
Cash and Cash Equivalents with Trustee	63,210	-	63,210
Accounts Receivable	251,549	4,174,091	4,425,640
Permissive Sales Tax Receivable	4,865,134	-	4,865,134
Due from Other Governments	8,919,762	-	8,919,762
Property and Other Local Taxes Receivable	16,545,846	-	16,545,846
Payments in Lieu of Taxes Receivable	618,282	-	618,282
Notes Receivable	144,529	-	144,529
Special Assessments Receivable	493,448	-	493,448
Internal Balances	760,000	(760,000)	-
Prepaid Items	393,910	-	393,910
Materials and Supplies Inventory	484,510	-	484,510
Net OPEB Asset	3,190,183	792,147	3,982,330
Non-Depreciable Capital Assets	3,939,812	6,667,426	10,607,238
Depreciable Capital Assets, Net	53,064,191	100,425,725	153,489,916
<i>Total Assets</i>	<u>173,181,544</u>	<u>144,236,664</u>	<u>317,418,208</u>
Deferred Outflows of Resources			
Deferred Charges on Refunding	-	317,140	317,140
Pension	3,951,804	1,088,581	5,040,385
OPEB	1,781,701	509,964	2,291,665
<i>Total Deferred Outflows of Resources</i>	<u>5,733,505</u>	<u>1,915,685</u>	<u>7,649,190</u>
Liabilities			
Accounts Payable	1,081,573	640,386	1,721,959
Accrued Wages	1,352,326	364,123	1,716,449
Contracts Payable	-	429,957	429,957
Retainage Payable	23,520	119,731	143,251
Due to Other Governments	746,811	743,736	1,490,547
Accrued Interest Payable	314,637	42,730	357,367
Claims Payable	2,001,981	-	2,001,981
Matured Compensated Absences Payable	56,133	-	56,133
Unearned Revenue	7,212,650	-	7,212,650
Long-Term Liabilities:			
Due Within One Year	3,793,654	3,949,618	7,743,272
Due In More Than One Year:			
Net Pension Liability	27,642,710	6,862,479	34,505,189
Other Amounts Due in More Than One Year	39,681,313	60,491,682	100,172,995
<i>Total Liabilities</i>	<u>83,907,308</u>	<u>73,644,442</u>	<u>157,551,750</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	13,640,391	-	13,640,391
Payments in Lieu of Taxes	618,282	-	618,282
Pension	11,962,022	3,074,877	15,036,899
OPEB	9,806,514	2,498,842	12,305,356
<i>Total Deferred Inflows of Resources</i>	<u>36,027,209</u>	<u>5,573,719</u>	<u>41,600,928</u>
Net Position			
Net Investment in Capital Assets	49,483,295	54,489,804	103,973,099
Restricted for:			
Capital Outlay	1,511,266	-	1,511,266
Debt Service	786,599	-	786,599
Court Activities	3,342,565	-	3,342,565
Public Safety	2,573,492	-	2,573,492
Public Works	8,834,892	-	8,834,892
Health	15,572,140	-	15,572,140
Human Services	7,049,004	-	7,049,004
Economic Development	427,485	-	427,485
Real Estate Assessment and Collection	2,029,710	-	2,029,710
Restricted for Visitor & Convention Bureau	2,317,054	-	2,317,054
Other Purposes	414,900	-	414,900
Unrestricted	(35,361,870)	12,444,384	(22,917,486)
<i>Total Net Position</i>	<u>\$ 58,980,532</u>	<u>\$ 66,934,188</u>	<u>\$ 125,914,720</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Activities
For the Year Ended December 31, 2021

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	
Governmental Activities				
General Government				
Legislative and Executive	\$ 14,085,683	\$ 6,122,058	\$ 2,243,398	\$ -
Judicial	4,960,037	2,046,101	1,768,800	-
Public Safety	6,552,200	1,869,670	1,992,091	-
Public Works	6,077,952	1,205,756	5,782,716	770,306
Health	7,887,946	348,694	4,372,695	-
Human Services	6,741,934	390,284	8,563,728	-
Economic Development	730,059	7,073	540,878	-
Other	758	-	-	-
Interest and Fiscal Charges	1,776,489	-	564,218	-
<i>Total Governmental Activities</i>	<u>48,813,058</u>	<u>11,989,636</u>	<u>25,828,524</u>	<u>770,306</u>
Business-Type Activities				
Sewer	7,424,855	8,735,064	-	-
Water	8,615,889	9,445,054	-	-
Landfill	3,723,844	6,727,642	-	-
Care Facility	6,080,816	7,997,317	195,853	-
<i>Total Business-Type Activities</i>	<u>25,845,404</u>	<u>32,905,077</u>	<u>195,853</u>	<u>-</u>
<i>Total</i>	<u>\$ 74,658,462</u>	<u>\$ 44,894,713</u>	<u>\$ 26,024,377</u>	<u>\$ 770,306</u>

General Revenues

Property Taxes Levied for:
General Purposes
Developmental Disabilities
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

Special Item (See Note 22)

Transfers

Total General Revenues, Special Item 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 Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (5,720,227)	\$ -	\$ (5,720,227)
(1,145,136)	-	(1,145,136)
(2,690,439)	-	(2,690,439)
1,680,826	-	1,680,826
(3,166,557)	-	(3,166,557)
2,212,078	-	2,212,078
(182,108)	-	(182,108)
(758)	-	(758)
(1,212,271)	-	(1,212,271)
(10,224,592)	-	(10,224,592)
-	1,310,209	1,310,209
-	829,165	829,165
-	3,003,798	3,003,798
-	2,112,354	2,112,354
-	7,255,526	7,255,526
(10,224,592)	7,255,526	(2,969,066)
5,083,649	-	5,083,649
4,114,906	-	4,114,906
1,147,581	-	1,147,581
5,497,213	-	5,497,213
553,661	-	553,661
20,675,937	-	20,675,937
4,166,899	-	4,166,899
(563,653)	-	(563,653)
2,084,667	482,422	2,567,089
42,760,860	482,422	43,243,282
3,744,488	-	3,744,488
(2,002)	2,002	-
46,503,346	484,424	46,987,770
36,278,754	7,739,950	44,018,704
22,701,778	59,194,238	81,896,016
\$ 58,980,532	\$ 66,934,188	\$ 125,914,720

See accompanying notes to the basic financial statements.

Erie County, Ohio
Balance Sheet
Governmental Funds
December 31, 2021

	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	\$ 22,802,496	\$ 8,118,695	\$ 3,051,780	\$ 7,212,650	\$ 26,696,919	\$ 67,882,540
Cash and Cash Equivalents in Segregated Accounts	203,590	-	-	-	-	203,590
Cash and Cash Equivalents with Fiscal Agents	-	1,097,860	-	-	-	1,097,860
Cash and Cash Equivalents with Trustee	63,210	-	-	-	-	63,210
Accounts Receivable	83,687	-	11,376	-	155,742	250,805
Permissive Sales Tax Receivable	4,865,134	-	-	-	-	4,865,134
Due from Other Governments	1,602,876	48,030	2,793,984	-	4,474,872	8,919,762
Property and Other Local Taxes Receivable	5,439,852	5,601,051	52,679	-	5,452,264	16,545,846
Payments in Lieu of Taxes Receivable	-	-	-	-	618,282	618,282
Special Assessments Receivable	-	-	-	-	493,448	493,448
Interfund Receivable	27,788	-	-	-	-	27,788
Notes Receivable	-	-	-	-	144,529	144,529
Prepaid Items	134,588	-	-	-	-	134,588
Materials and Supplies Inventory	209,983	2,413	265,860	-	6,254	484,510
Advances to Other Funds	865,317	-	-	-	-	865,317
<i>Total Assets</i>	<u>\$ 36,298,521</u>	<u>\$ 14,868,049</u>	<u>\$ 6,175,679</u>	<u>\$ 7,212,650</u>	<u>\$ 38,042,310</u>	<u>\$ 102,597,209</u>
Liabilities						
Accounts Payable	\$ 397,832	\$ 149,761	\$ 25,566	\$ -	\$ 508,414	\$ 1,081,573
Accrued Wages	713,892	130,818	75,714	-	428,347	1,348,771
Retainage Payable	-	-	23,520	-	-	23,520
Due to Other Governments	503,291	85,120	26,927	-	130,247	745,585
Interfund Payable	-	-	-	-	27,788	27,788
Advances from Other Funds	-	-	-	-	105,317	105,317
Matured Compensated Absences Payable	22,305	-	3,156	-	30,672	56,133
Unearned Revenue	-	-	-	7,212,650	-	7,212,650
<i>Total Liabilities</i>	<u>1,637,320</u>	<u>365,699</u>	<u>154,883</u>	<u>7,212,650</u>	<u>1,230,785</u>	<u>10,601,337</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	4,772,916	4,969,990	-	-	3,897,485	13,640,391
Payments in Lieu of Taxes	-	-	-	-	618,282	618,282
Unavailable Revenue	5,019,314	666,668	2,357,665	-	5,251,534	13,295,181
<i>Total Deferred Inflows of Resources</i>	<u>9,792,230</u>	<u>5,636,658</u>	<u>2,357,665</u>	<u>-</u>	<u>9,767,301</u>	<u>27,553,854</u>
Fund Balances						
Nonspendable	1,547,867	2,413	265,860	-	6,254	1,822,394
Restricted	208,398	8,863,279	3,397,271	-	25,470,335	37,939,283
Committed	1,324,549	-	-	-	1,586,357	2,910,906
Assigned	10,573,584	-	-	-	20,591	10,594,175
Unassigned	11,214,573	-	-	-	(39,313)	11,175,260
<i>Total Fund Balance</i>	<u>24,868,971</u>	<u>8,865,692</u>	<u>3,663,131</u>	<u>-</u>	<u>27,044,224</u>	<u>64,442,018</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 36,298,521</u>	<u>\$ 14,868,049</u>	<u>\$ 6,175,679</u>	<u>\$ 7,212,650</u>	<u>\$ 38,042,310</u>	<u>\$ 102,597,209</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, 2021*

Total Governmental Fund Balances		\$ 64,442,018
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		57,004,003
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Delinquent Property Taxes	\$ 1,839,804	
Permissive Sales Taxes	3,219,666	
Due from Other Governments	7,673,495	
Special Assessments	493,448	
Charges for Services	68,768	13,295,181
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.		8,516,492
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(314,637)
The net pension liability and net OPEB liability are not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Net OPEB Asset	3,190,183	
Deferred Outflows - Pension	3,951,804	
Deferred Outflows - OPEB	1,781,701	
Net Pension Liability	(27,642,710)	
Deferred Inflows - Pension	(11,962,022)	
Deferred Inflows - OPEB	(9,806,514)	(40,487,558)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(3,770,000)	
Revenue Bonds	(36,225,708)	
Compensated Absences	(3,479,259)	(43,474,967)
<i>Net Position of Governmental Activities</i>		\$ 58,980,532

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, 2021

	General	Developmental Disabilities	Motor Vehicle and Gasoline Tax	American Rescue Plan Act	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$ 4,835,645	\$ 3,404,439	\$ -	\$ -	\$ 1,043,860	\$ 9,283,944
Hotel/Motel Taxes	-	-	-	-	5,497,213	5,497,213
Permissive Sales Taxes	19,428,797	-	672,669	-	-	20,101,466
Payments in Lieu of Taxes	-	-	-	-	553,661	553,661
Special Assessments	5,216	-	-	-	377,681	382,897
Charges for Services	4,348,436	94,996	11,222	-	4,768,642	9,223,296
Fines and Forfeitures	302,162	-	123,193	-	101,613	526,968
Licenses and Permits	1,294,135	-	22,207	-	420,434	1,736,776
Intergovernmental	4,055,132	1,857,128	6,578,505	-	13,795,651	26,286,416
Investment Income	(563,653)	1,179	21,695	-	4,732	(536,047)
Rent	90,000	-	-	-	-	90,000
Contributions and Donations	2,498,848	-	-	-	-	2,498,848
Other	1,151,664	276,995	55,714	-	604,264	2,088,637
<i>Total Revenues</i>	<u>37,446,382</u>	<u>5,634,737</u>	<u>7,485,205</u>	<u>-</u>	<u>27,167,751</u>	<u>77,734,075</u>
Expenditures						
Current:						
General Government						
Legislative and Executive	9,982,820	-	-	-	6,934,715	16,917,535
Judicial	7,467,199	-	-	-	1,670,033	9,137,232
Public Safety	9,398,888	-	-	-	3,655,822	13,054,710
Public Works	77,891	-	7,298,501	-	640,151	8,016,543
Health	5,590	7,742,532	-	-	2,119,626	9,867,748
Human Services	736,557	-	-	-	9,323,356	10,059,913
Economic Development	-	-	-	-	730,059	730,059
Other	-	-	-	-	758	758
Capital Outlay	123,778	-	-	-	-	123,778
Debt Service:						
Principal Retirement	1,255,487	-	-	-	365,026	1,620,513
Interest and Fiscal Charges	1,451,366	-	-	-	295,728	1,747,094
Refund Escrow	-	-	-	-	450,250	450,250
<i>Total Expenditures</i>	<u>30,499,576</u>	<u>7,742,532</u>	<u>7,298,501</u>	<u>-</u>	<u>26,185,524</u>	<u>71,726,133</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,946,806</u>	<u>(2,107,795)</u>	<u>186,704</u>	<u>-</u>	<u>982,227</u>	<u>6,007,942</u>
Other Financing Sources (Uses)						
Proceeds from Sale of Assets	8,257	4,703	28,895	-	1,682	43,537
Issuance of Refunding Bonds	-	-	-	-	1,345,000	1,345,000
Payment to Refunded Bond Escrow Agent	-	-	-	-	(1,295,111)	(1,295,111)
Transfers In	-	-	-	-	3,388,625	3,388,625
Transfers Out	(2,360,044)	-	(1,000,000)	-	(30,583)	(3,390,627)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,351,787)</u>	<u>4,703</u>	<u>(971,105)</u>	<u>-</u>	<u>3,409,613</u>	<u>91,424</u>
Special Item (See Note 22)	-	-	-	-	4,038,128	4,038,128
<i>Net Change in Fund Balances</i>	4,595,019	(2,103,092)	(784,401)	-	8,429,968	10,137,494
<i>Fund Balances Beginning of Year</i>	<u>20,273,952</u>	<u>10,968,784</u>	<u>4,447,532</u>	<u>-</u>	<u>18,614,256</u>	<u>54,304,524</u>
<i>Fund Balances End of Year</i>	<u>\$ 24,868,971</u>	<u>\$ 8,865,692</u>	<u>\$ 3,663,131</u>	<u>\$ -</u>	<u>\$ 27,044,224</u>	<u>\$ 64,442,018</u>

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, 2021*

Net Change in Fund Balances - Total Governmental Funds		\$ 10,137,494
<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	\$ 1,557,471	
Current Year Depreciation	<u>(2,520,558)</u>	(963,087)
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.		
		(24,294)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Delinquent Property Taxes	1,062,192	
Permissive Sales Taxes	574,471	
Due from Other Governments	2,026,056	
Special Assessments	(13,442)	
Charges for Services	<u>(34,026)</u>	3,615,251
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
General Obligation Bonds	320,000	
Revenue Bonds	<u>1,300,513</u>	1,620,513
Issuance of refunding bonds results in expenditures and other financing sources and uses in the governmental funds, but these transactions are reflected in the statement of net position as long-term deferred outflows and liabilities.		
Payment to Refunded Bond Escrow Agent	1,745,361	
Proceeds of Refunding Bonds	<u>(1,345,000)</u>	400,361
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	10,966	
Amortization of Refunding Gain	<u>(40,361)</u>	(29,395)
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		3,611,211
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	(642,256)	
OPEB	<u>19,335,712</u>	18,693,456
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.		
		(878,322)
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>95,566</u>
<i>Change in Net Position of Governmental Activities</i>		<u>\$ 36,278,754</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, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 4,772,841	\$ 4,772,841	\$ 4,835,645	\$ 62,804
Permissive Sales Taxes	14,795,789	14,795,789	19,036,957	4,241,168
Special Assessments	-	-	5,216	5,216
Charges for Services	3,876,029	3,923,778	3,892,892	(30,886)
Licenses and Permits	1,255,700	1,255,700	1,286,174	30,474
Fines and Forfeitures	249,000	249,000	299,289	50,289
Intergovernmental	3,322,917	3,322,917	4,020,789	697,872
Investment Income	814,020	814,020	654,053	(159,967)
Rent	90,000	90,000	90,000	-
Contributions and Donations	2,498,848	2,498,848	2,498,848	-
Miscellaneous	999,022	1,217,916	1,324,246	106,330
<i>Total Revenues</i>	<u>32,674,166</u>	<u>32,940,809</u>	<u>37,944,109</u>	<u>5,003,300</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	10,376,813	12,871,417	11,705,286	1,166,131
Judicial Systems	7,740,416	7,679,604	7,287,178	392,426
Public Safety	9,745,960	10,134,102	9,729,075	405,027
Public Works	75,532	77,967	77,713	254
Health	3,911	3,911	3,663	248
Human Services	1,189,156	1,152,059	745,676	406,383
Capital Outlay	121,917	128,417	126,778	1,639
Debt Service:				
Principal Retirement	1,255,487	1,255,487	1,255,487	-
Interest and Fiscal Charges	1,451,366	1,451,366	1,451,366	-
<i>Total Expenditures</i>	<u>31,960,558</u>	<u>34,754,330</u>	<u>32,382,222</u>	<u>2,372,108</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>713,608</u>	<u>(1,813,521)</u>	<u>5,561,887</u>	<u>7,375,408</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	1,600	1,600	8,160	6,560
Advances In	10,000	26,094	26,094	-
Transfers In	107,104	107,104	107,104	-
Transfers Out	(2,307,942)	(7,729,896)	(2,881,245)	4,848,651
<i>Total Other Financing Sources (Uses)</i>	<u>(2,189,238)</u>	<u>(7,595,098)</u>	<u>(2,739,887)</u>	<u>4,855,211</u>
<i>Net Change in Fund Balance</i>	(1,475,630)	(9,408,619)	2,822,000	12,230,619
<i>Fund Balance Beginning of Year</i>	16,366,958	16,366,958	16,366,958	-
Prior Year Encumbrances Appropriated	877,480	877,480	877,480	-
<i>Fund Balance End of Year</i>	<u>\$ 15,768,808</u>	<u>\$ 7,835,819</u>	<u>\$ 20,066,438</u>	<u>\$ 12,230,619</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, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 3,221,425	\$ 3,221,425	\$ 3,404,439	\$ 183,014
Charges for Services	105,233	105,233	94,996	(10,237)
Intergovernmental	2,080,851	2,080,851	1,856,048	(224,803)
Investment Income	2,000	2,000	1,199	(801)
Miscellaneous	26,700	26,700	276,995	250,295
<i>Total Revenues</i>	<u>5,436,209</u>	<u>5,436,209</u>	<u>5,633,677</u>	<u>197,468</u>
Expenditures				
Current:				
Health	9,358,359	9,592,675	8,320,201	1,272,474
<i>Total Expenditures</i>	<u>9,358,359</u>	<u>9,592,675</u>	<u>8,320,201</u>	<u>1,272,474</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(3,922,150)</u>	<u>(4,156,466)</u>	<u>(2,686,524)</u>	<u>1,469,942</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	2,500	2,500	4,703	2,203
Transfers Out	(500,000)	(404,884)	-	404,884
<i>Total Other Financing Sources (Uses)</i>	<u>(497,500)</u>	<u>(402,384)</u>	<u>4,703</u>	<u>407,087</u>
<i>Net Change in Fund Balance</i>	(4,419,650)	(4,558,850)	(2,681,821)	1,877,029
<i>Fund Balance Beginning of Year</i>	9,684,464	9,684,464	9,684,464	-
Prior Year Encumbrances Appropriated	447,137	447,137	447,137	-
<i>Fund Balance End of Year</i>	<u>\$ 5,711,951</u>	<u>\$ 5,572,751</u>	<u>\$ 7,449,780</u>	<u>\$ 1,877,029</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, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Permissive Sales Taxes	\$ 636,000	\$ 636,000	\$ 667,716	\$ 31,716
Charges for Services	36,444	36,444	11,222	(25,222)
Licenses and Permits	22,000	22,000	22,207	207
Fines and Forfeitures	50,000	50,000	111,708	61,708
Intergovernmental	6,482,507	6,482,507	6,556,796	74,289
Investment Income	45,000	45,000	22,690	(22,310)
Miscellaneous	14,000	14,000	56,493	42,493
<i>Total Revenues</i>	<u>7,285,951</u>	<u>7,285,951</u>	<u>7,448,832</u>	<u>162,881</u>
Expenditures				
Current:				
Public Works	7,603,694	9,537,054	8,872,354	664,700
<i>Total Expenditures</i>	<u>7,603,694</u>	<u>9,537,054</u>	<u>8,872,354</u>	<u>664,700</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(317,743)</u>	<u>(2,251,103)</u>	<u>(1,423,522)</u>	<u>827,581</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	10,000	10,000	28,895	18,895
Transfers Out	-	(1,000,000)	(1,000,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>10,000</u>	<u>(990,000)</u>	<u>(971,105)</u>	<u>18,895</u>
<i>Net Change in Fund Balance</i>	(307,743)	(3,241,103)	(2,394,627)	846,476
<i>Fund Balance Beginning of Year</i>	3,558,152	3,558,152	3,558,152	-
Prior Year Encumbrances Appropriated	423,690	423,690	423,690	-
<i>Fund Balance End of Year</i>	<u>\$ 3,674,099</u>	<u>\$ 740,739</u>	<u>\$ 1,587,215</u>	<u>\$ 846,476</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, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 7,212,500	\$ 7,212,650	\$ 150
<i>Total Revenues</i>	<u>-</u>	<u>7,212,500</u>	<u>7,212,650</u>	<u>150</u>
<i>Net Change in Fund Balance</i>	-	7,212,500	7,212,650	150
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 7,212,500</u>	<u>\$ 7,212,650</u>	<u>\$ 150</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2021

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total	Internal Service Fund
Assets						
<i>Current Assets:</i>						
Equity in Pooled Cash and Investments	\$ 7,460,589	\$ 3,275,374	\$ 17,457,426	\$ 4,743,886	\$ 32,937,275	\$ 10,263,188
Accounts Receivable	1,540,744	1,516,796	428,601	687,950	4,174,091	744
Prepaid Items	-	-	-	-	-	259,322
Total Current Assets	9,001,333	4,792,170	17,886,027	5,431,836	37,111,366	10,523,254
<i>Non-Current Assets:</i>						
Net OPEB Asset	158,429	79,215	79,215	475,288	792,147	-
Non-Depreciable Capital Assets	4,909,152	279,225	1,308,052	170,997	6,667,426	-
Depreciable Capital Assets, Net	51,694,922	42,770,659	3,611,268	2,348,876	100,425,725	-
Total Non-Current Assets	56,762,503	43,129,099	4,998,535	2,995,161	107,885,298	-
Total Assets	65,763,836	47,921,269	22,884,562	8,426,997	144,996,664	10,523,254
Deferred Outflows of Resources						
Deferred Charges on Refunding	-	-	317,140	-	317,140	-
Pension	303,064	98,154	98,154	589,209	1,088,581	-
OPEB	154,288	44,205	44,205	267,266	509,964	-
Total Deferred Outflows of Resources	457,352	142,359	459,499	856,475	1,915,685	-
Liabilities						
<i>Current Liabilities:</i>						
Accounts Payable	104,078	175,835	29,756	330,717	640,386	-
Accrued Wages	61,224	43,128	38,836	220,935	364,123	3,555
Contracts Payable	417,150	12,807	-	-	429,957	-
Retainage Payable	119,731	-	-	-	119,731	-
Due to Other Governments	115,137	501,345	53,074	74,180	743,736	1,226
Accrued Interest Payable	13,272	9,724	19,734	-	42,730	-
Claims Payable	-	-	-	-	-	2,001,981
Compensated Absences Payable	79,360	33,326	33,730	102,182	248,598	-
Capital Leases Payable	-	-	84,207	-	84,207	-
OWDA Loans Payable	1,230,357	869,256	-	-	2,099,613	-
General Obligation Bonds Payable	220,000	160,000	1,065,000	-	1,445,000	-
Revenue Bonds Payable	72,200	-	-	-	72,200	-
Total Current Liabilities	2,432,509	1,805,421	1,324,337	728,014	6,290,281	2,006,762
<i>Long-Term Liabilities:</i>						
Advances from Other Funds	-	-	-	760,000	760,000	-
Compensated Absences Payable - Net of Current Portion	12,776	8,385	3,486	59,940	84,587	-
Capital Leases Payable - Net of Current Portion	-	-	269,926	-	269,926	-
OWDA Loans Payable - Net of Current Portion	27,048,505	13,761,194	-	-	40,809,699	-
General Obligation Bonds Payable - Net of Current Portion	679,975	928,027	3,109,286	-	4,717,288	-
Revenue Bonds Payable - Net of Current Portion	3,329,600	-	-	-	3,329,600	-
Landfill Closure and Postclosure Costs Payable	-	-	11,280,582	-	11,280,582	-
Net Pension Liability	1,372,496	686,248	686,248	4,117,487	6,862,479	-
Total Long-Term Liabilities	32,443,352	15,383,854	15,349,528	4,937,427	68,114,161	-
Total Liabilities	34,875,861	17,189,275	16,673,865	5,665,441	74,404,442	2,006,762
Deferred Inflows of Resources						
Pension	592,371	404,726	296,827	1,780,953	3,074,877	-
OPEB	484,222	311,665	243,368	1,459,587	2,498,842	-
Total Deferred Inflows of Resources	1,076,593	716,391	540,195	3,240,540	5,573,719	-
Net Position						
Net Investment in Capital Assets	23,578,350	27,329,407	1,062,174	2,519,873	54,489,804	-
Unrestricted	6,690,384	2,828,555	5,067,827	(2,142,382)	12,444,384	8,516,492
Total Net Position	\$ 30,268,734	\$ 30,157,962	\$ 6,130,001	\$ 377,491	\$ 66,934,188	\$ 8,516,492

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, 2021

	Enterprise				Total	Governmental Activities
	Sewer	Water	Landfill	Care Facility		Internal Service Fund
Operating Revenues						
Charges for Services	\$ 8,735,064	\$ 9,445,054	\$ 6,727,642	\$ 7,997,317	\$ 32,905,077	\$ 9,977,179
Other	46,797	120,855	43,272	271,498	482,422	47,396
<i>Total Operating Revenues</i>	<u>8,781,861</u>	<u>9,565,909</u>	<u>6,770,914</u>	<u>8,268,815</u>	<u>33,387,499</u>	<u>10,024,575</u>
Operating Expenses						
Personal Services	1,162,929	542,716	431,969	2,332,133	4,469,747	174,335
Contractual Services	1,809,406	4,857,399	1,612,809	3,026,634	11,306,248	512,420
Materials and Supplies	609,489	866,384	466,660	584,052	2,526,585	661,237
Claims	-	-	-	-	-	9,554,441
Closure/Postclosure Costs	-	-	473,095	-	473,095	-
Depreciation	2,741,290	1,731,120	498,062	137,997	5,108,469	-
Other	-	-	-	-	-	464
<i>Total Operating Expenses</i>	<u>6,323,114</u>	<u>7,997,619</u>	<u>3,482,595</u>	<u>6,080,816</u>	<u>23,884,144</u>	<u>10,902,897</u>
<i>Operating Income (Loss)</i>	<u>2,458,747</u>	<u>1,568,290</u>	<u>3,288,319</u>	<u>2,187,999</u>	<u>9,503,355</u>	<u>(878,322)</u>
Non-Operating Revenues (Expenses)						
Intergovernmental	-	-	-	195,853	195,853	-
Loss on Disposal of Capital Assets	-	-	(4,125)	-	(4,125)	-
Interest and Fiscal Charges	(1,101,741)	(618,270)	(237,124)	-	(1,957,135)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,101,741)</u>	<u>(618,270)</u>	<u>(241,249)</u>	<u>195,853</u>	<u>(1,765,407)</u>	<u>-</u>
<i>Income (Loss) Before Transfers</i>	1,357,006	950,020	3,047,070	2,383,852	7,737,948	(878,322)
Transfers In	-	-	-	2,002	2,002	-
<i>Change in Net Position</i>	1,357,006	950,020	3,047,070	2,385,854	7,739,950	(878,322)
<i>Net Position Beginning of Year</i>	<u>28,911,728</u>	<u>29,207,942</u>	<u>3,082,931</u>	<u>(2,008,363)</u>	<u>59,194,238</u>	<u>9,394,814</u>
<i>Net Position End of Year</i>	<u>\$ 30,268,734</u>	<u>\$ 30,157,962</u>	<u>\$ 6,130,001</u>	<u>\$ 377,491</u>	<u>\$ 66,934,188</u>	<u>\$ 8,516,492</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	Enterprise Funds				Governmental	
	Sewer	Water	Landfill	Care Facility	Internal Service Fund	
Cash Flows from Operating Activities						
Cash Received from Customers	\$ 8,953,664	\$ 9,221,033	\$ 6,679,525	\$ 7,932,432	\$ 32,786,654	\$ -
Cash Received from Interfund Services Provided	-	-	-	-	-	9,976,435
Cash Received from Other Operating Receipts	46,797	120,855	43,272	275,897	486,821	47,396
Cash Payments to Suppliers for Goods and Services	(581,101)	(703,964)	(451,944)	(565,601)	(2,302,610)	(661,237)
Cash Payments to Employees for Services and Benefits	(2,007,046)	(1,444,850)	(1,003,115)	(5,472,897)	(9,927,908)	(173,828)
Cash Payments for Contractual Services	(1,905,185)	(4,763,621)	(1,662,476)	(2,849,049)	(11,180,331)	(512,818)
Cash Payments for Claims	-	-	-	-	-	(9,352,401)
Other Cash Payments	-	-	-	-	-	(464)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>4,507,129</u>	<u>2,429,453</u>	<u>3,605,262</u>	<u>(679,218)</u>	<u>9,862,626</u>	<u>(676,917)</u>
Cash Flows from Noncapital Financing Activities						
Intergovernmental Revenue	-	-	-	195,853	195,853	-
Advances Out	-	-	-	(10,000)	(10,000)	-
Transfers In	-	-	-	2,002	2,002	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>187,855</u>	<u>187,855</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities						
Proceeds of OWDA Loans	2,763,800	-	-	-	2,763,800	-
Acquisition of Capital Assets	(3,272,742)	(256,361)	-	(65,521)	(3,594,624)	-
Principal Payments on Debt	(1,451,130)	(1,161,075)	(1,391,477)	-	(4,003,682)	-
Interest Payments on Debt	(1,139,367)	(665,157)	(182,954)	-	(1,987,478)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(3,099,439)</u>	<u>(2,082,593)</u>	<u>(1,574,431)</u>	<u>(65,521)</u>	<u>(6,821,984)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	1,407,690	346,860	2,030,831	(556,884)	3,228,497	(676,917)
<i>Cash and Investments Beginning of Year</i>	<u>6,052,899</u>	<u>2,928,514</u>	<u>15,426,595</u>	<u>5,300,770</u>	<u>29,708,778</u>	<u>10,940,105</u>
<i>Cash and Investments End of Year</i>	<u>\$ 7,460,589</u>	<u>\$ 3,275,374</u>	<u>\$ 17,457,426</u>	<u>\$ 4,743,886</u>	<u>\$ 32,937,275</u>	<u>\$ 10,263,188</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities						
Operating Income (Loss)	\$ 2,458,747	\$ 1,568,290	\$ 3,288,319	\$ 2,187,999	\$ 9,503,355	\$ (878,322)
Adjustments:						
Depreciation	2,741,290	1,731,120	498,062	137,997	5,108,469	-
(Increase) Decrease in Assets and Deferred Outflows:						
Accounts Receivable	218,600	(224,021)	(48,117)	(60,486)	(114,024)	(744)
Prepaid Items	-	-	-	-	-	6,102
Materials and Supplies Inventory	26,979	80,518	8,622	39,543	155,662	-
Net OPEB Asset	(158,429)	(79,215)	(79,215)	(475,288)	(792,147)	-
Deferred Outflows - Pension/OPEB	474,010	100,210	93,449	719,144	1,386,813	-
Increase (Decrease) in Liabilities and Deferred Inflows:						
Accounts Payable	30,379	93,089	(52,065)	155,479	226,882	(6,500)
Accrued Wages	905	(2,515)	2,681	18,169	19,240	410
Contracts Payable	11,819	10,807	(538)	-	22,088	-
Due to Other Governments	(137,848)	69,806	9,090	(4,511)	(63,463)	97
Claims Payable	-	-	-	-	-	202,040
Compensated Absences Payable	(21,658)	(47,487)	(14,348)	(2,613)	(86,106)	-
Deferred Inflows - Pension/OPEB	508,567	(48,032)	249,344	1,544,046	2,253,925	-
Net Pension Liability	(435,265)	(217,633)	(217,633)	(1,305,796)	(2,176,327)	-
Net OPEB Liability	(1,210,967)	(605,484)	(605,484)	(3,632,901)	(6,054,836)	-
Closure/Postclosure Costs Payable	-	-	473,095	-	473,095	-
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 4,507,129</u>	<u>\$ 2,429,453</u>	<u>\$ 3,605,262</u>	<u>\$ (679,218)</u>	<u>\$ 9,862,626</u>	<u>\$ (676,917)</u>

Noncash Capital Financing Activities:

Assets purchased on account totaled \$527,062 in 2021 and \$48,911 in 2020.

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2021

	Private Purpose Trust	Custodial
Assets		
Equity in Pooled Cash and Investments	\$ 58,488	\$ 14,184,763
Cash and Cash Equivalents in Segregated Accounts	-	1,262,953
Taxes Receivable	-	157,374,718
Special Assessments Receivable	-	3,089,216
Due from Other Governments	-	4,197,794
<i>Total Assets</i>	<u>58,488</u>	<u>180,109,444</u>
Liabilities		
Accounts Payable	-	96,848
Due to Other Governments	-	33,905,106
Due to Others	-	89,729
<i>Total Liabilities</i>	<u>-</u>	<u>34,091,683</u>
Deferred Inflows of Resources		
Property Taxes Levied for the Next Year	-	137,152,119
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>137,152,119</u>
Net Position		
Restricted for Private Purposes	58,488	-
Restricted for Individuals, Organizations & Other Governments	-	8,865,642
<i>Total Net Position</i>	<u>\$ 58,488</u>	<u>\$ 8,865,642</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, 2021

	Private Purpose Trust	Custodial
Additions		
Interest Income	\$ 306	\$ 534
Intergovernmental	-	7,604,284
Amounts Received as Fiscal Agent	-	29,724,052
Licenses, Permits & Fees for Other Governments	-	3,429,202
Fines & Forfeitures for Other Governments	-	1,885,526
Property Tax Collections for Other Governments	-	232,523,917
Contributions from Individuals	-	20,665
Amounts Received for Others	-	1,923,228
Custodial Receipts	-	1,559,736
Other	-	6,715
<i>Total Additions</i>	<u>306</u>	<u>278,677,859</u>
Deductions		
Administrative Expenses	-	734
Distributions as Fiscal Agent	-	36,066,948
Distributions of State Funds to Other Governments	-	7,032,631
Distributions to the State of Ohio	-	1,059,482
Distributions to Other Governments	-	782,207
Licenses, Permits & Fees Distributions to Other Governments	-	2,911,277
Fines & Forfeitures Distributions to Other Governments	-	987,555
Property Tax Distributions to Other Governments	-	233,843,009
Distributions to Participants	-	153,597
Distributions to Individuals	-	335,816
Refunds	-	161,042
Monies Escheated	-	181
Custodial Disbursements	-	1,584,319
Other Distributions	-	35,650
Miscellaneous	-	60,293
<i>Total Deductions</i>	<u>-</u>	<u>285,014,741</u>
<i>Change in Net Position</i>	306	(6,336,882)
<i>Net Position Beginning of Year</i>	<u>58,182</u>	<u>15,202,524</u>
<i>Net Position End of Year</i>	<u>\$ 58,488</u>	<u>\$ 8,865,642</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 1 – REPORTING ENTITY

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

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

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

Primary Government

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

Component Units

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization’s governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization’s resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the County. There were no component units of Erie County in 2021.

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, 2021

Joint Ventures

Erie-Ottawa Mental Health and Recovery Board

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

The County cannot significantly influence the operations of the Erie-Ottawa MHRB. The County is not legally obligated for their debt. On September 30, 2021, the Board chose to dissolve and Ottawa County joined the Mental Health and Recovery Services Board of Seneca, Ottawa, Sandusky and Wyandot Counties located at 1200 N. State Route 53, Tiffin, Ohio 44883. Erie County became a single county board as the Alcohol, Drug Addiction and Mental Health Services Board of Erie County on October 1, 2021 ending the joint venture. It is located at 2900 Columbus Avenue, Sandusky, OH 44870. See Note 22 for further details.

Regional Airport Authority

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

Jointly Governed Organization

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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:

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

Basis of Accounting

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

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

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021 but which were levied to finance 2022 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 13 and 14).

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

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

Budgetary Process

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest in the general fund during 2021 amounted to a deficit of \$563,653, which includes a deficit of \$514,027 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, 2021, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Inventory

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

Restricted Assets

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

Capital Assets

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

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Interfund Receivables/Payables

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

Compensated Absences

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

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

Accrued Liabilities and Long-Term Obligations

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

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

Unamortized Bond Premiums

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Net Position

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

Fund Balance

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

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

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2022 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.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 93, *Replacement of Interbank Offered Rates* and GASB Statement No. 98, *The Annual Comprehensive Financial Report*.

GASB Statement No. 93 addresses accounting and financial reporting effects that result from the replacement of interbank offered rates (IBORs) with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. The implementation of certain provisions (all except for paragraphs 13 and 14, which are effective for fiscal years beginning after June 15, 2021), of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 98 establishes the term *annual comprehensive financial report* and its acronym *ACFR*. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. These changes were incorporated in the County's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

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:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Fund Balance	General Fund	Developmental Disabilities Fund	Motor Vehicle and Gasoline Tax Fund	American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total
<u>Nonspendable:</u>						
Unclaimed Monies	\$ 337,979	\$ -	\$ -	\$ -	\$ -	\$ 337,979
Inventory for Consumption	209,983	2,413	265,860	-	6,254	484,510
Prepays	134,588	-	-	-	-	134,588
Advances to Other Funds	865,317	-	-	-	-	865,317
Total Nonspendable	1,547,867	2,413	265,860	-	6,254	1,822,394
<u>Restricted for:</u>						
Developmental Disabilities Operations	-	8,863,279	-	-	-	8,863,279
Bond Retirement	-	-	-	-	708,658	708,658
Capital Improvements	-	-	-	-	511,266	511,266
Ditch Maintenance	-	-	-	-	436,455	436,455
Job and Family Services Operations	-	-	-	-	842,841	842,841
Children's Services	-	-	-	-	4,076,691	4,076,691
Child Support Enforcement	-	-	-	-	1,357,480	1,357,480
Dog and Kennel Operations	-	-	-	-	358,352	358,352
Real Estate Assessment	-	-	-	-	1,727,015	1,727,015
Road and Bridge Repair/Improvement	-	-	3,397,271	-	1,000,000	4,397,271
Delinquent Tax Collections	-	-	-	-	413,498	413,498
Economic Development and Rehab	-	-	-	-	393,778	393,778
Tax Abatements	-	-	-	-	33,707	33,707
Court Operations	-	-	-	-	2,381,601	2,381,601
Juvenile Corrections	-	-	-	-	360,870	360,870
Crime Victims Assistance	-	-	-	-	42,534	42,534
Emergency Management	-	-	-	-	340,682	340,682
Senior Citizens	-	-	-	-	61,814	61,814
Landfill	-	-	-	-	2,207,562	2,207,562
Law Library Operations	-	-	-	-	269,475	269,475
Tourism and Promotion	-	-	-	-	2,317,054	2,317,054
Sheriff Operations & Programs	208,398	-	-	-	1,096,051	1,304,449
Alcohol, Drug Addiction and Mental Health Programs	-	-	-	-	4,532,951	4,532,951
Total Restricted	208,398	8,863,279	3,397,271	-	25,470,335	37,939,283
<u>Committed to:</u>						
Future Severance Payments	1,324,549	-	-	-	-	1,324,549
Board of Elections Capital Improvement	-	-	-	-	254,757	254,757
Technology Capital Improvement	-	-	-	-	1,331,600	1,331,600
Total Committed	1,324,549	-	-	-	1,586,357	2,910,906
<u>Assigned for:</u>						
Capital Improvements	8,248,348	-	-	-	-	8,248,348
Sheriff Operations	18,041	-	-	-	-	18,041
Land Acquisitions	2,000	-	-	-	-	2,000
Debt Retirement	-	-	-	-	20,591	20,591
Encumbrances:						
General Government:						
Legislative and Executive	2,049,771	-	-	-	-	2,049,771
Judicial	68,772	-	-	-	-	68,772
Public Safety	186,123	-	-	-	-	186,123
Human Services	529	-	-	-	-	529
Total Assigned	10,573,584	-	-	-	20,591	10,594,175
Unassigned (Deficit)	11,214,573	-	-	-	(39,313) *	11,175,260
Total Fund Balance (Deficit)	\$ 24,868,971	\$ 8,865,692	\$ 3,663,131	\$ -	\$ 27,044,224	\$ 64,442,018

* Fund balances at December 31, 2021 included individual fund deficits as follows:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

		Deficit
<i>Governmental Funds</i>		
Community Development Block Grant	\$	5,147
Highway Safety		655
Legal Rep Pilot Project		1,187
Special Assessment Bond Retirement		32,324
Total	\$	39,313

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, 2021

	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	\$ 4,595,019	\$ (2,103,092)	\$ (784,401)	\$ -
Net Adjustment for Revenue Accruals	6,113,185	(1,060)	(36,373)	7,212,650
Net Adjustment for Expenditure Accruals	(831,318)	90,504	(110,703)	-
Funds Budgeted Elsewhere **	(4,461,225)	-	-	-
Adjustment for Encumbrances	(2,593,661)	(668,173)	(1,463,150)	-
Budget Basis	<u>\$ 2,822,000</u>	<u>\$ (2,681,821)</u>	<u>\$ (2,394,627)</u>	<u>\$ 7,212,650</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 three categories.

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

Inactive deposits are public deposits that 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.

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

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to 40 percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 2 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

Cash on Hand - At December 31, 2021 the County had \$95,242 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 \$16,466,828. Of the bank balance:

1. \$750,000 was covered by Federal depository insurance, by collateral held by the County, or by collateral held by the County's agent in the name of the County; and
2. \$15,716,828 was exposed to custodial credit risk. Although the securities were held by the pledging financial institutions' trust department in the County's name and all statutory requirements for the investment of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

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

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	\$ 15,249,817	\$ 15,249,817	\$ -	\$ -	13.8%
AAAm	First American Money Market	453,607	453,607	-	-	0.4%
	Fair Value:					
***	Negotiable Certificates of Deposit	13,723,865	6,148,724	7,575,141	-	12.5%
	U.S. Agency Notes:					
AA+	Federal Farm Credit	25,492,977	3,376,361	16,406,655	5,709,961	23.1%
AA+	Federal Home Loan Bank	11,183,667	-	871,953	10,311,714	10.2%
AA+	Federal Home Loan Mortgage	10,739,581	-	1,360,072	9,379,509	9.7%
AAA	Federal National Mortgage Assn.	6,171,389	-	3,023,011	3,148,378	5.6%
AA+	Federal Agricultural Mortgage Corp	1,732,514	-	-	1,732,514	1.6%
A	Corporate Notes	256,451	-	256,451	-	0.2%
SP-1+	Ohio Subdivision Securities	2,847,366	2,847,366	-	-	2.6%
Aa2	Ohio Subdivision Securities	226,094	226,094	-	-	0.2%
A+	Ohio Subdivision Securities	1,351,809	1,351,809	-	-	1.2%
AA	Ohio Subdivision Securities	3,308,744	2,497,772	810,972	-	3.0%
AAA	Ohio Subdivision Securities	891,293	-	891,293	-	0.8%
N/A	U.S. Treasury Bill	-	-	-	-	0.0%
N/A	U.S. Treasury Notes	16,594,227	-	4,559,139	12,035,088	15.1%
		<u>\$ 110,223,401</u>	<u>\$ 32,151,550</u>	<u>\$ 35,754,687</u>	<u>\$ 42,317,164</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, 2021. The County’s investments measured at fair value are Level 2 since valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, is 51 days.

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

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

NOTE 6 – RECEIVABLES

Receivables at December 31, 2021, 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; property taxes; payment 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 2021 follows:

	Balance 1/1/2021	New Loans	Repayments	Balance 12/31/2021
Developmental Rotary	\$ 160,764	\$ -	\$ 16,235	\$ 144,529

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 8 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2021 represent the collection of 2020 taxes.

Real property taxes received in 2021 were levied after October 1, 2020, on the assessed values as of January 1, 2021, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value.

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

Public utility property tax revenues received in 2021 represent the collection of 2020 taxes. Public utility real and tangible personal property taxes received in 2021 became a lien on December 31, 2020, were levied after October 1, 2021, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds.

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2021, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2021 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while on a modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2021, was \$5.40 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2021 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Property	\$ 2,095,213,770
Public Utilities - Real	11,944,040
Public Utilities - Personal	<u>314,033,820</u>
Total	<u>\$ 2,421,191,630</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 9 – PAYMENT IN LIEU OF TAXES

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

NOTE 10 – CAPITAL ASSETS

A summary of changes in capital assets during 2021 follows:

	Balance 1/1/21	Additions	Reductions	Balance 12/31/21
Governmental Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 3,849,698	\$ -	\$ -	\$ 3,849,698
Construction in Progress	331,017	31,632	(272,535)	90,114
<i>Total Capital Assets Not Being Depreciated</i>	<u>4,180,715</u>	<u>31,632</u>	<u>(272,535)</u>	<u>3,939,812</u>
<i>Capital Assets Being Depreciated</i>				
Land Improvements	1,879,128	-	(29,202)	1,849,926
Buildings and Improvements	45,667,984	178,406	-	45,846,390
Roads and Bridges	34,262,966	1,129,349	(43,852)	35,348,463
Equipment	9,270,345	282,577	(211,776)	9,341,146
Vehicles	5,108,930	208,042	(197,860)	5,119,112
<i>Total Capital Assets Being Depreciated</i>	<u>96,189,353</u>	<u>1,798,374</u>	<u>(482,690)</u>	<u>97,505,037</u>
<i>Accumulated Depreciation</i>				
Land Improvements	(1,102,277)	(69,268)	29,202	(1,142,343)
Buildings and Improvements	(22,007,148)	(961,857)	-	(22,969,005)
Roads and Bridges	(8,833,100)	(547,067)	39,467	(9,340,700)
Equipment	(6,743,366)	(561,716)	191,867	(7,113,215)
Vehicles	(3,692,793)	(380,650)	197,860	(3,875,583)
<i>Total Accumulated Depreciation</i>	<u>(42,378,684)</u>	<u>(2,520,558)</u>	<u>458,396</u>	<u>(44,440,846)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>53,810,669</u>	<u>(722,184)</u>	<u>(24,294)</u>	<u>53,064,191</u>
Governmental Activities Capital Assets, Net	<u>\$ 57,991,384</u>	<u>\$ (690,552)</u>	<u>\$ (296,829)</u>	<u>\$ 57,004,003</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Depreciation expense was charged to governmental activities as follows:

	Depreciation			
General Government				
Legislative and Executive	\$	963,851		
Judicial		231,663		
Public Safety		448,905		
Public Works		722,797		
Health		118,557		
Human Services		34,785		
Total Depreciation Expense	\$	2,520,558		
	Balance 1/1/21	Additions	Reductions	Balance 12/31/21
Business-Type Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 2,443,275	\$ -	\$ -	\$ 2,443,275
Construction in Progress	360,269	3,958,601	(94,719)	4,224,151
<i>Total Capital Assets Not Being Depreciated</i>	2,803,544	3,958,601	(94,719)	6,667,426
<i>Capital Assets Being Depreciated</i>				
Land Improvements	7,618,439	-	(12,000)	7,606,439
Buildings and Improvements	36,552,693	-	-	36,552,693
Sewer and Water Lines	159,253,336	60,174	-	159,313,510
Equipment	12,930,852	-	(19,400)	12,911,452
Vehicles	1,796,702	148,719	-	1,945,421
<i>Total Capital Assets Being Depreciated</i>	218,152,022	208,893	(31,400)	218,329,515
<i>Accumulated Depreciation</i>				
Land Improvements	(6,099,799)	(238,552)	12,000	(6,326,351)
Buildings and Improvements	(22,293,018)	(708,512)	-	(23,001,530)
Sewer and Water Lines	(75,835,011)	(3,543,023)	-	(79,378,034)
Equipment	(7,269,408)	(458,106)	15,275	(7,712,239)
Vehicles	(1,325,360)	(160,276)	-	(1,485,636)
<i>Total Accumulated Depreciation</i>	(112,822,596)	(5,108,469)	27,275	(117,903,790)
<i>Total Capital Assets Being Depreciated, Net</i>	105,329,426	(4,899,576)	(4,125)	100,425,725
Business-Type Activities Capital Assets, Net	\$ 108,132,970	\$ (940,975)	\$ (98,844)	\$ 107,093,151

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021 include \$22,394 to the CDBG fund, \$4,739 to the legal rep pilot program fund and \$655 to the highway safety fund due to general fund.

Advances To/From Other Funds

Advances to/from other funds for the year ended December 31, 2021, consisted of the following:

<u>Advances from Other Funds</u>	<u>Advances to Other Funds General Fund</u>
Nonmajor Governmental	\$ 105,317
Care Facility	<u>760,000</u>
Total	<u><u>\$ 865,317</u></u>

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

Interfund Transfers

<u>Transfers Out</u>	<u>Transfers In</u>		
	<u>Nonmajor Governmental</u>	<u>Care Facility</u>	<u>Total</u>
General Fund	\$ 2,358,042	\$ 2,002	\$ 2,360,044
Motor Vehicle and Gasoline Tax	1,000,000	-	1,000,000
Nonmajor Governmental	<u>30,583</u>	<u>-</u>	<u>30,583</u>
Total	<u><u>\$ 3,388,625</u></u>	<u><u>\$ 2,002</u></u>	<u><u>\$ 3,390,627</u></u>

The motor vehicle and gasoline tax fund transferred \$1 million to the county road improvement capital reserve account to be used for road improvements. The special assessment bond fund transferred \$2,791 to the general drainage fund for principal payments. The job and family services fund transferred \$24,292 and \$1,500 to the child support enforcement agency fund and children’s services fund, respectively.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

NOTE 12 – RISK MANAGEMENT

Workers’ Compensation

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

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability reported in the Workers’ Compensation Retro Reserve internal service fund represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*. The amount is based on an estimate provided by the third party administrator. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. There was no claims liability as of December 31, 2021.

	Balance January 1	Current Year Claims	Claim Payments	Balance December 31
2020	\$ -	\$ 2,312	\$ 2,312	\$ -
2021	\$ -	\$ -	\$ -	\$ -

Medical Insurance Program

The County provides employee medical coverage through a self-insured program. The County established an Employee Self-Insurance internal service fund to account for and finance employee medical benefits. Under this program, the Employee Self-Insurance Fund provides coverage up to a maximum of \$225,000 for each individual. The County purchases commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss. There were 4 settled claims in 2021 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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, was estimated by a third party administrator. The changes in the claims liability for 2021 and 2020 were:

	Balance January 1	Current Year Claims	Claim Payments	Balance December 31
2020	\$ 1,929,644	\$ 7,712,248	\$ 7,841,951	\$ 1,799,941
2021	\$ 1,799,941	\$ 9,554,441	\$ 9,352,401	\$ 2,001,981

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 2021, the County contracted for coverage.

General Liability	\$ 1,000,000
Excess Liability	9,000,000
Medical Professional Liability	3,000,000
Law Enforcement Professional Liability	1,000,000
Cyber Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Building and Contents	279,081,204
Flood and Earthquake	100,000,000
Comprehensive Boiler and Machinery	100,000,000

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

NOTE 13 - DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Net OPEB Liability (Asset)

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

The net pension liability and the net OPEB liability (asset) represent the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension/OPEB liability (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 this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions/OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

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

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* and *net OPEB liability (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 intergovernmental payable on both the accrual and modified accrual bases of accounting.

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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

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

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2021 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2021 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 \$4,508,751 for 2021. Of this amount, \$598,402 is reported as due to other governments.

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

The net pension liability for OPERS was measured as of December 31, 2020, 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:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	OPERS
Proportion of the Net Pension Liability:	
Current Measurement Period	0.233020%
Prior Measurement Period	0.228649%
Change in Proportion	0.461669%
Proportionate Share of the Net	
Pension Liability	\$ 34,505,189
Pension Expense	\$ 632,370

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred Outflows of Resources	
Changes in Proportionate Share and	
Differences in Contributions	\$ 531,634
County Contributions Subsequent	
to the Measurement Date	4,508,751
Total Deferred Outflows of Resources	\$ 5,040,385
Deferred Inflows of Resources	
Differences between Expected and	
Actual Experience	\$ 1,443,379
Net Difference between Projected and Actual	
Earnings on Pension Plan Investments	13,449,112
Changes in Proportionate Share and	
Differences in Contributions	144,408
Total Deferred Inflows of Resources	\$ 15,036,899

\$4,508,751 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Year Ending December 31:	OPERS
2022	\$ (5,430,517)
2023	(1,758,175)
2024	(5,482,313)
2025	(1,834,260)
Total	\$ (14,505,265)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2020 are presented below.

Actuarial Information	Traditional Pension Plan
Wage Inflation	3.25 percent
Future Salary Increases, including wage inflation	3.25 percent to 10.75 percent (including wage inflation)
Investment Rate of Return	
Current Measurement Date	7.20 percent
Prior Measurement Date	7.20 percent
Actuarial Cost Method	Individual Entry Age
Cost-of-Living Adjustments	Pre-1/7/2013 Retirees: 3.00 percent Simple Post-1/7/2013 Retirees: 0.50 percent Simple through 2021, then 2.15 percent Simple

In October 2020, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 simple to 0.5 percent simple through 2021 then 2.15 percent simple.

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other Investments	9.00	4.75
Total	100.00 %	5.43 %

Discount Rate The discount rate used to measure the total pension liability was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.20 percent and the County's proportionate share of the net pension liability if it were calculated using a discount rate that is one percent lower (6.20 percent) or one percent higher (8.20 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 65,818,829	\$ 34,505,189	\$ 8,467,947

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Changes between Measurement Date and Report Date During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 percent along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

NOTE 14- DEFINED BENEFIT OPEB PLANS

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

OPERS administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

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

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, 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 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2021.

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	OPERS
Proportion of the Net OPEB Liability (Asset):	
Current Measurement Period	0.223528%
Prior Measurement Period	0.219178%
Change in Proportion	0.442706%
Proportionate Share of the Net OPEB Liability (Asset)	\$ (3,982,330)
OPEB Expense	\$ (24,227,708)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred Outflows of Resources	
Changes of Assumptions	1,957,757
Changes in Proportionate Share and Differences in Contributions	333,908
Total Deferred Outflows of Resources	\$ 2,291,665
Deferred Inflows of Resources	
Differences between Expected and Actual Experience	\$ 3,594,029
Net Difference between Projected and Actual Earnings on OPEB Plan Investments	2,121,045
Changes of Assumptions	6,452,568
Changes in Proportionate Share and Differences in Contributions	137,714
Total Deferred Inflows of Resources	\$ 12,305,356

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
2022	\$ (5,235,803)
2023	(3,606,243)
2024	(921,718)
2025	(249,927)
Total	\$ (10,013,691)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of 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, 2019, rolled forward to the measurement date of December 31, 2020. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, Including Inflation	3.25 to 10.75 percent, including wage inflation
Single Discount Rate:	
Current Measurement Date	6.00 percent
Prior Measurement Date	3.16 percent
Investment Rate of Return:	
Current Measurement Date	6.00 percent
Prior Measurement Date	6.00 percent
Municipal Bond Rate:	
Current Measurement Date	2.00 percent
Prior Measurement Date	2.75 percent
Health Care Cost Trend Rate:	
Current Measurement Date	8.5 percent, initial, 3.50 percent, ultimate in 2035
Prior Measurement Date	10.5 percent, initial, 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

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

The most recent experience study was completed for the five year period ended December 31, 2015.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other Investments	9.00	4.02
Total	<u>100.00 %</u>	<u>4.43 %</u>

Discount Rate A single discount rate of 6.00 percent was used to measure the total OPEB liability on the measurement date of December 31, 2020. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.00 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 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 6.00 percent and the County's proportionate share of the net OPEB liability (asset) if it were calculated using a discount rate that is one percent lower (5.00 percent) or one percent higher (7.00 percent) than the current rate:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's Proportionate Share of the Net OPEB (Asset)	\$ (990,229)	\$ (3,982,330)	\$ (6,442,077)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability (asset). The following table presents the net OPEB liability (asset) calculated using the assumed trend rates, and the expected net OPEB liability (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 2021 is 8.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
County's Proportionate Share of the Net OPEB (Asset)	\$ (4,079,386)	\$ (3,982,330)	\$ (3,873,740)

Changes between Measurement Date and Report Date During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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>						
Perkins Township Rehab	Sewer	2002	2022	2.00-5.375%	\$ 685,000	Serial
2011 Refunding Garbage and Refuse Series 2004	Landfill	2011	2024	2.00-2.85%	8,850,000	Serial
2011 Public Infrastructure	Governmental	2011	2040	4.375-4.5%	1,765,000	Term
2012 Public Infrastructure	Governmental	2012	2039	5.25%	1,610,000	Serial
<u>2017 Refunding</u>						
Various Purpose Series 2007	Governmental	2017	2027	2.25 - 5.00%	395,000	Serial
Various Purpose Series 2007	Governmental	2017	2027	2.25 - 5.00%	1,740,000	Serial
Various Purpose Series 2007	Sewer	2017	2021	2.25 - 5.00%	720,000	Serial
Various Purpose Series 2007	Water	2017	2021	2.25 - 5.00%	1,055,000	Serial
Various Purpose Series 2007	Landfill	2017	2027	2.25 - 5.00%	4,305,000	Serial
Sewer Improvement Bond Series 2017	Sewer	2017	2027	2.25 - 5.00%	1,180,000	Serial
Water Improvement Bond Series 2017	Water	2017	2027	2.25 - 5.00%	1,595,000	Serial
2021 Public Infrastructure Improvement Refunding	Governmental	2021	2035	2.17%	1,345,000	Serial
<u>Revenue Bonds</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	
2018 Health Department Acquisition & Improvement	Governmental	2018	2038	3.20%	1,300,000	
<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	
Huron Basin WWTP Improvements	Sewer	2005	2021	4.00%	287,392	
Sanitary Sewer & Pump Station Elimination	Sewer	2005	2036	3.99%	377,587	
Sewer Extension	Sewer	2005	2036	4.00%	3,666,129	
Pump Station Improvements	Sewer	2005	2031	3.79%	1,367,458	
Huron Basin WWTP Headworks Improvements	Sewer	2006	2037	3.99%	7,369,471	
Sulpher Brook SAS Rehab-Phase 1	Sewer	2006	2037	4.09%	1,311,779	
Sandusky WWTP Improvements Phase I	Sewer	2007	2036	3.62%	9,096,016	
Sulpher Brook to Kob Ditch Diversion Sewer	Sewer	2008	2040	4.28%	2,417,000	
Sandusky WWTP Improvements	Sewer	2008	2041	4.27%	7,130,556	
Mitiwanga Regional Pump Station	Sewer	2021	2052		2,763,800 *	
Water System Expansion 2001	Water	2001	2033	4.74%	5,575,695	
Water System Expansion 2001	Water	2002	2033	4.65%	5,317,996	
Water Booster Station	Water	2002	2033	4.70%	749,868	
Water Main Extensions Contract 3	Water	2002	2034	4.34%	3,883,647	
Water District "B" Contract 4	Water	2003	2035	4.28%	3,514,926	
Elevated Storage Tanks	Water	2004	2036	4.56%	3,142,343	
Perkins Ave Water Main Loop	Water	2005	2026	3.99%	451,975	
Berlin Heights Booster Station	Water	2005	2021	3.75%	341,893	
Water System Expansion	Water	2007	2039	4.11%	1,933,981	
SR 60 Water Distribution Improvement	Water	2008	2039	4.79%	170,641	

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

The County's long-term obligations activity for the year ended December 31, 2021, was as follows:

	Balance 1/1/21	Additions	Reductions	Refunding	Balance 12/31/21	Due Within One Year
Governmental Activities						
<i>General Obligation Bonds</i>						
2011 Public Infrastructure	\$ 1,705,000	\$ -	\$ -	\$ (1,705,000)	\$ -	\$ -
2012 Public Infrastructure	1,340,000	-	(40,000)	-	1,300,000	45,000
2017 Various Purpose Refunding	1,405,000	-	(185,000)	-	1,220,000	190,000
2021 Public Infrastructure Improvement Refunding	-	1,345,000	(95,000)	-	1,250,000	85,000
<i>Total General Obligation Bonds</i>	<u>4,450,000</u>	<u>1,345,000</u>	<u>(320,000)</u>	<u>(1,705,000)</u>	<u>3,770,000</u>	<u>320,000</u>
<i>Direct Borrowing</i>						
2018 Health Department Acquisition & Improvement	1,203,675	-	(50,487)	-	1,153,188	52,102
<i>Direct Placements</i>						
2015 Kroger TIF	2,642,546	-	(45,026)	-	2,597,520	52,423
2016 Sports Park	14,655,000	-	(705,000)	-	13,950,000	765,000
2018 Sports Park	19,025,000	-	(500,000)	-	18,525,000	540,000
<i>Total Direct Placements</i>	<u>36,322,546</u>	<u>-</u>	<u>(1,250,026)</u>	<u>-</u>	<u>35,072,520</u>	<u>1,357,423</u>
<i>Other Long Term Obligations</i>						
Net Pension Liability	36,155,220	-	(8,512,510)	-	27,642,710	-
Net OPEB Liability	24,219,340	-	(24,219,340)	-	-	-
Compensated Absences	3,574,825	2,708,270	(2,803,836)	-	3,479,259	2,064,129
<i>Total Other Long Term Obligations</i>	<u>63,949,385</u>	<u>2,708,270</u>	<u>(35,535,686)</u>	<u>-</u>	<u>31,121,969</u>	<u>2,064,129</u>
Total Governmental Activities	<u>\$ 105,925,606</u>	<u>\$ 4,053,270</u>	<u>\$ (37,156,199)</u>	<u>\$ (1,705,000)</u>	<u>\$ 71,117,677</u>	<u>\$ 3,793,654</u>

This space intentionally left blank

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	Balance 1/1/21	Additions	Reductions	Balance 12/31/21	Due Within One Year
Business-Type Activities					
<i>General Obligation Bonds</i>					
2002 Perkins Township Rehab	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 100,000
2011 2004 Garbage and Refuse Refunding	3,310,000	-	(810,000)	2,500,000	830,000
2017 Series 2007 Various Purpose Refunding	2,160,000	-	(730,000)	1,430,000	235,000
2017 Sewer Improvement Bond	835,000	-	(115,000)	720,000	120,000
2017 Water Improvement Bond	1,135,000	-	(155,000)	980,000	160,000
<i>Total General Obligation Bonds</i>	<u>7,540,000</u>	<u>-</u>	<u>(1,810,000)</u>	<u>5,730,000</u>	<u>1,445,000</u>
<i>Direct Borrowings:</i>					
Sanitary Sewer Revenue Bond 2016A	2,865,700	-	(58,600)	2,807,100	59,600
Sanitary Sewer Revenue Bond 2016B	607,100	-	(12,400)	594,700	12,600
OWDA Loans	42,186,717	2,763,800	(2,041,205)	42,909,312	2,099,613
<i>Total Direct Borrowings</i>	<u>45,659,517</u>	<u>2,763,800</u>	<u>(2,112,205)</u>	<u>46,311,112</u>	<u>2,171,813</u>
<i>Other Long Term Obligations</i>					
Net Pension Liability	9,038,806	-	(2,176,327)	6,862,479	-
Net OPEB Liability	6,054,836	-	(6,054,836)	-	-
Capital Lease Obligation	435,610	-	(81,477)	354,133	84,207
Unamortized Bond Premiums	546,305	-	(114,017)	432,288	-
Compensated Absences	419,291	520,651	(606,757)	333,185	248,598
Closure/Postclosure Costs Payable	10,807,487	473,095	-	11,280,582	-
<i>Total Other Long Term Obligations</i>	<u>27,302,335</u>	<u>993,746</u>	<u>(9,033,414)</u>	<u>19,262,667</u>	<u>332,805</u>
Total Business-Type Activities	<u>\$ 80,501,852</u>	<u>\$ 3,757,546</u>	<u>\$ (12,955,619)</u>	<u>\$ 71,303,779</u>	<u>\$ 3,949,618</u>

General Obligation Bonds

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

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

On September 28, 2017, the County issued refunding bonds to refund bonds previously issued in 2007 for infrastructure improvement, courthouse improvement, building construction, and refunding bonds for various improvement bonds issued in 1999, 2000 and 2001. The bonds were issued for a ten year period, with final maturity in 2027. The bonds will be retired through the Dog and Kennel fund, TIF Bond Retirement fund and Sewer, Water and Landfill enterprise funds. The issuance resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$1,696,278. The issuance resulted in an economic gain of \$1,430,973. As of December 31, 2021, \$3,685,000 of these bonds are considered defeased.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 bonds will be retired through the TIF Bond Retirement fund. As of December 31, 2021, \$1,645,000 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 88 percent. Total principal and interest remaining on the bonds is \$3,535,920, payable through December 2046. For the current year, payment in lieu of taxes revenue was \$122,973 and principal and interest paid were \$107,919.

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

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

The County has pledged future hotel tax revenues (the third 1 percent) to repay \$17.41 million in economic development revenue bonds issued in February 2016 and \$20.0 million in economic development revenue bonds issued in May 2018 to finance the development of Phase I and Phase II of a sports park in Erie County in partnership with Cedar Point Park LLC. The bonds are payable solely from the one percent increase in hotel taxes generated, in part, by increased travel and tourism from the new sports complex. Incremental hotel taxes were projected to produce 100 percent of the debt service requirements over the life of the bonds. Current year principal and interest payments, as a percentage of revenues, were 182 percent. Total principal and interest remaining on the bonds is \$45,880,619, payable through December 2038. For the current year, principal and interest paid and total hotel tax revenues were \$2,617,847 and \$1,439,709, respectively.

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

The County has pledged future lease payments received from the Health Department to repay \$1.3 million in Facility and Acquisition bonds issued in February 2018 to finance the acquisition and improvements to the Health Department facility. The bonds are payable solely from lease revenues. Current year principal and interest payments, as a percentage of customer revenues, were 99 percent. Total principal and interest remaining on the bonds is \$1,513,068, payable through December 2038. Rents received and principal and interest payments made amounted to \$90,000 and \$89,004, respectively.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

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

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

OWDA Loans

The OWDA loans outstanding at December 31, 2021, 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 45 percent. The total principal and interest remaining to be paid on the OWDA loans and sanitary sewer revenue bonds is \$56,290,616 and \$4,616,754, respectively. The enterprise funds (sewer and water) paid principal and interest of \$2,112,206 and \$1,707,129, respectively, for the current year. Total net revenues for the sewer and water enterprise funds were \$5,200,037 and \$3,299,410, respectively.

Net Pension and OPEB Liability

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

Capital Leases Payable

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

Compensated Absences Payable

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, the Developmental Disabilities, Ditch Assessments, Job and Family Services, CSEA, Dog and Kennel, Real Estate Assessment, Motor Vehicle and Gasoline Tax, Delinquent Real Estate, Common Pleas Court Special Projects, Youth Services, Northern Ohio Juvenile Facility,

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, were as follows:

Year	Governmental Activities					
	General Obligation Bonds		Revenue Bonds			
	Principal	Interest	Direct Borrowing		Direct Placements	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 320,000	\$ 143,506	\$ 52,102	\$ 36,902	\$ 1,357,423	\$ 1,424,022
2023	325,000	129,799	53,769	35,235	1,428,774	1,368,009
2024	340,000	115,842	55,490	33,514	1,495,156	1,309,116
2025	345,000	101,123	57,266	31,739	1,583,104	1,247,223
2026	355,000	87,727	59,098	29,906	1,664,709	1,181,764
2027 - 2031	970,000	320,877	325,098	119,922	9,676,631	4,801,362
2032 - 2036	800,000	172,756	380,551	64,469	10,986,670	2,582,731
2037 - 2041	315,000	33,600	169,814	8,194	6,091,302	371,815
2042 - 2046	-	-	-	-	788,751	57,976
Total	\$ 3,770,000	\$ 1,105,230	\$ 1,153,188	\$ 359,881	\$ 35,072,520	\$ 14,344,018

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2021, 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
2022	\$ 1,445,000	\$ 265,755	\$ 72,200	\$ 63,444	\$ 2,099,613	\$ 1,561,647
2023	1,365,000	193,889	73,700	62,085	2,189,006	1,478,061
2024	1,335,000	144,550	75,100	60,864	2,282,227	1,390,908
2025	520,000	95,964	76,500	59,282	2,379,449	1,300,034
2026	525,000	46,736	77,900	57,841	2,464,332	1,205,278
2027 - 2031	540,000	37,462	412,200	266,778	13,857,188	4,476,452
2032 - 2036	-	-	452,500	226,563	12,123,663	1,725,543
2037 - 2041	-	-	496,800	182,148	2,750,034	243,384
2042 - 2046	-	-	545,400	133,538	-	-
2047 - 2051	-	-	598,600	80,179	-	-
2052 - 2055	-	-	520,900	22,232	-	-
Total	\$ 5,730,000	\$ 784,356	\$ 3,401,800	\$ 1,214,954	\$ 40,145,512	\$ 13,381,307

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

* An OWDA loan issued in 2021 has not been fully drawn down, thus there is no amortization schedule available. The net balance of the loan drawn totaling \$2,763,800 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 12/31/2021</u>
Firelands Regional Medical Center, Series 2017	7/2014	\$ 18,380,000	\$ 11,038,000
Firelands Regional Medical Center, Series 2012A	8/2012	59,890,000	39,880,000
Firelands Regional Medical Center, Series 2019	12/2019	<u>10,000,000</u>	<u>9,000,000</u>
 Total		 <u>\$ 88,270,000</u>	 <u>\$ 59,918,000</u>

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

NOTE 17 - LEASES

Lessee Disclosure

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

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

Assets acquired by lease amount to \$435,610 with accumulated depreciation as of December 31, 2021 of \$58,081 in business-type activities.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

Business-Type Activities

Year Ending December 31,	Amount
2022	\$ 96,070
2023	96,070
2024	96,070
2025	96,070
Minimum Lease Payments	\$ 384,280
Less Amount Representing Interest	(30,147)
Present Value of Net Lease Payments	\$ 354,133

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

Lessor Disclosure

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 18 – CLOSURE AND POSTCLOSURE COSTS

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

The \$11,280,582 reported as the landfill closure and postclosure liability at December 31, 2021, represents the cumulative amount reported to date based on the use of 92 percent of the capacity of the landfill. The County will recognize the remaining estimated total costs of \$12,217,761 as the remaining capacity is filled. These costs consist of \$4,214,141 and \$7,634,648 for closure and postclosure costs, respectively, of the operating landfill and \$368,972 for postclosure care of the closed landfill. These costs are based on what it would cost to perform all closure and postclosure care in 2021. The County expects to close the landfill in 2023. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations.

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

NOTE 19 – CONTINGENT LIABILITIES

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial. Erie County is a party to legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The County management is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County.

NOTE 20 – COMMITMENTS

Encumbrance Commitments

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

<u>Fund</u>	<u>Amount</u>
General Fund	\$ 2,314,093
Developmental Disabilities	549,284
Motor Vehicle and Gasoline Tax	1,429,237
Nonmajor Governmental Funds	<u>1,131,585</u>
	<u>\$ 5,424,199</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Contractual Commitments

As of December 31, 2021, the County had the following contractual commitments:

Project	Contractual Commitment	Expended	Balance Remaining
Mitiwanga Pump Station	\$ 5,022,204	\$ 3,655,517	\$ 1,366,687
Resurfacing Project	2,527,182	2,442,874	84,308
Sawmill Creek Basin	249,500	245,588	3,912
Traffic Signals	338,000	201,458	136,542
	<u>\$ 8,136,886</u>	<u>\$ 6,545,437</u>	<u>\$ 1,591,449</u>

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

NOTE 21 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

The County’s investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

NOTE 22 – TRANSFER OF OPERATIONS/SPECIAL ITEM

The Ohio Department of Mental Health and Addiction Services as well as the County Commissioners approved the withdrawal of the Mental Health and Recovery Board of Erie and Ottawa Counties (MHRB) effective October 1, 2021. The County created a single board, the Alcohol, Drug Addiction and Mental Health Services Board of Erie County (ADAMHS), that is being reported as a special revenue fund of the County. The transfer of operations from MHRB to ADAMHS is reflected as a special item. The County also served as fiscal agent to MHRB prior to its dissolution; therefore, it is reported as a custodial fund. The disposal of MHRB is reported as a deduction in the Statement of Changes in Fiduciary Net Position.

As of October 1, 2021, the transfer of operations includes cash balances and adjustments for accruals related to pension and OPEB.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	Governmental Activities	Alcohol Drug Addiction and Mental Health Services
Current Assets	\$ 4,246,972	\$ 4,246,972
Net OPEB Asset	21,593	-
Deferred Outflows	35,905	-
Current Liabilities	(208,844)	(208,844)
Net Pension Liability	(192,798)	-
Deferred Inflows	(158,340)	-
Restricted Net Position/ Fund Balance	\$ 3,744,488	\$ 4,038,128

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
County's Proportion of the Net Pension Liability	0.233020%	0.228649%	0.229329%	0.233613%
County's Proportionate Share of the Net Pension Liability	\$ 34,505,189	\$ 45,194,026	\$ 62,808,629	\$ 36,649,337
County's Covered Payroll	\$ 31,835,157	\$ 31,368,289	\$ 30,199,694	\$ 30,084,433
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	108.39%	144.08%	207.98%	121.82%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%	84.66%

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

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

	2017	2016	2015	2014
	0.227934%	0.223925%	0.219655%	0.219655%
\$	51,759,931	\$ 38,786,552	\$ 26,492,848	\$ 25,894,463
\$	28,657,026	\$ 27,003,657	\$ 26,191,225	\$ 26,535,492
	180.62%	143.63%	101.15%	97.58%
	77.25%	81.08%	86.45%	86.36%

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 4,508,751	\$ 4,567,943	\$ 4,502,759	\$ 4,336,473
Contributions in Relation to the Contractually Required Contribution	<u>(4,508,751)</u>	<u>(4,567,943)</u>	<u>(4,502,759)</u>	<u>(4,336,473)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 31,378,605	\$ 31,835,157	\$ 31,368,289	\$ 30,199,694
Contributions as a Percentage of Covered Payroll	14.37%	14.35%	14.35%	14.36%

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

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

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>					
County's Proportion of the Net OPEB Liability (Asset)	0.223528%	0.219178%	0.221173%	0.225874%	0.220636%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (3,982,330)	\$ 30,274,176	\$ 28,835,738	\$ 24,528,273	\$ 22,284,985
County's Covered Payroll	\$ 31,835,157	\$ 31,368,289	\$ 30,199,694	\$ 30,084,433	\$ 28,657,026
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-12.51%	96.51%	95.48%	81.53%	77.76%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%	46.33%	54.14%	54.04%

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

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

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Ohio Public Employees' Retirement System (OPERS)						
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -	\$ 300,844	\$ 573,141
Contributions in Relation to the Contractually Required Contribution	-	-	-	-	(300,844)	(573,141)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (2)	\$ 31,378,605	\$ 31,835,157	\$ 31,368,289	\$ 30,199,694	\$ 30,084,433	\$ 28,657,026
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	1.00%	2.00%

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

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

Erie County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

NOTE 1 - NET PENSION LIABILITY

Changes in Assumptions – OPERS

Discount Rate:

Calendar year 2021	6.90 percent
Calendar year 2020	7.20 percent
Calendar year 2019	7.20 percent
Calendar year 2018	7.50 percent
Calendar year 2017	8.00 percent

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

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

Changes in Benefit Terms – OPERS

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

NOTE 2 - NET OPEB LIABILITY (ASSET)

Changes in Assumptions - OPERS

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

Discount Rate:

Calendar year 2021	6.00 percent
Calendar year 2020	3.16 percent
Calendar year 2019	3.96 percent
Calendar year 2018	3.85 percent
Calendar year 2017	4.23 percent

Municipal Bond Rate:

Calendar year 2021	2.00 percent
Calendar year 2020	2.75 percent
Calendar year 2019	3.71 percent
Calendar year 2018	3.31 percent

Erie County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Health Care Cost Trend Rate:

Calendar year 2021	8.50 percent
Calendar year 2020	10.50 percent
Calendar year 2019	10.00 percent
Calendar year 2018	7.50 percent

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

Changes in Benefit Terms – OPERS

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

This Page Intentionally Left Blank

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

This Page Intentionally Left Blank

Erie County, Ohio
*Combining Statements –
Nonmajor Funds*

Nonmajor Special Revenue Funds

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

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

Ditch Assessments Fund

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

Job and Family Services Fund

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

Children’s Services Fund

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

Child Support Enforcement Agency Fund (CSEA)

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

Dog and Kennel Fund

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

Real Estate Assessment Fund

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

Delinquent Real Estate Fund

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

Community Development Block Grant Fund (CDBG)

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

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.

Erie County, Ohio
Combining Statements –
Nonmajor Funds

Nonmajor Special Revenue Funds (continued)

Tax Abatements Fund

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

Court Computerization Fund

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

Common Pleas Court Special Projects Fund

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

Youth Services Fund

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

Legal Representative Pilot Project Program Fund

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

Northern Ohio Juvenile Facility Fund

To account for grants restricted to operating the juvenile facility.

Indigent Guardianship Fund

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

Probate Conduct of Business Fund

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

Municipal Court Special Projects Fund

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

County Court Fund

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

Indigent Municipal Court Fund

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

Juvenile Court Donations Fund

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

Erie County, Ohio
*Combining Statements –
Nonmajor Funds*

Nonmajor Special Revenue Funds (continued)

Domestic Shelters Fund

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

Concealed Carry License Fund

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

School Resource Officer Fund

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

Drug Task Force Fund

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

Highway Safety Fund

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

Adult Probation Fund

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

Drug Enforcement Fund

To account for fines restricted for drug enforcement and education.

Emergency Management Agency Fund

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

Coronavirus Relief Fund

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

Indigent Immobilization Fund

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

Development Rotary Fund

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

Crime Victims Assistance Fund

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

Erie County, Ohio
Combining Statements –
Nonmajor Funds

Nonmajor Special Revenue Funds (continued)

Visitor and Convention Bureau Fund

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

Senior Citizens Fund

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

Solid Waste District Fund

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

Board of Elections Security Fund

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

Law Library Fund

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

Indigent Ignition Interlock Fund

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

911 Services Fund

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

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.

Sheriff Confiscated Funds Fund

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

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.

Erie County, Ohio
Combining Statements –
Nonmajor Funds

Nonmajor Debt Service Funds (continued)

TIF Bond Retirement Fund

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

Special Assessment Bond Retirement Fund

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

Nonmajor Capital Projects Funds

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

Board of Elections Capital Improvement Fund

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

Drainage Improvement Fund

To account for debt proceeds restricted to ditch improvements.

Route 250 Corridor Safety Fund

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

Erie County Road Improvement Capital Reserve Fund

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

TIF Projects Fund

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

Technology Capital Improvement Fund

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

Erie County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 22,801,060	\$ 771,494	\$ 3,124,365	\$ 26,696,919
Accounts Receivable	155,742	-	-	155,742
Due from Other Governments	4,474,872	-	-	4,474,872
Property Taxes Receivable	5,452,264	-	-	5,452,264
Payment in Lieu of Taxes Receivable	-	618,282	-	618,282
Special Assessments Receivable	383,183	110,265	-	493,448
Notes Receivable	144,529	-	-	144,529
Materials and Supplies Inventory	6,254	-	-	6,254
<i>Total Assets</i>	<u>\$ 33,417,904</u>	<u>\$ 1,500,041</u>	<u>\$ 3,124,365</u>	<u>\$ 38,042,310</u>
Liabilities				
Accounts Payable	\$ 508,414	\$ -	\$ -	\$ 508,414
Accrued Wages	428,347	-	-	428,347
Due to Other Governments	130,247	-	-	130,247
Interfund Payable	27,788	-	-	27,788
Advances from Other Funds	4,006	74,569	26,742	105,317
Matured Compensated Absences Payable	30,672	-	-	30,672
<i>Total Liabilities</i>	<u>1,129,474</u>	<u>74,569</u>	<u>26,742</u>	<u>1,230,785</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	3,897,485	-	-	3,897,485
Payment in Lieu of Taxes	-	618,282	-	618,282
Unavailable Revenue	5,141,269	110,265	-	5,251,534
<i>Total Deferred Inflows of Resources</i>	<u>9,038,754</u>	<u>728,547</u>	<u>-</u>	<u>9,767,301</u>
Fund Balances				
Nonspendable	6,254	-	-	6,254
Restricted	23,250,411	708,658	1,511,266	25,470,335
Committed	-	-	1,586,357	1,586,357
Assigned	-	20,591	-	20,591
Unassigned	(6,989)	(32,324)	-	(39,313)
<i>Total Fund Balances</i>	<u>23,249,676</u>	<u>696,925</u>	<u>3,097,623</u>	<u>27,044,224</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 33,417,904</u>	<u>\$ 1,500,041</u>	<u>\$ 3,124,365</u>	<u>\$ 38,042,310</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 1,043,860	\$ -	\$ -	\$ 1,043,860
Hotel/Motel Taxes	5,497,213	-	-	5,497,213
Payment in Lieu of Taxes	-	553,661	-	553,661
Special Assessments	371,115	6,566	-	377,681
Charges for Services	4,768,642	-	-	4,768,642
Fines and Forfeitures	101,613	-	-	101,613
Licenses and Permits	420,434	-	-	420,434
Intergovernmental	13,795,651	-	-	13,795,651
Interest	4,732	-	-	4,732
Other	560,196	36,325	7,743	604,264
<i>Total Revenues</i>	<u>26,563,456</u>	<u>596,552</u>	<u>7,743</u>	<u>27,167,751</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	6,926,315	8,400	-	6,934,715
Judicial	1,670,033	-	-	1,670,033
Public Safety	3,655,822	-	-	3,655,822
Public Works	640,151	-	-	640,151
Health	2,119,626	-	-	2,119,626
Human Services	9,323,356	-	-	9,323,356
Economic Development	730,059	-	-	730,059
Other	758	-	-	758
Debt Service:				
Principal Retirement	35,000	330,026	-	365,026
Interest and Fiscal Charges	11,831	283,897	-	295,728
Refunding Escrow	-	450,250	-	450,250
<i>Total Expenditures</i>	<u>25,112,951</u>	<u>1,072,573</u>	<u>-</u>	<u>26,185,524</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,450,505</u>	<u>(476,021)</u>	<u>7,743</u>	<u>982,227</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	1,682	-	-	1,682
Issuance of Refunding Bonds	-	1,345,000	-	1,345,000
Payment to Refunded Bond Escrow Agent	-	(1,295,111)	-	(1,295,111)
Transfers In	1,755,634	80,200	1,552,791	3,388,625
Transfers Out	(27,792)	(2,791)	-	(30,583)
<i>Total Other Financing Sources (Uses)</i>	<u>1,729,524</u>	<u>127,298</u>	<u>1,552,791</u>	<u>3,409,613</u>
Special Item	4,038,128	-	-	4,038,128
<i>Change in Fund Balances</i>	7,218,157	(348,723)	1,560,534	8,429,968
<i>Fund Balances Beginning of Year</i>	<u>16,031,519</u>	<u>1,045,648</u>	<u>1,537,089</u>	<u>18,614,256</u>
<i>Fund Balances End of Year</i>	<u>\$ 23,249,676</u>	<u>\$ 696,925</u>	<u>\$ 3,097,623</u>	<u>\$ 27,044,224</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Ditch Assessments Fund	Job and Family Services Fund	Children's Services Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund
Assets					
Equity in Pooled Cash and Investments	\$ 445,068	\$ 1,175,060	\$ 4,204,629	\$ 1,406,001	\$ 366,701
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	1,349,115	-	-	-
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	383,183	-	-	-	-
Notes Receivable	-	-	-	-	-
Materials and Supplies Inventory	-	2,874	-	-	2,480
<i>Total Assets</i>	<u>\$ 828,251</u>	<u>\$ 2,527,049</u>	<u>\$ 4,204,629</u>	<u>\$ 1,406,001</u>	<u>\$ 369,181</u>
Liabilities					
Accounts Payable	\$ 5,640	\$ 91,887	\$ 127,938	\$ -	\$ -
Accrued Wages	2,578	154,979	-	41,988	7,226
Due to Other Governments	395	52,307	-	6,533	1,123
Interfund Payable	-	-	-	-	-
Advances from Other Funds	-	4,006	-	-	-
Matured Compensated Absences Payable	-	29,040	-	-	-
<i>Total Liabilities</i>	<u>8,613</u>	<u>332,219</u>	<u>127,938</u>	<u>48,521</u>	<u>8,349</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	383,183	1,349,115	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>383,183</u>	<u>1,349,115</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	2,874	-	-	2,480
Restricted	436,455	842,841	4,076,691	1,357,480	358,352
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>436,455</u>	<u>845,715</u>	<u>4,076,691</u>	<u>1,357,480</u>	<u>360,832</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 828,251</u>	<u>\$ 2,527,049</u>	<u>\$ 4,204,629</u>	<u>\$ 1,406,001</u>	<u>\$ 369,181</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Real Estate Assessment Fund	Delinquent Real Estate Fund	Community Development Block Grant Fund	Community Housing Improvement Program Fund	Tax Abatements Fund
Assets					
Equity in Pooled Cash and Investments	\$ 1,776,536	\$ 422,617	\$ -	\$ 66,106	\$ 31,596
Accounts Receivable	-	-	-	-	2,111
Due from Other Governments	-	-	22,925	17,974	-
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 1,776,536</u>	<u>\$ 422,617</u>	<u>\$ 22,925</u>	<u>\$ 84,080</u>	<u>\$ 33,707</u>
Liabilities					
Accounts Payable	\$ 19,676	\$ -	\$ 4,942	\$ 68,617	\$ -
Accrued Wages	25,826	7,888	638	-	-
Due to Other Governments	4,019	1,231	98	-	-
Interfund Payable	-	-	22,394	-	-
Advances from Other Funds	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>49,521</u>	<u>9,119</u>	<u>28,072</u>	<u>68,617</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	1,727,015	413,498	-	15,463	33,707
Unassigned	-	-	(5,147)	-	-
<i>Total Fund Balances (Deficit)</i>	<u>1,727,015</u>	<u>413,498</u>	<u>(5,147)</u>	<u>15,463</u>	<u>33,707</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,776,536</u>	<u>\$ 422,617</u>	<u>\$ 22,925</u>	<u>\$ 84,080</u>	<u>\$ 33,707</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Court Computerization Fund	Common Pleas Court Special Projects Fund	Youth Services Fund	Legal Representative Pilot Project Program Fund	Northern Ohio Juvenile Facility Fund
Assets					
Equity in Pooled Cash and Investments	\$ 101,845	\$ 280,902	\$ 193,470	\$ -	\$ 246,593
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	85,958	9,478	792,045
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 101,845</u>	<u>\$ 280,902</u>	<u>\$ 279,428</u>	<u>\$ 9,478</u>	<u>\$ 1,038,638</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 4,109
Accrued Wages	-	-	10,601	2,160	43,515
Due to Other Governments	-	-	1,643	331	23,321
Interfund Payable	-	-	-	4,739	-
Advances from Other Funds	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>12,244</u>	<u>7,230</u>	<u>70,945</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	85,958	3,435	788,049
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>85,958</u>	<u>3,435</u>	<u>788,049</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	101,845	280,902	181,226	-	179,644
Unassigned	-	-	-	(1,187)	-
<i>Total Fund Balances (Deficit)</i>	<u>101,845</u>	<u>280,902</u>	<u>181,226</u>	<u>(1,187)</u>	<u>179,644</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 101,845</u>	<u>\$ 280,902</u>	<u>\$ 279,428</u>	<u>\$ 9,478</u>	<u>\$ 1,038,638</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Indigent Guardianship Fund	Probate Conduct of Business Fund	Municipal Court Special Projects Fund	County Court Fund	Indigent Municipal Court Fund
Assets					
Equity in Pooled Cash and Investments	\$ 2,898	\$ 8,582	\$ 669,980	\$ 489,324	\$ 313,698
Accounts Receivable	-	-	-	-	360
Due from Other Governments	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 2,898</u>	<u>\$ 8,582</u>	<u>\$ 669,980</u>	<u>\$ 489,324</u>	<u>\$ 314,058</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 1,239	\$ 3,802	\$ -
Accrued Wages	-	-	1,664	-	-
Due to Other Governments	-	-	257	-	-
Interfund Payable	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>3,160</u>	<u>3,802</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	2,898	8,582	666,820	485,522	314,058
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>2,898</u>	<u>8,582</u>	<u>666,820</u>	<u>485,522</u>	<u>314,058</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 2,898</u>	<u>\$ 8,582</u>	<u>\$ 669,980</u>	<u>\$ 489,324</u>	<u>\$ 314,058</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Juvenile Court Donations Fund	Domestic Shelters Fund	Concealed Carry License Fund	School Resource Officer Fund	Drug Task Force Fund
Assets					
Equity in Pooled Cash and Investments	\$ 4,612	\$ 1,334	\$ 56,401	\$ 43,659	\$ 10,218
Accounts Receivable	-	-	-	134,161	-
Due from Other Governments	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 4,612</u>	<u>\$ 1,334</u>	<u>\$ 56,401</u>	<u>\$ 177,820</u>	<u>\$ 10,218</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages	-	-	2,952	61,983	1,770
Due to Other Governments	-	-	2,863	9,595	273
Interfund Payable	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>5,815</u>	<u>71,578</u>	<u>2,043</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	46,329	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,329</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	4,612	1,334	50,586	59,913	8,175
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>4,612</u>	<u>1,334</u>	<u>50,586</u>	<u>59,913</u>	<u>8,175</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 4,612</u>	<u>\$ 1,334</u>	<u>\$ 56,401</u>	<u>\$ 177,820</u>	<u>\$ 10,218</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Highway Safety Fund	Adult Probation Fund	Drug Enforcement Fund	Emergency Management Agency Fund	Coronavirus Relief Fund	Indigent Immobilization Fund
Assets						
Equity in Pooled Cash and Investments	\$ -	\$ 214,710	\$ 31,952	\$ 349,538	\$ -	\$ 1,931
Accounts Receivable	-	-	-	-	-	-
Due from Other Governments	-	685,424	-	61,015	-	-
Property Taxes Receivable	-	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	900	-	-
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 900,134</u>	<u>\$ 31,952</u>	<u>\$ 411,453</u>	<u>\$ -</u>	<u>\$ 1,931</u>
Liabilities						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages	-	22,016	-	7,671	-	-
Due to Other Governments	-	3,699	-	1,185	-	-
Interfund Payable	655	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-	-
<i>Total Liabilities</i>	<u>655</u>	<u>25,715</u>	<u>-</u>	<u>8,856</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	-	-	-	-	-	-
Unavailable Revenue	-	523,443	-	61,015	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>523,443</u>	<u>-</u>	<u>61,015</u>	<u>-</u>	<u>-</u>
Fund Balances						
Nonspendable	-	-	-	900	-	-
Restricted	-	350,976	31,952	340,682	-	1,931
Unassigned	(655)	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>(655)</u>	<u>350,976</u>	<u>31,952</u>	<u>341,582</u>	<u>-</u>	<u>1,931</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ -</u>	<u>\$ 900,134</u>	<u>\$ 31,952</u>	<u>\$ 411,453</u>	<u>\$ -</u>	<u>\$ 1,931</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Development Rotary Fund	Crime Victims Assistance Fund	Visitor and Convention Bureau Fund	Senior Citizens Fund	Solid Waste District Fund	Board of Elections Security Fund
Assets						
Equity in Pooled Cash and Investments	\$ 233,786	\$ 33,567	\$ 1,304,082	\$ 61,814	\$ 2,237,169	\$ -
Accounts Receivable	-	-	-	-	-	-
Due from Other Governments	-	89,417	-	56,148	-	-
Property Taxes Receivable	-	-	1,012,972	1,726,974	-	-
Special Assessments Receivable	-	-	-	-	-	-
Notes Receivable	144,529	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 378,315</u>	<u>\$ 122,984</u>	<u>\$ 2,317,054</u>	<u>\$ 1,844,936</u>	<u>\$ 2,237,169</u>	<u>\$ -</u>
Liabilities						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 22,800	\$ -
Accrued Wages	-	8,457	-	-	2,282	-
Due to Other Governments	-	1,325	-	-	4,525	-
Interfund Payable	-	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-	-
Matured Compensated Absences Payable	-	1,632	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>11,414</u>	<u>-</u>	<u>-</u>	<u>29,607</u>	<u>-</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	-	-	-	1,516,807	-	-
Unavailable Revenue	-	69,036	-	266,315	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>69,036</u>	<u>-</u>	<u>1,783,122</u>	<u>-</u>	<u>-</u>
Fund Balances						
Nonspendable	-	-	-	-	-	-
Restricted	378,315	42,534	2,317,054	61,814	2,207,562	-
Unassigned	-	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>378,315</u>	<u>42,534</u>	<u>2,317,054</u>	<u>61,814</u>	<u>2,207,562</u>	<u>-</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 378,315</u>	<u>\$ 122,984</u>	<u>\$ 2,317,054</u>	<u>\$ 1,844,936</u>	<u>\$ 2,237,169</u>	<u>\$ -</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Law Library Fund	Indigent Ignition Interlock Fund	911 Services Fund	Alcohol, Drug Addiction, Mental Health Services Fund	Sheriff Confiscated Funds Fund	Total Nonmajor Special Revenue Funds
Assets						
Equity in Pooled Cash and Investments	\$ 269,967	\$ 71,408	\$ 1,031,470	\$ 4,634,283	\$ 7,553	\$ 22,801,060
Accounts Receivable	19,110	-	-	-	-	155,742
Due from Other Governments	-	-	-	1,305,373	-	4,474,872
Property Taxes Receivable	-	-	-	2,712,318	-	5,452,264
Special Assessments Receivable	-	-	-	-	-	383,183
Notes Receivable	-	-	-	-	-	144,529
Materials and Supplies Inventory	-	-	-	-	-	6,254
<i>Total Assets</i>	<u>\$ 289,077</u>	<u>\$ 71,408</u>	<u>\$ 1,031,470</u>	<u>\$ 8,651,974</u>	<u>\$ 7,553</u>	<u>\$ 33,417,904</u>
Liabilities						
Accounts Payable	\$ 16,405	\$ -	\$ -	\$ 141,359	\$ -	\$ 508,414
Accrued Wages	2,768	-	2,417	16,968	-	428,347
Due to Other Governments	429	-	468	14,627	-	130,247
Interfund Payable	-	-	-	-	-	27,788
Advances from Other Funds	-	-	-	-	-	4,006
Matured Compensated Absences Payable	-	-	-	-	-	30,672
<i>Total Liabilities</i>	<u>19,602</u>	<u>-</u>	<u>2,885</u>	<u>172,954</u>	<u>-</u>	<u>1,129,474</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	-	-	-	2,380,678	-	3,897,485
Unavailable Revenue	-	-	-	1,565,391	-	5,141,269
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,946,069</u>	<u>-</u>	<u>9,038,754</u>
Fund Balances						
Nonspendable	-	-	-	-	-	6,254
Restricted	269,475	71,408	1,028,585	4,532,951	7,553	23,250,411
Unassigned	-	-	-	-	-	(6,989)
<i>Total Fund Balances (Deficit)</i>	<u>269,475</u>	<u>71,408</u>	<u>1,028,585</u>	<u>4,532,951</u>	<u>7,553</u>	<u>23,249,676</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 289,077</u>	<u>\$ 71,408</u>	<u>\$ 1,031,470</u>	<u>\$ 8,651,974</u>	<u>\$ 7,553</u>	<u>\$ 33,417,904</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	Ditch Assessments Fund	Job and Family Services Fund	Children's Services Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	371,115	-	-	-	-
Charges for Services	-	-	19,834	356,440	6,548
Fines and Forfeitures	-	-	-	-	1,267
Licenses and Permits	-	-	-	-	245,883
Intergovernmental	-	4,857,026	2,266,214	1,349,063	2,500
Interest	-	-	-	-	-
Other	-	-	97,223	-	189,497
<i>Total Revenues</i>	<u>371,115</u>	<u>4,857,026</u>	<u>2,383,271</u>	<u>1,705,503</u>	<u>445,695</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	825	-
Public Safety	-	-	-	-	-
Public Works	294,389	-	-	-	-
Health	-	-	-	-	272,158
Human Services	-	5,014,294	2,564,060	1,731,589	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	35,000
Interest and Fiscal Charges	-	-	-	-	11,831
<i>Total Expenditures</i>	<u>294,389</u>	<u>5,014,294</u>	<u>2,564,060</u>	<u>1,732,414</u>	<u>318,989</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	76,726	(157,268)	(180,789)	(26,911)	126,706
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	-	1,576	-	-	106
Transfers In	-	222,533	1,484,609	24,292	-
Transfers Out	-	(27,792)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>196,317</u>	<u>1,484,609</u>	<u>24,292</u>	<u>106</u>
Special Item	-	-	-	-	-
<i>Change in Fund Balances</i>	76,726	39,049	1,303,820	(2,619)	126,812
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>359,729</u>	<u>806,666</u>	<u>2,772,871</u>	<u>1,360,099</u>	<u>234,020</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 436,455</u>	<u>\$ 845,715</u>	<u>\$ 4,076,691</u>	<u>\$ 1,357,480</u>	<u>\$ 360,832</u>

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	Real Estate Assessment Fund	Delinquent Real Estate Fund	Community Development Block Grant Fund	Community Housing Improvement Program Fund	Tax Abatements Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	1,560,084	183,520	-	-	7,073
Fines and Forfeitures	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	36,600	-	104,525	513,221	-
Interest	-	-	-	394	-
Other	4,760	35,169	-	33,769	-
<i>Total Revenues</i>	<u>1,601,444</u>	<u>218,689</u>	<u>104,525</u>	<u>547,384</u>	<u>7,073</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	1,128,410	243,120	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	99,779	-	28,072	600,410	1,496
Other	-	-	-	-	-
Debt Service:	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>1,228,189</u>	<u>243,120</u>	<u>28,072</u>	<u>600,410</u>	<u>1,496</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	373,255	(24,431)	76,453	(53,026)	5,577
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Item	-	-	-	-	-
<i>Change in Fund Balances</i>	373,255	(24,431)	76,453	(53,026)	5,577
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>1,353,760</u>	<u>437,929</u>	<u>(81,600)</u>	<u>68,489</u>	<u>28,130</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 1,727,015</u>	<u>\$ 413,498</u>	<u>\$ (5,147)</u>	<u>\$ 15,463</u>	<u>\$ 33,707</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, 2021

	Court Computerization Fund	Common Pleas Court Special Projects Fund	Youth Services Fund	Legal Representative Pilot Project Program Fund	Northern Ohio Juvenile Facility Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	56,850	97,745	-	-	3,833
Fines and Forfeitures	-	-	284	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	413,461	6,560	1,291,075
Interest	-	-	-	-	-
Other	-	500	547	-	41,763
<i>Total Revenues</i>	<u>56,850</u>	<u>98,245</u>	<u>414,292</u>	<u>6,560</u>	<u>1,336,671</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial	33,600	30,812	440,927	7,747	-
Public Safety	-	-	-	-	1,655,390
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service:	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>33,600</u>	<u>30,812</u>	<u>440,927</u>	<u>7,747</u>	<u>1,655,390</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	23,250	67,433	(26,635)	(1,187)	(318,719)
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Item	-	-	-	-	-
<i>Change in Fund Balances</i>	23,250	67,433	(26,635)	(1,187)	(318,719)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>78,595</u>	<u>213,469</u>	<u>207,861</u>	<u>-</u>	<u>498,363</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 101,845</u>	<u>\$ 280,902</u>	<u>\$ 181,226</u>	<u>\$ (1,187)</u>	<u>\$ 179,644</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, 2021

	Indigent Guardianship Fund	Probate Conduct of Business Fund	Municipal Court Special Projects Fund	County Court Fund	Indigent Municipal Court Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	17,002	401	169,159	70,018	16,152
Fines and Forfeitures	-	-	-	-	4,861
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	250,000	-
Interest	-	-	-	-	-
Other	-	-	7,557	-	-
<i>Total Revenues</i>	<u>17,002</u>	<u>401</u>	<u>176,716</u>	<u>320,018</u>	<u>21,013</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial	15,799	-	130,003	23,507	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service:	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>15,799</u>	<u>-</u>	<u>130,003</u>	<u>23,507</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,203	401	46,713	296,511	21,013
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Item	-	-	-	-	-
<i>Change in Fund Balances</i>	1,203	401	46,713	296,511	21,013
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>1,695</u>	<u>8,181</u>	<u>620,107</u>	<u>189,011</u>	<u>293,045</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 2,898</u>	<u>\$ 8,582</u>	<u>\$ 666,820</u>	<u>\$ 485,522</u>	<u>\$ 314,058</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, 2021

	Juvenile Court Donations Fund	Domestic Shelters Fund	Concealed Carry License Fund	School Resource Officer Fund	Drug Task Force Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	-	14,010	-	1,258,880	-
Fines and Forfeitures	-	-	-	-	29,362
Licenses and Permits	-	-	174,551	-	-
Intergovernmental	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>-</u>	<u>14,010</u>	<u>174,551</u>	<u>1,258,880</u>	<u>29,362</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	172,508	1,304,536	34,571
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	13,413	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service:	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>13,413</u>	<u>172,508</u>	<u>1,304,536</u>	<u>34,571</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	-	597	2,043	(45,656)	(5,209)
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Item	-	-	-	-	-
<i>Change in Fund Balances</i>	-	597	2,043	(45,656)	(5,209)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,612</u>	<u>737</u>	<u>48,543</u>	<u>105,569</u>	<u>13,384</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 4,612</u>	<u>\$ 1,334</u>	<u>\$ 50,586</u>	<u>\$ 59,913</u>	<u>\$ 8,175</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, 2021

	Highway Safety Fund	Adult Probation Fund	Drug Enforcement Fund	Emergency Management Agency Fund	Coronavirus Relief Fund	Indigent Immobilization Fund
Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Charges for Services	-	34,808	-	26,500	-	-
Fines and Forfeitures	-	-	20,564	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	10,036	629,174	-	238,810	-	-
Interest	-	-	-	-	-	-
Other	-	5,650	-	65,303	-	-
<i>Total Revenues</i>	<u>10,036</u>	<u>669,632</u>	<u>20,564</u>	<u>330,613</u>	<u>-</u>	<u>-</u>
Expenditures						
Current:						
General Government						
Legislative and Executive	-	-	-	-	679,169	-
Judicial	-	686,307	-	-	-	-
Public Safety	11,175	-	20,421	333,544	-	-
Public Works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Other	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>11,175</u>	<u>686,307</u>	<u>20,421</u>	<u>333,544</u>	<u>679,169</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,139)	(16,675)	143	(2,931)	(679,169)	-
Other Financing Sources (Uses)						
Proceeds from Sale of Assets	-	-	-	-	-	-
Transfers In	-	-	-	24,200	-	-
Transfers Out	-	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,200</u>	<u>-</u>	<u>-</u>
Special Item	-	-	-	-	-	-
<i>Change in Fund Balances</i>	(1,139)	(16,675)	143	21,269	(679,169)	-
<i>Fund Balances (Deficit) Beginning of Year</i>	484	367,651	31,809	320,313	679,169	1,931
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ (655)</u>	<u>\$ 350,976</u>	<u>\$ 31,952</u>	<u>\$ 341,582</u>	<u>\$ -</u>	<u>\$ 1,931</u>

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	Development Rotary Fund	Crime Victims Assistance Fund	Visitor and Convention Bureau Fund	Senior Citizens Fund	Solid Waste District Fund	Board of Elections Security Fund
Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ 1,026,504	\$ -	\$ -
Hotel/Motel Taxes	-	-	5,497,213	-	-	-
Special Assessments	-	-	-	-	-	-
Charges for Services	-	-	-	-	589,679	-
Fines and Forfeitures	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	273,072	-	112,152	-	-
Interest	4,338	-	-	-	-	-
Other	-	7,066	-	196	193	-
<i>Total Revenues</i>	<u>4,338</u>	<u>280,138</u>	<u>5,497,213</u>	<u>1,138,852</u>	<u>589,872</u>	<u>-</u>
Expenditures						
Current:						
General Government						
Legislative and Executive	-	264,039	4,583,719	-	-	27,858
Judicial	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	345,762	-
Health	-	-	-	1,110,665	-	-
Human Services	-	-	-	-	-	-
Economic Development	302	-	-	-	-	-
Other	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>302</u>	<u>264,039</u>	<u>4,583,719</u>	<u>1,110,665</u>	<u>345,762</u>	<u>27,858</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,036	16,099	913,494	28,187	244,110	(27,858)
Other Financing Sources (Uses)						
Proceeds from Sale of Assets	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Item	-	-	-	-	-	-
<i>Change in Fund Balances</i>	4,036	16,099	913,494	28,187	244,110	(27,858)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>374,279</u>	<u>26,435</u>	<u>1,403,560</u>	<u>33,627</u>	<u>1,963,452</u>	<u>27,858</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 378,315</u>	<u>\$ 42,534</u>	<u>\$ 2,317,054</u>	<u>\$ 61,814</u>	<u>\$ 2,207,562</u>	<u>\$ -</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, 2021

	Law Library Fund	Indigent Ignition Interlock Fund	911 Services Fund	Alcohol, Drug Addiction, Mental Health Services Fund	Sheriff Confiscated Funds Fund	Total Nonmajor Special Revenue Funds
Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ 17,356	\$ -	\$ 1,043,860
Hotel/Motel Taxes	-	-	-	-	-	5,497,213
Special Assessments	-	-	-	-	-	371,115
Charges for Services	276,291	3,815	-	-	-	4,768,642
Fines and Forfeitures	45,275	-	-	-	-	101,613
Licenses and Permits	-	-	-	-	-	420,434
Intergovernmental	-	-	237,241	1,204,921	-	13,795,651
Interest	-	-	-	-	-	4,732
Other	1,200	-	60,454	9,349	-	560,196
<i>Total Revenues</i>	<u>322,766</u>	<u>3,815</u>	<u>297,695</u>	<u>1,231,626</u>	<u>-</u>	<u>26,563,456</u>
Expenditures						
Current:						
General Government						
Legislative and Executive	-	-	-	-	-	6,926,315
Judicial	300,506	-	-	-	-	1,670,033
Public Safety	-	-	123,677	-	-	3,655,822
Public Works	-	-	-	-	-	640,151
Health	-	-	-	736,803	-	2,119,626
Human Services	-	-	-	-	-	9,323,356
Economic Development	-	-	-	-	-	730,059
Other	-	-	-	-	758	758
Debt Service:						
Principal Retirement	-	-	-	-	-	35,000
Interest and Fiscal Charges	-	-	-	-	-	11,831
<i>Total Expenditures</i>	<u>300,506</u>	<u>-</u>	<u>123,677</u>	<u>736,803</u>	<u>758</u>	<u>25,112,951</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	22,260	3,815	174,018	494,823	(758)	1,450,505
Other Financing Sources (Uses)						
Proceeds from Sale of Assets	-	-	-	-	-	1,682
Transfers In	-	-	-	-	-	1,755,634
Transfers Out	-	-	-	-	-	(27,792)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,729,524</u>
Special Item	-	-	-	4,038,128	-	4,038,128
<i>Change in Fund Balances</i>	22,260	3,815	174,018	4,532,951	(758)	7,218,157
<i>Fund Balances (Deficit) Beginning of Year</i>	247,215	67,593	854,567	-	8,311	16,031,519
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 269,475</u>	<u>\$ 71,408</u>	<u>\$ 1,028,585</u>	<u>\$ 4,532,951</u>	<u>\$ 7,553</u>	<u>\$ 23,249,676</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2021

	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	\$ 708,658	\$ 42,245	\$ 771,494
Payment in Lieu of Taxes Receivable	-	618,282	-	618,282
Special Assessments Receivable	-	-	110,265	110,265
<i>Total Assets</i>	<u>\$ 20,591</u>	<u>\$ 1,326,940</u>	<u>\$ 152,510</u>	<u>\$ 1,500,041</u>
Liabilities				
Advances from Other Funds	\$ -	\$ -	\$ 74,569	\$ 74,569
Deferred Inflows of Resources				
Payment in Lieu of Taxes	-	618,282	-	618,282
Unavailable Revenue	-	-	110,265	110,265
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>618,282</u>	<u>110,265</u>	<u>728,547</u>
Fund Balances				
Restricted	-	708,658	-	708,658
Assigned	20,591	-	-	20,591
Unassigned	-	-	(32,324)	(32,324)
<i>Total Fund Balances (Deficit)</i>	<u>20,591</u>	<u>708,658</u>	<u>(32,324)</u>	<u>696,925</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 20,591</u>	<u>\$ 1,326,940</u>	<u>\$ 152,510</u>	<u>\$ 1,500,041</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2021

	Bond Retirement Fund	TIF Bond Retirement Fund	Special Assessment Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues				
Payment in Lieu of Taxes	\$ -	\$ 553,661	\$ -	\$ 553,661
Special Assessments	-	-	6,566	6,566
Other	-	36,325	-	36,325
<i>Total Revenues</i>	-	589,986	6,566	596,552
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	8,365	35	8,400
Debt Service:				
Principal Retirement	-	330,026	-	330,026
Interest and Fiscal Charges	200	280,492	3,205	283,897
Refunding Escrow	-	450,250	-	450,250
<i>Total Expenditures</i>	200	1,069,133	3,240	1,072,573
<i>Excess of Revenues Over (Under) Expenditures</i>	(200)	(479,147)	3,326	(476,021)
Other Financing Sources (Uses)				
Issuance of Refunding Bonds	-	1,345,000	-	1,345,000
Payment to Refunded Bond Escrow Agent	-	(1,295,111)	-	(1,295,111)
Transfers In	200	80,000	-	80,200
Transfers Out	-	-	(2,791)	(2,791)
<i>Total Other Financing Sources (Uses)</i>	200	129,889	(2,791)	127,298
<i>Change in Fund Balances</i>	-	(349,258)	535	(348,723)
<i>Fund Balances Beginning of Year</i>	20,591	1,057,916	(32,859)	1,045,648
<i>Fund Balances End of Year</i>	<u>\$ 20,591</u>	<u>\$ 708,658</u>	<u>\$ (32,324)</u>	<u>\$ 696,925</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Route 250 Corridor Safety Fund	Erie County Road Improvement Capital Reserve Fund
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets				
Equity in Pooled Cash and Investments	\$ 254,757	\$ 40,318	\$ 497,441	\$ 1,000,000
<i>Total Assets</i>	<u>\$ 254,757</u>	<u>\$ 40,318</u>	<u>\$ 497,441</u>	<u>\$ 1,000,000</u>
Liabilities				
Advances from Other Funds	\$ -	\$ 26,742	\$ -	\$ -
Fund Balances				
Restricted	-	13,576	497,441	1,000,000
Committed	<u>254,757</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Fund Balances (Deficit)</i>	<u>254,757</u>	<u>13,576</u>	<u>497,441</u>	<u>1,000,000</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 254,757</u>	<u>\$ 40,318</u>	<u>\$ 497,441</u>	<u>\$ 1,000,000</u>
				<i>(continued)</i>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	TIF Projects Fund	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Investments	\$ 249	\$ 1,331,600	\$ 3,124,365
<i>Total Assets</i>	\$ 249	\$ 1,331,600	\$ 3,124,365
Liabilities			
Advances from Other Funds	\$ -	\$ -	\$ 26,742
Fund Balances			
Restricted	249	-	1,511,266
Committed	-	1,331,600	1,586,357
<i>Total Fund Balances (Deficit)</i>	249	1,331,600	3,097,623
<i>Total Liabilities and Fund Balances</i>	\$ 249	\$ 1,331,600	\$ 3,124,365

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021

	<u>Board of Elections Capital Improvement Fund</u>	<u>Drainage Improvement Fund</u>	<u>Route 250 Corridor Safety Fund</u>	<u>Erie County Road Improvement Capital Reserve Fund</u>
Revenues				
Other	\$ -	\$ -	\$ 7,743	\$ -
Other Financing Sources (Uses)				
Transfers In	-	2,791	-	1,000,000
<i>Change in Fund Balances</i>	-	2,791	7,743	1,000,000
<i>Fund Balances Beginning of Year</i>	254,757	10,785	489,698	-
<i>Fund Balances End of Year</i>	<u>\$ 254,757</u>	<u>\$ 13,576</u>	<u>\$ 497,441</u>	<u>\$ 1,000,000</u>

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021

	TIF Projects Fund	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Other	\$ -	\$ -	\$ 7,743
	<u> </u>	<u> </u>	<u> </u>
Other Financing Sources (Uses)			
Transfers In	-	550,000	1,552,791
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balances</i>	-	550,000	1,560,534
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balances Beginning of Year</i>	249	781,600	1,537,089
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balances End of Year</i>	<u>\$ 249</u>	<u>\$ 1,331,600</u>	<u>\$ 3,097,623</u>

This Page Intentionally Left Blank

***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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 4,772,841	\$ 4,835,645	\$ 62,804
Permissive Sales Taxes	14,795,789	19,036,957	4,241,168
Special Assessments	-	5,216	5,216
Charges for Services	3,923,778	3,892,892	(30,886)
Licenses and Permits	1,255,700	1,286,174	30,474
Fines and Forfeitures	249,000	299,289	50,289
Intergovernmental	3,322,917	4,020,789	697,872
Interest	814,020	654,053	(159,967)
Rent	90,000	90,000	-
Contributions and Donations	2,498,848	2,498,848	-
Other	1,217,916	1,324,246	106,330
Total Revenues	32,940,809	37,944,109	5,003,300
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	667,829	658,105	9,724
Materials and Supplies	683,558	615,201	68,357
Contractual Services	625,433	490,032	135,401
Capital Outlay	249,550	234,710	14,840
Other	200	-	200
Total Commissioners	2,226,570	1,998,048	228,522
Finance			
Personal Services	356,001	293,660	62,341
Materials and Supplies	20,410	19,571	839
Contractual Services	150,598	97,270	53,328
Other	44,974	44,974	-
Total Finance	571,983	455,475	116,508
Human Resources			
Personal Services	176,802	176,234	568
Materials and Supplies	17,300	9,310	7,990
Contractual Services	19,231	17,857	1,374
Total Human Resources	213,333	203,401	9,932
Microfilm			
Personal Services	147,666	147,593	73
Materials and Supplies	15,500	9,225	6,275
Contractual Services	7,500	7,193	307
Total Microfilm	170,666	164,011	6,655
Information Technology			
Personal Services	367,894	360,803	7,091
Materials and Supplies	191,021	109,340	81,681
Contractual Services	160,243	139,669	20,574
Capital Outlay	50,000	50,000	-
Total Information Technology	769,158	659,812	109,346

(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, 2021

	Final Budget	Actual	Variance with Budget
Facilities			
Personal Services	\$ 1,270,154	\$ 1,203,703	\$ 66,451
Materials and Supplies	603,278	497,100	106,178
Contractual Services	1,156,990	898,979	258,011
Capital Outlay	2,000,000	1,929,182	70,818
Total Facilities	<u>5,030,422</u>	<u>4,528,964</u>	<u>501,458</u>
Auditor			
Personal Services	622,211	616,333	5,878
Materials and Supplies	19,825	18,842	983
Contractual Services	238,793	194,796	43,997
Total Auditor	<u>880,829</u>	<u>829,971</u>	<u>50,858</u>
Board of Revision			
Contractual Services	<u>14,500</u>	<u>3,647</u>	<u>10,853</u>
Treasurer			
Personal Services	207,067	202,609	4,458
Materials and Supplies	83,376	66,224	17,152
Contractual Services	75,894	74,183	1,711
Total Treasurer	<u>366,337</u>	<u>343,016</u>	<u>23,321</u>
Prosecuting Attorney			
Personal Services	1,499,881	1,404,906	94,975
Materials and Supplies	90,780	86,377	4,403
Contractual Services	12,700	10,399	2,301
Total Prosecuting Attorney	<u>1,603,361</u>	<u>1,501,682</u>	<u>101,679</u>
Board of Elections			
Personal Services	367,432	359,557	7,875
Materials and Supplies	78,696	73,924	4,772
Contractual Services	137,013	134,109	2,904
Other	-	-	-
Total Board of Elections	<u>583,141</u>	<u>567,590</u>	<u>15,551</u>
Recorder			
Personal Services	315,699	314,624	1,075
Materials and Supplies	12,203	9,146	3,057
Contractual Services	52,123	46,640	5,483
Total Recorder	<u>380,025</u>	<u>370,410</u>	<u>9,615</u>
Lodging Excise Tax			
Materials and Supplies	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Miscellaneous			
Personal Services	28,132	46,299	(18,167)
Contractual Services	29,960	29,960	-
Total Miscellaneous	<u>58,092</u>	<u>76,259</u>	<u>(18,167)</u>
Total Legislative and Executive	<u>12,871,417</u>	<u>11,705,286</u>	<u>1,166,131</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, 2021

	Final Budget	Actual	Variance with Budget
Judicial			
Common Pleas			
Personal Services	\$ 1,286,452	\$ 1,285,938	\$ 514
Materials and Supplies	86,455	76,392	10,063
Contractual Services	302,796	105,299	197,497
Total Common Pleas	<u>1,675,703</u>	<u>1,467,629</u>	<u>208,074</u>
Family Court			
Personal Services	2,126,680	2,109,065	17,615
Materials and Supplies	148,347	124,436	23,911
Contractual Services	79,520	51,781	27,739
Other	8,260	8,260	-
Total Family Court	<u>2,362,807</u>	<u>2,293,542</u>	<u>69,265</u>
Probate Court			
Personal Services	446,712	444,842	1,870
Materials and Supplies	31,164	28,673	2,491
Contractual Services	43,815	32,872	10,943
Total Probate Court	<u>521,691</u>	<u>506,387</u>	<u>15,304</u>
Clerk of Court			
Personal Services	731,788	724,357	7,431
Materials and Supplies	20,380	19,856	524
Contractual Services	50,882	50,829	53
Total Clerk of Court	<u>803,050</u>	<u>795,042</u>	<u>8,008</u>
County Court			
Personal Services	385,985	374,406	11,579
Materials and Supplies	20,633	18,359	2,274
Contractual Services	34,681	21,598	13,083
Total County Court	<u>441,299</u>	<u>414,363</u>	<u>26,936</u>
Huron Municipal Court			
Personal Services	1,155	-	1,155
Contractual Services	104,029	104,029	-
Total Huron Municipal Court	<u>105,184</u>	<u>104,029</u>	<u>1,155</u>
Sandusky Municipal Court			
Personal Services	9,236	5,110	4,126
Materials and Supplies	850	6	844
Contractual Services	150,181	149,977	204
Total Sandusky Municipal Court	<u>160,267</u>	<u>155,093</u>	<u>5,174</u>
Vermillion Municipal Court			
Materials and Supplies	900	420	480
Contractual Services	56,910	55,944	966
Total Vermillion Municipal Court	<u>57,810</u>	<u>56,364</u>	<u>1,446</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, 2021

	Final Budget	Actual	Variance with Budget
Adult Probation			
Personal Services	\$ 440,625	\$ 440,609	\$ 16
Materials and Supplies	2,615	1,367	1,248
Contractual Services	3,630	2,232	1,398
Total Adult Probation	<u>446,870</u>	<u>444,208</u>	<u>2,662</u>
Public Defender			
Personal Services	801,630	795,263	6,367
Materials and Supplies	17,878	15,627	2,251
Contractual Services	285,415	239,631	45,784
Total Public Defender	<u>1,104,923</u>	<u>1,050,521</u>	<u>54,402</u>
Total Judicial	<u>7,679,604</u>	<u>7,287,178</u>	<u>392,426</u>
Public Safety			
Juvenile Detention Facility			
Personal Services	1,765,290	1,520,581	244,709
Materials and Supplies	127,867	87,706	40,161
Contractual Services	181,683	154,874	26,809
Total Juvenile Detention Facility	<u>2,074,840</u>	<u>1,763,161</u>	<u>311,679</u>
Sheriff			
Personal Services	6,295,345	6,236,748	58,597
Materials and Supplies	925,485	868,903	56,582
Contractual Services	528,607	501,974	26,633
Other	3,136	59,644	(56,508)
Total Sheriff	<u>7,752,573</u>	<u>7,667,269</u>	<u>85,304</u>
Coroner			
Personal Services	105,186	101,792	3,394
Materials and Supplies	5,592	4,013	1,579
Contractual Services	195,911	192,840	3,071
Total Coroner	<u>306,689</u>	<u>298,645</u>	<u>8,044</u>
Total Public Safety	<u>10,134,102</u>	<u>9,729,075</u>	<u>405,027</u>
Public Works			
Tax Map			
Personal Services	76,447	76,420	27
Materials and Supplies	200	-	200
Contractual Services	1,320	1,293	27
Total Public Works	<u>77,967</u>	<u>77,713</u>	<u>254</u>
Health			
Humane Agent			
Personal Services	3,440	3,440	-
Materials and Supplies	471	223	248
Total Health	<u>3,911</u>	<u>3,663</u>	<u>248</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, 2021*

	Final Budget	Actual	Variance with Budget
Human Services			
Veteran Services			
Personal Services	\$ 386,469	\$ 362,263	\$ 24,206
Materials and Supplies	534,315	345,277	189,038
Contractual Services	60,960	38,136	22,824
Other	170,315	-	170,315
Total Veteran Services	<u>1,152,059</u>	<u>745,676</u>	<u>406,383</u>
 Total Human Services	 <u>1,152,059</u>	 <u>745,676</u>	 <u>406,383</u>
Capital Outlay			
Capital Improvements			
Capital Outlay	128,417	126,778	1,639
Total Capital Outlay	<u>128,417</u>	<u>126,778</u>	<u>1,639</u>
Debt Service:			
Principal Retirement	1,255,487	1,255,487	-
Interest and Fiscal Charges	1,451,366	1,451,366	-
Total Debt Service	<u>2,706,853</u>	<u>2,706,853</u>	<u>-</u>
 <i>Total Expenditures</i>	 <u>34,754,330</u>	 <u>32,382,222</u>	 <u>2,372,108</u>
 <i>Excess of Revenues Over (Under) Expenditures</i>	 <u>(1,813,521)</u>	 <u>5,561,887</u>	 <u>7,375,408</u>
 Other Financing Sources (Uses)			
Proceeds from Sale of Assets	1,600	8,160	6,560
Advances In	26,094	26,094	-
Transfers In	107,104	107,104	-
Transfers Out	(7,729,896)	(2,881,245)	4,848,651
Total Other Financing Sources (Uses)	<u>(7,595,098)</u>	<u>(2,739,887)</u>	<u>4,855,211</u>
 <i>Change in Fund Balance</i>	 <u>(9,408,619)</u>	 <u>2,822,000</u>	 <u>12,230,619</u>
 <i>Fund Balance (Deficit) Beginning of Year</i>	 <u>16,366,958</u>	 <u>16,366,958</u>	 <u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>877,480</u>	<u>877,480</u>	<u>-</u>
 <i>Fund Balance (Deficit) End of Year</i>	 <u>\$ 7,835,819</u>	 <u>\$ 20,066,438</u>	 <u>\$ 12,230,619</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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 400,000	\$ 451,724	\$ 51,724
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	288,293	286,468	1,825
Materials and Supplies	16,274	16,064	210
Contractual Services	13,586	9,816	3,770
<i>Total Expenditures</i>	<u>318,153</u>	<u>312,348</u>	<u>5,805</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>81,847</u>	<u>139,376</u>	<u>57,529</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	-	97	97
Transfers Out	(107,104)	(107,104)	-
<i>Change in Fund Balance</i>	(25,257)	32,369	57,626
<i>Fund Balance (Deficit) Beginning of Year</i>	227,083	227,083	-
<i>Prior Year Encumbrances Appropriated</i>	<u>8,160</u>	<u>8,160</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 209,986</u></u>	<u><u>\$ 267,612</u></u>	<u><u>\$ 57,626</u></u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 3,221,425	\$ 3,404,439	\$ 183,014
Charges for Services	105,233	94,996	(10,237)
Intergovernmental	2,080,851	1,856,048	(224,803)
Interest	2,000	1,199	(801)
Other	26,700	276,995	250,295
<i>Total Revenues</i>	<u>5,436,209</u>	<u>5,633,677</u>	<u>197,468</u>
Expenditures			
Current:			
Health			
Developmental Disabilities			
Personal Services	4,134,283	3,863,242	271,041
Materials and Supplies	438,631	321,829	116,802
Contractual Services	1,571,474	1,086,096	485,378
Capital Outlay	376,189	352,136	24,053
Total Developmental Disabilities	<u>6,520,577</u>	<u>5,623,303</u>	<u>897,274</u>
Residential and Individual Support			
Personal Services	64,555	63,989	566
Materials and Supplies	5,124	724	4,400
Contractual Services	1,110,086	988,039	122,047
Total Residential and Individual Support	<u>1,179,765</u>	<u>1,052,752</u>	<u>127,013</u>
Help Me Grow			
Personal Services	382,509	356,892	25,617
Materials and Supplies	43,248	15,392	27,856
Contractual Services	20,950	11,110	9,840
Total Help Me Grow	<u>446,707</u>	<u>383,394</u>	<u>63,313</u>
Family Resource Services			
Contractual Services	1,415,626	1,248,248	167,378
Donations			
Materials and Supplies	30,000	12,504	17,496
<i>Total Expenditures</i>	<u>9,592,675</u>	<u>8,320,201</u>	<u>1,272,474</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,156,466)</u>	<u>(2,686,524)</u>	<u>1,469,942</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	2,500	4,703	2,203
Transfers Out	(404,884)	-	404,884
<i>Total Other Financing Sources (Uses)</i>	<u>(402,384)</u>	<u>4,703</u>	<u>407,087</u>
<i>Change in Fund Balance</i>	(4,558,850)	(2,681,821)	1,877,029
<i>Fund Balance (Deficit) Beginning of Year</i>	9,684,464	9,684,464	-
Prior Year Encumbrances Appropriated	447,137	447,137	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5,572,751</u>	<u>\$ 7,449,780</u>	<u>\$ 1,877,029</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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Permissive Sales Taxes	\$ 636,000	\$ 667,716	\$ 31,716
Charges for Services	36,444	11,222	(25,222)
Licenses and Permits	22,000	22,207	207
Fines and Forfeitures	50,000	111,708	61,708
Intergovernmental	6,482,507	6,556,796	74,289
Interest	45,000	22,690	(22,310)
Other	14,000	56,493	42,493
<i>Total Revenues</i>	<u>7,285,951</u>	<u>7,448,832</u>	<u>162,881</u>
Expenditures			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Personal Services	2,106,123	2,037,246	68,877
Materials and Supplies	923,371	753,657	169,714
Contractual Services	3,496,960	3,306,984	189,976
Capital Outlay	3,010,600	2,774,467	236,133
<i>Total Expenditures</i>	<u>9,537,054</u>	<u>8,872,354</u>	<u>664,700</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,251,103)</u>	<u>(1,423,522)</u>	<u>827,581</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	10,000	28,895	18,895
Transfers Out	(1,000,000)	(1,000,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(990,000)</u>	<u>(971,105)</u>	<u>18,895</u>
<i>Change in Fund Balance</i>	<u>(3,241,103)</u>	<u>(2,394,627)</u>	<u>846,476</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	3,558,152	3,558,152	-
<i>Prior Year Encumbrances Appropriated</i>	<u>423,690</u>	<u>423,690</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 740,739</u>	<u>\$ 1,587,215</u>	<u>\$ 846,476</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, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 7,212,500	\$ 7,212,650	\$ 150
<i>Change in Fund Balance</i>	7,212,500	7,212,650	150
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 7,212,500	\$ 7,212,650	\$ 150

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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Special Assessments	\$ 364,754	\$ 371,115	\$ 6,361
Expenditures			
Current:			
Public Works			
Personal Services	78,458	71,761	6,697
Materials and Supplies	5,558	2,945	2,613
Contractual Services	257,353	215,103	42,250
<i>Total Expenditures</i>	<u>341,369</u>	<u>289,809</u>	<u>51,560</u>
<i>Change in Fund Balance</i>	23,385	81,306	57,921
<i>Fund Balance (Deficit) Beginning of Year</i>	362,468	362,468	-
Prior Year Encumbrances Appropriated	<u>334</u>	<u>334</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 386,187</u></u>	<u><u>\$ 444,108</u></u>	<u><u>\$ 57,921</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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 2,000	\$ -	\$ (2,000)
Intergovernmental	5,345,000	4,861,457	(483,543)
Other	30,500	-	(30,500)
<i>Total Revenues</i>	<u>5,377,500</u>	<u>4,861,457</u>	<u>(516,043)</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Personal Services	4,513,507	4,279,027	234,480
Materials and Supplies	83,906	75,327	8,579
Contractual Services	1,772,994	1,615,529	157,465
Total Public Assistance	<u>6,370,407</u>	<u>5,969,883</u>	<u>400,524</u>
Workforce Investment Act			
Materials and Supplies	10,789	7,668	3,121
Contractual Services	471,162	425,918	45,244
Total Workforce Investment Act	<u>481,951</u>	<u>433,586</u>	<u>48,365</u>
<i>Total Expenditures</i>	<u>6,852,358</u>	<u>6,403,469</u>	<u>448,889</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,474,858)</u>	<u>(1,542,012)</u>	<u>(67,154)</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	100	1,576	1,476
Advances Out	(4,004)	(4,004)	-
Transfers In	1,326,050	1,331,942	5,892
Transfers Out	(164,450)	(27,792)	136,658
<i>Total Other Financing Sources (Uses)</i>	<u>1,157,696</u>	<u>1,301,722</u>	<u>144,026</u>
<i>Change in Fund Balance</i>	(317,162)	(240,290)	76,872
<i>Fund Balance (Deficit) Beginning of Year</i>	724,341	724,341	-
Prior Year Encumbrances Appropriated	353,352	353,352	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 760,531</u>	<u>\$ 837,403</u>	<u>\$ 76,872</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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 19,000	\$ 19,834	\$ 834
Intergovernmental	2,100,000	2,266,214	166,214
Other	83,000	97,223	14,223
<i>Total Revenues</i>	<u>2,202,000</u>	<u>2,383,271</u>	<u>181,271</u>
Expenditures			
Current:			
Human Services			
Children's Services			
Materials and Supplies	26,480	10,863	15,617
Contractual Services	1,999,086	1,827,138	171,948
Total Children's Services	<u>2,025,566</u>	<u>1,838,001</u>	<u>187,565</u>
Title IV-E			
Materials and Supplies	6,000	-	6,000
Contractual Services	35,000	-	35,000
Total Title IV-E	<u>41,000</u>	<u>-</u>	<u>41,000</u>
<i>Total Expenditures</i>	<u>2,066,566</u>	<u>1,838,001</u>	<u>228,565</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>135,434</u>	<u>545,270</u>	<u>409,836</u>
Other Financing Sources (Uses)			
Transfers In	792,046	1,484,609	692,563
Transfers Out	(905,119)	(905,119)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(113,073)</u>	<u>579,490</u>	<u>692,563</u>
<i>Change in Fund Balance</i>	22,361	1,124,760	1,102,399
<i>Fund Balance (Deficit) Beginning of Year</i>	2,667,535	2,667,535	-
Prior Year Encumbrances Appropriated	207,686	207,686	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,897,582</u>	<u>\$ 3,999,981</u>	<u>\$ 1,102,399</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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 385,200	\$ 356,440	\$ (28,760)
Intergovernmental	1,280,000	1,349,063	69,063
<i>Total Revenues</i>	<u>1,665,200</u>	<u>1,705,503</u>	<u>40,303</u>
Expenditures			
Current:			
Judicial			
Child Support - Juvenile Court			
Materials and Supplies	7,000	825	6,175
Contractual Services	30,000	-	30,000
Total Judicial	<u>37,000</u>	<u>825</u>	<u>36,175</u>
Human Services			
CSEA			
Personal Services	1,225,454	1,223,501	1,953
Materials and Supplies	1,670	1,453	217
Contractual Services	442,437	368,141	74,296
Total Human Services	<u>1,669,561</u>	<u>1,593,095</u>	<u>76,466</u>
<i>Total Expenditures</i>	<u>1,706,561</u>	<u>1,593,920</u>	<u>112,641</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(41,361)</u>	<u>111,583</u>	<u>152,944</u>
Other Financing Sources (Uses)			
Transfers In	100,000	24,292	(75,708)
Transfers Out	(204,300)	(204,290)	10
<i>Total Other Financing Sources (Uses)</i>	<u>(104,300)</u>	<u>(179,998)</u>	<u>(75,698)</u>
<i>Change in Fund Balance</i>	(145,661)	(68,415)	77,246
<i>Fund Balance (Deficit) Beginning of Year</i>	1,298,034	1,298,034	-
Prior Year Encumbrances Appropriated	101,407	101,407	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,253,780</u>	<u>\$ 1,331,026</u>	<u>\$ 77,246</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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 12,600	\$ 6,548	\$ (6,052)
Licenses and Permits	287,700	245,883	(41,817)
Fines and Forfeitures	1,600	1,267	(333)
Intergovernmental	4,100	2,500	(1,600)
Other	152,300	189,497	37,197
<i>Total Revenues</i>	<u>458,300</u>	<u>445,695</u>	<u>(12,605)</u>
Expenditures			
Current:			
Health			
Dog and Kennel			
Personal Services	237,491	228,288	9,203
Materials and Supplies	20,546	19,013	1,533
Contractual Services	34,680	30,707	3,973
Total Health	<u>292,717</u>	<u>278,008</u>	<u>14,709</u>
Debt Service:			
Principal Retirement	35,000	35,000	-
Interest and Fiscal Charges	11,831	11,831	-
Total Debt Service	<u>46,831</u>	<u>46,831</u>	<u>-</u>
<i>Total Expenditures</i>	<u>339,548</u>	<u>324,839</u>	<u>14,709</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>118,752</u>	<u>120,856</u>	<u>2,104</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	-	106	106
<i>Change in Fund Balance</i>	118,752	120,962	2,210
<i>Fund Balance (Deficit) Beginning of Year</i>	239,394	239,394	-
Prior Year Encumbrances Appropriated	3,310	3,310	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 361,456</u>	<u>\$ 363,666</u>	<u>\$ 2,210</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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 1,643,262	\$ 1,610,769	\$ (32,493)
Intergovernmental	36,600	36,600	-
Other	110,490	20,782	(89,708)
<i>Total Revenues</i>	<u>1,790,352</u>	<u>1,668,151</u>	<u>(122,201)</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	806,655	777,382	29,273
Materials and Supplies	94,655	73,434	21,221
Contractual Services	577,345	462,115	115,230
Capital Outlay	12,166	12,166	-
Total Treasurer	<u>1,490,821</u>	<u>1,325,097</u>	<u>165,724</u>
Economic Development			
Geographical Information System			
Materials and Supplies	4,000	3,805	195
Contractual Services	150,890	146,678	4,212
Total Geographical Information System	<u>154,890</u>	<u>150,483</u>	<u>4,407</u>
<i>Total Expenditures</i>	<u>1,645,711</u>	<u>1,475,580</u>	<u>170,131</u>
<i>Change in Fund Balance</i>	144,641	192,571	47,930
<i>Fund Balance (Deficit) Beginning of Year</i>	1,229,367	1,229,367	-
Prior Year Encumbrances Appropriated	<u>210,300</u>	<u>210,300</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,584,308</u>	<u>\$ 1,632,238</u>	<u>\$ 47,930</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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 260,015	\$ 198,520	\$ (61,495)
Other	39,969	35,169	(4,800)
<i>Total Revenues</i>	<u>299,984</u>	<u>233,689</u>	<u>(66,295)</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	91,506	88,517	2,989
Materials and Supplies	85,492	37,844	47,648
Total Treasurer	<u>176,998</u>	<u>126,361</u>	<u>50,637</u>
Prosecuting Attorney			
Personal Services	142,710	135,443	7,267
<i>Total Expenditures</i>	<u>319,708</u>	<u>261,804</u>	<u>57,904</u>
<i>Change in Fund Balance</i>	(19,724)	(28,115)	(8,391)
<i>Fund Balance (Deficit) Beginning of Year</i>	444,727	444,727	-
Prior Year Encumbrances Appropriated	1,135	1,135	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 426,138</u>	<u>\$ 417,747</u>	<u>\$ (8,391)</u>

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Intergovernmental	\$ 231,600	\$ 81,600	\$ (150,000)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
Economic Development			
Community Development Block Grant			
Materials and Supplies	5,500	779	4,721
Contractual Services	201,600	201,600	-
Other	24,500	13,250	11,250
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	<u>231,600</u>	<u>215,629</u>	<u>15,971</u>
 <i>Change in Fund Balance</i>	 -	 (134,029)	 (134,029)
 <i>Fund Balance (Deficit) Beginning of Year</i>	 (81,600)	 (81,600)	 -
Prior Year Encumbrances Appropriated	81,600	81,600	-
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (134,029)</u>	<u>\$ (134,029)</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, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 998,189	\$ 564,798	\$ (433,391)
Interest	500	400	(100)
Other	6,200	33,769	27,569
<i>Total Revenues</i>	<u>1,004,889</u>	<u>598,967</u>	<u>(405,922)</u>
Expenditures			
Current:			
Economic Development			
Community Housing Improvement Program			
Materials and Supplies	717	-	717
Contractual Services	986,103	557,527	428,576
Other	23,664	21,522	2,142
<i>Total Expenditures</i>	<u>1,010,484</u>	<u>579,049</u>	<u>431,435</u>
<i>Change in Fund Balance</i>	(5,595)	19,918	25,513
<i>Fund Balance (Deficit) Beginning of Year</i>	(191,360)	(191,360)	-
Prior Year Encumbrances Appropriated	204,714	204,714	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 7,759</u>	<u>\$ 33,272</u>	<u>\$ 25,513</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, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 7,000	\$ 4,962	\$ (2,038)
Expenditures			
Current:			
Economic Development			
Tax Abatements			
Other	12,350	1,496	10,854
<i>Change in Fund Balance</i>	(5,350)	3,466	8,816
<i>Fund Balance (Deficit) Beginning of Year</i>	28,130	28,130	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 22,780	\$ 31,596	\$ 8,816

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 60,000	\$ 55,048	\$ (4,952)
Expenditures			
Current:			
General Government:			
Judicial			
Court Computerization			
Materials and Supplies	11,000	-	11,000
Contractual Services	36,500	33,600	2,900
<i>Total Expenditures</i>	<u>47,500</u>	<u>33,600</u>	<u>13,900</u>
<i>Change in Fund Balance</i>	12,500	21,448	8,948
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>75,222</u>	<u>75,222</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 87,722</u></u>	<u><u>\$ 96,670</u></u>	<u><u>\$ 8,948</u></u>

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Court Special Projects Fund
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 65,500	\$ 94,881	\$ 29,381
Other	500	500	-
<i>Total Revenues</i>	<u>66,000</u>	<u>95,381</u>	<u>29,381</u>
Expenditures			
Current:			
General Government:			
Judicial			
Common Pleas Court Special Projects			
Personal Services	26,887	25,502	1,385
Materials and Supplies	19,668	8,358	11,310
Capital Outlay	3,786	3,786	-
<i>Total Expenditures</i>	<u>50,341</u>	<u>37,646</u>	<u>12,695</u>
<i>Change in Fund Balance</i>	15,659	57,735	42,076
<i>Fund Balance (Deficit) Beginning of Year</i>	208,193	208,193	-
Prior Year Encumbrances Appropriated	6,834	6,834	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 230,686</u>	<u>\$ 272,762</u>	<u>\$ 42,076</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines and Forfeitures	\$ 350	\$ 284	\$ (66)
Intergovernmental	478,734	413,461	(65,273)
Other	-	547	547
<i>Total Revenues</i>	<u>479,084</u>	<u>414,292</u>	<u>(64,792)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Youth Services			
Personal Services	326,461	288,921	37,540
Materials and Supplies	24,134	4,316	19,818
Contractual Services	179,816	108,804	71,012
Capital Outlay	98,113	44,484	53,629
Other	4,068	4,068	-
Total Judicial	<u>632,592</u>	<u>450,593</u>	<u>181,999</u>
<i>Total Expenditures</i>	<u>632,592</u>	<u>450,593</u>	<u>181,999</u>
<i>Change in Fund Balance</i>	(153,508)	(36,301)	117,207
<i>Fund Balance (Deficit) Beginning of Year</i>	103,946	103,946	-
Prior Year Encumbrances Appropriated	<u>119,780</u>	<u>119,780</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 70,218</u>	<u>\$ 187,425</u>	<u>\$ 117,207</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, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 22,168	\$ 517	\$ (21,651)
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	10,680	3,325	7,355
Materials and Supplies	2,505	1,758	747
Contractual Services	7,500	-	7,500
Capital Outlay	1,483	452	1,031
Total Judicial	<u>22,168</u>	<u>5,535</u>	<u>16,633</u>
<i>Change in Fund Balance</i>	-	(5,018)	(5,018)
<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>\$ (5,018)</u>	<u>\$ (5,018)</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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ -	\$ 3,833	\$ 3,833
Intergovernmental	2,006,836	1,289,350	(717,486)
Other	2,455	41,763	39,308
<i>Total Revenues</i>	<u>2,009,291</u>	<u>1,334,946</u>	<u>(674,345)</u>
Expenditures			
Current:			
Public Safety			
Northern Ohio Juvenile Facility			
Personal Services	1,527,296	1,267,542	259,754
Materials and Supplies	138,022	98,718	39,304
Contractual Services	213,832	172,657	41,175
Capital Outlay	137,933	137,933	-
<i>Total Expenditures</i>	<u>2,017,083</u>	<u>1,676,850</u>	<u>340,233</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,792)</u>	<u>(341,904)</u>	<u>(334,112)</u>
Other Financing Sources (Uses)			
Transfers In	26,709	-	(26,709)
<i>Change in Fund Balance</i>	18,917	(341,904)	(360,821)
<i>Fund Balance (Deficit) Beginning of Year</i>	494,162	494,162	-
Prior Year Encumbrances Appropriated	61,599	61,599	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 574,678</u>	<u>\$ 213,857</u>	<u>\$ (360,821)</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, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 15,895	\$ 15,895	\$ -
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	15,799	15,799	-
<i>Change in Fund Balance</i>	96	96	-
<i>Fund Balance (Deficit) Beginning of Year</i>	540	540	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 636	\$ 636	\$ -

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, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 372	\$ 372	\$ -
Expenditures			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Materials and Supplies	500	-	500
<i>Change in Fund Balance</i>	(128)	372	500
<i>Fund Balance (Deficit) Beginning of Year</i>	8,164	8,164	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 8,036	\$ 8,536	\$ 500

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, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 147,400	\$ 170,732	\$ 23,332
Other	7,557	7,557	-
<i>Total Revenues</i>	<u>154,957</u>	<u>178,289</u>	<u>23,332</u>
Expenditures			
Current:			
General Government:			
Judicial			
Municipal Court Special Projects			
Personal Services	111,084	59,565	51,519
Materials and Supplies	39,654	22,154	17,500
Contractual Services	139,283	110,882	28,401
Capital Outlay	23,400	21,575	1,825
<i>Total Expenditures</i>	<u>313,421</u>	<u>214,176</u>	<u>99,245</u>
<i>Change in Fund Balance</i>	(158,464)	(35,887)	122,577
<i>Fund Balance (Deficit) Beginning of Year</i>	600,283	600,283	-
Prior Year Encumbrances Appropriated	10,440	10,440	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 452,259</u>	<u>\$ 574,836</u>	<u>\$ 122,577</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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 56,000	\$ 70,663	\$ 14,663
Intergovernmental	250,000	250,000	-
<i>Total Revenues</i>	<u>306,000</u>	<u>320,663</u>	<u>14,663</u>
Expenditures			
Current:			
General Government:			
Judicial			
County Court			
Materials and Supplies	3,000	1,398	1,602
Contractual Services	285,051	268,645	16,406
Capital Outlay	6,000	3,802	2,198
<i>Total Expenditures</i>	<u>294,051</u>	<u>273,845</u>	<u>20,206</u>
<i>Change in Fund Balance</i>	11,949	46,818	34,869
<i>Fund Balance (Deficit) Beginning of Year</i>	180,632	180,632	-
Prior Year Encumbrances Appropriated	2,551	2,551	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 195,132</u>	<u>\$ 230,001</u>	<u>\$ 34,869</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, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 18,000	\$ 16,129	\$ (1,871)
Fines and Forfeitures	4,000	4,811	811
<i>Total Revenues</i>	<u>22,000</u>	<u>20,940</u>	<u>(1,060)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Municipal Court			
Contractual Services	5,000	-	5,000
<i>Change in Fund Balance</i>	17,000	20,940	3,940
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>291,870</u>	<u>291,870</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 308,870</u>	<u>\$ 312,810</u>	<u>\$ 3,940</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Donations Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Budget
Expenditures			
Current:			
General Government:			
Judicial			
Juvenile Court			
Materials and Supplies	\$ 4,611	\$ 177	\$ 4,434
<i>Change in Fund Balance</i>	(4,611)	(177)	4,434
<i>Fund Balance (Deficit) Beginning of Year</i>	4,611	4,611	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 4,434	\$ 4,434

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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 14,000	\$ 13,413	\$ (587)
Expenditures			
Current:			
Human Services			
Contractual Services	14,000	13,413	587
<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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Licenses and Permits	\$ 210,000	\$ 184,909	\$ (25,091)
Expenditures			
Current:			
Public Safety			
Concealed Handgun			
Personal Services	102,144	94,976	7,168
Materials and Supplies	18,600	15,235	3,365
Contractual Services	100,507	76,706	23,801
<i>Total Expenditures</i>	221,251	186,917	34,334
<i>Change in Fund Balance</i>	(11,251)	(2,008)	9,243
<i>Fund Balance (Deficit) Beginning of Year</i>	27,859	27,859	-
Prior Year Encumbrances Appropriated	13,827	13,827	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 30,435	\$ 39,678	\$ 9,243

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 1,483,995	\$ 1,274,602	\$ (209,393)
Expenditures			
Current:			
Public Safety			
School Resource Officer			
Personal Services	<u>1,417,957</u>	<u>1,279,792</u>	<u>138,165</u>
<i>Change in Fund Balance</i>	66,038	(5,190)	(71,228)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>48,845</u>	<u>48,845</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 114,883</u></u>	<u><u>\$ 43,655</u></u>	<u><u>\$ (71,228)</u></u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Task Force Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 43,000	\$ 29,362	\$ (13,638)
Expenditures			
Current:			
Public Safety			
Drug Task Force			
Personal Services	42,631	34,380	8,251
<i>Change in Fund Balance</i>	369	(5,018)	(5,387)
<i>Fund Balance (Deficit) Beginning of Year</i>	15,237	15,237	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 15,606	\$ 10,219	\$ (5,387)

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, 2021

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Intergovernmental	\$ 58,673	\$ 10,036	\$ (48,637)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
Public Safety			
Highway Safety			
Personal Services	56,027	11,548	44,479
Materials and Supplies	3,916	1,413	2,503
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	<u>59,943</u>	<u>12,961</u>	<u>46,982</u>
 <i>Change in Fund Balance</i>	 (1,270)	 (2,925)	 (1,655)
 <i>Fund Balance (Deficit) Beginning of Year</i>	 870	 870	 -
<i>Prior Year Encumbrances Appropriated</i>	<u>400</u>	<u>400</u>	<u>-</u>
 <i>Fund Balance (Deficit) End of Year</i>	 <u>\$ -</u>	 <u>\$ (1,655)</u>	 <u>\$ (1,655)</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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 30,000	\$ 34,808	\$ 4,808
Intergovernmental	897,426	610,424	(287,002)
Other	-	5,650	5,650
<i>Total Revenues</i>	<u>927,426</u>	<u>650,882</u>	<u>(276,544)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	934,461	629,637	304,824
Materials and Supplies	34,127	19,218	14,909
Contractual Services	27,492	11,640	15,852
Capital Outlay	23,839	21,231	2,608
Other	3,700	3,700	-
Total Judicial	<u>1,023,619</u>	<u>685,426</u>	<u>338,193</u>
<i>Total Expenditures</i>	<u>1,023,619</u>	<u>685,426</u>	<u>338,193</u>
<i>Change in Fund Balance</i>	(96,193)	(34,544)	61,649
<i>Fund Balance (Deficit) Beginning of Year</i>	247,314	247,314	-
Prior Year Encumbrances Appropriated	<u>1,393</u>	<u>1,393</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 152,514</u>	<u>\$ 214,163</u>	<u>\$ 61,649</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, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 11,765	\$ 20,445	\$ 8,680
Expenditures			
Current:			
Public Safety			
Drug Enforcement			
Personal Services	31,808	-	31,808
Contractual Services	20,421	20,421	-
<i>Total Expenditures</i>	<u>52,229</u>	<u>20,421</u>	<u>31,808</u>
<i>Change in Fund Balance</i>	(40,464)	24	40,488
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>31,809</u>	<u>31,809</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (8,655)</u>	<u>\$ 31,833</u>	<u>\$ 40,488</u>

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, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 26,000	\$ 26,500	\$ 500
Intergovernmental	656,125	258,810	(397,315)
Other	2,530	65,303	62,773
<i>Total Revenues</i>	<u>684,655</u>	<u>350,613</u>	<u>(334,042)</u>
Expenditures			
Current:			
Public Safety			
Emergency Management Agency			
Personal Services	418,792	225,045	193,747
Materials and Supplies	122,334	29,046	93,288
Contractual Services	163,308	97,445	65,863
Capital Outlay	70,477	-	70,477
<i>Total Expenditures</i>	<u>774,911</u>	<u>351,536</u>	<u>423,375</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(90,256)</u>	<u>(923)</u>	<u>89,333</u>
Other Financing Sources (Uses)			
Transfers In	20,447	24,200	3,753
<i>Change in Fund Balance</i>	(69,809)	23,277	93,086
<i>Fund Balance (Deficit) Beginning of Year</i>	325,225	325,225	-
Prior Year Encumbrances Appropriated	1,002	1,002	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 256,418</u>	<u>\$ 349,504</u>	<u>\$ 93,086</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Coronavirus Relief Fund
For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	\$ 1,358,338	\$ 679,169	\$ 679,169
	<u>(1,358,338)</u>	<u>(679,169)</u>	<u>679,169</u>
<i>Change in Fund Balance</i>			
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
Prior Year Encumbrances Appropriated	<u>679,169</u>	<u>679,169</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (679,169)</u>	<u>\$ -</u>	<u>\$ 679,169</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Immobilization Fund
For the Year Ended December 31, 2021

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

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Development Rotary Fund
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Interest	\$ 5,000	\$ 4,365	\$ (635)
Other	13,000	16,235	3,235
<i>Total Revenues</i>	<u>18,000</u>	<u>20,600</u>	<u>2,600</u>
Expenditures			
Current:			
Economic Development			
Development Rotary			
Other	<u>5,075</u>	<u>302</u>	<u>4,773</u>
<i>Change in Fund Balance</i>	12,925	20,298	7,373
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>213,400</u>	<u>213,400</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 226,325</u></u>	<u><u>\$ 233,698</u></u>	<u><u>\$ 7,373</u></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, 2021

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Intergovernmental	\$ 376,881	\$ 268,687	\$ (108,194)
Other	17,448	7,066	(10,382)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	394,329	275,753	(118,576)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Crime Victims Assistance			
Personal Services	286,651	231,442	55,209
Materials and Supplies	10,723	4,616	6,107
Contractual Services	55,936	26,094	29,842
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	353,310	262,152	91,158
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balance</i>	41,019	13,601	(27,418)
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) Beginning of Year</i>	19,970	19,970	-
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	\$ 60,989	\$ 33,571	\$ (27,418)
	<u> </u>	<u> </u>	<u> </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, 2021

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Hotel/Motel Tax	\$ 3,385,152	\$ 5,009,254	\$ 1,624,102
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Visitor and Convention Bureau			
Materials and Supplies	3,128,000	2,883,463	244,537
Other	-	1,700,256	(1,700,256)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	<u>3,128,000</u>	<u>4,583,719</u>	<u>(1,455,719)</u>
<i>Change in Fund Balance</i>	257,152	425,535	168,383
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>878,544</u>	<u>878,544</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 1,135,696</u></u>	<u><u>\$ 1,304,079</u></u>	<u><u>\$ 168,383</u></u>

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Senior Citizens Fund
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 1,014,682	\$ 964,690	\$ (49,992)
Intergovernmental	123,714	112,152	(11,562)
Other	215	196	(19)
	<hr/>	<hr/>	<hr/>
<i>Total Revenues</i>	1,138,611	1,077,038	(61,573)
	<hr/>	<hr/>	<hr/>
Expenditures			
Current:			
Health			
Senior Citizens			
Materials and Supplies	1,138,611	1,110,665	27,946
	<hr/>	<hr/>	<hr/>
<i>Change in Fund Balance</i>	-	(33,627)	(33,627)
	<hr/>	<hr/>	<hr/>
<i>Fund Balance (Deficit) Beginning of Year</i>	33,627	33,627	-
	<hr/>	<hr/>	<hr/>
<i>Fund Balance (Deficit) End of Year</i>	\$ 33,627	\$ -	\$ (33,627)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 475,900	\$ 554,772	\$ 78,872
Other	680	193	(487)
<i>Total Revenues</i>	<u>476,580</u>	<u>554,965</u>	<u>78,385</u>
Expenditures			
Current:			
Public Works			
Solid Waste District			
Personal Services	44,919	44,154	765
Materials and Supplies	109,839	18,441	91,398
Contractual Services	336,943	299,716	37,227
Capital Outlay	270	270	-
<i>Total Expenditures</i>	<u>491,971</u>	<u>362,581</u>	<u>129,390</u>
<i>Change in Fund Balance</i>	(15,391)	192,384	207,775
<i>Fund Balance (Deficit) Beginning of Year</i>	1,964,185	1,964,185	-
Prior Year Encumbrances Appropriated	11,602	11,602	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,960,396</u>	<u>\$ 2,168,171</u>	<u>\$ 207,775</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of Elections Security Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Budget
Expenditures			
Current:			
General Government:			
Legislative			
Board of Elections			
Materials and Supplies	\$ 2,023	\$ 2,023	\$ -
Contractual Servies	11,121	11,121	-
Other	14,714	14,714	-
<i>Total Expenditures</i>	27,858	27,858	-
<i>Change in Fund Balance</i>	(27,858)	(27,858)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	27,858	27,858	-
<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
Law Library Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 190,000	\$ 276,584	\$ 86,584
Fines and Forfeitures	100,000	45,275	(54,725)
Other	10,000	1,200	(8,800)
<i>Total Revenues</i>	<u>300,000</u>	<u>323,059</u>	<u>23,059</u>
Expenditures			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	67,969	67,953	16
Materials and Supplies	245,696	242,711	2,985
Contractual Services	8,927	6,229	2,698
<i>Total Expenditures</i>	<u>322,592</u>	<u>316,893</u>	<u>5,699</u>
<i>Change in Fund Balance</i>	(22,592)	6,166	28,758
<i>Fund Balance (Deficit) Beginning of Year</i>	224,873	224,873	-
Prior Year Encumbrances Appropriated	23,723	23,723	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 226,004</u>	<u>\$ 254,762</u>	<u>\$ 28,758</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, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 3,650	\$ 3,815	\$ 165
<i>Change in Fund Balance</i>	3,650	3,815	165
<i>Fund Balance (Deficit) Beginning of Year</i>	67,292	67,292	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 70,942	\$ 71,107	\$ 165

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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 216,720	\$ 237,241	\$ 20,521
Other	59,674	60,454	780
<i>Total Revenues</i>	<u>276,394</u>	<u>297,695</u>	<u>21,301</u>
Expenditures			
Current:			
Public Safety			
911 Services			
Personal Services	52,309	47,185	5,124
Materials and Supplies	32,070	30,563	1,507
Contractual Services	242,093	190,567	51,526
<i>Total Expenditures</i>	<u>326,472</u>	<u>268,315</u>	<u>58,157</u>
<i>Change in Fund Balance</i>	(50,078)	29,380	79,458
<i>Fund Balance (Deficit) Beginning of Year</i>	856,801	856,801	-
Prior Year Encumbrances Appropriated	60,000	60,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 866,723</u>	<u>\$ 946,181</u>	<u>\$ 79,458</u>

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Alcohol, Drug Addiction and Mental Health Services Fund
For the Year Ended December 31, 2021*

	Final	Actual	Variance with Budget
Revenues			
Property Taxes	\$ -	\$ 17,356	\$ 17,356
Intergovernmental	-	1,133,299	1,133,299
Other	-	9,349	9,349
<i>Total Revenues</i>	-	1,160,004	1,160,004
Expenditures			
Current:			
Public Health	220,650	563,849	(343,199)
<i>Excess of Revenues Over (Under) Expenditures Before Special Item</i>	(220,650)	596,155	816,805
<i>Special Item</i>	-	4,038,128	4,038,128
<i>Net Change in Fund Balance</i>	(220,650)	4,634,283	4,854,933
<i>Fund Balance Beginning of Year</i>	-	-	-
<i>Fund Balance End of Year</i>	\$ (220,650)	\$ 4,634,283	\$ 4,854,933

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, 2021*

	Final	Actual	Variance with Budget
Expenditures			
Current:			
Other	\$ -	\$ 758	\$ (758)
<i>Change in Fund Balance</i>	-	(758)	(758)
<i>Fund Balance Beginning of Year</i>	8,311	8,311	-
<i>Fund Balance End of Year</i>	\$ 8,311	\$ 7,553	\$ (758)

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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Expenditures			
Debt Service:			
Interest and Fiscal Charges	\$ 200	\$ 200	\$ -
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(200)</u>	<u>(200)</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers In	<u>200</u>	<u>200</u>	<u>-</u>
<i>Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>20,591</u>	<u>20,591</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 20,591</u></u>	<u><u>\$ 20,591</u></u>	<u><u>\$ -</u></u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
TIF Bond Retirement Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Payment in Lieu of Taxes	\$ 550,200	\$ 553,661	\$ 3,461
Other	-	36,325	36,325
<i>Total Revenues</i>	<u>550,200</u>	<u>589,986</u>	<u>39,786</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Materials and Supplies	12,999	8,365	4,634
Other	507,096	-	507,096
Total General Government	<u>520,095</u>	<u>8,365</u>	<u>511,730</u>
Debt Service:			
Principal Retirement	330,026	330,026	-
Interest and Fiscal Charges	280,492	280,492	-
Refund Escrow	450,250	450,250	-
Total Debt Service	<u>1,060,768</u>	<u>1,060,768</u>	<u>-</u>
<i>Total Expenditures</i>	<u>1,580,863</u>	<u>1,069,133</u>	<u>511,730</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,030,663)</u>	<u>(479,147)</u>	<u>551,516</u>
Other Financing Sources (Uses)			
Issuance of Refunding Bonds	1,345,000	1,345,000	-
Payment to Refunded Bond Escrow Agent	(1,295,111)	(1,295,111)	-
Transfers In	80,000	80,000	-
<i>Total Other Financing Sources (Uses)</i>	<u>129,889</u>	<u>129,889</u>	<u>-</u>
<i>Change in Fund Balance</i>	(900,774)	(349,258)	551,516
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,057,917</u>	<u>1,057,917</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 157,143</u>	<u>\$ 708,659</u>	<u>\$ 551,516</u>

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Bond Retirement Fund
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Special Assessments	\$ 24,100	\$ 6,566	\$ (17,534)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Materials and Supplies	200	36	164
Debt Service:			
Interest and Fiscal Charges	4,211	3,205	1,006
<i>Total Expenditures</i>	4,411	3,241	1,170
<i>Excess of Revenues Over (Under) Expenditures</i>	19,689	3,325	(16,364)
Other Financing Sources (Uses)			
Advances Out	(9,299)	(9,299)	-
Transfers Out	(2,791)	(2,791)	-
<i>Total Other Financing Sources (Uses)</i>	(12,090)	(12,090)	-
<i>Change in Fund Balance</i>	7,599	(8,765)	(16,364)
<i>Fund Balance (Deficit) Beginning of Year</i>	51,010	51,010	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 58,609	\$ 42,245	\$ (16,364)

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, 2021*

	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, 2021

	Final Budget	Actual	Variance with Budget
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 40,317	\$ 40,317	\$ -
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 40,317</u>	<u>\$ 40,317</u>	<u>\$ -</u>

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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Other	\$ -	\$ 7,743	\$ 7,743
<i>Fund Balance (Deficit) Beginning of Year</i>	489,698	489,698	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 489,698</u>	<u>\$ 497,441</u>	<u>\$ 7,743</u>

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, 2021*

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

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, 2021

	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, 2021*

	Final Budget	Actual	Variance with Budget
Other Financing Sources (Uses)			
Transfers In	\$ -	\$ 550,000	\$ 550,000
<i>Change in Fund Balance</i>	-	550,000	550,000
<i>Fund Balance (Deficit) Beginning of Year</i>	781,600	781,600	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 781,600	\$ 1,331,600	\$ 550,000

This Page Intentionally Left Blank

***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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 8,539,000	\$ 8,953,664	\$ 414,664
Other	75,180	46,797	(28,383)
<i>Total Revenues</i>	<u>8,614,180</u>	<u>9,000,461</u>	<u>386,281</u>
Expenses			
Personal Services	2,119,165	2,007,046	112,119
Materials and Supplies	884,237	656,639	227,598
Contractual Services	3,125,420	2,605,939	519,481
Capital Outlay	5,386,418	5,286,618	99,800
Other	415	-	415
<i>Total Expenses</i>	<u>11,515,655</u>	<u>10,556,242</u>	<u>959,413</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(2,901,475)</u>	<u>(1,555,781)</u>	<u>1,345,694</u>
Other Financing Sources (Uses)			
Issuance of Loans	5,022,204	2,763,800	(2,258,404)
Principal Retirement	(1,451,130)	(1,451,130)	-
Interest and Fiscal Charges	(1,139,488)	(1,139,367)	121
<i>Total Other Financing Sources (Uses)</i>	<u>2,431,586</u>	<u>173,303</u>	<u>(2,258,283)</u>
<i>Change in Net Position</i>	(469,889)	(1,382,478)	(912,589)
<i>Net Position (Deficit) Beginning of Year</i>	5,446,647	5,446,647	-
<i>Prior Year Encumbrances Appropriated</i>	<u>606,255</u>	<u>606,255</u>	<u>-</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 5,583,013</u>	<u>\$ 4,670,424</u>	<u>\$ (912,589)</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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 8,983,400	\$ 9,221,033	\$ 237,633
Other	253,410	120,855	(132,555)
<i>Total Revenues</i>	<u>9,236,810</u>	<u>9,341,888</u>	<u>105,078</u>
Expenses			
Personal Services	1,541,959	1,444,850	97,109
Materials and Supplies	854,404	779,983	74,421
Contractual Services	5,552,338	5,450,563	101,775
Capital Outlay	626,138	444,430	181,708
<i>Total Expenses</i>	<u>8,574,839</u>	<u>8,119,826</u>	<u>455,013</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>661,971</u>	<u>1,222,062</u>	<u>560,091</u>
Other Financing Sources (Uses)			
Capital Grants and Contributions	145,743	-	(145,743)
Issuance of Loans	4,507	-	(4,507)
Other Non-Operating Revenues	395,870	-	(395,870)
Principal Retirement	(1,161,076)	(1,161,076)	-
Interest and Fiscal Charges	(665,156)	(665,156)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,280,112)</u>	<u>(1,826,232)</u>	<u>(546,120)</u>
<i>Change in Net Position</i>	(618,141)	(604,170)	13,971
<i>Net Position (Deficit) Beginning of Year</i>	2,252,673	2,252,673	-
Prior Year Encumbrances Appropriated	675,843	675,843	-
<i>Net Position (Deficit) End of Year</i>	<u>\$ 2,310,375</u>	<u>\$ 2,324,346</u>	<u>\$ 13,971</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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 6,424,000	\$ 6,679,525	\$ 255,525
Other	14,560	43,272	28,712
<i>Total Revenues</i>	<u>6,438,560</u>	<u>6,722,797</u>	<u>284,237</u>
Expenses			
Personal Services	1,073,859	1,003,115	70,744
Materials and Supplies	679,925	483,797	196,128
Contractual Services	2,346,710	1,864,678	482,032
Capital Outlay	181,064	15,937	165,127
<i>Total Expenses</i>	<u>4,281,558</u>	<u>3,367,527</u>	<u>914,031</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>2,157,002</u>	<u>3,355,270</u>	<u>1,198,268</u>
Other Financing Sources (Uses)			
Principal Retirement	(1,391,477)	(1,391,477)	-
Interest and Fiscal Charges	(182,954)	(182,954)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,574,431)</u>	<u>(1,574,431)</u>	<u>-</u>
<i>Change in Net Position</i>	582,571	1,780,839	1,198,268
<i>Net Position (Deficit) Beginning of Year</i>	14,923,823	14,923,823	-
Prior Year Encumbrances Appropriated	502,773	502,773	-
<i>Net Position (Deficit) End of Year</i>	<u>\$ 16,009,167</u>	<u>\$ 17,207,435</u>	<u>\$ 1,198,268</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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 8,796,000	\$ 7,932,431	\$ (863,569)
Other	123,302	271,498	148,196
<i>Total Revenues</i>	<u>8,919,302</u>	<u>8,203,929</u>	<u>(715,373)</u>
Expenses			
Personal Services	5,582,685	5,472,897	109,788
Materials and Supplies	724,646	669,910	54,736
Contractual Services	3,268,653	3,130,710	137,943
Capital Outlay	328,375	280,415	47,960
<i>Total Expenses</i>	<u>9,904,359</u>	<u>9,553,932</u>	<u>350,427</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(985,057)</u>	<u>(1,350,003)</u>	<u>(364,946)</u>
Other Financing Sources (Uses)			
Intergovernmental	-	195,853	195,853
Sale of Capital Assets	500	4,399	3,899
Advances Out	(10,000)	(10,000)	-
Transfers In	-	2,002	2,002
<i>Total Other Financing Sources (Uses)</i>	<u>(9,500)</u>	<u>192,254</u>	<u>201,754</u>
<i>Change in Net Position</i>	<u>(994,557)</u>	<u>(1,157,749)</u>	<u>(163,192)</u>
<i>Net Position (Deficit) Beginning of Year</i>	4,852,232	4,852,232	-
<i>Prior Year Encumbrances Appropriated</i>	<u>448,537</u>	<u>448,537</u>	<u>-</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 4,306,212</u>	<u>\$ 4,143,020</u>	<u>\$ (163,192)</u>

This Page Intentionally Left Blank

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, 2021

	<u>Workers' Compensation Retro Reserve Fund</u>	<u>Employee Self-Insurance Fund</u>	<u>Totals</u>
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Investments	\$ 2,731,798	\$ 7,531,390	\$ 10,263,188
Accounts Receivable	-	744	744
Prepaid Items	259,322	-	259,322
	<hr/>	<hr/>	<hr/>
<i>Total Assets</i>	2,991,120	7,532,134	10,523,254
	<hr/>	<hr/>	<hr/>
Liabilities			
<i>Current Liabilities:</i>			
Accrued Wages	-	3,555	3,555
Due to Other Governments	-	1,226	1,226
Claims Payable	-	2,001,981	2,001,981
	<hr/>	<hr/>	<hr/>
<i>Total Current Liabilities</i>	-	2,006,762	2,006,762
	<hr/>	<hr/>	<hr/>
Net Position			
Unrestricted (Deficit)	\$ 2,991,120	\$ 5,525,372	\$ 8,516,492
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Erie County, Ohio
*Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2021*

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
	<u> </u>	<u> </u>	<u> </u>
Operating Revenues			
Charges for Services	\$ -	\$ 9,977,179	\$ 9,977,179
Other	28,582	18,814	47,396
	<u>28,582</u>	<u>18,814</u>	<u>47,396</u>
<i>Total Operating Revenues</i>	<u>28,582</u>	<u>9,995,993</u>	<u>10,024,575</u>
Operating Expenses			
Personal Services	-	174,335	174,335
Contractual Services	291,745	220,675	512,420
Materials and Supplies	-	661,237	661,237
Claims	-	9,554,441	9,554,441
Other	-	464	464
	<u>291,745</u>	<u>10,611,152</u>	<u>10,902,897</u>
<i>Total Operating Expenses</i>	<u>291,745</u>	<u>10,611,152</u>	<u>10,902,897</u>
<i>Change in Net Position</i>	(263,163)	(615,159)	(878,322)
<i>Net Position (Deficit) Beginning of Year</i>	<u>3,254,283</u>	<u>6,140,531</u>	<u>9,394,814</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 2,991,120</u>	<u>\$ 5,525,372</u>	<u>\$ 8,516,492</u>

Erie County, Ohio
*Combining Statement of Cash Flows -
Internal Service Funds
For the Year Ended December 31, 2021*

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
Cash Flows From Operating Activities			
Cash Received from Interfund Services Provided	\$ -	\$ 9,976,435	\$ 9,976,435
Cash Received from Other Operating Receipts	28,582	18,814	47,396
Cash Payments to Suppliers for Goods and Services	-	(661,237)	(661,237)
Cash Payments to Employees for Services and Benefits	-	(173,828)	(173,828)
Cash Payments for Contractual Services	(285,643)	(227,175)	(512,818)
Cash Payments for Claims	-	(9,352,401)	(9,352,401)
Other Cash Payments	-	(464)	(464)
	<u>(257,061)</u>	<u>(419,856)</u>	<u>(676,917)</u>
<i>Net Cash Provided By (Used For) Operating Activities</i>			
<i>Cash and Investments Beginning of Year</i>	<u>2,988,859</u>	<u>7,951,246</u>	<u>10,940,105</u>
<i>Cash and Investments End of Year</i>	<u>\$ 2,731,798</u>	<u>\$ 7,531,390</u>	<u>\$ 10,263,188</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities			
Operating Income (Loss)	\$ (263,163)	\$ (615,159)	\$ (878,322)
Adjustments:			
(Increase) Decrease in Assets:			
Accounts Receivable	-	(744)	(744)
Prepays	6,102	-	6,102
Increase (Decrease) in Liabilities:			
Accounts Payable	-	(6,500)	(6,500)
Accrued Wages	-	410	410
Due to Other Governments	-	97	97
Claims Payable	-	202,040	202,040
<i>Total Adjustments</i>	<u>6,102</u>	<u>195,303</u>	<u>201,405</u>
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ (257,061)</u>	<u>\$ (419,856)</u>	<u>\$ (676,917)</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, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Other	\$ 5,951	\$ 28,582	\$ 22,631
Expenses			
Contractual Services	325,140	285,643	39,497
Claims	5,000	-	5,000
<i>Total Expenses</i>	<u>330,140</u>	<u>285,643</u>	<u>44,497</u>
<i>Change in Net Position</i>	(324,189)	(257,061)	67,128
<i>Net Position (Deficit) Beginning of Year</i>	<u>2,988,858</u>	<u>2,988,858</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 2,664,669</u></u>	<u><u>\$ 2,731,797</u></u>	<u><u>\$ 67,128</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, 2021

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 10,220,000	\$ 9,976,435	\$ (243,565)
Other	19,000	18,814	(186)
<i>Total Revenues</i>	<u>10,239,000</u>	<u>9,995,249</u>	<u>(243,751)</u>
Expenses			
Personal Services	174,627	173,828	799
Materials and Supplies	716,927	694,967	21,960
Contractual Services	267,033	233,039	33,994
Claims	9,559,799	9,406,044	153,755
Other	1,000	464	536
<i>Total Expenses</i>	<u>10,719,386</u>	<u>10,508,342</u>	<u>211,044</u>
<i>Operating Income (Loss)</i>	<u>(480,386)</u>	<u>(513,093)</u>	<u>(32,707)</u>
Other Financing Sources (Uses)			
Transfers In	10,000	-	(10,000)
<i>Change in Net Position</i>	(470,386)	(513,093)	(42,707)
<i>Net Position (Deficit) Beginning of Year</i>	7,718,589	7,718,589	-
Prior Year Encumbrances Appropriated	232,659	232,659	-
<i>Net Position (Deficit) End of Year</i>	<u>\$ 7,480,862</u>	<u>\$ 7,438,155</u>	<u>\$ (42,707)</u>

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

Erie County, Ohio
Combining Statements –
Fiduciary Funds

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

Private Purpose Trust Fund

Bluecoat Trust Fund

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

Custodial Funds

Undivided Tax Fund

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

Undivided Local Government Fund

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

Care Facility Fund

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

Health Fund

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

Metroparks Fund

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

Regional Planning Fund

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

Soil and Water Conservation Fund

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

Mental Health and Recovery Board Fund

To account for the Mental Health and Recovery Board of Erie and Ottawa Counties for which the County Auditor was the fiscal agent. See Note 22 for a description of the dissolution.

Family and Children First Fund

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

Erie County, Ohio
*Combining Statements –
Fiduciary Funds*

Custodial Funds (continued)

Ohio Housing Trust Fund

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

Subdivisions Fund

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

Fines Distribution Fund

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

Clerk of Courts Landbank 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, 2021*

	Final Budget	Actual	Variance with Budget
Revenues			
Interest	\$ -	\$ 315	\$ 315
<i>Change in Net Position</i>	-	315	315
<i>Net Position (Deficit) Beginning of Year</i>	58,150	58,150	-
<i>Net Position (Deficit) End of Year</i>	\$ 58,150	\$ 58,465	\$ 315

Erie County, Ohio
Combining Statement of Net Position
Custodial Funds
December 31, 2021

	Undivided Tax Fund	Undivided Local Government Fund	Care Facility Fund	Health Fund	Metroparks Fund
Assets					
Equity in Pooled Cash and Investments	\$ 4,698,606	\$ -	\$ 12,670	\$ 7,259,069	\$ 90,702
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Taxes Receivable	152,192,234	-	-	2,478,828	2,703,656
Special Assessments Receivable	3,089,216	-	-	-	-
Due from Other Governments	932,058	2,545,787	-	109,941	70,098
<i>Total Assets</i>	<u>160,912,114</u>	<u>2,545,787</u>	<u>12,670</u>	<u>9,847,838</u>	<u>2,864,456</u>
Liabilities					
Accounts Payable	-	-	-	-	-
Due to Other Governments	28,358,167	2,545,787	-	-	-
Due to Others	-	-	-	-	-
<i>Total Liabilities</i>	<u>28,358,167</u>	<u>2,545,787</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	132,553,947	-	-	2,201,322	2,396,850
Net Position					
Restricted for Individuals, Organizations and Other Governments	-	-	12,670	7,646,516	467,606
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,670</u>	<u>\$ 7,646,516</u>	<u>\$ 467,606</u>

(continued)

Erie County, Ohio
Combining Statement of Net Position
Custodial Funds
December 31, 2021

	Regional Planning Fund	Soil and Water Conservation Fund	Mental Health and Recovery Board Fund	Family and Children First Fund	Ohio Housing Trust Fund
Assets					
Equity in Pooled Cash and Investments	\$ 237,525	\$ 17,252	\$ 1,509,944	\$ 317,855	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Due from Other Governments	-	-	539,910	-	-
<i>Total Assets</i>	<u>237,525</u>	<u>17,252</u>	<u>2,049,854</u>	<u>317,855</u>	<u>-</u>
Liabilities					
Accounts Payable	-	-	96,848	-	-
Due to Other Governments	-	-	1,953,006	-	-
Due to Others	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>2,049,854</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Net Position					
Restricted for Individuals, Organizations and Other Governments	<u>237,525</u>	<u>17,252</u>	<u>-</u>	<u>317,855</u>	<u>-</u>
<i>Total Net Position</i>	<u>\$ 237,525</u>	<u>\$ 17,252</u>	<u>\$ -</u>	<u>\$ 317,855</u>	<u>\$ -</u>

(continued)

Erie County, Ohio
Combining Statement of Net Position
Custodial Funds
December 31, 2021

	Subdivisions Fund	Fines Distribution Fund	Clerk of Courts Landbank Fees Fund	Resident's Account Fund	County Court Fund
Assets					
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	-	85,049	1,047,496
Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
<i>Total Assets</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,049</u>	<u>1,047,496</u>
Liabilities					
Accounts Payable	-	-	-	-	-
Due to Other Governments	-	-	-	-	1,047,496
Due to Others	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,047,496</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Net Position					
Restricted for Individuals, Organizations and Other Governments	-	-	-	85,049	-
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,049</u>	<u>\$ -</u>

(continued)

Erie County, Ohio
Combining Statement of Net Position
Custodial Funds
December 31, 2021

	Sheriff Fund	Adult Probation Fund	Ohio Elections Commission Fund	Township Resurfacing Fund	Miscellaneous Custodial Fund	Total Custodial Funds
Assets						
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ 650	\$ 40,490	\$ -	\$ 14,184,763
Cash and Cash Equivalents in Segregated Accounts	40,679	89,729	-	-	-	1,262,953
Taxes Receivable	-	-	-	-	-	157,374,718
Special Assessments Receivable	-	-	-	-	-	3,089,216
Due from Other Governments	-	-	-	-	-	4,197,794
<i>Total Assets</i>	<u>40,679</u>	<u>89,729</u>	<u>650</u>	<u>40,490</u>	<u>-</u>	<u>180,109,444</u>
Liabilities						
Accounts Payable	-	-	-	-	-	96,848
Due to Other Governments	-	-	650	-	-	33,905,106
Due to Others	-	89,729	-	-	-	89,729
<i>Total Liabilities</i>	<u>-</u>	<u>89,729</u>	<u>650</u>	<u>-</u>	<u>-</u>	<u>34,091,683</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	-	-	-	-	-	137,152,119
Net Position						
Restricted for Individuals, Organizations and Other Governments	40,679	-	-	40,490	-	8,865,642
<i>Total Net Position</i>	<u>\$ 40,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,490</u>	<u>\$ -</u>	<u>\$ 8,865,642</u>

Erie County, Ohio
Combining Statement of Changes in Fiduciary Funds
Custodial Funds
For the Year Ended December 31, 2021

	Undivided Tax Fund	Undivided Local Government Fund	Care Facility Fund	Health Fund	Metroparks Fund
Additions					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,149,132	4,950,714	-	-	-
Amounts Received as Fiscal Agent	-	-	-	17,399,920	2,566,556
Licenses, Permits & Fees for Other Governments	-	-	-	-	-
Fines & Forfeitures for Other Governments	-	-	-	-	-
Property Tax Collections for Other Governments	123,896,077	-	-	-	-
Contributions from Individuals	-	-	-	-	-
Amounts Received for Others	-	-	156,113	-	-
Custodial Receipts	-	-	-	-	-
Other	-	-	-	-	432
<i>Total Additions</i>	<u>126,045,209</u>	<u>4,950,714</u>	<u>156,113</u>	<u>17,399,920</u>	<u>2,566,988</u>
Deductions					
Administrative Expenses	-	-	-	-	-
Distributions as Fiscal Agent	-	-	-	17,736,709	2,443,464
Distributions of State Funds to Other Governments	2,081,917	4,950,714	-	-	-
Distributions to State of Ohio	-	-	-	-	-
Distributions to Other Governments	-	-	-	-	-
Licenses, Permits & Fee Distributions to Other Governments	-	-	-	-	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Tax Distributions to Other Governments	123,802,250	-	-	-	-
Distributions to Participants	-	-	153,597	-	-
Distributions to Individuals	-	-	-	-	-
Refunds	161,042	-	-	-	-
Monies Escheated	-	-	-	-	-
Custodial Disbursements	-	-	-	-	-
Other Distributions	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Deductions</i>	<u>126,045,209</u>	<u>4,950,714</u>	<u>153,597</u>	<u>17,736,709</u>	<u>2,443,464</u>
<i>Change in Net Position</i>	-	-	2,516	(336,789)	123,524
<i>Net Position (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>10,154</u>	<u>7,983,305</u>	<u>344,082</u>
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,670</u>	<u>\$ 7,646,516</u>	<u>\$ 467,606</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Fiduciary Funds
Custodial Funds
For the Year Ended December 31, 2021

	Regional Planning Fund	Soil and Water Conservation Fund	Mental Health and Recovery Board Fund	Family and Children First Fund	Ohio Housing Trust Fund
Additions					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	504,014
Amounts Received as Fiscal Agent	551,096	413,649	7,813,981	978,850	-
Licenses, Permits & Fees for Other Governments	-	-	-	-	-
Fines & Forfeitures for Other Governments	-	-	-	-	-
Property Tax Collections for Other Governments	-	-	-	-	-
Contributions from Individuals	-	-	-	-	-
Amounts Received for Others	-	-	-	-	-
Custodial Receipts	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Additions</i>	<u>551,096</u>	<u>413,649</u>	<u>7,813,981</u>	<u>978,850</u>	<u>504,014</u>
Deductions					
Administrative Expenses	-	-	-	-	-
Distributions as Fiscal Agent	466,124	425,357	14,150,227	845,067	-
Distributions of State Funds to Other Governments	-	-	-	-	-
Distributions to State of Ohio	-	-	-	-	504,014
Distributions to Other Governments	-	-	-	-	-
Licenses, Permits & Fee Distributions to Other Governments	-	-	-	-	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Tax Distributions to Other Governments	-	-	-	-	-
Distributions to Participants	-	-	-	-	-
Distributions to Individuals	-	-	-	-	-
Refunds	-	-	-	-	-
Monies Escheated	-	-	-	-	-
Custodial Disbursements	-	-	-	-	-
Other Distributions	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Deductions</i>	<u>466,124</u>	<u>425,357</u>	<u>14,150,227</u>	<u>845,067</u>	<u>504,014</u>
<i>Change in Net Position</i>	84,972	(11,708)	(6,336,246)	133,783	-
<i>Net Position (Deficit) Beginning of Year</i>	<u>152,553</u>	<u>28,960</u>	<u>6,336,246</u>	<u>184,072</u>	<u>-</u>
<i>Net Position End of Year</i>	<u>\$ 237,525</u>	<u>\$ 17,252</u>	<u>\$ -</u>	<u>\$ 317,855</u>	<u>\$ -</u>

(continued)

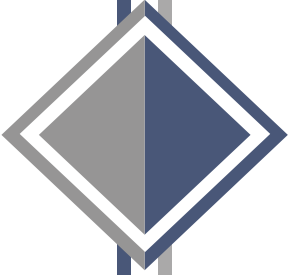
Erie County, Ohio
Combining Statement of Changes in Fiduciary Funds
Custodial Funds
For the Year Ended December 31, 2021

	Subdivisions Fund	Fines Distribution Fund	Clerk of Courts Landbank Fees Fund	Resident's Account Fund	County Court Fund
Additions					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 534
Intergovernmental	424	-	-	-	-
Amounts Received as Fiscal Agent	-	-	-	-	-
Licenses, Permits & Fees for Other Governments	-	-	-	-	3,426,552
Fines & Forfeitures for Other Governments	-	-	-	-	1,885,526
Property Tax Collections for Other Governments	108,627,840	-	-	-	-
Contributions from Individuals	-	20,665	-	-	-
Amounts Received for Others	1,412,495	-	-	-	11,882
Custodial Receipts	-	-	-	886,205	-
Other	-	-	-	-	6,283
<i>Total Additions</i>	<u>110,040,759</u>	<u>20,665</u>	<u>-</u>	<u>886,205</u>	<u>5,330,777</u>
Deductions					
Administrative Expenses	-	-	-	-	734
Distributions as Fiscal Agent	-	-	-	-	-
Distributions of State Funds to Other Governments	-	-	-	-	-
Distributions to State of Ohio	-	-	-	-	555,468
Distributions to Other Governments	-	-	-	-	715,239
Licenses, Permits & Fee Distributions to Other Governments	-	-	-	-	2,908,627
Fines & Forfeitures Distributions to Other Governments	-	20,665	-	-	966,890
Property Tax Distributions to Other Governments	110,040,759	-	-	-	-
Distributions to Participants	-	-	-	-	-
Distributions to Individuals	-	-	-	-	111,249
Refunds	-	-	-	-	-
Monies Escheated	-	-	-	-	181
Custodial Disbursements	-	-	-	951,278	-
Other Distributions	-	-	-	-	12,096
Miscellaneous	-	-	-	-	60,293
<i>Total Deductions</i>	<u>110,040,759</u>	<u>20,665</u>	<u>-</u>	<u>951,278</u>	<u>5,330,777</u>
<i>Change in Net Position</i>	-	-	-	(65,073)	-
<i>Net Position (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,122</u>	<u>-</u>
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,049</u>	<u>\$ -</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Fiduciary Funds
Custodial Funds
For the Year Ended December 31, 2021

	Sheriff Fund	Adult Probation Fund	Ohio Elections Commission Fund	Township Resurfacing Fund	Miscellaneous Custodial Fund	Total Custodial Funds
Additions						
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 534
Intergovernmental	-	-	-	-	-	7,604,284
Amounts Received as Fiscal Agent	-	-	-	-	-	29,724,052
Licenses, Permits & Fees for Other Governments	-	-	2,650	-	-	3,429,202
Fines & Forfeitures for Other Governments	-	-	-	-	-	1,885,526
Property Tax Collections for Other Governments	-	-	-	-	-	232,523,917
Contributions from Individuals	-	-	-	-	-	20,665
Amounts Received for Others	186,430	156,308	-	-	-	1,923,228
Custodial Receipts	-	-	-	670,687	2,844	1,559,736
Other	-	-	-	-	-	6,715
Total Additions	<u>186,430</u>	<u>156,308</u>	<u>2,650</u>	<u>670,687</u>	<u>2,844</u>	<u>278,677,859</u>
Deductions						
Administrative Expenses	-	-	-	-	-	734
Distributions as Fiscal Agent	-	-	-	-	-	36,066,948
Distributions of State Funds to Other Governments	-	-	-	-	-	7,032,631
Distributions to State of Ohio	-	-	-	-	-	1,059,482
Distributions to Other Governments	66,968	-	-	-	-	782,207
Licenses, Permits & Fee Distributions to Other Governments	-	-	2,650	-	-	2,911,277
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	-	987,555
Property Tax Distributions to Other Governments	-	-	-	-	-	233,843,009
Distributions to Participants	-	-	-	-	-	153,597
Distributions to Individuals	68,259	156,308	-	-	-	335,816
Refunds	-	-	-	-	-	161,042
Monies Escheated	-	-	-	-	-	181
Custodial Disbursements	-	-	-	630,197	2,844	1,584,319
Other Distributions	23,554	-	-	-	-	35,650
Miscellaneous	-	-	-	-	-	60,293
Total Deductions	<u>158,781</u>	<u>156,308</u>	<u>2,650</u>	<u>630,197</u>	<u>2,844</u>	<u>285,014,741</u>
Change in Net Position	27,649	-	-	40,490	-	(6,336,882)
Net Position (Deficit) Beginning of Year	<u>13,030</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,202,524</u>
Net Position End of Year	<u>\$ 40,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,490</u>	<u>\$ -</u>	<u>\$ 8,865,642</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)

	2021	2020	2019	Restated 2018
Governmental Activities				
Net Investment in Capital Assets	\$ 49,483,295	\$ 49,602,549	\$ 51,435,300	\$ 47,326,384
Restricted	44,859,107	37,517,091	34,261,595	30,551,433
Unrestricted	<u>(35,361,870)</u>	<u>(64,417,862)</u>	<u>(42,877,089)</u>	<u>(32,845,065)</u>
Total Governmental Activities Net Position	<u>58,980,532</u>	<u>22,701,778</u>	<u>42,819,806</u>	<u>45,032,752</u>
Business-Type Activities				
Net Investment in Capital Assets	\$ 54,489,804	\$ 54,976,930	\$ 54,548,437	\$ 54,201,164
Unrestricted (Deficit)	<u>12,444,384</u>	<u>4,217,308</u>	<u>1,238,480</u>	<u>1,285,188</u>
Total Business-Type Activities Net Position	<u>66,934,188</u>	<u>59,194,238</u>	<u>55,786,917</u>	<u>55,486,352</u>
Primary Government				
Net Investment in Capital Assets	\$ 103,973,099	\$ 104,579,479	\$ 105,983,737	\$ 101,527,548
Restricted	44,859,107	37,517,091	34,261,595	30,551,433
Unrestricted	<u>(22,917,486)</u>	<u>(60,200,554)</u>	<u>(41,638,609)</u>	<u>(31,559,877)</u>
Total Primary Government Net Position	<u>\$ 125,914,720</u>	<u>\$ 81,896,016</u>	<u>\$ 98,606,723</u>	<u>\$ 100,519,104</u>

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

	Restated 2017	Restated 2016	2015	2014	2013	2012
\$	40,339,246	\$ 40,378,103	\$ 51,210,684	\$ 48,768,191	\$ 47,956,310	\$ 46,340,620
	30,599,841	28,463,241	24,148,338	24,041,105	25,629,073	26,670,974
	(37,948,797)	(1,469,579)	(1,177,489)	1,564,269	15,364,899	13,824,782
	<u>32,990,290</u>	<u>67,371,765</u>	<u>74,181,533</u>	<u>74,373,565</u>	<u>88,950,282</u>	<u>86,836,376</u>
\$	51,057,978	\$ 48,149,645	\$ 59,583,790	\$ 58,797,307	\$ 45,437,839	\$ 44,767,064
	3,323,135	8,901,329	(7,814,034)	(11,491,756)	(5,242,287)	(7,169,628)
	<u>54,381,113</u>	<u>57,050,974</u>	<u>51,769,756</u>	<u>47,305,551</u>	<u>40,195,552</u>	<u>37,597,436</u>
\$	91,397,224	\$ 88,527,748	\$ 110,794,474	\$ 107,565,498	\$ 93,394,149	\$ 91,107,684
	30,599,841	28,463,241	24,148,338	24,041,105	25,629,073	26,670,974
	(34,625,662)	7,431,750	(8,991,523)	(9,927,487)	10,122,612	6,655,154
\$	<u>87,371,403</u>	<u>\$ 124,422,739</u>	<u>\$ 125,951,289</u>	<u>\$ 121,679,116</u>	<u>\$ 129,145,834</u>	<u>\$ 124,433,812</u>

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

	2021	2020	2019	2018
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$ 14,085,683	\$ 48,218,028	\$ 16,578,586	\$ 16,949,075
Judicial	4,960,037	8,461,419	10,913,259	9,506,557
Intergovernmental	-	16,305	863,632	851,458
Internal Service Fund-External Portion	-	-	-	-
Public Safety	6,552,200	12,613,411	16,565,002	14,402,764
Public Works	6,077,952	7,258,571	9,390,967	6,701,116
Health	7,887,946	9,771,175	9,698,628	8,930,501
Human Services	6,741,934	10,006,147	11,906,866	10,599,234
Economic Development	730,059	712,848	1,201,152	1,009,381
Other	758	3,693	-	-
Interest and Fiscal Charges	1,776,489	1,919,100	1,908,936	1,398,367
Total Governmental Activities Expenses	48,813,058	98,980,697	79,027,028	70,348,453
Business-Type Activities				
Sewer	\$ 7,424,855	\$ 8,365,793	\$ 8,996,961	\$ 9,212,970
Water	8,615,889	8,885,782	9,798,185	9,020,317
Landfill	3,723,844	4,624,282	4,404,753	4,641,268
Care Facility	6,080,816	8,265,309	11,075,014	9,264,567
Total Business-Type Activities Expenses	25,845,404	30,141,166	34,274,913	32,139,122
Total Primary Government Expenses	74,658,462	129,121,863	113,301,941	102,487,575
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	\$ 6,122,058	\$ 5,492,698	\$ 5,492,874	\$ 5,040,041
Judicial	2,046,101	1,986,482	2,457,680	2,338,776
Internal Service Fund-External Portion	-	-	-	-
Public Safety	1,869,670	1,751,152	1,842,246	2,084,646
Public Works	1,205,756	1,105,920	1,039,567	1,459,212
Health	348,694	391,469	368,483	645,811
Human Services	390,284	720,536	525,346	396,590
Economic Development	7,073	6,960	9,378	7,748
Other	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Charges for Services	11,989,636	11,455,217	11,735,574	11,972,824
Operating Grants, Contributions, and Interest	25,828,524	26,393,072	24,610,967	20,247,249
Capital Grants and Contributions	770,306	4,003,352	764,816	9,205,576
Total Governmental Activities Program Revenues	38,588,466	41,851,641	37,111,357	41,425,649

2017	2016	2015	2014	2013	2012
\$ 35,157,339	\$ 17,421,519	\$ 11,891,925	\$ 13,253,668	\$ 11,236,516	\$ 11,639,157
9,702,504	8,774,055	8,248,581	7,953,055	8,159,781	7,742,425
593,396	600,274	734,233	617,000	579,734	514,304
-	-	829,013	850,229	706,854	653,895
14,678,027	12,756,289	11,542,810	11,036,311	10,946,809	10,093,201
5,428,218	6,237,715	9,373,872	6,137,570	5,869,457	5,241,240
9,589,391	9,175,263	8,827,678	9,066,910	9,525,277	8,467,729
10,703,060	10,615,895	10,689,399	9,177,854	8,415,318	6,574,019
158,530	886,930	535,834	1,556,924	2,283,167	2,819,570
-	-	-	-	-	-
612,038	1,235,752	522,018	559,936	669,009	835,571
86,622,503	67,703,692	63,195,363	60,209,457	58,391,922	54,581,111
\$ 7,577,189	\$ 9,495,001	\$ 7,677,194	\$ 7,923,241	\$ 7,730,824	\$ 7,753,505
8,352,156	8,105,896	8,226,075	8,531,757	7,739,798	8,047,076
5,093,701	5,168,342	1,761,966	4,976,992	4,985,364	4,383,275
9,304,012	8,174,906	7,962,978	7,949,330	6,479,828	6,393,335
30,327,058	30,944,145	25,628,213	29,381,320	26,935,814	26,577,191
116,949,561	98,647,837	88,823,576	89,590,777	85,327,736	81,158,302
\$ 2,900,854	\$ 3,755,732	\$ 3,689,934	\$ 4,080,185	\$ 4,117,835	\$ 3,850,860
2,578,914	2,342,033	2,760,886	2,385,895	2,360,926	2,124,029
-	-	810,363	667,076	600,879	615,929
1,650,524	1,621,268	1,507,518	1,486,869	1,462,324	998,536
885,292	987,082	945,056	763,329	1,058,205	961,531
360,085	349,667	334,884	324,060	382,510	460,202
358,386	527,350	463,908	443,121	536,180	461,075
8,146	7,622	8,106	9,177	24,937	9,057
-	-	-	-	-	-
-	-	-	-	-	-
8,742,201	9,590,754	10,520,655	10,159,712	10,543,796	9,481,219
20,982,924	19,498,247	20,299,151	18,084,521	18,361,997	18,467,972
570,780	2,504,731	512,701	185,046	699,030	519,366
30,295,905	31,593,732	31,332,507	28,429,279	29,604,823	28,468,557

(continued)

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

	2021	2020	2019	2018
Business-Type Activities				
Charges for Services				
Sewer	\$ 8,735,064	\$ 8,399,565	\$ 8,356,216	\$ 7,898,729
Water	9,445,054	8,390,521	8,485,753	8,468,477
Landfill	6,727,642	5,874,528	5,837,699	6,676,119
Care Facility	7,997,317	9,511,388	9,520,163	9,191,092
Total Charges for Services	32,905,077	32,176,002	32,199,831	32,234,417
Operating Grants, Contributions, and Interest	195,853	1,142,066	-	-
Capital Grants and Contributions	-	662	122,795	191,543
Total Business-Type Activities Program Revenues	33,100,930	33,318,730	32,322,626	32,425,960
Total Primary Government Program Revenues	71,689,396	75,170,371	69,433,983	73,851,609
<u>Net (Expense) Revenue</u>				
Governmental Activities	(10,224,592)	(57,129,056)	(41,915,671)	(28,922,804)
Business-Type Activities	7,255,526	3,177,564	(1,952,287)	286,838
Total Primary Government Net Expense	(2,969,066)	(53,951,492)	(43,867,958)	(28,635,966)
<u>General Revenues and Other Changes in Net Position</u>				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	5,083,649	4,915,449	4,436,519	4,292,370
Developmental Disabilities	4,114,906	6,427,250	6,189,540	6,285,155
Senior Citizens	1,147,581	1,028,025	925,076	910,341
Hotel/Motel Taxes	5,497,213	1,336,476	3,526,812	4,822,021
Payment in Lieu of Taxes	553,661	830,091	2,045,472	2,057,193
Permissive Sales Taxes	20,675,937	15,181,533	16,497,483	16,103,049
Grants and Entitlements not Restricted to Specific Programs	4,166,899	3,500,010	3,646,483	2,956,528
Interest	(563,653)	2,318,536	2,734,715	1,696,998
Other	2,084,667	1,474,375	1,799,736	1,509,529
Special Item	3,744,488	-	-	-
Transfers	(2,002)	(717)	(2,099,111)	(611,120)
Total Governmental Activities	\$ 46,503,346	\$ 37,011,028	\$ 39,702,725	\$ 40,022,064
Business-Type Activities				
Interest	\$ -	\$ -	\$ -	\$ 2,145
Other	482,422	229,040	153,741	205,136
Transfers	2,002	717	2,099,111	611,120
Total Business-Type Activities	484,424	229,757	2,252,852	818,401
Total Primary Government	46,987,770	37,240,785	41,955,577	40,840,465
<u>Change in Net Position</u>				
Governmental Activities	36,278,754	(20,118,028)	(2,212,946)	11,099,260
Business-Type Activities	7,739,950	3,407,321	300,565	1,105,239
Total Primary Government	\$ 44,018,704	\$ (16,710,707)	\$ (1,912,381)	\$ 12,204,499

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.

2017	2016	2015	2014	2013	2012
\$ 7,463,273	\$ 7,933,920	\$ 7,342,389	\$ 6,579,196	\$ 7,292,440	\$ 7,217,745
8,437,155	8,838,286	8,068,575	8,061,171	8,089,251	8,140,909
5,946,252	6,542,044	6,426,696	5,610,170	5,736,821	5,972,748
8,519,063	8,332,305	8,119,478	7,882,965	6,222,673	6,000,490
30,365,743	31,646,555	29,957,138	28,133,502	27,341,185	27,331,892
-	-	-	135,150	-	-
623,230	3,715,845	130,318	12,394,879	2,069,247	1,164,730
30,988,973	35,362,400	30,087,456	40,663,531	29,410,432	28,496,622
61,284,878	66,956,132	61,419,963	69,092,810	59,015,255	56,965,179
(56,326,598)	(36,109,960)	(31,862,856)	(31,780,178)	(28,787,099)	(26,112,554)
661,915	4,418,255	4,459,243	11,282,211	2,474,618	1,919,431
(55,664,683)	(31,691,705)	(27,403,613)	(20,497,967)	(26,312,481)	(24,193,123)
5,511,037	5,505,011	4,088,791	3,842,410	3,882,496	4,205,081
5,806,441	4,690,109	4,449,710	4,267,090	4,277,854	4,347,789
891,706	900,966	887,248	835,340	843,916	923,940
4,441,125	6,023,199	-	-	-	-
1,809,838	1,876,965	1,866,674	1,674,075	1,651,358	1,665,439
15,965,925	16,054,612	15,708,440	20,298,279	15,730,216	13,708,095
3,532,798	3,190,432	3,201,517	3,257,437	3,325,932	3,165,997
868,581	514,266	304,382	334,772	218,120	381,422
1,423,175	1,461,653	1,155,370	1,036,438	960,815	1,220,557
-	-	-	-	-	-
(278,508)	(299,371)	8,692	10,309	10,298	10,634
\$ 39,972,118	\$ 39,917,842	\$ 31,670,824	\$ 35,556,150	\$ 30,901,005	\$ 29,628,954
\$ 19,355	\$ 19,769	\$ -	\$ -	\$ -	\$ -
327,507	543,823	13,654	143,048	133,796	217,697
278,508	299,371	(8,692)	(10,309)	(10,298)	(10,634)
625,370	862,963	4,962	132,739	123,498	207,063
40,597,488	40,780,805	31,675,786	35,688,889	31,024,503	29,836,017
(16,354,480)	3,807,882	(192,032)	3,775,972	2,113,906	3,516,400
1,287,285	5,281,218	4,464,205	11,414,950	2,598,116	2,126,494
\$ (15,067,195)	\$ 9,089,100	\$ 4,272,173	\$ 15,190,922	\$ 4,712,022	\$ 5,642,894

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

	2021	2020	2019	Restated 2018
General Fund				
Nonspendable	\$ 1,547,867	\$ 1,562,874	\$ 1,766,146	\$ 3,858,497
Restricted	208,398	245,992	5,282,310	24,536,378
Committed	1,324,549	910,434	487,428	407,432
Assigned	10,573,584	5,355,355	3,580,295	3,666,691
Unassigned	11,214,573	12,199,297	8,029,002	6,253,850
Total General Fund	<u>24,868,971</u>	<u>20,273,952</u>	<u>19,145,181</u>	<u>38,722,848</u>
All Other Governmental Funds				
Nonspendable	\$ 274,527	\$ 203,113	\$ 278,886	\$ 242,400
Restricted	37,730,885	32,884,970	29,175,101	26,863,412
Committed	1,586,357	1,036,357	736,357	784,553
Assigned	20,591	20,591	20,591	413,891
Unassigned (Deficit)	(39,313)	(114,459)	(66,880)	(68,333)
Total All Other Governmental Funds	<u>39,573,047</u>	<u>34,030,572</u>	<u>30,144,055</u>	<u>28,235,923</u>
Total Governmental Funds	<u>\$ 64,442,018</u>	<u>\$ 54,304,524</u>	<u>\$ 49,289,236</u>	<u>\$ 66,958,771</u>

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

	2017	2016	2015	2014	2013	2012
\$	2,486,812	\$ 1,976,060	\$ 1,992,015	\$ 1,922,344	\$ 1,354,305	\$ 1,187,049
	2,435,000	-	-	-	-	-
	381,329	417,807	330,103	794,600	534,771	622,454
	2,532,284	2,220,890	3,218,358	5,899,449	1,018,904	537,256
	10,927,399	10,989,023	9,409,446	8,446,922	7,708,841	7,266,195
	18,762,824	15,603,780	14,949,922	17,063,315	10,616,821	9,612,954
\$	267,881	\$ 166,904	\$ 186,982	\$ 225,175	\$ 131,775	\$ 154,354
	23,812,822	22,707,883	21,113,716	21,300,812	22,340,195	23,086,165
	984,553	900,000	700,000	200,000	200,000	-
	819,284	1,357,953	1,796,441	447,405	-	-
	(152,597)	(313,556)	(36,890)	(2,927)	(242,924)	(492,928)
	25,731,943	24,819,184	23,760,249	22,170,465	22,429,046	22,747,591
\$	44,494,767	\$ 40,422,964	\$ 38,710,171	\$ 39,233,780	\$ 33,045,867	\$ 32,360,545

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

	2021	2020	2019	2018
<u>Revenues</u>				
Property Taxes	\$ 9,283,944	\$ 12,123,138	\$ 11,573,013	\$ 11,515,408
Hotel/Motel Taxes	5,497,213	714,728	2,890,826	4,822,021
Permissive Sales Taxes	20,101,466	15,751,681	17,072,102	16,050,957
Payment in Lieu of Taxes	553,661	830,091	2,045,472	2,057,193
Special Assessments	382,897	358,322	317,931	285,091
Charges for Services	9,223,296	9,083,427	9,520,453	9,237,976
Fines and Forfeitures	526,968	411,929	531,385	428,984
Licenses and Permits	1,736,776	1,570,599	1,188,744	1,395,202
Intergovernmental	26,286,416	29,681,301	24,793,010	27,314,111
Interest	(536,047)	2,366,727	2,796,895	1,743,206
Rent	90,000	90,000	95,915	578,996
Contributions and Donations	2,498,848	4,503,209	2,599,352	6,921,237
Other	2,088,637	1,472,741	1,801,735	1,505,573
Total Revenues	77,734,075	78,957,893	77,226,833	83,855,955
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	\$ 16,917,535	\$ 17,469,101	\$ 36,500,193	\$ 22,578,983
Judicial	9,137,232	9,273,326	9,018,004	9,227,758
Intergovernmental	-	16,305	863,632	851,458
Public Safety	13,054,710	13,476,507	13,056,265	13,246,678
Public Works	8,016,543	8,974,230	7,935,629	10,703,597
Health	9,867,748	9,420,782	8,559,538	8,559,458
Human Services	10,059,913	10,181,096	10,523,248	10,325,018
Economic Development	730,059	712,848	1,150,705	1,009,381
Other	758	3,693	-	-
Capital Outlay	123,778	371,602	641,745	3,292,684
Debt Service:				
Principal Retirement	1,620,513	2,182,800	2,546,081	1,930,165
Interest and Fiscal Charges	1,747,094	1,816,460	1,926,025	1,261,630
Interest on Capital Appreciation Bonds	-	-	-	-
Refund Escrow	450,250	-	-	-
Total Expenditures	71,726,133	73,898,750	92,721,065	82,986,810
Excess of Revenues Over (Under) Expenditures	6,007,942	5,059,143	(15,494,232)	869,145
<u>Other Financing Sources (Uses)</u>				
Proceeds from Sale of Assets	\$ 43,537	\$ 13,615	\$ 23,402	\$ 43,168
Refunding Bonds Issued	1,345,000	-	-	-
Issuance of General Obligation Bonds	-	-	-	-
Issuance of OWDA Loans	-	-	-	-
Issuance of Revenue Bonds	-	-	-	21,300,000
Premium on Debt Issuance	-	-	-	-
Payment to Refunded Bond Escrow Agent	(1,295,111)	-	-	-
Inception of Capital Lease	-	-	-	-
Transfers In	3,388,625	2,537,482	1,956,100	2,375,759
Transfers Out	(3,390,627)	(2,594,952)	(4,154,805)	(3,067,270)
Total Other Financing Sources (Uses)	91,424	(43,855)	(2,175,303)	20,651,657
Special Item	4,038,128	-	-	-
Changes in Fund Balance	\$ 10,137,494	\$ 5,015,288	\$ (17,669,535)	\$ 21,520,802
Debt Service as a Percentage of Noncapital Expenditures	5%	6%	6%	5%

	2017	2016	2015	2014	2013	2012
\$	11,160,877	\$ 9,588,948	\$ 9,342,772	\$ 9,296,725	\$ 9,202,593	\$ 9,475,195
	4,441,126	6,023,199	-	-	-	-
	16,232,247	15,840,772	15,584,993	21,128,338	14,743,106	13,680,238
	1,809,838	1,876,964	1,866,674	1,674,075	1,651,358	1,665,439
	245,043	295,528	323,617	298,010	255,703	353,857
	8,465,627	9,541,123	7,950,913	7,805,324	8,038,988	7,379,708
	496,998	518,617	489,232	506,038	557,040	468,326
	1,256,488	1,213,149	1,092,647	953,932	1,072,240	906,070
	22,522,887	22,163,535	23,620,250	21,911,992	22,262,837	21,916,298
	868,582	610,081	297,898	302,420	235,900	408,697
	-	-	-	-	-	-
	3,565,650	2,000,000	-	-	-	-
	1,487,089	1,478,222	1,219,554	1,066,255	1,041,655	1,314,900
	<u>72,552,452</u>	<u>71,150,138</u>	<u>61,788,550</u>	<u>64,943,109</u>	<u>59,061,420</u>	<u>57,568,728</u>
\$	16,385,818	\$ 16,346,246	\$ 12,479,266	\$ 11,945,078	\$ 10,356,402	\$ 10,283,527
	9,227,312	8,456,088	8,229,293	7,565,265	8,209,677	9,485,130
	593,396	600,274	734,233	617,000	579,734	514,304
	13,173,770	12,548,088	11,806,695	10,947,002	10,482,680	9,835,348
	5,372,250	5,703,464	6,205,839	5,961,108	5,455,977	5,190,682
	9,086,355	8,963,408	8,766,783	8,920,335	9,542,940	8,280,425
	10,187,733	10,469,468	10,643,140	8,949,730	8,230,574	6,465,954
	158,530	867,626	532,025	1,553,115	2,307,957	2,851,212
	-	-	-	-	-	-
	1,003,498	19,877,120	3,906,416	398,331	191,522	1,128,996
	1,866,333	1,833,320	1,335,313	1,484,891	2,597,667	1,581,051
	1,223,969	1,188,374	545,284	584,984	694,351	692,208
	-	-	-	-	14,525	46,420
	-	-	-	-	-	-
	<u>68,278,964</u>	<u>86,853,476</u>	<u>65,184,287</u>	<u>58,926,839</u>	<u>58,664,006</u>	<u>56,355,257</u>
	<u>4,273,488</u>	<u>(15,703,338)</u>	<u>(3,395,737)</u>	<u>6,016,270</u>	<u>397,414</u>	<u>1,213,471</u>
\$	44,550	\$ 119,977	\$ 63,852	\$ 77,849	\$ 130,774	\$ 9,533
	4,025,000	-	-	-	-	-
	-	-	-	-	-	1,610,000
	-	-	-	59,164	146,836	-
	-	17,410,000	2,800,000	-	-	-
	380,661	-	-	-	-	-
	(4,347,469)	-	-	-	-	-
	-	-	-	25,437	-	-
	2,702,329	2,236,154	5,595,456	3,203,655	3,956,983	4,782,377
	(3,006,756)	(2,350,000)	(5,587,180)	(3,194,462)	(3,946,685)	(4,773,548)
	<u>(201,685)</u>	<u>17,416,131</u>	<u>2,872,128</u>	<u>171,643</u>	<u>287,908</u>	<u>1,628,362</u>
	-	-	-	-	-	-
\$	<u>4,071,803</u>	<u>\$ 1,712,793</u>	<u>\$ (523,609)</u>	<u>\$ 6,187,913</u>	<u>\$ 685,322</u>	<u>\$ 2,841,833</u>
	5%	4%	3%	4%	4%	6%

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			
2021	\$ 1,625,769,690	\$ 481,388,120	\$ 6,020,450,886	\$ 314,033,820	\$ 356,856,614
2020	1,606,817,240	479,554,700	5,961,062,686	283,997,940	322,724,932
2019	1,594,748,580	446,317,920	5,831,618,571	116,921,530	132,865,375
2018	1,535,922,560	437,695,230	5,638,907,971	106,317,450	120,815,284
2017	1,527,646,830	433,538,360	5,603,386,257	94,671,810	107,581,602
2016	1,521,963,010	428,179,330	5,571,835,257	79,909,280	90,806,000
2015	1,487,134,570	414,911,000	5,434,415,914	65,180,000	74,068,182
2014	1,483,740,740	418,092,000	5,433,807,828	59,901,000	68,069,318
2013	1,575,245,020	434,456,000	5,742,002,914	55,211,000	62,739,773
2012	1,576,391,940	437,497,000	5,753,968,400	52,907,000	60,121,591

Source: Erie County Auditor

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

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

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

Total						
	Assessed Value	Estimated Actual Value	Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)		
\$	2,421,191,630	\$	6,377,307,499	37.97%	\$	7.36
	2,370,369,880		6,283,787,618	37.72		8.84
	2,157,988,030		5,964,483,946	36.18		8.82
	2,079,935,240		5,759,723,256	36.11		9.00
	2,055,857,000		5,710,967,859	36.00		9.00
	2,030,051,620		5,662,641,257	35.85		8.48
	1,967,225,570		5,508,484,096	35.71		8.05
	1,961,733,740		5,501,877,146	35.66		8.04
	2,064,912,020		5,804,742,687	35.57		7.85
	2,066,795,940		5,814,089,991	35.55		7.83

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

	2021	2020	2019	2018
Voted Millage				
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	\$ 1.4465	\$ 2.9061	\$ 2.9082	\$ 2.9990
Commerical/Industrial	1.4931	2.9791	2.9819	3.0000
Tangible/Public Utility Personal	1.5000	3.0000	3.0000	3.0000
Senior Citizens				
Effective Millage Rates				
Residential/Agricultural	0.4723	0.4744	0.4747	0.4896
Commerical/Industrial	0.4899	0.4887	0.4892	0.4921
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Metroparks Board				
Effective Millage Rates				
Residential/Agricultural	1.0390	1.0437	1.0444	1.0770
Commerical/Industrial	1.0777	1.0751	1.0762	1.0827
Tangible/Public Utility Personal	1.1000	1.1000	1.1000	1.1000
Health District				
Effective Millage Rates				
Residential/Agricultural	0.9247	0.9285	0.9291	0.9614
Commerical/Industrial	0.9769	0.9729	0.9731	0.9858
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
Alcohol, Drug Addiction, and Mental Health and Recovery Board				
Effective Millage Rates				
Residential/Agricultural	1.0864	1.0935	1.0958	1.1501
Commerical/Industrial	1.1731	1.1743	1.1764	1.1825
Tangible/Public Utility Personal	1.2000	1.2000	1.2000	1.2000
Total Voted Millage				
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	4.9689	6.4462	6.4523	6.6771
Commerical/Industrial	5.2106	6.6900	6.6969	6.7431
Tangible/Public Utility Personal	5.3000	6.8000	6.8000	6.8000
Unvoted Millage				
General Fund	2.3000	2.3000	2.3000	2.3000
Total Erie County (Total Direct Rate)				
Effective Millage Rates				
Residential/Agricultural	7.2689	8.7462	8.7523	8.9771
Commerical/Industrial	7.5106	8.9900	8.9969	9.0431
Tangible/Public Utility Personal	7.6000	9.1000	9.1000	9.1000
Total Weighted Average Tax Rate	7.3603	8.8390	8.8220	8.9970

	2017	2016	2015	2014	2013	2012
\$	3.0000	\$ 2.4098	\$ 2.4610	\$ 2.4563	\$ 2.4532	\$ 2.3033
	3.0000	2.6319	2.6810	2.6623	2.6377	2.5112
	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000
	0.4897	0.4897	0.5000	0.5000	0.5000	0.5000
	0.4914	0.4909	0.5000	0.5000	0.5000	0.5000
	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
	1.0774	1.0772	1.1000	0.7109	0.7107	0.6978
	1.0811	1.0799	1.1000	0.8584	0.8551	0.8380
	1.1000	1.1000	1.1000	1.0000	1.0000	1.0000
	0.9618	0.9618	0.9822	0.9813	0.9808	0.9511
	0.9840	0.9828	1.0000	0.9968	0.9925	0.9696
	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	1.1526	1.1541	0.9998	1.0000	1.0000	0.9910
	1.1825	1.1832	1.0000	1.0000	1.0000	1.0000
	1.2000	1.2000	1.0000	1.0000	1.0000	1.0000
	6.6815	6.0926	6.0430	5.6485	5.6447	5.4432
	6.7390	6.3687	6.2810	6.0174	5.9853	5.8188
	6.8000	6.8000	6.6000	6.5000	6.5000	6.5000
	2.3000	2.3000	2.3000	2.3000	2.3000	2.3000
	8.9815	8.3926	8.3430	7.9485	7.9447	7.7432
	9.0390	8.6687	8.5810	8.3174	8.2853	8.1188
	9.1000	9.1000	8.9000	8.8000	8.8000	8.8000
	8.9990	8.4787	8.4151	8.0545	8.0434	7.8505

(continued)

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

	2021	2020	2019	2018
School Districts				
Bellevue CSD	\$ 42.5000	\$ 42.2000	\$ 42.4000	\$ 41.6000
Berlin-Milan LSD	65.0800	65.1930	67.7400	68.1000
Firelands LSD	54.0100	54.1100	55.4000	51.6700
Huron CSD	73.1300	73.1800	73.4300	74.2100
Kelleys Island LSD	9.8500	9.8500	9.8500	7.6500
Margaretta LSD	60.2100	60.3000	63.0000	63.1600
Monroeville LSD	38.2000	38.2000	38.3000	38.4500
Perkins LSD	67.8000	67.8000	67.8000	69.3000
Sandusky CSD	85.0000	84.9500	85.0200	86.5650
Vermilion LSD	67.8800	68.0800	68.1300	68.1500
Western Reserve LSD	33.1000	33.1000	33.5500	33.6000
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	8.6600	8.6600	8.6600	8.6600
Huron City	4.9000	4.9000	4.9000	4.9000
Kelleys Island Village	9.9700	9.9700	10.3500	10.3500
Milan Village	8.8000	8.8000	8.8000	8.8000
Sandusky City	5.1800	5.1800	5.1800	5.2500
Vermilion City	11.7500	11.7500	11.7500	10.7500
Townships				
Berlin	5.3000	5.3000	5.3000	5.3000
Florence	7.1000	7.1000	7.1000	7.1000
Groton	5.7500	5.7500	5.7500	5.7500
Huron	5.3000	5.3000	5.3000	4.9000
Margaretta	12.2000	12.2000	12.2000	11.2000
Milan	6.5500	6.5500	6.5500	6.5500
Oxford	6.5000	6.5000	6.5000	6.5000
Perkins	16.2500	16.2500	16.2500	16.2500
Vermilion	4.7500	4.7500	4.7500	5.1000

	2017	2016	2015	2014	2013	2012
\$	41.5500	\$ 42.6800	\$ 43.8900	\$ 43.7900	\$ 43.0500	\$ 42.9000
	68.2400	68.3900	69.0500	69.1400	61.3500	61.2000
	51.8300	51.9100	52.3300	52.4200	52.4800	51.9800
	74.3100	74.3900	74.4500	74.5200	73.7200	73.8000
	6.8500	6.3500	6.3500	6.3500	7.1500	6.5500
	63.1600	63.2000	63.7600	63.8500	63.8500	63.7000
	38.4500	39.5000	35.0000	38.2000	38.2000	35.8000
	60.9000	60.9000	60.9000	60.9000	60.9000	60.9000
	80.0650	80.5250	80.5250	80.5250	80.5250	75.4100
	68.3300	68.4600	68.5500	68.6000	68.7200	68.0000
	33.7500	33.9500	33.8500	33.8500	33.8500	34.0500
	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500
	20.0000	20.0000	20.0000	20.0000	16.0000	16.0000
	6.6000	6.6000	6.6000	6.6000	6.1000	6.1000
	15.5000	15.5000	10.5000	10.5000	10.5000	10.5000
	8.6600	8.6600	8.6600	8.6600	8.6600	8.6600
	4.9000	4.9000	4.9000	4.9000	4.9000	4.9000
	10.3500	16.3500	10.3500	10.9500	10.0800	8.6300
	8.8000	8.8000	8.8000	8.8000	8.8000	8.8000
	5.2500	5.2500	5.2500	5.2500	5.2500	5.2500
	10.7500	10.7500	10.7500	10.7500	10.7500	10.7500
	5.3000	5.3000	5.3000	3.5000	3.5000	5.3000
	7.1000	7.1000	7.1000	7.1000	5.1000	6.1000
	5.7500	5.7500	5.7500	5.7500	5.7500	5.7500
	4.9000	4.9000	4.7400	4.7400	5.1400	5.1400
	11.2000	11.2000	11.2000	10.7000	9.7000	9.7000
	6.5500	6.5500	5.3000	5.3000	5.3000	5.3000
	6.5000	6.5000	4.5000	4.5000	4.5000	4.5000
	16.2500	16.2500	16.2500	13.5000	10.2000	10.2000
	5.1000	5.1000	5.1000	5.1000	5.1000	5.1000

(continued)

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

	2021	2020	2019	2018
Other Units				
Bellevue Public Library	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000
Huron Public Library	1.5000	1.5000	1.5000	1.2500
Kelleys Island Branch Library	0.8000	0.8000	0.8000	0.8000
Milan-Berlin Township Public Library	1.8000	1.8000	1.8000	1.8000
Ritter Public Library	1.6250	1.6250	1.6250	1.6250
Sandusky Library	1.5000	1.5000	1.5000	1.5000

Source: Erie County Auditor

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Overlapping rates are those of local governments that apply to property owners within Erie County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

	2017	2016	2015	2014	2013	2012
\$	1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000
	1.2500	1.2500	1.5100	1.5100	1.8600	1.9600
	0.8000	0.8000	0.8000	0.8000	0.8000	0.8000
	1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
	1.6250	1.6250	1.7250	1.7250	2.2250	1.1000
	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000

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

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes To Current Levy
2021	\$ 5,596,384	\$ 5,184,404	92.64%	\$ 146,074	\$5,330,478	95.25%	\$ 653,844	11.68%
2020	5,466,906	5,122,109	93.69	168,718	5,290,827	96.78	403,668	7.38
2019	4,972,810	4,809,979	96.73	168,160	4,978,139	100.11	208,155	4.19
2018	4,793,119	4,637,715	96.76	158,168	4,795,883	100.06	216,234	4.51
2017	4,737,934	4,585,378	96.78	171,584	4,756,962	100.40	222,231	4.69
2016	4,675,514	4,526,660	96.82	161,971	4,688,631	100.28	271,625	5.81
2015	4,538,172	4,402,314	97.01	160,431	4,562,745	100.54	309,220	6.81
2014	4,524,036	4,358,525	96.34	171,573	4,530,098	100.13	360,446	7.97
2013	4,513,257	4,318,411	95.68	197,981	4,516,392	100.07	412,171	9.13
2012	4,756,169	4,550,045	95.67	188,287	4,738,332	99.62	492,403	10.35

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	2021		2012		Percent of Total Assessed Valuation	Percent of Total Assessed Valuation
		Total Assessed Valuation	Rank	Total Assessed Valuation	Rank		
Nexus Gas Transmission	Utility	\$160,062,620	1	6.61%			
American Transmission	Utility	59,163,390	2	2.44	7,787,760	8	0.38%
Ohio Edison	Utility	45,988,260	3	1.91	38,934,750	1	1.88
Cedar Point Park LLC	Entertainment	42,675,880	4	1.76	38,925,350	2	1.88
LMN Development LLC	Entertainment	29,813,070	5	1.23	16,816,400	3	0.81
Columbia Gas of Ohio, Inc.	Utility	13,030,470	6	0.54	6,562,070	10	0.32
Norfolk & Western Railway	Railroad	11,295,360	7	0.47	8,255,260	6	0.40
GWR Sandusky Property	Entertainment	6,407,000	8	0.26	7,813,220	7	0.38
Shaker Village Rental Communities LTD	Real Estate	5,188,660	9	0.21			
Sandusky Mall Company	Retail	5,161,460	10	0.21	8,331,970	5	0.40
Delphi Automotive Systems, Inc.	Manufacturer				8,925,000	4	0.43
Park Place Enterprises	Retail				6,575,400	9	0.32
Total Principal Taxpayers		378,786,170		15.64	148,927,180		7.21
All Other Taxpayers		2,042,405,460		84.36	1,917,868,760		92.79
Total County Assessed Value		<u>\$2,421,191,630</u>		<u>100.00%</u>	<u>\$2,066,795,940</u>		<u>100.00%</u>

Source: Erie County Auditor

Erie County, Ohio
Taxable Sales by Type
Last Ten Years

	2021	2020	2019	2018
Sales Tax Payments	\$ 5,691,267	\$ 4,329,195	\$ 5,015,659	\$ 4,963,622
Direct Pay Tax Return Payments	485,011	442,118	492,669	448,796
Seller's Use Tax Return Payments	2,587,580	2,148,829	1,642,040	1,394,618
Consumer's Use Tax Return Payments	449,313	352,914	410,938	501,845
Motor Vehicle Tax Payments	2,262,111	1,928,161	1,823,040	1,781,336
Non-Resident Motor Vehicle Tax Payments	34,580	25,816	16,552	18,144
Watercraft and Outboard Motors	263,969	191,086	168,244	144,743
Department of Liquor Control	92,803	85,678	69,291	66,678
Sales Tax on Motor Vehicle Fuel Refunds	4,058	4,138	1,891	2,275
Sales/Use Tax Voluntary Payments	101,486	24,788	4,038	36,914
Statewide Master Numbers	7,392,548	5,527,972	6,612,341	6,731,425
Sales/Use Tax Assessment Payments	117,978	63,852	200,580	129,864
Managed Audit Sales/Use Tax	26,340	24,746	31,336	42,796
Streamlined Sales Tax Payments	383,641	264,703	134,373	19,701
Use Tax Amnesty Payments	-	-	-	1,593
Administrative Rotary Fund Fee	(198,576)	(153,968)	(165,616)	(162,700)
Sales/Use Tax Refunds Approved	(35,076)	(17,173)	(61,368)	(14,339)
Total	\$ 19,659,031	\$ 15,242,855	\$ 16,396,008	\$ 16,107,312
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.

	2017	2016	2015	2014	2013	2012
\$	4,854,323	\$ 4,745,802	\$ 4,654,893	\$ 6,175,583	\$ 4,592,960	\$ 4,110,214
	880,390	1,249,861	1,143,314	1,257,497	1,035,601	878,973
	1,254,277	1,085,487	997,420	1,240,030	898,884	712,018
	442,263	370,511	333,730	458,769	288,016	252,128
	1,679,282	1,565,265	1,597,045	2,216,253	1,677,209	1,450,010
	18,611	21,775	21,085	21,261	14,932	15,480
	135,884	158,621	128,986	122,841	70,400	72,107
	61,387	59,267	55,166	68,250	54,958	46,230
	1,510	1,758	2,659	4,428	2,983	3,202
	85,671	20,937	216,401	198,100	108,418	75,988
	6,661,110	6,606,029	6,480,920	8,647,842	7,080,965	6,181,531
	184,296	230,336	244,123	96,477	55,166	66,629
	11,521	53,432	-	-	-	-
	24,030	11,640	8,275	7,991	4,628	5,147
	153	297	538	539	25,150	1,511
	(162,610)	(161,747)	(158,671)	(205,033)	(158,891)	(138,467)
	(33,689)	(6,354)	(17,444)	(12,549)	(21,163)	(24,606)
\$	<u>16,098,410</u>	<u>\$ 16,012,917</u>	<u>\$ 15,708,440</u>	<u>\$ 20,298,279</u>	<u>\$ 15,730,216</u>	<u>\$ 13,708,095</u>
	1.00%	1.00%	1.00%	1-1.50%	1-1.50%	1.00%

This Page Intentionally Left Blank

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

Year	Sewer		Water		Total	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
2021	9,478	836	9,768	868	19,246	1,704
2020	9,386	829	9,599	859	18,985	1,688
2019	9,160	1,003	9,285	1,023	18,445	2,026
2018	9,133	1,021	9,345	1,045	18,478	2,066
2017	9,265	815	9,473	872	18,738	1,687
2016	9,759	821	10,171	837	19,930	1,658
2015	9,122	780	9,969	863	19,091	1,643
2014	9,146	812	9,888	866	19,034	1,678
2013	9,035	825	9,798	868	18,833	1,693
2012	9,090	790	9,821	854	18,911	1,644

Source: Erie County DOES Billing Office

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

Customer	2021		
	Amount	Rank	Percentage
J H Routh Packing	\$737,993	1	8.45%
Kalahari Resort	549,754	2	6.29
Ventra Sandusky	164,883	3	1.89
Great Wolf Lodge	160,470	4	1.84
Ohio Veterans Home	148,857	5	1.70
Mucci Farms	130,555	6	1.49
Akzonobel	77,623	7	0.89
Beulah Beach Corp	51,480	8	0.59
NASA Glenn Research Center	51,145	9	0.59
Pro Clean LLC	<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><u>\$8,735,064</u></u>		<u><u>100.00%</u></u>

Customer	2020		
	Amount	Rank	Percentage
J H Routh Packing	\$616,497	1	7.34%
Kalahari Resort	500,783	2	5.96
Ventra Sandusky	163,933	3	1.95
Great Wolf Lodge	124,238	4	1.48
Ohio Veterans Home	121,650	5	1.45
Mucci Farms	93,545	6	1.11
Akronobel	71,141	7	0.85
Shaker Village	54,676	8	0.65
NASA	31,486	9	0.37
Pro Clean LLC	<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><u>\$8,399,565</u></u>		<u><u>100.00%</u></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	<u>36,375</u>	10	<u>0.44</u>
Total	1,896,061		23.89
Balance from Other Customers	<u>6,460,155</u>		<u>76.11</u>
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	<u>27,891</u>	10	<u>0.35</u>
Total	1,772,230		22.33
Balance from Other Customers	<u>6,126,499</u>		<u>77.67</u>
Total Sewer Revenue	<u>\$ 7,898,729</u>		<u>100.00%</u>

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

Customer	2017		
	Amount	Rank	Percentage
J H Routh Packing	\$ 576,574	1	7.27%
Kalahari Resort	494,977	2	6.63
Great Wolf Lodge	185,446	3	2.48
Akzonobel	133,984	4	1.80
Ventra Sandusky	130,067	5	1.74
Ohio Veterans Home	125,234	6	1.68
Sawmill Creek Resort	62,307	7	0.83
IAC	51,480	8	0.69
Kyklos Bearing Intl	50,445	9	0.68
Sandusky Clean Scene	<u>49,384</u>	10	<u>0.66</u>
Total	1,859,898		23.44
Balance from Other Customers	<u>5,603,375</u>		<u>76.56</u>
Total Sewer Revenue	<u>\$ 7,463,273</u>		<u>100.00%</u>

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

(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	\$ 7,342,389		100.00%

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	\$ 6,579,196		100.00%

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

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

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

Source: Erie County DOES Billing Office

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	<u>\$ 9,445,054</u>		<u>100.00</u>

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

(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	<u>\$ 8,485,753</u>		<u>100.00%</u>

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	<u>\$ 8,468,477</u>		<u>100.00%</u>

(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	<u>52,457</u>	10	<u>0.59</u>
Total	1,652,152		18.69
Balance from Other Customers	<u>6,785,003</u>		<u>81.31</u>
Total Water Revenue	<u>\$ 8,437,155</u>		<u>100.00%</u>

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	<u>61,641</u>	10	<u>0.70</u>
Total	1,715,095		19.41
Balance from Other Customers	<u>7,123,191</u>		<u>80.59</u>
Total Water Revenue	<u>\$ 8,838,286</u>		<u>100.00%</u>

(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	<u>46,818</u>	10	<u>0.58</u>
Total	1,675,679		20.79
Balance from Other Customers	<u>6,392,896</u>		<u>79.21</u>
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	<u>28,792</u>	10	<u>0.36</u>
Total	1,495,131		18.55
Balance from Other Customers	<u>6,566,040</u>		<u>81.45</u>
Total Water Revenue	<u>\$ 8,061,171</u>		<u>100.00%</u>

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

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

Customer	2012		
	Amount	Rank	Percentage
Kalahari Resort	\$ 358,038	1	4.41%
JH Routh Packing Company	344,498	2	4.23
The Glidden Company	230,531	3	2.83
Kyklos Bearing International	178,579	4	2.19
Corso's Realty	168,958	5	2.08
Ohio Veterans Home	139,195	6	1.71
Great Wolf Lodge	127,169	7	1.56
Visteon Corporation	75,426	8	0.93
Saint-Gobain	56,537	9	0.69
NASA	<u>44,195</u>	10	<u>0.54</u>
Total	1,723,126		21.17
Balance from Other Customers	<u>6,417,783</u>		<u>78.83</u>
Total Water Revenue	<u>\$ 8,140,909</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
2021	\$ 3,770,000	\$ 36,225,708	\$ -	\$ -	\$ 6,162,288	\$ 3,401,800
2020	4,450,000	37,526,221	-	-	8,086,305	3,472,800
2019	5,425,000	38,734,021	-	-	10,490,321	3,542,500
2018	6,780,000	39,919,184	-	5,918	13,079,337	3,610,900
2017	8,115,635	19,188,741	19,696	11,195	15,658,023	3,678,000
2016	9,958,617	19,700,000	38,704	16,104	14,758,151	3,303,196
2015	11,250,700	2,800,000	79,905	20,501	17,170,516	-
2014	12,498,306	-	177,560	24,915	19,519,068	-
2013	13,849,397	-	267,350	-	22,099,277	-
2012	16,233,119	-	356,855	4,392	24,642,562	-

Source: Erie County Auditor

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

Business-Type Activities

	OWDA Loans	Leases	OPWC Loans	Special Assessment Bonds	Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)					
\$	42,909,312	\$	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		1,303	4.78
	51,370,044		73,882	10,968	544,575		83,321,091		1,103		1,103	4.10
	53,521,036		146,042	31,630	619,925		86,538,482		1,141		1,141	4.37
	56,092,700		215,856	62,625	691,850		93,279,055		1,227		1,227	4.37
	58,215,952		283,401	85,462	762,062		100,583,805		1,369		1,369	5.12

This Page Intentionally Left Blank

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)
2021	\$ 9,932,288	0.42%	\$ 133
2020	12,536,305	0.53	170
2019	15,915,321	0.68	214
2018	19,859,337	0.34	266
2017	23,773,658	0.41	318
2016	24,716,768	0.43	329
2015	28,421,216	0.50	376
2014	32,017,374	0.58	422
2013	35,948,674	0.65	473
2012	40,875,681	0.70	535

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

	2021	2020	2019	2018
Total Assessed Valuation	\$ 2,421,191,630	\$ 2,370,369,880	\$ 2,157,988,030	\$ 2,079,935,240
Overall Debt Limitation	59,029,791	57,759,247	52,449,701	50,498,381
Gross Indebtedness	92,036,820	95,175,738	101,703,011	108,690,536
Less Debt Outside Limitation				
General Obligation Bonds	5,730,000	7,540,000	9,830,000	12,305,000
Revenue Bonds	39,627,508	40,999,021	42,276,521	43,530,084
Special Assessment Bonds	-	-	-	-
OPWC Loans	-	-	-	-
OWDA Loans	42,909,312	42,186,717	44,171,490	46,075,452
Net Indebtedness	3,770,000	4,450,000	5,425,000	6,780,000
Less Amount Available in Debt Service Fund	-	-	-	-
Net Debt Within Limitation	3,770,000	4,450,000	5,425,000	6,780,000
Legal Debt Margin Within Limitation	\$ 55,259,791	\$ 53,309,247	\$ 47,024,701	\$ 43,718,381
Legal Debt Margin as a Percentage of the Overall Debt Limitation	93.61%	92.30%	89.66%	86.57%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$ 24,211,916	\$ 23,703,699	\$ 21,579,880	\$ 20,799,352
Gross Indebtedness	92,036,820	95,175,738	101,703,011	108,690,536
Less Debt Outside Limitation				
General Obligation Bonds	5,730,000	7,540,000	9,830,000	12,305,000
Revenue Bonds	39,627,508	40,999,021	42,276,521	43,530,084
Special Assessment Bonds	-	-	-	-
OPWC Loans	-	-	-	-
OWDA Loans	42,909,312	42,186,717	44,171,490	46,075,452
Net Indebtedness	3,770,000	4,450,000	5,425,000	6,780,000
Less Amount Available in Debt Service Fund	-	-	-	-
Net Debt Within Unvoted Debt Limitation	3,770,000	4,450,000	5,425,000	6,780,000
Legal Debt Margin Within Unvoted Debt Limitation	\$ 20,441,916	\$ 19,253,699	\$ 16,154,880	\$ 14,019,352
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	84.43%	81.23%	74.86%	67.40%

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.

2017	2016	2015	2014	2013	2012
<u>\$ 2,055,857,000</u>	<u>\$ 2,030,051,620</u>	<u>\$ 1,967,225,570</u>	<u>\$ 1,961,733,740</u>	<u>\$ 2,064,912,020</u>	<u>\$ 2,066,795,940</u>
49,896,425	49,251,291	47,680,639	47,543,344	50,122,801	50,169,899
93,673,656	97,461,808	82,752,012	85,833,667	92,466,326	99,612,889
14,769,670	14,554,698	16,922,006	19,225,758	21,758,628	24,242,451
22,866,741	23,003,196	2,800,000	-	-	-
19,696	498,510	624,480	797,485	959,200	1,118,917
-	4,561	10,968	31,630	62,625	85,462
<u>47,901,914</u>	<u>49,654,051</u>	<u>51,370,044</u>	<u>53,521,036</u>	<u>56,092,700</u>	<u>58,215,952</u>
8,115,635	9,746,792	11,024,514	12,257,758	13,593,173	15,950,107
-	1,212,724	1,796,441	447,405	-	-
<u>8,115,635</u>	<u>8,534,068</u>	<u>9,228,073</u>	<u>11,810,353</u>	<u>13,593,173</u>	<u>15,950,107</u>
<u>\$ 41,780,790</u>	<u>\$ 40,717,223</u>	<u>\$ 38,452,566</u>	<u>\$ 35,732,991</u>	<u>\$ 36,529,628</u>	<u>\$ 34,219,792</u>
83.74%	82.67%	80.65%	75.16%	72.88%	68.21%
<u>\$ 20,558,570</u>	<u>\$ 20,300,516</u>	<u>\$ 19,672,256</u>	<u>\$ 19,617,337</u>	<u>\$ 20,649,120</u>	<u>\$ 20,667,959</u>
93,673,656	97,461,808	82,752,012	85,833,667	92,466,326	99,612,889
14,769,670	14,554,698	16,922,006	19,225,758	21,758,628	24,242,451
22,866,741	23,003,196	2,800,000	-	-	-
19,696	498,510	624,480	797,485	959,200	1,118,917
-	4,561	10,968	31,630	62,625	85,462
<u>47,901,914</u>	<u>49,654,051</u>	<u>51,370,044</u>	<u>53,521,036</u>	<u>56,092,700</u>	<u>58,215,952</u>
8,115,635	9,746,792	11,024,514	12,257,758	13,593,173	15,950,107
-	1,212,724	1,796,441	447,405	-	-
<u>8,115,635</u>	<u>8,534,068</u>	<u>9,228,073</u>	<u>11,810,353</u>	<u>13,593,173</u>	<u>15,950,107</u>
<u>\$ 12,442,935</u>	<u>\$ 11,766,448</u>	<u>\$ 10,444,183</u>	<u>\$ 7,806,984</u>	<u>\$ 7,055,947</u>	<u>\$ 4,717,852</u>
60.52%	57.96%	53.09%	39.80%	34.17%	22.83%

Erie County, Ohio
Pledged Revenue
Governmental Activities
Last Five 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>							
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>							
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
<i>Health Department Revenue Bond</i>							
2021	\$ 90,000	\$ 89,004	\$ 90,000	\$ 50,487	\$ 38,517	\$ 89,004	1.01
2020	90,000	89,004	90,000	48,921	40,083	89,004	1.01
2019	90,000	89,929	90,000	47,004	42,524	89,528	1.01
2018	75,000	N/A	75,000	-	-	-	N/A

Source: County Records

(1) Includes operating revenues.

(2) Includes operating expenses.

Ten years of data will be presented as it becomes available.

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

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2021	\$ 8,735,064	\$ 3,535,027	\$ 5,200,037	\$ 1,266,130	\$ 1,096,617	\$ 2,362,747	2.20
2020	8,399,565	4,348,490	4,051,075	1,161,032	1,142,334	2,303,366	1.76
2019	8,356,216	4,987,329	3,368,887	1,184,334	1,188,871	2,373,205	1.42
2018	7,898,729	5,153,143	2,745,586	1,139,694	1,198,194	2,337,888	1.17
2017	7,463,273	3,458,301	4,004,972	1,035,504	1,204,296	2,239,800	1.79
2016	8,211,318	5,265,359	2,945,959	997,323	1,355,118	2,352,441	1.25
2015	7,344,807	3,674,380	3,670,427	1,254,280	1,337,474	2,591,754	1.42
2014	6,584,051	3,841,182	2,742,869	1,660,574	1,390,174	3,050,748	0.90
2013	7,296,540	3,407,111	3,889,429	1,424,287	1,491,377	2,915,664	1.33
2012	7,219,761	3,312,880	3,906,881	1,358,195	1,561,577	2,919,772	1.34

Source: County Records

(1) Includes operating revenues.

(2) Total operating expenses exclusive of depreciation.

Note: Includes OWDA and OPWC loans

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

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2021	\$ 9,445,054	\$ 6,145,644	\$ 3,299,410	\$ 846,076	\$ 610,512	\$ 1,456,588	2.27
2020	8,390,521	6,223,769	2,166,752	823,741	643,756	1,467,497	1.48
2019	8,485,753	7,140,753	1,345,000	788,029	675,558	1,463,587	0.92
2018	8,468,477	6,490,859	1,977,618	753,868	705,981	1,459,849	1.35
2017	8,437,155	5,859,237	2,577,918	721,194	735,085	1,456,279	1.77
2016	8,926,527	5,623,647	3,302,880	725,077	805,058	1,530,135	2.16
2015	8,068,575	5,528,858	2,539,717	917,374	904,761	1,822,135	1.39
2014	8,061,236	5,738,920	2,322,316	947,140	948,565	1,895,705	1.23
2013	8,089,251	5,049,129	3,040,122	834,748	990,232	1,824,980	1.67
2012	8,142,041	5,017,936	3,124,105	1,117,187	1,029,846	2,147,033	1.46

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
2021	74,852	\$ 2,571,315,904	\$ 34,352	6.30%
2020	73,719	2,417,246,010	32,790	10.50
2019	74,266	2,352,524,082	31,677	4.90
2018	74,615	2,255,089,145	30,223	5.60
2017	74,817	2,146,050,828	28,684	6.23
2016	75,107	2,046,590,643	27,249	5.80
2015	75,550	2,032,974,950	26,909	6.10
2014	75,828	1,981,764,780	26,135	6.20
2013	76,048	2,133,222,448	28,051	7.50
2012	76,398	1,963,734,192	25,704	7.00

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

This Page Intentionally Left Blank

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

Employer	Type of Business	2021			2012 *		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Cedar Fair L.P./Magnum	Entertainment	5,500	1	15.76%	1,700	2	4.46%
Firelands Regional Medical Center	Hospital	2,001	2	5.73	1,976	1	5.19
Ventra (was ACH)	Automotive	1,900	3	5.44			
Kalahari Resort	Entertainment	1,053	4	3.02	1,100	3	2.89
Erie County	Government	750	5	2.15	780	5	2.05
Ohio Veterans Home	Health Care Facility	627	6	1.80	671	6	1.76
Sandusky City School District	Education	478	7	1.37	508	8	1.33
Meijer Department Store	Retail	475	8	1.36			
Corso's Flower & Garden Center	Florist	400	9	1.15			
Walmart	Retail	350	10	1.00			
Kyklos Bearing International	Automotive				790	4	2.07
International Automotive Components (was Lear)	Automotive				593	7	1.56
Total		<u>13,534</u>		<u>38.78%</u>	<u>8,118</u>		<u>21.31%</u>
Total Employment Within Erie County		<u>34,900</u>			<u>38,100</u>		

Source: Erie County Economic Development Corporation
Bureau of Labor Statistics

* Note: Only top 8 employers were reported in 2012

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

	2021	2020	2019	2018
General Government:				
Legislative and Executive	84	94	95	101
Judicial	103	112	117	115
Public Safety	147	151	161	166
Public Works	25	23	24	27
Health	75	86	105	99
Human Services	162	159	160	154
Water/Sewer/Landfill	43	50	47	47
Total	639	675	709	709

Source: Erie County Auditor

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

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
98	103	93	91	85	93
109	112	111	105	105	102
168	166	157	156	150	136
26	25	33	36	39	35
103	92	89	89	80	93
156	158	155	147	147	155
48	50	46	45	41	43
<u>708</u>	<u>706</u>	<u>684</u>	<u>669</u>	<u>647</u>	<u>657</u>

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

	2021	2020	2019	2018
General Government:				
Legislative and Executive				
Commissioners				
Number of Resolutions	449	287	482	506
Number of Meetings	51	51	55	53
Finance				
Number of Bid Contracts Awarded	20	17	16	16
Number of Purchase Orders Issued	5,914	6,390	6,728	5,989
Information Technology				
Number of Users Served	750	750	750	750
Facilities				
Number of Buildings	31	31	31	31
Square Footage of Buildings	608,877	608,877	608,877	608,877
Auditor				
Number of Non-Exempt Conveyances	2,163	1,424	1,735	1,794
Number of Exempt Conveyances	1,973	2,886	1,483	1,598
Number of Parcels Transferred	5,228	4,310	4,310	3,499
Number of Checks Issued	20,139	20,480	21,946	22,411
Treasurer				
Number of Parcels Billed	47,671	47,447	46,334	46,240
Number of Parcels Collected	45,878	45,991	44,369	44,448
Return on Portfolio Percentage	0.91	1.00	1.02	1.02
Prosecuting Attorney				
Number of Cases - Criminal	396	369	427	520
Board of Elections				
Number of Registered Voters	53,599	54,129	51,718	54,213
Number of Voters Last General Election	15,506	40,783	13,899	30,922
Percentage of Register Voters that Voted	28.93%	75.34%	26.87%	57%
Recorder				
Number of Deeds Filed	3,491	3,019	3,166	3,012
Number of Mortgages Filed	3,887	3,333	2,692	2,544
Number of Military Discharges Filed	5	2	5	5
Judicial				
Common Pleas				
Number of Civil Cases Filed	658	574	1,103	1,033
Number of Criminal Cases Filed	161	140	288	319
Number of Domestic Cases Filed	151	163	369	369
Number of Civil Stalking Protection Orders	20	39	109	94
Probate Court				
Number of Civil Cases Filed	1,177	963	1,083	1,087
Clerk of Courts				
Number of Civil Cases Filed	510	446	714	737
Number of Criminal Cases Filed	500	426	468	611
County Court				
Number of Civil Cases Filed	204	182	246	251
Number of Criminal Cases Filed	412	440	599	657
Number of Small Claims Cases Filed	10	7	14	16
Number of Traffic Cases	6,962	5,643	7,713	8,226
Huron Municipal Court				
Number of Civil Cases Filed	173	185	261	256
Number of Criminal Cases Filed	377	356	342	454
Number of Small Claims Cases Filed	64	45	66	101
Number of Traffic Cases	1,907	1,394	2,002	2,008

2017	2016	2015	2014	2013	2012
594	627	724	645	576	634
56	53	56	57	56	61
19	25	19	15	28	27
6,256	6,371	6,468	5,808	6,003	5,998
750	1,046	538	507	850	533
30	30	33	33	34	34
581,846	581,864	608,633	608,633	611,243	611,243
1,760	1,660	1,629	1,372	1,468	1,363
1,559	1,665	1,533	1,779	1,668	1,558
4,538	3,324	4,106	4,155	4,857	3,637
22,950	23,880	23,168	22,812	22,775	22,513
46,008	46,030	46,107	45,858	45,836	45,814
43,652	43,985	44,041	42,728	42,088	42,577
1.00	0.99	1.01	0.82	0.71	0.72
432	417	462	566	480	445
53,324	53,103	50,915	53,115	52,726	54,009
18,332	38,478	23,643	23,914	16,540	39,908
34%	72%	46%	45%	31%	74%
3,042	2,881	2,899	2,879	2,838	2,838
2,696	2,618	2,658	2,435	3,373	3,154
1	3	10	37	36	57
1,014	1,167	1,174	1,262	1,256	996
420	456	485	627	502	418
292	369	401	427	334	465
106	112	96	134	115	121
1,103	1,103	1,135	1,111	1,165	1,159
683	797	521	840	839	939
552	494	514	618	563	519
193	163	148	164	125	198
552	570	681	572	644	673
18	6	18	21	19	17
7,920	6,470	8,286	7,905	7,306	7,542
257	197	222	183	183	206
576	554	560	479	858	824
52	87	75	63	158	75
2,447	2,881	2,897	3,090	3,383	2,515

(continued)

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

	2021	2020	2019	2018
Sandusky Municipal Court				
Number of Civil Cases Filed	2,354	1,663	2,772	2,641
Number of Criminal Cases Filed	6,404	5,622	8,127	9,919
Number of Small Claims Cases Filed	384	319	364	361
Vermilion Municipal Court				
Number of Civil Cases Filed	308	299	449	108
Number of Criminal Cases Filed	254	238	487	452
Number of Small Claims Cases Filed	162	156	131	101
Number of Traffic Cases	1,810	1,179	3,310	3,955
Adult Probation				
Average Daily Case Load Per Officer	75	80	86	86
Average Number of Supervised Offenders	534	596	675	660
Average Number of Supervisions Awaiting Bond	188	239	675	660
Juvenile Court				
Number of Adjudged Delinquent Cases Filed	218	234	459	496
Public Defender				
Number of Cases	2,269	2,129	2,450	2,658
Law Library				
Number of Volumes in Collection	10,780	10,788	10,814	10,707
Public Safety				
Juvenile Detention Facility				
Average Daily Center Census	12	14	15	18
Sheriff				
Jail Operation				
Average Daily Jail Census	94	88	125	124
Prisoners Booked	2,663	2,366	3,511	3,732
Prisoners Released	2,643	2,415	3,509	3,721
Out of County Bed Days Used	-	-	-	-
Enforcement				
Number of Incidents Reported	12,157	10,633	17,492	17,759
Number of Citations Reported	1,198	802	1,594	1,573
Number of Papers Served	2,685	2,916	3,519	3,392
Number of Telephone Calls	134,740	128,506	140,905	103,845
Number of Transport Hours	3,400	2,000	3,400	3,400
Number of Court Security Hours	4,300	4,300	4,300	4,300
Coroner				
Number of Cases Investigated	270	266	100	89
Number of Autopsies Performed	67	75	64	59
Emergency Management				
Number of Emergency Responses	34	37	31	27
Public Works				
Engineer				
Miles of Roads Resurfaced	10	6	9	5
Miles of Roads With Chip Seal	-	-	28	5
Number of Bridges Replaced/Improved	1	3	2	1
Number of Culverts Replaced	4	2	3	3
Health				
Developmental Disabilities				
Number of Clients Enrolled - Children	585	574	597	557
Number of Clients Enrolled - Early Intervention	187	190	187	172
Number of Clients Enrolled - Preschool	127	113	110	103
Number of Clients Enrolled - School Age	271	271	300	282
Number of Clients Enrolled - Adults	354	314	383	384

2017	2016	2015	2014	2013	2012
2,223	2,238	1,952	1,952	2,153	2,246
10,179	10,401	10,321	11,716	12,843	11,597
610	625	453	422	465	500
349	301	392	324	285	466
552	552	266	295	568	627
98	181	95	91	108	69
4,572	4,670	2,006	2,319	3,427	2,474
75	75	130	130	125	125
658	687	750	768	745	800
658	687	750	768	745	800
665	768	805	1,083	1,441	1,793
2,785	2,680	2,836	2,946	2,901	2,879
21,542	21,487	21,391	21,286	20,868	20,661
18	23	23	28	23	22
127	131	131	133	131	123
3,829	3,773	3,535	3,936	4,567	3,862
3,833	3,768	3,653	3,930	5,114	3,582
-	N/A	N/A	N/A	N/A	N/A
18,020	18,130	26,848	26,900	22,112	19,657
1,559	1,891	1,341	1,892	1,829	2,179
4,697	4,306	4,806	5,345	4,770	5,113
30,467	37,572	42,214	37,147	3,766	30,164
3,328	3,328	3,328	3,328	3,328	3,328
4,300	4,300	4,303	4,992	4,992	4,992
106	42	205	167	157	181
75	90	64	64	52	68
23	21	20	22	15	33
1	7	8	7	3	3
12	12	38	37	54	1
2	2	6	1	8	3
5	2	1	-	2	4
590	527	469	468	469	372
169	167	170	165	188	207
113	111	80	99	120	34
308	249	219	204	161	131
352	351	405	424	357	479

(continued)

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

	2021	2020	2019	2018
Human Services				
Veteran Services				
Number of Clients Served	137	174	271	196
Amount of Benefits Paid to County Residents	\$ 217,067	\$ 276,383	\$ 419,909	\$ 290,454
Jobs and Family Services				
Average Client Count - Food Stamps	9,581	9,611	9,452	8,516
Average Client Count - Day Care	200	206	354	246
Average Client Count - WIA	1,912	2,774	4,251	3,155
Average Client Count - Heating Assistance	-	-	-	-
Average Client Count - Job Placement	513	320	N/A	N/A
Children's Services				
Average Client Count - Foster Care	54	68	82	82
Average Client Count - Adoption	2	8	7	5
Child Support Enforcement Agency				
Total Child Support Collected	\$ 13,674,800	\$ 14,384,477	\$ 13,427,900	\$ 13,917,562
Percentage Collected	72%	70%	72%	71
Economic Development				
CHIP Number of Projects	22	31	19	28
CDBG Number of Projects	-	3	-	20
Number of Related Infrastructure Projects	2	1	1	3
Sewer District				
Average Daily Sewage Treated	1,735,100	2,625,700	2,465,400	1,631,400
Number of Tap-Ins	82	27	32	77
Number of Customers	10,314	10,215	10,289	10,154
Water District				
Average Daily Water Treated	N/A	N/A	N/A	N/A
Average Daily Water Billed	3,725,106	3,651,263	3,495,759	3,902,271
Number of Tap-Ins	54	65	63	42
Number of Customers	10,636	10,458	10,163	10,390
Care Facility				
Private Pay Average Daily Census	7	11	16	19
Medicare Average Daily Census	5	7	5	6
Medicare Managed Care Average Daily Census	2	1	1	1
Medicaid Average Daily Census	69	79	89	94
Hospice Average Daily Census	5	9	10	4

Source: Erie County Departments and Offices

2017	2016	2015	2014	2013	2012
195	258	213	210	165	172
\$ 237,769	\$ 289,263	\$ 250,534	\$ 230,598	\$ 184,047	\$ 181,175
9,240	4,980	5,957	5,897	6,017	4,945
363	276	390	398	600	686
3,556	2,119	1,041	416	607	780
-	N/A	N/A	75	N/A	N/A
N/A	N/A	N/A	523	476	309
103	104	111	98	90	82
16	5	7	3	3	3
\$ 13,966,936	\$ 14,713,601	\$ 14,162,761	\$ 14,698,730	\$ 15,012,871	\$ 15,412,871
72	79	71	71	71	70
-	23	26	5	4	6
8	4	4	3	8	7
39	11	5	4	8	4
1,843,900	1,724,800	1,718,000	1,790,000	1,850,000	1,745,000
337	43	55	59	50	42
10,080	9,732	9,902	9,958	9,860	9,880
N/A	N/A	N/A	N/A	N/A	N/A
3,626,849	3,640,364	3,617,000	3,366,000	3,010,000	N/A
41	83	54	59	53	69
10,345	10,311	10,832	10,754	10,666	10,675
14	16	18	23	19	18
7	7	8	9	5	3
1	1	1	1	1	N/A
91	95	91	77	67	69
3	1	5	14	13	13

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

	2021	2020	2019	2018
General Government				
Legislative and Executive				
Administrative Office Space (square feet)				
Commissioners	7,037	7,037	7,037	7,037
Auditor	3,210	3,210	3,210	3,210
Treasurer	1,969	1,969	1,969	1,969
Prosecuting Attorney	3,576	3,576	3,576	3,576
Board of Elections	2,886	2,886	2,886	2,886
Recorder	3,210	3,210	3,210	3,210
Facilities	1,440	1,440	1,440	1,440
Veterans Services	2,549	2,549	2,549	2,549
IT/Data Processing	1,451	1,451	1,451	1,451
Human Services	26,236	26,236	26,236	26,236
Central Purchasing	1,200	1,200	1,200	1,200
Risk Management	525	525	525	525
Judicial				
Number of Courtrooms				
Common Pleas Court	3	3	3	3
Probate Court	1	1	1	1
Juvenile Court	3	3	3	3
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
Public Safety				
Patrol Vehicles	50	44	47	49
Jail Capacity	111	111	111	111
Detention Center Capacity	36	36	36	36
Emergency Management Response Vehicles	1	1	1	1
Public Works				
Centerline Miles of Roads	140	140	140	140
Number of Bridges	138	138	138	138
Number of Culverts	661	661	661	661
Vehicles	32	32	32	32
Health				
Developmental Disabilities Buildings	1	1	1	1
Developmental Disabilities Buses and Vans	7	7	6	6
Human Services				
Job and Family Services Vehicles	6	6	7	7
Veterans Services Vehicles	3	3	3	2
Sewer				
Number of Treatment Facilities	3	3	3	3
Number of Pumping Stations	44	44	44	44
Total Lines (in miles)	144	144	144	144
Water				
Total Lines (in miles)	313	313	313	313

Source: Erie County

2017	2016	2015	2014	2013	2012
7,037	7,037	7,037	5,712	5,712	5,712
3,210	3,210	3,210	3,210	3,210	3,210
1,969	1,969	1,969	1,759	1,759	1,759
3,576	3,576	3,576	3,576	3,576	3,576
2,886	2,886	2,886	2,700	2,700	2,700
3,210	3,210	3,096	3,096	3,096	3,096
1,440	1,440	1,440	1,440	1,440	1,060
2,549	2,549	2,549	2,549	1,325	1,325
1,451	1,451	1,451	1,451	1,451	1,451
26,236	26,236	26,236	26,236	26,236	26,236
1,200	1,200	1,200	1,200	1,200	1,200
525	525	525	525	525	525
3	3	3	3	3	3
1	1	1	1	1	1
3	3	3	4	4	4
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
43	43	43	47	37	26
111	109	109	106	106	106
36	36	36	36	36	36
1	1	1	1	1	1
140	140	140	140	140	140
138	138	138	137	137	136
661	660	660	718	718	718
31	31	34	37	36	29
1	1	2	2	2	2
6	7	8	10	10	17
7	7	8	9	8	8
2	2	2	2	2	2
3	3	3	3	3	3
44	42	42	42	42	42
144	132	132	132	132	132
313	313	313	313	313	313

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



ERIE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/20/2022

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

This report is a matter of public record and is available online at
www.ohioauditor.gov