

Erie County, Ohio

*Reports Issued Pursuant to
Government Auditing Standards
And the Uniform Guidance*

For the Year Ended
December 31, 2019

OHIO AUDITOR OF STATE
KEITH FABER



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Board of County Commissioners
Erie County
247 Columbus Avenue
Sandusky Ohio 44870

We have reviewed the *Independent Auditor's Report* of Erie County, prepared by Rea & Associates, Inc., for the audit period January 1, 2019 through December 31, 2019. 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

July 17, 2020

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Erie County, Ohio

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June 25, 2020

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

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*

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Erie County, Ohio (the County) as of and for the year ended December 31, 2019, 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 25, 2020, wherein we noted the County restated beginning net position and fund balance to account for the implementation of GASB Statement No. 84, *Fiduciary Activities* and referred to the financial impact of COVID-19 and the ensuing emergency measures that will impact subsequent periods.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Rea & Associates, Inc.

Medina, Ohio

June 25, 2020

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

**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**

Report on Compliance for Each Major Federal Program

We have audited Erie County's, Ohio (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2019. The County's major federal programs are identified in the summary of auditor's results section of the accompanying *schedule of findings and questioned costs*.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 25, 2020, which contained unmodified opinions on those financial statements, wherein we noted the County restated beginning net position and fund balance to account for the implementation of GASB Statement No. 84, *Fiduciary Activities* and referred to the financial impact of COVID-19 and the ensuing emergency measures that will impact subsequent periods. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Rea & Associates, Inc.

Medina, Ohio

Erie County, Ohio

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

FEDERAL GRANTOR Pass-Through Grantor	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed through the Ohio Department of Education:</i>				
Nutrition Cluster:				
School Breakfast Program				
Cash Assistance	10.553	074740-05PU	\$ 27,525	\$ 0
National School Lunch Program				
Cash Assistance	10.555	074740-LLP4	43,398	0
Total Nutrition Cluster			<u>70,923</u>	<u>0</u>
School Snack Program	10.558	N/A	8,333	0
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
SNAP Cluster				
Supplemental Nutrition Assistance Program (SNAP)	10.561	G-1819-11-5733/G-2021-11-5920	344,691	0
Total SNAP Cluster			<u>344,691</u>	<u>0</u>
Total U.S. Department of Agriculture			<u>423,947</u>	<u>0</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Passed through the Ohio Development Services Agency:</i>				
Community Development Block Grants:				
2016 Community Development Block Grants	14.228	B-F-16-1AU-1	101,769	0
2017 Community Housing Investment Program	14.228	B-C-17-1AU-1	396,680	0
2018 Community Development Block Grants	14.228	B-F-18-1AU-1	20,932	0
Total Community Development Block Grants			<u>519,381</u>	<u>0</u>
2017 CHIP Grant Home Investment Partnerships	14.239	B-C-17-1AU-2	341,649	0
Total CHIP Grant Home Investment Partnerships			<u>341,649</u>	<u>0</u>
Total U.S. Department of Housing and Urban Development			<u>861,030</u>	<u>0</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed through the Ohio Attorney General's Office:</i>				
VOCA: 2018-2019	16.575	2019-VOCA-132132197	105,071	0
VOCA: 2019-2020	16.575	2020-VOCA-132921497	33,780	0
VOCA: 2019-2020	16.575	2019-VOCA-132234677	55,074	0
Total VOCA			<u>193,925</u>	<u>0</u>
Violence Against Women Formula Grants	16.588	2018-WF-VA5-8114	42,993	0
Total U.S. Department of Justice			<u>236,918</u>	<u>0</u>
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed through the Area 7 Workforce Investment Board:</i>				
Trade Adjustment Assistance	17.245	G-1819-11-5733/G-2021-11-5920	5,893	0
WIOA Cluster:				
WIA Adult	17.258	G-1819-11-5733/G-2021-11-5920	224,853	0
WIA Youth	17.259	G-1819-11-5733/G-2021-11-5920	149,633	0
WIA Dislocated Worker	17.278	G-1819-11-5733/G-2021-11-5920	92,586	0
Total WIOA Cluster			<u>467,072</u>	<u>0</u>
Employment Services Cluster:				
Employment Service/Wagner-Peysers Funded Activities	17.207	G-1819-11-5733/G-2021-11-5920	37,267	0
Total Employment Services Cluster			<u>37,267</u>	<u>0</u>
Total U.S. Department of Labor			<u>\$ 510,232</u>	<u>\$ 0</u>

Erie County, Ohio

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2019

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Disbursements	Expenditures to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	PID 97447	\$ 20,469	0
Total Highway Planning and Construction Cluster			<u>20,469</u>	<u>-</u>
<i>Passed through the Ohio Department of Public Safety:</i>				
Highway Safety Cluster:				
High Visibility Enforcement OT	20.600	STEP-2019-22-00-00-0045	8,853	0
National Priority Safety Programs	20.616	IDEP-2019-22-00-00-00045	14,972	0
Total Highway Safety Cluster			<u>23,825</u>	<u>0</u>
<i>Passed through the Ohio Emergency Management Agency:</i>				
Interagency Hazardous Materials Public Sector Training and Planning	20.703	693JK31940044HMEP	2,072	0
Total U.S. Department of Transportation			<u>46,366</u>	<u>-</u>
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Health:</i>				
Help Me Grow Part C	84.181	N/A	93,437	0
Total U.S. Department of Education			<u>93,437</u>	<u>0</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5733/G-2021-11-5920	43,463	0
TANF Cluster				
Temporary Assistance for Needy Families	93.558	G-1819-11-5733/G-2021-11-5920	1,352,809	0
Total TANF Cluster			<u>1,352,809</u>	<u>0</u>
Child Support Enforcement	93.563	G-1819-11-5733/G-2021-11-5920	988,536	0
CCDF Cluster				
Child Care and Development Block Grant	93.575	G-1819-11-5733/G-2021-11-5920	92,122	0
Total CCDF Cluster			<u>92,122</u>	<u>0</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5733/G-2021-11-5920	110,314	0
Foster Care Title IV-E	93.658	G-1819-11-5733/G-2021-11-5920	700,843	0
Adoption Assistance	93.659	G-1819-11-5733/G-2021-11-5920	141,352	0
Social Services Block Grant	93.667	G-1819-11-5733/G-2021-11-5920	690,447	0
Chafee Foster Care Independence Program	93.674	G-1819-11-5733/G-2021-11-5920	13,890	0
Children's Health Insurance Program	93.767	G-1819-11-5733/G-2021-11-5920	202,956	0
Medicaid Cluster:				
Medical Assistance Program	93.778	G-1819-11-5733/G-2021-11-5920	798,026	0
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Medicaid Cluster:				
Medicaid Administrative Claiming (MAC)	93.778	N/A	238,309	0
Total Medicaid Cluster			<u>1,036,335</u>	<u>0</u>
Social Services Block Grant	93.667	N/A	51,864	0
Memo Total CFDA # 93.667			<u>742,311</u>	<u>0</u>
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i>				
Opioid STR	93.788	336503	8,003	0
Total U.S. Department of Health and Human Services			<u>\$ 5,432,934</u>	<u>\$ 0</u>

Erie County, Ohio

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2019

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Disbursements	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed through the Ohio Emergency Management Agency:</i>				
NBI Operation Stonegarden	97.067	EMW-2016-SS-00104-S01	\$ 41,526	\$ 0
NBI Operation Stonegarden	97.067	EMW-2017-SS-0065	62,680	0
Total NBI Operation Stonegarden			104,206	0
Emergency Management Performance Grant	97.042	EMC-2018-EP-00008-S01	41,297	0
Emergency Management Performance Grant	97.042	EMC-2019-EP-00005	36,909	0
Total Emergency Management Performance Grant			78,206	0
Total U.S. Department of Homeland Security			140,886	0
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>				
<i>Passed Through the Ohio Secretary of State</i>				
HAVA Election Security Grant	90.404	OH18101001	54,537	0
Total U.S. Election Assistance Commission			54,537	0
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 7,841,813	\$ 0

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, 2019*

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, 2019. 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, 2019 are \$868 and \$74,393 for CDBG and Home, respectively.

NOTE F - MATCHING REQUIREMENTS

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

Erie County, Ohio

*Schedule of Findings and Questioned Costs
2 CFR Section 200.515
December 31, 2019*

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

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

None Noted.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None Noted.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Erie County, Ohio



FOR THE YEAR ENDED
DECEMBER 31, 2019

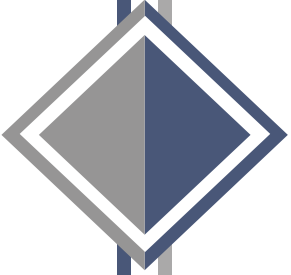
Erie County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019

Prepared by the Erie County
Auditor's Office

Richard H. Jeffrey
County Auditor



INTRODUCTORY SECTION

Erie County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019

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RICHARD H. JEFFREY

Erie County Auditor

June 25, 2020

Citizens of Erie County
Erie County Commissioners

I am pleased to present Erie County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2019. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Erie County. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office. The County has a framework of internal controls to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements.

The information contained in this CAFR is designed to assist County officials in making management decisions and to provide the taxpayers of the County with comprehensive financial data in such a format as to enable them to gain an understanding of the County's financial affairs. The general public, as well as investors, will be able to compare the financial position of the County and the results of its operations with other governmental entities.

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

Rea & Associates, Inc. has issued an unmodified opinion on Erie County's financial statements for the year ended December 31, 2019. The Independent Auditor's Report is located at the front of the financial section of this report.

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

Governmental Structure

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

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

The County Auditor and County Treasurer, as well as the County Commissioners, have key roles in the financial functions of the County. The County Auditor, elected to a four-year term, has the task of assessing real property for tax purposes. Under state law, a complete reappraisal must be conducted every six years, as well as a triennial update between appraisals. A triennial update was completed in 2015 and the complete reevaluation was completed in 2018. Following collection by the County Treasurer, the Auditor is responsible for distributing certain taxes to the various subdivisions within the County. The Auditor serves as Chief Financial Officer, as no contract or obligation may be made without the Auditor's certification that funds have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no funds may be expended except on the Auditor's warrant drawn upon the County Treasury. The Auditor is responsible for payroll and maintains the accounting system. The Auditor also serves as secretary of the County Board of Revision and the County Budget Commission.

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

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

Local Economy

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

Erie County has a skilled labor force of 35,400 with a large percentage of these workers twenty-five years of age or older having some college education. In addition, thirty-nine Ohio colleges and universities within a one hundred mile radius of Erie County provide a deep pool of college graduates for the region in almost all professions and disciplines.

Erie County is also home to NASA's 6,400 acre Plum Brook Station. This facility's cryogenic and rocket engine test capabilities were developed as part of NASA's Mercury, Gemini, and Apollo missions. Today Plum Brook is the headquarters of NASA's Space Power Facility (SPF) which houses the world's largest deep space environment vacuum simulation chamber. This chamber has been used to test a variety of space exploration equipment, including portions of the International Space Station and the landing system used for putting the Mars Rovers safely on that planet's surface. Work at the Plum Brook Station continues to increase due to the Orion project, which is the NASA based initiative to carry astronauts into deep space and possibly Mars. Plum Brook has been selected for much of the work because of its one-of-a-kind, world-class testing facility that has the capacity to test deep space rockets.

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

Erie County is also home to the world-renowned Cedar Point Amusement Park boasting eight-teen roller coasters, plentiful children's attractions, indoor waterpark, and an outdoor waterpark, hotels, as well as a beautiful location on the shores of Lake Erie. Cedar Point also has the Sports Force Parks located a few miles down the road from their entrance which has state of the art sports facilities including champion soccer, baseball, softball, lacrosse fields and ADA-accessible community use fields. Erie County also entices residents and travelers with its sandy white Lake Erie beaches, stunning coastal trails, mysterious Seneca Caverns, and numerous refreshing water parks including Kalahari, Great Wolf, 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 will remain separate and distinct entities, with the city land bank still reporting to its internal Land Bank Committee for guidance on property acquisition and disposition, while the county land bank will remain a non-profit arm of Erie County government and report to its own Board of Directors for all property decisions. This collaboration will seek to increase efficiencies and open up additional opportunities for the region to obtain state and federal funds for blighted home demolitions.

Erie County's economy has seen improvement since the 2008 recession. The unemployment rate has gone from 11.5 percent in 2009 to 4.9 percent in 2019. A majority of jobs are in manufacturing. Retail and tourism continue to thrive in the County creating additional jobs as well.

On March 29, 2018, the County issued \$20,000,000 Federally Taxable Economic Development Revenue Bonds to provide economic assistance to develop the Phase II of the Sports Force Park in the County. The Cedar Point Indoor Sports Complex is a public-private venture to finance to construction of a major recreational facility to attract indoor sports such as basketball and volleyball tournaments and additional visitors to the County. These bonds are currently outstanding in the amount of \$19,495,000 with annual principal payments due each April 1, beginning in 2019 with the final maturity on April 1, 2038. The interest on the bond is 4.52%. The debt service obligation of this bond is payable solely from non-tax revenues of the County. This indoor facility commenced operations in 2020 and also includes cheerleading competition, wall climbing, a ninja workout area, indoor walking track, and the Firelands Rehab facility. This project will promote fall and winter tournaments and activities and bring additional visitors to the area.

Prior to 2019, the County assessed its lodging tax only on facilities offering five or more beds, mostly hotels. On May 10, 2018, the County Commissioners amended their lodging tax regulations to include all facilities renting sleeping accommodations effective January 1, 2019. This action generates additional lodging taxes earmarked to spend on tourism related activities and the County debt obligations associated with the Sports Force Park.

Relevant Financial Policies

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

An investment policy is necessary for effective cash management and is essential to good fiscal management. This is particularly true as mounting costs and expanding programs have placed ever increasing pressures on local governmental revenues. Investment returns on funds not immediately required can help to reduce this pressure. Effective cash management of these funds requires an investment policy be well founded and uncompromisingly applied. The County Treasurer manages the investment of County funds by adhering to the Investment and Depository Policy that has been approved by the County's Investment Advisory Committee. Any financial institution that holds County funds must also agree to the requirements of this policy. This policy details the objectives and rules for the safekeeping of County funds.

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

Long-Term Financial Planning

The County Commissioners continue to approve budgets that include expenses that fall below estimated income levels. They have avoided deficits and have been able to generate annual surpluses. The recent stay-at-home order and closing of non-essential business activities ordered by Governor Mike DeWine in response to the Covid-19 pandemic, has caused the County Commissioners to reassess the level of 2020 expenditures in response to the expected loss of certain revenues such sales tax, gas tax, lodging tax, casino tax, conveyance fees, property tax and other state and local revenues. Prudent and conservative spending restraints has allowed the County to set aside funds to help deal with the effects of the current coronavirus pandemic on these revenue sources. The County is positioned to be able to work its way through the health emergency without impacting vital services provided to County residents.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Erie County, Ohio for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2018.

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.

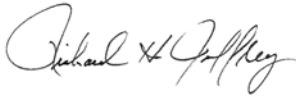
Acknowledgements

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, Inc. for their guidance and continued professionalism throughout this project. I want to gratefully acknowledge the auditors from the Audit Division of Rea & Associates, Inc., 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

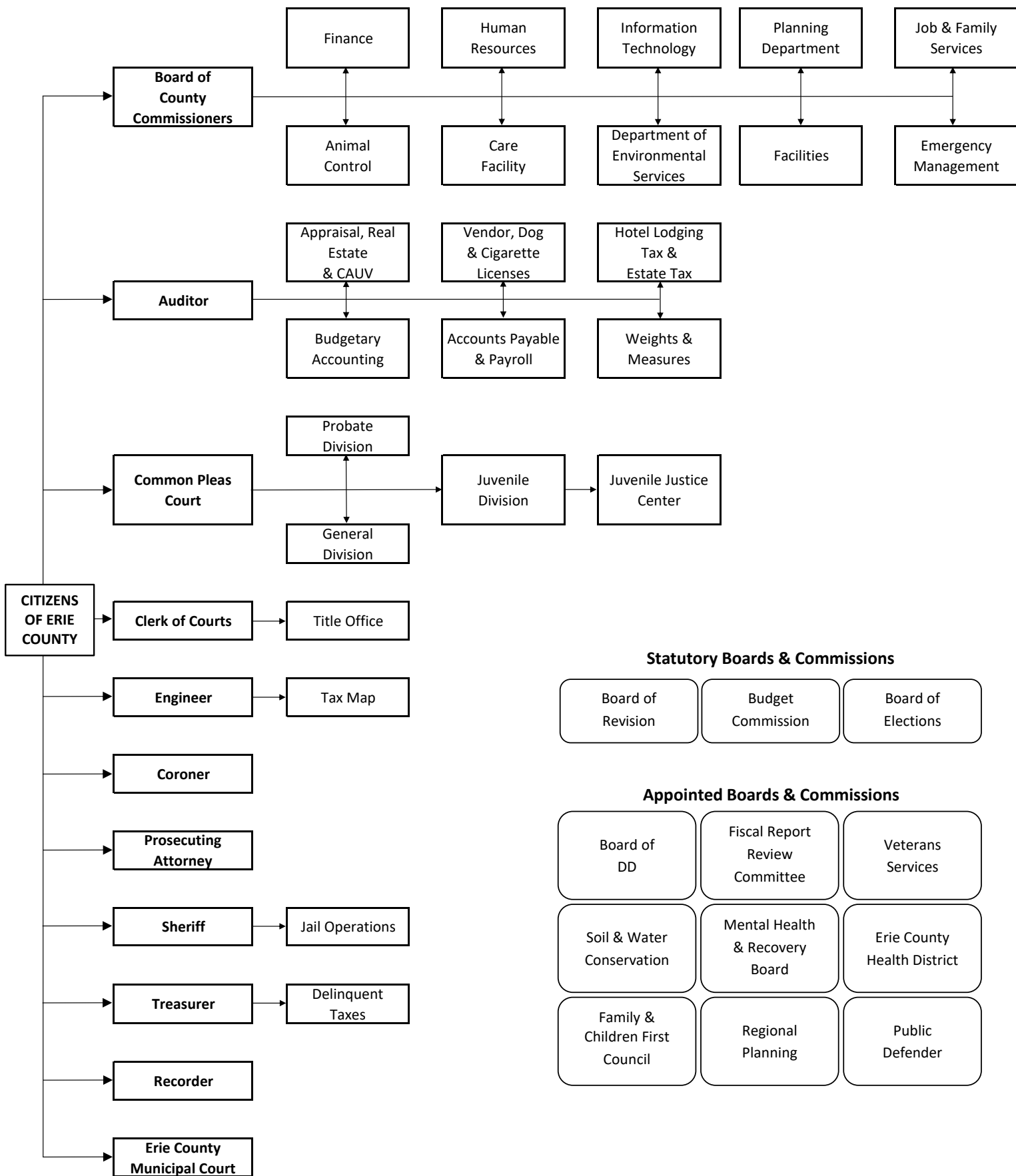
ERIE COUNTY, OHIO

PRINCIPAL OFFICIALS December 31, 2019

ELECTED OFFICIALS

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

Erie County, Ohio Organizational Chart





Government Finance Officers Association

Certificate of
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for Excellence
in Financial
Reporting

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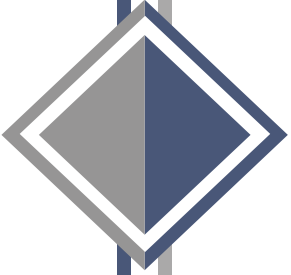
Erie County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION

June 25, 2020

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

Independent Auditor's Report

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Erie County, Ohio (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Erie County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Development Disabilities Fund, and the Motor Vehicle and Gasoline Tax Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As described in Note 2, the County restated beginning net position and fund balance to account for the implementation of GASB Statement No. 84, *Fiduciary Activities*. Also, as discussed in Note 24, during 2020, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2020 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.

Medina, Ohio

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Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(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, 2019. 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 2019 are as follows:

- In total, net position decreased \$1.9 million, which represents a 2 percent decrease from 2018. Net position of governmental activities decreased \$2.2 million. Net position of business-type activities increased \$0.3 million.
- Total capital assets increased \$16.8 million during 2019. Capital assets of governmental activities increased \$20.3 million and capital assets of business-type activities decreased \$3.5 million.
- Outstanding debt decreased from \$108.7 million to \$101.7 million.
- The County implemented GASB 84, which increased beginning net position as previously reported by \$0.9 million for governmental activities. See Note 2.

Using this Comprehensive Annual Financial Report (CAFR)

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 2019 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, 2019
(Unaudited)

A question typically asked about the County's finances is "How did we do financially during 2019?" 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 and motor vehicle and gasoline tax fund.

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

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(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.

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 2019 compared to 2018:

Table 1
Net Position

	Governmental Activities			Business-Type Activities		
	2019	Restated 2018	Change	2019	2018	Change
Assets						
Current and Other Assets	\$ 87,650,131	\$ 100,716,517	\$ (13,066,386)	\$ 28,930,646	\$ 25,142,467	\$ 3,788,179
Capital Assets	83,923,683	63,629,779	20,293,904	111,637,525	115,111,036	(3,473,511)
<i>Total Assets</i>	<u>171,573,814</u>	<u>164,346,296</u>	<u>7,227,518</u>	<u>140,568,171</u>	<u>140,253,503</u>	<u>314,668</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	0	0	0	519,476	617,155	(97,679)
Pension & OPEB	16,812,381	9,126,278	7,686,103	4,778,176	2,691,549	2,086,627
<i>Total Deferred Outflows of Resources</i>	<u>16,812,381</u>	<u>9,126,278</u>	<u>7,686,103</u>	<u>5,297,652</u>	<u>3,308,704</u>	<u>1,988,948</u>
Liabilities						
Other Liabilities	9,322,937	6,623,057	2,699,880	2,547,891	1,406,143	1,141,748
Long-Term Liabilities:						
Due Within One Year	4,102,377	4,424,187	(321,810)	4,597,330	4,722,629	(125,299)
Due in More Than One Year:						
Net Pension Liability	50,246,903	29,685,963	20,560,940	12,561,726	6,963,374	5,598,352
Net OPEB Liability	23,068,590	19,867,902	3,200,688	5,767,148	4,660,371	1,106,777
Other Amounts	43,506,402	45,558,675	(2,052,273)	64,349,519	68,241,009	(3,891,490)
<i>Total Liabilities</i>	<u>130,247,209</u>	<u>106,159,784</u>	<u>24,087,425</u>	<u>89,823,614</u>	<u>85,993,526</u>	<u>3,830,088</u>

(continued)

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

	Governmental Activities			Business-Type Activities		
	2019	Restated	Change	2019	2018	Change
		2018				
Deferred Inflows of Resources						
Property Taxes	\$ 12,940,257	\$ 11,705,018	\$ 1,235,239	\$ 0	\$ 0	\$ 0
Payment in Lieu of Taxes	559,218	2,136,796	(1,577,578)	0	0	0
Pension & OPEB	1,819,705	8,438,224	(6,618,519)	255,292	2,082,329	(1,827,037)
<i>Total Deferred Inflows of Resources</i>	<u>15,319,180</u>	<u>22,280,038</u>	<u>(6,960,858)</u>	<u>255,292</u>	<u>2,082,329</u>	<u>(1,827,037)</u>
Net Position						
Net Investment in Capital Assets	51,435,300	47,326,384	4,108,916	54,548,437	54,201,164	347,273
Restricted	34,261,595	30,551,433	3,710,162	0	0	0
Unrestricted	(42,877,089)	(32,845,065)	(10,032,024)	1,238,480	1,285,188	(46,708)
<i>Total Net Position</i>	<u>\$ 42,819,806</u>	<u>\$ 45,032,752</u>	<u>\$ (2,212,946)</u>	<u>\$ 55,786,917</u>	<u>\$ 55,486,352</u>	<u>\$ 300,565</u>

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2019 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. In a prior year, the County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

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

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

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

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

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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.

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

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

At year end, capital assets represented 63 percent of total assets. Capital assets include land, land improvements, buildings and improvements, roads and bridges, equipment, vehicles, sewer and water lines and construction in progress. Net investment in capital assets was \$106.0 million at December 31, 2019, with \$51.4 million in governmental activities and \$54.6 million in business-type activities. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

A portion of the County's net position, \$34.3 million represents resources that are subject to external restrictions on how they may be used. The unrestricted net position had a deficit balance of \$41.6 million.

Due from other governments showed an increase over prior year, largely to the increase in the gasoline tax rate by the State. Property taxes receivable also showed an increase, mainly in public utility personal property, while the end of a tax increment financing agreement accounts for the decrease in payment in lieu of taxes receivable. Governmental activities restricted cash and cash equivalents with trustee decreased substantially from 2018 due to spending related to Phase II of the sports complex which began in 2018. The increase in capital assets, mainly in construction in progress, is also due to the sports complex. Repayment of long term advances accounts for the decrease in internal balances over the prior year.

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Business-type activities showed an increase in current and other assets, which can partially be attributed to the repayment of long term advances. Capital assets decreased mainly due to depreciation exceeding current year acquisitions. Contracts payable for sewer projects and care facilities renovations contributed to an increase other liabilities, while principal payments on debt accounts for a decrease in other amounts due in more than one year.

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

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 2019 and 2018.

Table 2
Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2019	2018	Change	2019	2018	Change
Revenues						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$ 11,735,574	\$ 11,972,824	\$ (237,250)	\$ 32,199,831	\$ 32,234,417	\$ (34,586)
Operating Grants and Contributions	24,610,967	20,247,249	4,363,718	0	0	0
Capital Grants and Contributions	764,816	9,205,576	(8,440,760)	122,795	191,543	(68,748)
<i>General Revenues:</i>						
Property and Other Local Taxes	15,077,947	16,309,887	(1,231,940)	0	0	0
Permissive Sales Taxes	16,497,483	16,103,049	394,434	0	0	0
Payment in Lieu of Taxes	2,045,472	2,057,193	(11,721)	0	0	0
Grants and Entitlements	3,646,483	2,956,528	689,955	0	0	0
Investment Earnings	2,734,715	1,696,998	1,037,717	0	2,145	(2,145)
Miscellaneous	1,799,736	1,509,529	290,207	153,741	205,136	(51,395)
Total Revenues	78,913,193	82,058,833	(3,145,640)	32,476,367	32,633,241	(156,874)
Program Expenses						
<i>General Government</i>						
Legislative and Executive	16,578,586	16,949,075	(370,489)	0	0	0
Judicial	10,913,259	9,506,557	1,406,702	0	0	0
Intergovernmental	863,632	851,458	12,174	0	0	0
Public Safety	16,565,002	14,402,764	2,162,238	0	0	0
Public Works	9,390,967	6,701,116	2,689,851	0	0	0
Health	9,698,628	8,930,501	768,127	0	0	0
Human Services	11,906,866	10,599,234	1,307,632	0	0	0
Economic Development	1,201,152	1,009,381	191,771	0	0	0
Interest and Fiscal Charges	1,908,936	1,398,367	510,569	0	0	0
<i>Enterprise Operations:</i>						
Sewer	0	0	0	8,996,961	9,212,970	(216,009)
Water	0	0	0	9,798,185	9,020,317	777,868
Landfill	0	0	0	4,404,753	4,641,268	(236,515)
Care Facility	0	0	0	11,075,014	9,264,567	1,810,447
Total Program Expenses	79,027,028	70,348,453	8,678,575	34,274,913	32,139,122	2,135,791
Increase (Decrease) in Net Position	(113,835)	11,710,380	(11,824,215)	(1,798,546)	494,119	(2,292,665)

(continued)

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	Governmental Activities			Business-Type Activities		
	2019	2018	Change	2019	2018	Change
Transfers	(2,099,111)	(611,120)	(1,487,991)	2,099,111	611,120	1,487,991
<i>Change in Net Position</i>	(2,212,946)	11,099,260	(13,312,206)	300,565	1,105,239	(804,674)
<i>Net Position Beginning of Year</i>	45,032,752	32,990,290	12,042,462	55,486,352	54,381,113	1,105,239
<i>Restatement - See Note 2</i>	0	943,202	(943,202)	0	0	0
<i>Net Position End of Year</i>	<u>\$ 42,819,806</u>	<u>\$ 45,032,752</u>	<u>\$ (2,212,946)</u>	<u>\$ 55,786,917</u>	<u>\$ 55,486,352</u>	<u>\$ 300,565</u>

The County's overall net position decreased \$1.9 million from prior year restated balances. The reasons for this overall decrease are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities

Governmental net position reported an overall decrease from 2018. Although there are several non-operating factors that cause net position to increase or decrease (ex. capitalization and depreciation of capital assets, the issuance and retirement of long-term obligations and changes in the components of the net pension liability), there were operational areas during the year that contributed to the overall decrease in net position.

Operating and grants and contributions showed an increase over prior year due to increases in grants for developmental and juvenile programs in addition to the gasoline tax increase. The decrease in capital grants and contributions is attributable to an ODOT grant for a road project and contributions received for Phase II of the sports complex in the prior year.

General revenues primarily consist of property and sales tax revenue. Investment earnings showed an increase over prior year, reflecting market performance on unused proceeds and contributions for Phase II of the sports park.

The substantial increase in the pension obligation contributed to increases in nearly all program expenses. Repair and maintenance projects contributed to the increase in public works expenses over the prior year while legislative and executive expenses showed a slight decrease due to capitalizing expenses for the sports park project.

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

The second largest program function of the County is for public safety, which mainly includes sheriff, school safety programs and drug and alcohol programs and enforcement.

Business-Type Activities

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

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Personal services increased over prior year, due in part, to increases in pension and OPEB liabilities, offset by transfers in from general fund.

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.

The general fund is the chief operating fund of the County. The fund balance of the general fund decreased by \$19.6 million during the current year. The County spent the remaining proceeds of the revenue bond issued in 2018 for Phase II of the sports park complex accounting for most of this decrease. Contributions for the project received in 2018 contributed to a slight decrease in revenues in the current year.

The developmental disabilities fund had a \$1.5 million increase in fund balance. Revenues in general had a slight increase over 2018; however, the change in fund balance is fairly consistent with the prior year indicating revenues consistently outpace expenditures.

The motor vehicle and gasoline tax fund had an increase of \$14,577 in fund balance. Although there was an increase in gasoline tax revenues, revenues and expenditures each showed decreases from prior year due to an Ohio Department of Transportation road project funded and completed in 2018.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements for the business-type activities, but in more detail.

The sewer fund showed an increase in net position of \$0.3 million over prior year.

The water fund net position decreased from 2018 due, in part, to an increase in contractual services in addition to a loss on the disposal of a water tower.

Revenues and expenses in the landfill fund both showed slight decreases from 2018; however, revenues continue to outpace expenses showing an increase in net position.

The net position of the care facility fund decreased from 2018, due in part, to increases in payroll and benefits in addition to a substantial increase the pension liability over the prior year.

Unrestricted net position of the sewer fund at the end of the year was \$3.3 million, the water fund was \$1.1 million, the landfill fund was \$3.0 million and the care facility fund was a deficit of \$6.2 million. The growth in total net position for proprietary funds was \$0.3 million.

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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 budgeted appropriations for legislative and executive expenditures were adjusted to reflect the Sports Park Phase II project.

Final Budget Compared to Actual Results

There were no significant variances between final budgeted revenues and actual.

Actual expenditures exceeded appropriations in legislative and executive expenditures mainly due to costs for the sports park complex.

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

Capital Assets and Debt Administration

Capital Assets

At the end of year 2019, the County had \$195.6 million invested in capital assets, net of depreciation. A total of \$83.9 million of this was for governmental activities and \$111.6 million being attributable to business-type activities. Table 3 shows fiscal year 2019 balances compared with 2018.

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

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 3,849,698	\$ 3,849,698	\$ 2,443,275	\$ 2,443,275	\$ 6,292,973	\$ 6,292,973
Construction in Progress	27,251,720	6,084,018	1,207,305	813,246	28,459,025	6,897,264
Land Improvements	811,227	882,485	1,759,078	1,919,073	2,570,305	2,801,558
Buildings and Improvements	23,603,049	24,389,184	13,003,566	13,704,792	36,606,615	38,093,976
Roads and Bridges	24,317,698	24,347,457	0	0	24,317,698	24,347,457
Equipment	2,690,400	2,446,432	5,677,833	6,021,658	8,368,233	8,468,090
Vehicles	1,399,891	1,630,505	550,257	599,907	1,950,148	2,230,412
Sewer and Water Lines	0	0	86,996,211	89,609,085	86,996,211	89,609,085
Total	\$ 83,923,683	\$ 63,629,779	\$ 111,637,525	\$ 115,111,036	\$ 195,561,208	\$ 178,740,815

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

- During 2019, the County completed the State Route 101 pump station which totaled \$0.9 million.
- The County replaced the Billings Road Bridge which amounted to \$0.5 million.
- Phase II of the Sports Park project continued, which was included in construction in progress at December 31, 2019, incurring \$27.3 million at year end.

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

Debt

The outstanding debt for the County as of December 31, 2019 was \$101.7 million. See Note 16 for additional details. Table 4 summarizes outstanding debt.

Table 4
Outstanding Debt, at December 31

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
General Obligation Bonds	\$ 5,425,000	\$ 6,780,000	\$ 9,830,000	\$ 12,305,000	\$ 15,255,000	\$ 19,085,000
Revenue Bonds	38,734,021	39,919,184	3,542,500	3,610,900	42,276,521	43,530,084
OWDA Loans	0	0	44,171,490	46,075,452	44,171,490	46,075,452
Totals	<u>\$ 44,159,021</u>	<u>\$ 46,699,184</u>	<u>\$ 57,543,990</u>	<u>\$ 61,991,352</u>	<u>\$ 101,703,011</u>	<u>\$ 108,690,536</u>

The County paid down nearly \$7.0 million in principal payments in 2019. The County did not issue any new debt in 2019.

The County's long-term obligations also include the net pension and OPEB liabilities, compensated absences, capital leases, unamortized bond premiums and landfill closure and postclosure costs. For further information regarding the County's short and long-term obligations, refer to Notes 13, 14, 15, 16, 17 and 18 to the basic financial statements.

Current Issues

The County budget continues to be monitored closely, keeping expenditures below revenues. Prudent and conservative spending restraints has allowed us to set aside funds to help us deal with the effects of the current coronavirus pandemic on revenue sources. In an effort to start preparing for the reduction in revenue, the County Commissioners mandated approximately 250 employees furloughed during their May 2020 meeting. We are positioned to be able to work our way through this without impacting vital services we provide our residents. The Commissioners have successfully decreased the County's existing debt by closely monitoring budgets and only approving budgets that keep expenses in line with expected revenues. The County has continued to decrease the debt not only by paying it down, but by consolidating some which allows for lower interest rates.

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Up until the statewide shutdown, increased tourism to the area had materialized with help of the Sports Force Parks at Cedar Point Sports Center which was completed and operating in 2017. On May 10, 2018, the County issued \$20,000,000 Federally Taxable Economic Development Revenue Bonds, Series 2018 (Sports Park Project Phase II) to provide economic assistance to develop an indoor sports park in the County. Phase II is an indoor sports and fitness facility completed in 2019 which commenced operations in 2020. The sports facility is a public-private venture to provide recreation facilities for residents and attract tournaments that will bring sports teams and their families to the area. However, since the State of Ohio shut down entertainment facilities in response to the COVID-19 pandemic, this tourist revenue stream was halted. The full impact of the shutdown is unknown at this time.

Compared to 2018, cash-basis sales tax receipts received in 2019 increased 1 percent. State funded local government funds increased 4 percent in 2019. The State projected that casino revenue will take the place of tangible personal property tax revenue for some local governments. Erie County received \$912,925 in casino revenue in 2019, which is a 2 percent increase compared to 2018. The County share of gasoline tax went up approximately 2.5 percent due to the State of Ohio raising state gasoline taxes 10.5 cents per gallon starting on July 1, 2019.

In 2018, the Erie County Commissioners amended the regulations regarding the county-wide lodging tax. Effective January 1, 2019, the tax will also be assessed against those establishment with sleeping accommodations from 1 to 4 rooms. In effect, the tax will apply to any Airbnb, VRBO and any other similar short term rentals in the County. Compared to 2018, lodging tax receipts increased 5 percent in 2019.

Contacting the County's Financial Management

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

BASIC FINANCIAL STATEMENTS

Erie County, Ohio
Statement of Net Position
December 31, 2019

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 51,623,332	\$ 25,643,191	\$ 77,266,523
Cash and Cash Equivalents in Segregated Accounts	187,802	0	187,802
Cash and Cash Equivalents with Fiscal Agents	1,135,290	0	1,135,290
Cash and Cash Equivalents with Trustee	8,443	0	8,443
Accounts Receivable	43,524	3,856,170	3,899,694
Permissive Sales Tax Receivable	3,971,398	0	3,971,398
Due from Other Governments	8,101,121	40,000	8,141,121
Property and Other Taxes Receivable	14,403,622	0	14,403,622
Payment in Lieu of Taxes Receivable	559,218	0	559,218
Special Assessments Receivable	471,344	0	471,344
Notes Receivable	126,484	0	126,484
Prepaid Items	517,691	0	517,691
Materials and Supplies Inventory	461,354	171,285	632,639
Due from External Parties	165,000	0	165,000
Internal Balances	780,000	(780,000)	0
Restricted Assets			
Cash and Cash Equivalents with Trustee	5,094,508	0	5,094,508
Non-Depreciable Capital Assets	31,101,418	3,650,580	34,751,998
Depreciable Capital Assets, Net	52,822,265	107,986,945	160,809,210
<i>Total Assets</i>	<u>171,573,814</u>	<u>140,568,171</u>	<u>312,141,985</u>
Deferred Outflow of Resources			
Deferred Charges on Refunding	0	519,476	519,476
Pension	14,930,619	4,088,455	19,019,074
OPEB	1,881,762	689,721	2,571,483
<i>Total Deferred Outflow of Resources</i>	<u>16,812,381</u>	<u>5,297,652</u>	<u>22,110,033</u>
Liabilities			
Accounts Payable	922,933	927,186	1,850,119
Accrued Wages	1,016,203	291,496	1,307,699
Contracts Payable	3,134,593	770,601	3,905,194
Retainage Payable	572,689	36,120	608,809
Due to Other Governments	1,479,270	456,365	1,935,635
Accrued Interest Payable	222,963	66,123	289,086
Claims Payable	1,929,644	0	1,929,644
Matured Compensated Absences Payable	44,642	0	44,642
Long-Term Liabilities:			
Due Within One Year	4,102,377	4,597,330	8,699,707
Due In More Than One Year:			
Net Pension Liability	50,246,903	12,561,726	62,808,629
Net OPEB Liability	23,068,590	5,767,148	28,835,738
Other Amounts Due in More Than One Year	43,506,402	64,349,519	107,855,921
<i>Total Liabilities</i>	<u>130,247,209</u>	<u>89,823,614</u>	<u>220,070,823</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	12,940,257	0	12,940,257
Payment in Lieu of Taxes	559,218	0	559,218
Pension	1,318,875	212,254	1,531,129
OPEB	500,830	43,038	543,868
<i>Total Deferred Inflows of Resources</i>	<u>15,319,180</u>	<u>255,292</u>	<u>15,574,472</u>
Net Position			
Net Investment in Capital Assets	51,435,300	54,548,437	105,983,737
Restricted for:			
Debt Service	1,670,401	0	1,670,401
Capital Projects	689,947	0	689,947
Court Activities	3,070,702	0	3,070,702
Public Safety	2,707,613	0	2,707,613
Public Works	7,128,161	0	7,128,161
Health	10,462,270	0	10,462,270
Human Services	3,941,831	0	3,941,831
Economic Development	469,140	0	469,140
Real Estate Assessment and Collection	1,257,366	0	1,257,366
Other Purposes	2,864,164	0	2,864,164
Unrestricted	(42,877,089)	1,238,480	(41,638,609)
<i>Total Net Position</i>	<u>\$ 42,819,806</u>	<u>\$ 55,786,917</u>	<u>\$ 98,606,723</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Activities
For the Year Ended December 31, 2019

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Governmental Activities				
General Government				
Legislative and Executive	\$ 16,578,586	\$ 5,492,874	\$ 1,500,022	\$ 0
Judicial	10,913,259	2,457,680	442,915	0
Intergovernmental	863,632	0	0	0
Public Safety	16,565,002	1,842,246	3,303,706	0
Public Works	9,390,967	1,039,567	6,000,054	764,816
Health	9,698,628	368,483	2,551,864	0
Human Services	11,906,866	525,346	8,456,531	0
Economic Development	1,201,152	9,378	851,523	0
Interest and Fiscal Charges	1,908,936	0	1,504,352	0
<i>Total Governmental Activities</i>	<u>79,027,028</u>	<u>11,735,574</u>	<u>24,610,967</u>	<u>764,816</u>
Business-Type Activities				
Sewer	8,996,961	8,356,216	0	0
Water	9,798,185	8,485,753	0	122,795
Landfill	4,404,753	5,837,699	0	0
Care Facility	11,075,014	9,520,163	0	0
<i>Total Business-Type Activities</i>	<u>34,274,913</u>	<u>32,199,831</u>	<u>0</u>	<u>122,795</u>
<i>Total Primary Government</i>	<u>\$ 113,301,941</u>	<u>\$ 43,935,405</u>	<u>\$ 24,610,967</u>	<u>\$ 887,611</u>

General Revenues:

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

Total General Revenues

Transfers

Change in Net Position

Net Position Beginning of Year
Restated, See Note 2

Net Position End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
\$ (9,585,690)	\$ 0	\$ (9,585,690)
(8,012,664)	0	(8,012,664)
(863,632)	0	(863,632)
(11,419,050)	0	(11,419,050)
(1,586,530)	0	(1,586,530)
(6,778,281)	0	(6,778,281)
(2,924,989)	0	(2,924,989)
(340,251)	0	(340,251)
(404,584)	0	(404,584)
<u>(41,915,671)</u>	<u>0</u>	<u>(41,915,671)</u>
0	(640,745)	(640,745)
0	(1,189,637)	(1,189,637)
0	1,432,946	1,432,946
0	(1,554,851)	(1,554,851)
<u>0</u>	<u>(1,952,287)</u>	<u>(1,952,287)</u>
<u>(41,915,671)</u>	<u>(1,952,287)</u>	<u>(43,867,958)</u>
4,436,519	0	4,436,519
6,189,540	0	6,189,540
925,076	0	925,076
3,526,812	0	3,526,812
2,045,472	0	2,045,472
16,497,483	0	16,497,483
3,646,483	0	3,646,483
2,734,715	0	2,734,715
1,799,736	153,741	1,953,477
<u>41,801,836</u>	<u>153,741</u>	<u>41,955,577</u>
<u>(2,099,111)</u>	<u>2,099,111</u>	<u>0</u>
(2,212,946)	300,565	(1,912,381)
<u>45,032,752</u>	<u>55,486,352</u>	<u>100,519,104</u>
<u>\$ 42,819,806</u>	<u>\$ 55,786,917</u>	<u>\$ 98,606,723</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Balance Sheet
Governmental Funds
December 31, 2019

	General	Developmental Disabilities	Motor Vehicle and Gasoline Tax	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Equity in Pooled Cash and Investments	\$ 15,207,755	\$ 9,153,887	\$ 1,787,668	\$ 17,739,180	\$ 43,888,490
Cash and Cash Equivalents in Segregated Accounts	187,802	0	0	0	187,802
Cash and Cash Equivalents with Fiscal Agents	0	1,135,290	0	0	1,135,290
Cash and Cash Equivalents with Trustee	8,443	0	0	0	8,443
Accounts Receivable	37,024	0	0	6,500	43,524
Permissive Sales Tax Receivable	3,971,398	0	0	0	3,971,398
Due from Other Governments	1,616,301	132,575	2,999,698	3,352,547	8,101,121
Property and Other Local Taxes Receivable	5,260,608	7,109,395	48,532	1,985,087	14,403,622
Payment in Lieu of Taxes Receivable	0	0	0	559,218	559,218
Interfund Receivable	12,821	0	0	0	12,821
Special Assessments Receivable	0	0	0	471,344	471,344
Notes Receivable	0	0	0	126,484	126,484
Prepaid Items	133,582	0	0	0	133,582
Materials and Supplies Inventory	182,468	4,656	255,555	18,675	461,354
Due from External Parties	165,000	0	0	0	165,000
Advances to Other Funds	1,084,875	0	0	0	1,084,875
Restricted Assets					
Cash and Cash Equivalents with Trustee	5,094,508	0	0	0	5,094,508
<i>Total Assets</i>	<u>\$ 32,962,585</u>	<u>\$ 17,535,803</u>	<u>\$ 5,091,453</u>	<u>\$ 24,259,035</u>	<u>\$ 79,848,876</u>
Liabilities					
Accounts Payable	\$ 179,358	\$ 77,038	\$ 57,816	\$ 608,721	\$ 922,933
Accrued Wages	560,712	93,386	61,982	298,413	1,014,493
Contracts Payable	3,134,389	0	204	0	3,134,593
Retainage Payable	567,230	0	0	5,459	572,689
Due to Other Governments	446,547	79,499	24,577	928,059	1,478,682
Interfund Payable	0	0	0	12,821	12,821
Advances from Other Funds	0	0	0	104,875	104,875
Matured Compensated Absences Payable	0	0	19,463	25,179	44,642
<i>Total Liabilities</i>	<u>4,888,236</u>	<u>249,923</u>	<u>164,042</u>	<u>1,983,527</u>	<u>7,285,728</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	5,046,910	6,837,511	0	1,055,836	12,940,257
Payment in Lieu of Taxes	0	0	0	559,218	559,218
Unavailable Revenue	3,882,258	356,146	2,568,848	2,967,185	9,774,437
<i>Total Deferred Inflows of Resources</i>	<u>8,929,168</u>	<u>7,193,657</u>	<u>2,568,848</u>	<u>4,582,239</u>	<u>23,273,912</u>
Fund Balances					
Nonspendable	1,766,146	4,656	255,555	18,675	2,045,032
Restricted	5,282,310	10,087,567	2,103,008	16,984,526	34,457,411
Committed	487,428	0	0	736,357	1,223,785
Assigned	3,580,295	0	0	20,591	3,600,886
Unassigned	8,029,002	0	0	(66,880)	7,962,122
<i>Total Fund Balances</i>	<u>19,145,181</u>	<u>10,092,223</u>	<u>2,358,563</u>	<u>17,693,269</u>	<u>49,289,236</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 32,962,585</u>	<u>\$ 17,535,803</u>	<u>\$ 5,091,453</u>	<u>\$ 24,259,035</u>	<u>\$ 79,848,876</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, 2019*

Total Governmental Fund Balances		\$ 49,289,236
 <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.		83,923,683
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Permissive Sales Tax	\$ 2,593,595	
Due from Other Governments	5,996,279	
Delinquent Property Taxes	530,026	
Special Assessments	471,344	
Charges for Services	183,193	9,774,437
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		5,986,525
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(222,963)
The net pension liability and net OPEB liability are not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Deferred Outflows - Pension	14,930,619	
Deferred Outflows - OPEB	1,881,762	
Deferred Inflows - Pension	(1,318,875)	
Deferred Inflows - OPEB	(500,830)	
Net Pension Liability	(50,246,903)	
Net OPEB Liability	(23,068,590)	(58,322,817)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(5,425,000)	
Revenue Bonds	(38,734,021)	
Compensated Absences	(3,449,274) *	(47,608,295)
 <i>Net Position of Governmental Activities</i>		 \$ 42,819,806

* net of internal service fund portion of \$484

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General	Developmental Disabilities	Motor Vehicle and Gasoline Tax	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes	\$ 4,445,372	\$ 6,200,743	\$ 0	\$ 926,898	\$ 11,573,013
Hotel/Motel Taxes	0	0	0	2,890,826	2,890,826
Permissive Sales Taxes	16,436,116	0	635,986	0	17,072,102
Payment in Lieu of Taxes	0	0	0	2,045,472	2,045,472
Special Assessments	8,000	0	0	309,931	317,931
Charges for Services	4,486,783	82,085	29,630	4,921,955	9,520,453
Licenses and Permits	812,186	0	31,875	344,683	1,188,744
Fines and Forfeitures	276,504	0	71,346	183,535	531,385
Intergovernmental	3,563,928	2,443,108	5,852,317	12,933,657	24,793,010
Interest	2,734,715	3,138	49,827	9,215	2,796,895
Rent	90,000	5,915	0	0	95,915
Contributions and Donations	2,599,352	0	0	0	2,599,352
Other	1,206,309	43,844	77,770	473,812	1,801,735
<i>Total Revenues</i>	<u>36,659,265</u>	<u>8,778,833</u>	<u>6,748,751</u>	<u>25,039,984</u>	<u>77,226,833</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	31,369,425	0	0	5,130,768	36,500,193
Judicial	7,232,473	0	0	1,785,531	9,018,004
Intergovernmental	0	0	0	863,632	863,632
Public Safety	9,274,981	0	0	3,781,284	13,056,265
Public Works	332,469	0	6,749,699	853,461	7,935,629
Health	26,638	7,236,560	0	1,296,340	8,559,538
Human Services	916,862	0	0	9,606,386	10,523,248
Economic Development	0	0	0	1,150,705	1,150,705
Capital Outlay	239,845	0	0	401,900	641,745
Debt Service:					
Principal Retirement	1,148,322	0	0	1,397,759	2,546,081
Interest and Fiscal Charges	1,547,048	0	0	378,977	1,926,025
<i>Total Expenditures</i>	<u>52,088,063</u>	<u>7,236,560</u>	<u>6,749,699</u>	<u>26,646,743</u>	<u>92,721,065</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(15,428,798)</u>	<u>1,542,273</u>	<u>(948)</u>	<u>(1,606,759)</u>	<u>(15,494,232)</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	5,936	712	15,525	1,229	23,402
Transfers In	0	0	0	1,956,100	1,956,100
Transfers Out	(4,154,805)	0	0	0	(4,154,805)
<i>Total Other Financing Sources (Uses)</i>	<u>(4,148,869)</u>	<u>712</u>	<u>15,525</u>	<u>1,957,329</u>	<u>(2,175,303)</u>
<i>Net Change in Fund Balance</i>	<u>(19,577,667)</u>	<u>1,542,985</u>	<u>14,577</u>	<u>350,570</u>	<u>(17,669,535)</u>
<i>Fund Balance Beginning of Year</i> <i>Restated, See Note 2</i>	<u>38,722,848</u>	<u>8,549,238</u>	<u>2,343,986</u>	<u>17,342,699</u>	<u>66,958,771</u>
<i>Fund Balance End of Year</i>	<u>\$ 19,145,181</u>	<u>\$ 10,092,223</u>	<u>\$ 2,358,563</u>	<u>\$ 17,693,269</u>	<u>\$ 49,289,236</u>

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, 2019*

Net Change in Fund Balances - Total Governmental Funds \$ (17,669,535)

*Amounts reported for governmental activities in the
statement of activities are different because:*

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	\$ 22,835,135	
Current Year Depreciation	<u>(2,467,382)</u>	20,367,753

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. (73,849)

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

Permissive Sales Tax	61,371	
Due from Other Governments	1,541,063	
Delinquent Property Taxes	(21,878)	
Special Assessments	28,509	
Charges for Services	<u>77,295</u>	1,686,360

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	1,355,000	
Revenue Bonds	1,185,163	
Capital Lease	<u>5,918</u>	2,546,081

In the statement of activities, interest is accrued on outstanding bonds, and bond premiums are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.

Accrued Interest Payable		17,089
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Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.

Pension		3,602,207
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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	(11,118,247)	
OPEB	<u>(1,940,966)</u>	(13,059,213)

The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities. 543,744

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>(173,583) *</u>
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Change in Net Position of Governmental Activities \$ (2,212,946)

* net of internal service fund portion of \$1,585

Eric 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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 4,422,372	\$ 4,422,372	\$ 4,641,737	\$ 219,365
Permissive Sales Taxes	16,207,500	16,207,500	16,282,341	74,841
Special Assessments	8,000	8,000	8,000	0
Charges for Services	3,559,771	3,567,921	3,731,031	163,110
Licenses and Permits	835,000	835,000	817,170	(17,830)
Fines and Forfeitures	334,500	334,500	257,268	(77,232)
Intergovernmental	3,263,622	3,263,622	3,423,839	160,217
Interest	1,594,402	1,594,402	2,323,738	729,336
Rent	0	90,000	90,000	0
Contributions and Donations	2,599,352	2,599,352	2,599,352	0
Other	988,292	1,061,633	1,095,280	33,647
<i>Total Revenues</i>	33,812,811	33,984,302	35,269,756	1,285,454
Expenditures				
Current:				
General Government				
Legislative and Executive	11,368,882	28,329,032	29,708,720	(1,379,688)
Judicial	7,206,090	7,378,615	7,024,348	354,267
Public Safety	9,650,094	9,708,879	9,404,367	304,512
Public Works	75,818	75,818	74,603	1,215
Health	4,023	4,023	3,583	440
Human Services	1,090,170	1,050,752	890,576	160,176
Capital Outlay	466,500	481,500	370,045	111,455
Debt Service:				
Principal Retirement	1,148,322	1,148,322	1,148,322	0
Interest and Fiscal Charges	1,547,048	1,547,048	1,547,048	0
<i>Total Expenditures</i>	32,556,947	49,723,989	50,171,612	(447,623)
<i>Excess of Revenues Over (Under) Expenditures</i>	1,255,864	(15,739,687)	(14,901,856)	837,831
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	12,325	12,325	5,957	(6,368)
Other Financing Sources	90,415	415	0	(415)
Advances In	2,011,319	2,011,319	2,011,319	0
Transfers In	218,965	218,965	218,965	0
Transfers Out	(2,873,348)	(5,210,267)	(4,472,703)	737,564
<i>Total Other Financing Sources (Uses)</i>	(540,324)	(2,967,243)	(2,236,462)	730,781
<i>Net Change in Fund Balance</i>	715,540	(18,706,930)	(17,138,318)	1,568,612
<i>Fund Balance Beginning of Year</i>	35,369,845	35,369,845	35,369,845	0
Prior Year Encumbrances Appropriated	822,536	822,536	822,536	0
<i>Fund Balance End of Year</i>	\$ 36,907,921	\$ 17,485,451	\$ 19,054,063	\$ 1,568,612

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 6,048,758	\$ 6,048,758	\$ 6,472,450	\$ 423,692
Charges for Services	112,329	112,329	77,259	(35,070)
Intergovernmental	2,026,380	2,026,380	2,399,621	373,241
Interest	250	250	3,138	2,888
Rent	5,915	5,915	5,915	0
Other	21,501	21,501	43,844	22,343
<i>Total Revenues</i>	8,215,133	8,215,133	9,002,227	787,094
Expenditures				
Current:				
Public Health	9,788,071	9,793,071	7,595,374	2,197,697
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,572,938)	(1,577,938)	1,406,853	2,984,791
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	2,500	2,500	712	(1,788)
Transfers In	1,100,000	50,000	0	(50,000)
Transfers Out	(550,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	552,500	52,500	712	(51,788)
<i>Net Change in Fund Balance</i>	(1,020,438)	(1,525,438)	1,407,565	2,933,003
<i>Fund Balance Beginning of Year</i>	6,713,314	6,713,314	6,713,314	0
Prior Year Encumbrances Appropriated	620,486	620,486	620,486	0
<i>Fund Balance End of Year</i>	\$ 6,313,362	\$ 5,808,362	\$ 8,741,365	\$ 2,933,003

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Permissive Sales Taxes	\$ 630,000	\$ 630,000	\$ 635,986	\$ 5,986
Charges for Services	13,600	13,600	29,630	16,030
Licenses and Permits	25,000	25,000	31,875	6,875
Fines and Forfeitures	50,000	50,000	66,426	16,426
Intergovernmental	4,445,000	5,243,642	5,753,266	509,624
Interest	30,000	30,000	49,827	19,827
Other	18,000	80,327	74,811	(5,516)
<i>Total Revenues</i>	<u>5,211,600</u>	<u>6,072,569</u>	<u>6,641,821</u>	<u>569,252</u>
Expenditures				
Current:				
Public Works	6,821,550	7,873,708	7,069,647	804,061
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,609,950)</u>	<u>(1,801,139)</u>	<u>(427,826)</u>	<u>1,373,313</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	3,000	3,000	15,525	12,525
<i>Net Change in Fund Balance</i>	<u>(1,606,950)</u>	<u>(1,798,139)</u>	<u>(412,301)</u>	<u>1,385,838</u>
<i>Fund Balance Beginning of Year</i>	1,887,307	1,887,307	1,887,307	0
Prior Year Encumbrances Appropriated	144,885	144,885	144,885	0
<i>Fund Balance End of Year</i>	<u>\$ 425,242</u>	<u>\$ 234,053</u>	<u>\$ 1,619,891</u>	<u>\$ 1,385,838</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2019

	Enterprise Funds				Governmental Activities	
	Sewer	Water	Landfill	Care Facility	Total Enterprise	Internal Service
Assets						
<i>Current Assets:</i>						
Equity in Pooled Cash and Investments	\$ 5,517,137	\$ 2,630,317	\$ 14,720,089	\$ 2,775,648	\$ 25,643,191	\$ 7,734,842
Accounts Receivable	1,629,222	1,187,016	325,138	714,794	3,856,170	0
Due from Other Governments	0	40,000	0	0	40,000	0
Prepaid Items	0	0	0	0	0	384,109
Materials and Supplies Inventory	41,789	90,542	6,965	31,989	171,285	0
<i>Total Current Assets</i>	<u>7,188,148</u>	<u>3,947,875</u>	<u>15,052,192</u>	<u>3,522,431</u>	<u>29,710,646</u>	<u>8,118,951</u>
<i>Non-Current Assets:</i>						
Non-Depreciable Capital Assets	1,385,401	130,988	1,308,052	826,139	3,650,580	0
Depreciable Capital Assets, Net	56,316,433	46,159,913	4,117,919	1,392,680	107,986,945	0
<i>Total Non-Current Assets</i>	<u>57,701,834</u>	<u>46,290,901</u>	<u>5,425,971</u>	<u>2,218,819</u>	<u>111,637,525</u>	<u>0</u>
<i>Total Assets</i>	<u>64,889,982</u>	<u>50,238,776</u>	<u>20,478,163</u>	<u>5,741,250</u>	<u>141,348,171</u>	<u>8,118,951</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding	0	0	519,476	0	519,476	0
Pension	563,659	680,228	376,051	2,468,517	4,088,455	0
OPEB	73,446	152,132	48,964	415,179	689,721	0
<i>Total Deferred Outflows of Resources</i>	<u>637,105</u>	<u>832,360</u>	<u>944,491</u>	<u>2,883,696</u>	<u>5,297,652</u>	<u>0</u>
Liabilities						
<i>Current Liabilities:</i>						
Accounts Payable	442,920	136,572	104,426	243,268	927,186	0
Accrued Wages	45,574	34,458	28,248	183,216	291,496	1,710
Contracts Payable	337,014	0	1,604	431,983	770,601	0
Retainage Payable	0	0	0	36,120	36,120	0
Due to Other Governments	110,101	228,370	43,637	74,257	456,365	588
Accrued Interest Payable	17,808	9,425	38,890	0	66,123	0
Claims Payable	0	0	0	0	0	1,929,644
Compensated Absences Payable	73,076	48,794	34,361	96,626	252,857	484
OWDA Loans Payable	1,161,032	823,741	0	0	1,984,773	0
General Obligation Bonds Payable	305,000	415,000	1,570,000	0	2,290,000	0
Revenue Bonds Payable	69,700	0	0	0	69,700	0
<i>Total Current Liabilities</i>	<u>2,562,225</u>	<u>1,696,360</u>	<u>1,821,166</u>	<u>1,065,470</u>	<u>7,145,221</u>	<u>1,932,426</u>
<i>Long-Term Liabilities:</i>						
Advances from Other Funds	0	0	0	780,000	780,000	200,000
Compensated Absences Payable - Net of Current Portion	33,588	46,976	8,293	73,162	162,019	0
OWDA Loans Payable - Net of Current Portion	26,710,192	15,476,525	0	0	42,186,717	0
General Obligation Bonds Payable - Net of Current Portion	1,145,682	1,488,925	5,565,714	0	8,200,321	0
Revenue Bonds Payable - Net of Current Portion	3,472,800	0	0	0	3,472,800	0
Landfill Closure and Postclosure Costs Payable	0	0	10,327,662	0	10,327,662	0
Net Pension Liability	1,884,259	1,884,259	1,256,173	7,537,035	12,561,726	0
Net OPEB Liability	865,072	865,072	576,715	3,460,289	5,767,148	0
<i>Total Long-Term Liabilities</i>	<u>34,111,593</u>	<u>19,761,757</u>	<u>17,734,557</u>	<u>11,850,486</u>	<u>83,458,393</u>	<u>200,000</u>
<i>Total Liabilities</i>	<u>36,673,818</u>	<u>21,458,117</u>	<u>19,555,723</u>	<u>12,915,956</u>	<u>90,603,614</u>	<u>2,132,426</u>
Deferred Inflows of Resources						
Pension	42,531	44,465	26,292	98,966	212,254	0
OPEB	12,618	12,618	8,413	9,389	43,038	0
<i>Total Deferred Inflows of Resources</i>	<u>55,149</u>	<u>57,083</u>	<u>34,705</u>	<u>108,355</u>	<u>255,292</u>	<u>0</u>
Net Position						
Net Investment in Capital Assets	25,523,528	28,453,833	(1,190,267)	1,761,343	54,548,437	0
Unrestricted	3,274,592	1,102,103	3,022,493	(6,160,708)	1,238,480	5,986,525
<i>Total Net Position</i>	<u>\$ 28,798,120</u>	<u>\$ 29,555,936</u>	<u>\$ 1,832,226</u>	<u>\$ (4,399,365)</u>	<u>\$ 55,786,917</u>	<u>\$ 5,986,525</u>

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, 2019

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total Enterprise	Internal Service
Operating Revenues						
Charges for Services	\$ 8,356,216	\$ 8,485,753	\$ 5,837,699	\$ 9,520,163	\$ 32,199,831	\$ 10,312,337
Other	41,728	97,341	12,118	2,554	153,741	513,328
<i>Total Operating Revenues</i>	<u>8,397,944</u>	<u>8,583,094</u>	<u>5,849,817</u>	<u>9,522,717</u>	<u>32,353,572</u>	<u>10,825,665</u>
Operating Expenses						
Personal Services	1,973,984	1,673,232	1,168,075	7,180,058	11,995,349	114,302
Contractual Services	2,616,898	4,840,639	1,329,754	3,272,067	12,059,358	822,524
Materials and Supplies	396,447	626,882	605,736	495,898	2,124,963	626,939
Claims	0	0	0	0	0	8,816,515
Closure and Postclosure Costs	0	0	496,778	0	496,778	0
Depreciation	2,753,344	1,775,282	470,859	115,191	5,114,676	0
Other	0	0	0	0	0	1,235
<i>Total Operating Expenses</i>	<u>7,740,673</u>	<u>8,916,035</u>	<u>4,071,202</u>	<u>11,063,214</u>	<u>31,791,124</u>	<u>10,381,515</u>
<i>Operating Income (Loss)</i>	<u>657,271</u>	<u>(332,941)</u>	<u>1,778,615</u>	<u>(1,540,497)</u>	<u>562,448</u>	<u>444,150</u>
Non-Operating Revenues (Expense)						
Loss on Disposal of Capital Assets	0	(136,267)	(4,868)	0	(141,135)	0
Interest and Fiscal Charges	(1,256,288)	(745,883)	(328,683)	(11,800)	(2,342,654)	0
<i>Total Non-Operating Revenues (Expense)</i>	<u>(1,256,288)</u>	<u>(882,150)</u>	<u>(333,551)</u>	<u>(11,800)</u>	<u>(2,483,789)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>(599,017)</u>	<u>(1,215,091)</u>	<u>1,445,064</u>	<u>(1,552,297)</u>	<u>(1,921,341)</u>	<u>444,150</u>
Capital Contributions	0	122,795	0	0	122,795	0
Transfers In	912,565	566,225	0	620,321	2,099,111	99,594
<i>Change in Net Position</i>	313,548	(526,071)	1,445,064	(931,976)	300,565	543,744
<i>Net Position Beginning of Year</i>	<u>28,484,572</u>	<u>30,082,007</u>	<u>387,162</u>	<u>(3,467,389)</u>	<u>55,486,352</u>	<u>5,442,781</u>
<i>Net Position End of Year</i>	<u>\$ 28,798,120</u>	<u>\$ 29,555,936</u>	<u>\$ 1,832,226</u>	<u>\$ (4,399,365)</u>	<u>\$ 55,786,917</u>	<u>\$ 5,986,525</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total Enterprise	Internal Service
Cash Flows from Operating Activities						
Cash Received from Customers	\$ 8,258,662	\$ 8,563,506	\$ 5,843,349	\$ 9,874,275	\$ 32,539,792	\$ 0
Cash Received from Transactions with Other Funds	0	0	0	0	0	10,312,337
Cash Received from Other Revenues	41,728	97,341	12,118	1,768	152,955	513,328
Cash Payments for Contractual and Other Services	(2,837,480)	(5,438,786)	(1,936,203)	(3,707,001)	(13,919,470)	(1,410,456)
Cash Payments to Employees for Services and Benefits	(1,608,850)	(1,144,570)	(908,415)	(5,384,241)	(9,046,076)	(113,884)
Cash Payments for Claims	0	0	0	0	0	(8,396,609)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>3,854,060</u>	<u>2,077,491</u>	<u>3,010,849</u>	<u>784,801</u>	<u>9,727,201</u>	<u>904,716</u>
Cash Flows from Noncapital Financing Activities						
Transfers In	912,565	566,225	0	620,321	2,099,111	99,594
Advances Out	(888,617)	(550,000)	0	(410,000)	(1,848,617)	(150,000)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>23,948</u>	<u>16,225</u>	<u>0</u>	<u>210,321</u>	<u>250,494</u>	<u>(50,406)</u>
Cash Flows from Capital and Related Financing Activities						
Capital Grants	0	274,338	0	0	274,338	0
Acquisition of Capital Assets	(197,092)	(306,252)	(126,968)	(330,682)	(960,994)	0
Principal Payments on General Obligation Bonds	(395,000)	(495,000)	(1,585,000)	0	(2,475,000)	0
Principal Payments on Revenue Bonds	(68,400)	0	0	0	(68,400)	0
Principal Payments on OWDA Loans	(1,115,933)	(788,029)	0	0	(1,903,962)	0
Interest Payments on Debt	(1,290,254)	(791,927)	(283,349)	(11,800)	(2,377,330)	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(3,066,679)</u>	<u>(2,106,870)</u>	<u>(1,995,317)</u>	<u>(342,482)</u>	<u>(7,511,348)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	<u>811,329</u>	<u>(13,154)</u>	<u>1,015,532</u>	<u>652,640</u>	<u>2,466,347</u>	<u>854,310</u>
<i>Cash and Investments Beginning of Year</i>	<u>4,705,808</u>	<u>2,643,471</u>	<u>13,704,557</u>	<u>2,123,008</u>	<u>23,176,844</u>	<u>6,880,532</u>
<i>Cash and Investments End of Year</i>	<u>\$ 5,517,137</u>	<u>\$ 2,630,317</u>	<u>\$ 14,720,089</u>	<u>\$ 2,775,648</u>	<u>\$ 25,643,191</u>	<u>\$ 7,734,842</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities						
Operating Income (Loss)	\$ 657,271	\$ (332,941)	\$ 1,778,615	\$ (1,540,497)	\$ 562,448	\$ 444,150
Adjustments:						
Depreciation	2,753,344	1,775,282	470,859	115,191	5,114,676	0
(Increase) Decrease in Assets and Deferred Outflows:						
Accounts Receivable	(97,554)	77,753	5,650	353,248	339,097	0
Materials and Supplies Inventory	8,399	18,198	1,400	8,148	36,145	0
Prepays	0	0	0	0	0	40,242
Deferred Outflows - Pension	(282,300)	(160,388)	(185,014)	(1,330,936)	(1,958,638)	0
Deferred Outflows - OPEB	(8,557)	63,525	(5,704)	(177,253)	(127,989)	0
Increase (Decrease) in Liabilities and Deferred Inflows:						
Accounts Payable	322,927	61,108	(2,686)	52,831	434,180	0
Accrued Wages	5,397	5,559	1,765	20,621	33,342	1,468
Contracts Payable	(897)	(3,323)	1,604	0	(2,616)	0
Retainage Payable	0	(32,456)	0	0	(32,456)	0
Due to Other Governments	(142,875)	(4,627)	7,144	49,159	(91,199)	535
Compensated Absences Payable	21,507	15,008	4,748	4,078	45,341	(1,585)
Deferred Inflows - Pension	(254,407)	(277,012)	(145,515)	(845,974)	(1,522,908)	0
Deferred Inflows - OPEB	(42,198)	(42,198)	(28,131)	(191,602)	(304,129)	0
Net Pension Liability	784,779	784,779	523,186	3,505,608	5,598,352	0
Net Pension OPEB	129,224	129,224	86,150	762,179	1,106,777	0
Closure/Postclosure Costs Payable	0	0	496,778	0	496,778	0
Claims Payable	0	0	0	0	0	419,906
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 3,854,060</u>	<u>\$ 2,077,491</u>	<u>\$ 3,010,849</u>	<u>\$ 784,801</u>	<u>\$ 9,727,201</u>	<u>\$ 904,716</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2019

	Private Purpose Trust	Custodial Funds
Assets		
Equity in Pooled Cash and Investments	\$ 57,416	\$ 15,333,121
Cash and Cash Equivalents in Segregated Accounts	0	1,744,988
Taxes Receivable	0	139,234,840
Special Assessments Receivable	0	3,438,596
Due from Other Governments	0	4,371,972
	<u>57,416</u>	<u>164,123,517</u>
<i>Total Assets</i>		
Liabilities		
Accounts Payable	0	541,660
Due to Other Governments	0	18,776,067
Due to External Parties	0	239,466
	<u>0</u>	<u>19,557,193</u>
<i>Total Liabilities</i>		
Deferred Inflows of Resources		
Property Taxes Levied for the Next Year		133,898,855
		<u>133,898,855</u>
Net Position		
Held in Trust for Private Purposes	57,416	0
Restricted for Individuals, Organizations and Other Governments	0	10,804,761
Unrestricted	0	(137,292)
	<u>57,416</u>	<u>(137,292)</u>
<i>Total Net Position</i>	<u>\$ 57,416</u>	<u>\$ 10,667,469</u>

See accompanying notes to the basic financial statements.

Eric County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2019

	Private Purpose Trust Funds	Custodial Funds
Additions		
Interest Income	\$ 1,042	\$ 5,233
Intergovernmental	0	6,756,093
Amounts Received as Fiscal Agent	0	26,094,597
Licenses, Permits & Fees for Other Governments	0	12,123,798
Fines & Forfeitures for Other Governments	0	96,216
Property Tax Collections for Other Governments	0	204,277,515
Amounts Received for Others	0	713,778
Contributions from Individuals	0	19,380
Custodial Receipts	0	1,674,318
Other	0	145,560
<i>Total Additions</i>	<u>1,042</u>	<u>251,906,488</u>
Deductions		
Administrative Expenses	0	154,346
Distributions as Fiscal Agent	0	23,738,399
Distributions of State Funds to Other Governments	0	8,140,492
Distributions to State of Ohio	0	369,573
Distributions to Other Governments	0	39,466
Licenses, Permits & Fee Distributions to Other Governments	0	12,001,398
Fines & Forfeitures Distributions to Other Governments	0	104,542
Property Tax Distributions to Other Governments	0	218,432,239
Distributions to Participants	0	113,854
Distributions to Individuals	0	488,761
Refunds	0	622,904
Monies Escheated	0	72
Custodial Disbursements	0	3,716,522
Other Distributions	0	51,482
<i>Total Deductions</i>	<u>0</u>	<u>267,974,050</u>
<i>Change in Net Position</i>	1,042	(16,067,562)
<i>Net Position Beginning of Year - Restated, See Note 2</i>	<u>56,374</u>	<u>26,735,031</u>
<i>Net Position End of Year</i>	<u>\$ 57,416</u>	<u>\$ 10,667,469</u>

See accompanying notes to the basic financial statements.

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Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 2019.

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, 2019

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

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

Note 2 - Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

Measurement Focus

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

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

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

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

Fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Basis of Accounting

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

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

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

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 13 and 14).

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

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

Budgetary Process

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Cash and Investments

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

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

During 2019, the County invested in negotiable and nonnegotiable certificates of deposit, federal agency securities, municipal securities, money market, U.S. Treasury notes, commercial paper, corporate notes and STAR Ohio. Investments are reported at fair value. Nonnegotiable certificates of deposit are reported at cost.

During fiscal year 2019, 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 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2019 was \$2,734,715, which includes \$2,467,463 assigned from other County funds.

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2019, 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, 2019

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. Interest incurred during the construction of enterprise fund capital assets is also 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, 2019

Interfund Receivables/Payables

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

Compensated Absences

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

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

Accrued Liabilities and Long-Term Obligations

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

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

Unamortized Bond Premiums

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

Net Position

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily includes miscellaneous governmental activities. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance

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

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

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

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

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established and assigned by the County Commissioners. Fund balance policy of the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned amounts to cover a gap between estimated resources and appropriations in the 2020 budget, for various capital improvements, for debt retirement, and other miscellaneous purposes.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

Operating Revenues and Expenses

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

Capital Contributions

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, or from grants or outside contributions of resources restricted to capital acquisition and construction. In the government-wide financial statements, capital contributions are recorded as capital grants and contributions. In 2019, the business-type activities received capital contributions in the amount of \$122,795 from outside sources.

Interfund Transactions

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Pensions/Other Postemployment Benefits (OPEB)

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

Estimates

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

Implementation of New Accounting Principles and Restatement of Net Position/Fund Balances

Implementation of New Accounting Principles

For the year ended December 31, 2019, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. GASB Statement No. 95 postpones the effective dates of certain provisions in the statements that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The following statements are postponed by one year:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests*
- Statement No. 91, *Conduit Debt Obligations*

Certain provisions in the following statements are postponed by one year:

- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*

The following statement is postponed by 18 months:

- Statement No. 87, *Leases*

For the year ended December 31, 2019, the County has early implemented GASB No. 83, *Certain Asset Retirement Obligations*, GASB Statement No. 84, *Fiduciary Activities*, GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, and GASB Statement No. 90, *Majority Equity Interests and amendment of GASB Statements No. 14 and No. 61*.

GASB Statement No. 83 establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations. The implementation of GASB Statement No. 83 did not have an effect on the financial statements of the County.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its funds for proper classification, and any fund reclassifications resulted in the restatement of the County's financial statements (see below).

GASB Statement No. 89 establishes accounting requirements for interest cost incurred before the end of a construction period. The implementation of GASB Statement No. 89 did not have an effect on the financial statements of the County.

GASB Statement No. 90 improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain component units. The implementation of GASB Statement No. 90 did not have an effect on the financial statements of the County.

Restatement of Net Position/Fund Balances

The implementation of GASB 84 had the following effect on net position/fund balances as reported December 31, 2018:

	Governmental Activities	Business-Type Activities
Net Position, December 31, 2018	\$ 44,089,550	\$ 55,486,352
GASB Statement No. 84	943,202	0
Restated Net Position, December 31, 2018	<u>\$ 45,032,752</u>	<u>\$ 55,486,352</u>

The implementation of GASB 84 had the following effect on fund balance as reported December 31, 2018:

	General Fund	Other Governmental Funds
Fund Balance, December 31, 2018	\$ 38,609,138	\$ 16,513,207
GASB Statement No. 84	113,710	829,492
Restated Fund Balance, December 31, 2018	<u>\$ 38,722,848</u>	<u>\$ 17,342,699</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The implementation of GASB 84 had the following effect on fiduciary net position as reported December 31, 2018:

	Fiduciary Funds	
	Agency	Custodial
Net Position, December 31, 2018	\$ 0	\$ 0
GASB Statement No. 84	0	26,735,031
Adjustments:		
Assets	(147,671,098)	0
Liabilities	147,671,098	0
Deferred Inflows of Resources	0	0
Restated Net Position, December 31, 2018	\$ 0	\$ 26,735,031

Note 3 - Fund Balance

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

Fund Balance	General Fund	Developmental Disabilities Fund	Motor Vehicle and Gasoline Tax Fund	Other Governmental Funds	Total
<u>Nonspendable:</u>					
Unclaimed Monies	\$ 365,221	\$ 0	\$ 0	\$ 0	\$ 365,221
Inventory for Consumption	182,468	4,656	255,555	18,675	461,354
Prepays	133,582	0	0	0	133,582
Advances to Other Funds	1,084,875	0	0	0	1,084,875
Total Nonspendable	1,766,146	4,656	255,555	18,675	2,045,032
<u>Restricted for:</u>					
Developmental Disabilities Operations	0	10,087,567	0	0	10,087,567
Bond Retirement	0	0	0	1,601,974	1,601,974
Capital Improvements	0	0	0	489,947	489,947
Ditch Maintenance	0	0	0	337,678	337,678
Job and Family Services Operations	0	0	0	1,294,148	1,294,148
Children's Services	0	0	0	1,506,219	1,506,219
Child Support Enforcement	0	0	0	1,205,879	1,205,879
Dog and Kennel Operations	0	0	0	191,711	191,711
Real Estate Assessment	0	0	0	962,411	962,411
Road and Bridge Repair/Improvement	0	0	2,103,008	200,000	2,303,008
Delinquent Tax Collections	0	0	0	371,168	371,168
Economic Development and Rehab	0	0	0	74,119	74,119
Tax Abatements	0	0	0	24,995	24,995
Court Operations	0	0	0	2,175,734	2,175,734
Juvenile Corrections	0	0	0	521,251	521,251
Crime Victims Assistance	0	0	0	49,565	49,565

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Fund Balance	General Fund	Developmental Disabilities Fund	Motor Vehicle and Gasoline Tax Fund	Other Governmental Funds	Total
Emergency Management	\$ 0	\$ 0	\$ 0	\$ 308,910	\$ 308,910
Senior Citizens	0	0	0	42,711	42,711
Landfill	0	0	0	1,837,051	1,837,051
Law Library Operations	0	0	0	325,155	325,155
Tourism and Promotion	0	0	0	2,432,729	2,432,729
Sheriff Operations & Programs	187,802	0	0	1,031,171	1,218,973
Sports Park Phase II	5,094,508	0	0	0	5,094,508
Total Restricted	5,282,310	10,087,567	2,103,008	16,984,526	34,457,411
Committed to:					
Future Severance Payments	487,428	0	0	0	487,428
Board of Elections Capital Improvement	0	0	0	254,757	254,757
Technology Capital Improvement	0	0	0	481,600	481,600
Total Committed	487,428	0	0	736,357	1,223,785
Assigned for:					
Capital Improvements	3,059,847	0	0	0	3,059,847
Sheriff Operations	18,873	0	0	0	18,873
Detox Security	6,854	0	0	0	6,854
Land Acquisitions	2,000	0	0	0	2,000
Debt Retirement	0	0	0	20,591	20,591
Encumbrances:					
General Government:					
Legislative and Executive	222,822	0	0	0	222,822
Judicial	83,324	0	0	0	83,324
Public Safety	173,176	0	0	0	173,176
Health	50	0	0	0	50
Human Services	13,349	0	0	0	13,349
Total Assigned	3,580,295	0	0	20,591	3,600,886
Unassigned (Deficit)	8,029,002	0	0	(66,880) *	7,962,122
Total Fund Balance (Deficit)	\$ 19,145,181	\$ 10,092,223	\$ 2,358,563	\$ 17,693,269	\$ 49,289,236

* Fund balances at December 31, 2019 included individual fund deficits as follows:

	<u>Deficit</u>
<i>Governmental Funds</i> *	
Indigent Guardianship	\$ 10
Highway Safety	1,828
Special Assessment Bond Retirement	50,067
Drainage Improvement	14,975

Deficits in the proprietary funds include \$4,399,365 in the Care Facility fund and deficits in the fiduciary funds include \$137,292 in the Subdivision fund.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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:

	Net Change in Fund Balance		
	<u>General Fund</u>	<u>Developmental Disabilities Fund</u>	<u>Motor Vehicle and Gasoline Tax Fund</u>
GAAP Basis	\$ (19,577,667)	\$ 1,542,985	\$ 14,577
Net Adjustment for Revenue Accruals	1,901,428	223,394	(106,930)
Net Adjustment for Expenditure Accruals	1,336,202	53,057	(157,305)
Funds Budgeted Elsewhere **	(50,010)	0	0
Adjustment for Encumbrances	<u>(748,271)</u>	<u>(411,871)</u>	<u>(162,643)</u>
Budget Basis	<u>\$ (17,138,318)</u>	<u>\$ 1,407,565</u>	<u>\$ (412,301)</u>

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 5 - Deposits and Investments

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

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

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

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

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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, 2019 the County had \$46,879 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 \$15,238,274. Of the bank balance:

1. \$500,000 was covered by Federal depository insurance, by collateral held by the County, or by collateral held by the County's agent in the name of the County; and

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

2. \$14,738,274 was exposed to custodial credit risk. Although the securities were held by the pledging financial institutions' trust department in the County's name and all statutory requirements for the investment of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

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

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

The County has cash in the Developmental Disabilities fund which is included in the balance sheet of the County as "Cash and Cash Equivalents with Fiscal Agents" and the book balance was \$1,135,290.

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 with a book balance of \$1,744,988 and in the balance sheet for segregated accounts with a book balance of \$187,802.

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Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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	\$27,474,749	\$27,474,749	\$ 0	\$ 0	34.7%
AAAm	First American Money Market	728,064	728,064	0	0	0.9%
	Fair Value:					
***	Negotiable Certificates of Deposit	5,628,895	2,231,888	753,694	2,643,313	7.1%
	U.S. Agency Notes:					
AA+	Federal Farm Credit	13,628,951	0	1,356,346	12,272,605	17.2%
AA+	Federal Home Loan Bank	2,956,018	749,505	350,025	1,856,488	3.7%
AA+	Federal Home Loan Mortgage	13,569,442	6,993,765	2,490,075	4,085,602	17.1%
AAA	Federal National Mortgage Assn.	3,424,692	2,344,640	0	1,080,052	4.3%
A	Corporate Notes	999,890	999,890	0	0	1.3%
AA-	Corporate Notes	951,311	0	951,311	0	1.2%
AAA	Ohio Subdivision Securities	863,266	0	0	863,266	1.1%
N/A	U.S. Treasury Notes	2,076,580	0	0	2,076,580	2.6%
N/A	Commercial Paper	6,936,859	6,936,859	0	0	8.8%
		<u>\$79,238,717</u>	<u>\$48,459,360</u>	<u>\$ 5,901,451</u>	<u>\$24,877,906</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, 2019. The County's investments measured at fair value are Level 2 since valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data.

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

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2019, is 56 days.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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, 2019, consisted of accounts (e.g., billings for user charged services, including unbilled charges); permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; amounts due from external parties; interfund; property taxes; payment in lieu of taxes; notes; and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments receivable, in the amount of \$84,562, will not be received within one year. As of December 31, 2019, delinquent special assessments were \$342,109.

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 2019 follows:

	Balance 1/1/2019	New Loans	Repayments	Balance 12/31/2019
Developmental Rotary	\$ 30,009	\$ 100,000	\$ 3,525	\$ 126,484

Note 7 - Permissive Sales and Use Tax

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

Note 8 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2019 represent the collection of 2018 taxes. Real property taxes received in 2019 were levied after October 1, 2018, on the assessed values as of January 1, 2019, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Public utility property tax revenues received in 2019 represent the collection of 2018 taxes. Public utility real and tangible personal property taxes received in 2019 became a lien on December 31, 2018, were levied after October 1, 2019, 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, 2019, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2019 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, 2019, was \$6.90 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2019 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Property	\$ 2,028,513,380
Public Utilities - Real	12,553,120
Public Utilities - Personal	<u>116,921,530</u>
Total	<u>\$ 2,157,988,030</u>

Note 9 - Payment in Lieu of Taxes

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 10 - Capital Assets

A summary of changes in capital assets during 2019 follows:

	Balance 1/1/19	Additions	Reductions	Balance 12/31/19
Governmental Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 3,849,698	\$ 0	\$ 0	\$ 3,849,698
Construction in Progress	6,084,018	21,206,417	(38,715)	27,251,720
<i>Total Capital Assets Not Being Depreciated</i>	<u>9,933,716</u>	<u>21,206,417</u>	<u>(38,715)</u>	<u>31,101,418</u>
<i>Capital Assets Being Depreciated</i>				
Land Improvements	1,840,305	0	0	1,840,305
Buildings and Improvements	44,517,309	136,974	0	44,654,283
Roads and Bridges	32,265,825	475,536	(67,323)	32,674,038
Equipment	9,137,565	899,529	(1,092,531)	8,944,563
Vehicles	4,876,600	155,394	(196,840)	4,835,154
<i>Total Capital Assets Being Depreciated</i>	<u>92,637,604</u>	<u>1,667,433</u>	<u>(1,356,694)</u>	<u>92,948,343</u>
<i>Accumulated Depreciation</i>				
Land Improvements	(957,820)	(71,258)	0	(1,029,078)
Buildings and Improvements	(20,128,125)	(923,109)	0	(21,051,234)
Roads and Bridges	(7,918,368)	(497,216)	59,244	(8,356,340)
Equipment	(6,691,133)	(621,112)	1,058,082	(6,254,163)
Vehicles	(3,246,095)	(354,687)	165,519	(3,435,263)
<i>Total Accumulated Depreciation</i>	<u>(38,941,541)</u>	<u>(2,467,382)</u>	<u>1,282,845</u>	<u>(40,126,078)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>53,696,063</u>	<u>(799,949)</u>	<u>(73,849)</u>	<u>52,822,265</u>
Governmental Activities Capital Assets, Net	<u>\$63,629,779</u>	<u>\$20,406,468</u>	<u>\$ (112,564)</u>	<u>\$83,923,683</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	Balance 1/1/19	Additions	Reductions	Balance 12/31/19
Business-Type Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 2,443,275	\$ 0	\$ 0	\$ 2,443,275
Construction in Progress	813,246	1,339,891	(945,832)	1,207,305
<i>Total Capital Assets Not Being Depreciated</i>	<u>3,256,521</u>	<u>1,339,891</u>	<u>(945,832)</u>	<u>3,650,580</u>
<i>Capital Assets Being Depreciated</i>				
Land Improvements	7,537,997	80,442	0	7,618,439
Buildings and Improvements	35,080,840	146,541	(463,574)	34,763,807
Sewer and Water Lines	158,285,257	968,079	0	159,253,336
Equipment	12,870,763	86,764	(300,960)	12,656,567
Vehicles	1,779,285	91,873	(93,275)	1,777,883
<i>Total Capital Assets Being Depreciated</i>	<u>215,554,142</u>	<u>1,373,699</u>	<u>(857,809)</u>	<u>216,070,032</u>
<i>Accumulated Depreciation</i>				
Land Improvements	(5,618,924)	(240,437)	0	(5,859,361)
Buildings and Improvements	(21,376,048)	(690,169)	305,976	(21,760,241)
Sewer and Water Lines	(68,676,172)	(3,580,953)	0	(72,257,125)
Equipment	(6,849,105)	(463,989)	334,360	(6,978,734)
Vehicles	(1,179,378)	(139,128)	90,880	(1,227,626)
<i>Total Accumulated Depreciation</i>	<u>(103,699,627)</u>	<u>(5,114,676)</u>	<u>731,216</u>	<u>(108,083,087)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>111,854,515</u>	<u>(3,740,977)</u>	<u>(126,593)</u>	<u>107,986,945</u>
Business-Type Activities Capital Assets, Net	<u>\$ 115,111,036</u>	<u>\$ (2,401,086)</u>	<u>\$ (1,072,425)</u>	<u>\$ 111,637,525</u>

Depreciation expense was charged to governmental activities as follows:

	<u>Depreciation</u>
General Government	
Legislative and Executive	\$ 1,038,822
Judicial	201,741
Public Safety	433,317
Public Works	656,567
Health	103,084
Human Services	33,851
	<u>3,467,382</u>
Total Depreciation Expense	<u>\$ 2,467,382</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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, 2019 are as follows:

Interfund Payable	Interfund Receivable General Fund
Nonmajor Governmental	\$ 12,821

Interfund receivables and payables can result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, or (3) payments between funds are made. The interfund balances are expected to be paid within one year.

Advances To/From Other Funds

Advances to/from other funds for the year ended December 31, 2019, consisted of the following:

Advances from Other Funds	Advances to Other Funds General Fund
Nonmajor Governmental	\$ 104,875
Care Facility	780,000
Internal Service	200,000
Total	\$ 1,084,875

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

Interfund Transfers

Transfers Out	Transfers In					Total
	Nonmajor Governmental	Water	Sewer	Care Facility	Internal Service	
General Fund	\$ 1,956,100	\$ 566,225	\$ 912,565	\$ 620,321	\$ 99,594	\$4,154,805

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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, 2019.

	Balance January 1	Current Year Claims	Claim Payments	Balance December 31
2018	\$ 26,095	\$ 14,448	\$ 0	\$ 40,543
2019	\$ 40,543	\$ 0	\$ 40,543	\$ 0

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 2 settled claims in 2019 in excess of the \$225,000 stop loss threshold and covered by the commercial insurance. There has been no significant reduction in insurance from prior year.

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

Claims payable at December 31, 2019, was estimated by a third party administrator at \$1,929,644. The changes in the claims liability for 2019 and 2018 were:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	Balance January 1	Current Year Claims	Claim Payments	Balance December 31
2018	\$ 1,534,539	\$ 6,829,626	\$ 6,894,970	\$ 1,469,195
2019	\$ 1,469,195	\$ 8,816,515	\$ 8,356,066	\$ 1,929,644

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 2019, the County contracted for the following coverage:

General Liability	\$ 1,000,000
Excess Liability	9,000,000
Medical Professional Liability	3,000,000
Law Enforcement Professional Liability	1,000,000
Cyber Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Building and Contents	254,164,409
Flood and Earthquake	100,000,000
Comprehensive Boiler and Machinery	100,000,000

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

Note 13 - Defined Benefit Pension Plans

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

Net Pension Liability/Net OPEB Liability

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

The net pension liability and the net OPEB asset/liability represent the County's proportionate share of each pension 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 asset/liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 asset/liability. Resulting adjustments to the net pension/OPEB asset/liability would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide health care to eligible benefit recipients.

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

benefits adopted by SB 343 (see OPERS CAFR 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.

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

When a benefit recipient has received benefits for 12 months, an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not

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compounded. For those who retired prior to January 7, 2013, the COLA will continue to be a three percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index (CPI), capped at three percent.

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

	State and Local	Public Safety	Law Enforcement
2019 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2019 Actual Contribution Rates			
Employer:			
Pension	14.00 %	18.10 %	18.10 %
Post-Employment Health Care Benefits	0.00 %	0.00 %	0.00 %
Total Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	12.00 %	13.00 %

* 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 \$4,502,759 for 2019. Of this amount, \$553,182 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, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS
Proportion of the Net Pension Liability:	
Current Measurement Period	0.229329%
Prior Measurement Period	0.233613%
Change in Proportion	-0.004284%
Proportionate Share of the Net	
Pension Liability	\$ 62,808,629
Pension Expense	\$ 14,135,605

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

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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, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred Outflows of Resources	
Net Difference between Projected and Actual	
Earnings on Pension Plan Investments	\$ 8,524,887
Differences between Expected and	
Actual Experience	2,898
Changes of Assumptions	5,467,617
Changes in Proportionate Share	520,913
County Contributions Subsequent to the Measurement Date	4,502,759
Total Deferred Outflows of Resources	\$ 19,019,074
Deferred Inflows of Resources	
Differences between Expected and	
Actual Experience	\$ 824,714
Changes in Proportionate Share	706,415
Total Deferred Inflows of Resources	\$ 1,531,129

\$4,502,759 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS
2020	\$ 5,711,170
2021	2,518,459
2022	790,857
2023	3,964,700
	\$ 12,985,186

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,

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2018, 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, 2018 are presented below.

<u>Actuarial Information</u>	<u>Traditional Pension Plan</u>
Valuation Date	December 31, 2018
Wage Inflation	3.25 percent
Projected Salary Increases, including wage inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Investment Rate of Return	
Measurement Date	7.20 percent
Prior Measurement Date	7.50 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: 3.00 percent Simple through 2018, then 2.15 percent Simple

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

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

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94 percent for 2018.

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The allocation of investment assets within 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 table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other Investments	18.00	5.50
Total	<u>100.00 %</u>	<u>5.95 %</u>

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

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's Proportionate Share of the Net Pension Liability	\$ 92,786,611	\$ 62,808,629	\$ 37,896,657

Note 14 - Defined Benefit OPEB Plans

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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

Disclosures for the health care plan are presented separately in the OPERS financial report. 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 requiring 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, health care was not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, 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. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent 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 2019 was 4.0 percent. Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. For 2019, OPERS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS
Proportion of the Net OPEB Liability:	
Current Measurement Period	0.221173%
Prior Measurement Period	0.225874%
Change in Proportion	-0.004701%
Proportionate Share of the Net	
OPEB Liability	\$ 28,835,738
OPEB Expense	\$ 2,615,625

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred Outflows of Resources	
Net Difference between Projected and Actual	
Earnings on OPEB Plan Investments	\$ 1,321,949
Differences between Expected and	
Actual Experience	9,765
Changes of Assumptions	929,699
Changes in Proportionate Share	310,070
Total Deferred Outflows of Resources	\$ 2,571,483
Deferred Inflows of Resources	
Differences between Expected and	
Actual Experience	\$ 78,240
Changes in Proportionate Share	465,628
Total Deferred Inflows of Resources	\$ 543,868

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
2020	\$ 1,036,069
2021	112,991
2022	212,600
2023	665,955
	\$ 2,027,615

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Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, Including Inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Single Discount Rate:	
Current Measurement Date	3.96 percent
Prior Measurement Date	3.85 percent
Investment Rate of Return	
Current Measurement Date	6.00 percent
Prior Measurement Date	6.50 percent
Municipal Bond Rate	
Current Measurement Date	3.71 percent
Prior Measurement Date	3.31 percent
Health Care Cost Trend Rate	
Measurement Date	10.00 percent, initial, 3.25 percent ultimate in 2029
Prior Measurement Date	7.50 percent, initial, 3.25 percent ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

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

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

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

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weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.60 percent for 2018.

The allocation of investment assets with 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 table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trusts	6.00	5.98
International Equities	22.00	7.83
Other Investments	17.00	5.57
Total	<u>100.00 %</u>	<u>5.16 %</u>

Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. 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 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

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Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 36,891,656	\$ 28,835,738	\$ 22,429,154

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 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 3.25 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 27,717,400	\$ 28,835,738	\$ 30,123,763

Benefit Term Changes since the Prior Measurement Date There was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to

Note 15 - Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated unused vacation time is paid upon separation from the County. Sick leave is earned at a rate of four and six-tenths hours for every eighty hours worked. County employees are paid sick leave according to varying policies. Depending on their years of service, sheriff’s department correction officers and corrections sergeants, are paid up to 75 percent of accumulated sick leave upon retirement or separation. Sheriff’s department communications officers, administrative assistants, deputy sheriffs, deputy sergeants, and deputy lieutenants are paid up to 50 percent of accumulated sick leave upon

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retirement. For all other County employees, sick leave is paid upon retirement for one-fourth of the value of their accumulated unused sick leave up to a maximum of 30 to 55 days depending on union contract.

Note 16 - Long-Term Obligations

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

	Fund	Original Issue Date	Maturity Date	Interest Rate	Original Issue Amount	Type of Bond
General Obligation Bonds						
Perkins Township Rehab	Sewer	2002	2022	2.00-5.375%	\$ 685,000	Serial
<u>2009 Refunding</u>						
Various Purpose 1998	Governmental	2009	2019	2.00-2.875%	3,931,097	Serial
<u>2011 Refunding</u>						
Garbage and Refuse Series 2004	Landfill	2011	2024	2.00-2.85%	8,850,000	Serial
2011 Public Infrastructure	Governmental	2011	2019	4.00-4.5%	435,000	Serial
2011 Public Infrastructure	Governmental	2011	2040	4.375-4.5%	1,765,000	Term
2012 Public Infrastructure	Governmental	2012	2039	5.25%	1,610,000	Serial
<u>2017 Refunding</u>						
Various Purpose Series 2007	Governmental	2017	2027	2.25 - 5.00%	\$ 395,000	Serial
Various Purpose Series 2007	Governmental	2017	2020	2.25 - 5.00%	1,890,000	Serial
Various Purpose Series 2007	Governmental	2017	2027	2.25 - 5.00%	1,740,000	Serial
Various Purpose Series 2007	Sewer	2017	2021	2.25 - 5.00%	720,000	Serial
Various Purpose Series 2007	Water	2017	2021	2.25 - 5.00%	1,055,000	Serial
Various Purpose Series 2007	Landfill	2017	2027	2.25 - 5.00%	4,305,000	Serial
Sewer Improvement Bond Series 2017	Sewer	2017	2027	2.25 - 5.00%	1,180,000	Serial
Water Improvement Bond Series 2017	Water	2017	2027	2.25 - 5.00%	1,595,000	Serial
Revenue Bonds						
2015 Kroger TIF	Governmental	2015	2046	2.38%	\$ 2,800,000	
2016 Sports Park	Governmental	2016	2035	3.85%	17,410,000	
2016 Sewer Improvement Series 2016A	Sewer	2016	2055	1.875%	3,035,000	
2016 Sewer Improvement Series 2016B	Sewer	2016	2055	1.875%	643,000	
2018 Sports Park	Governmental	2018	2038	4.52%	20,000,000	
2018 Health Department Acquisition & Improvement	Governmental	2018	2038	3.20%	1,300,000	
OWDA Loans						
Sanitary Sewer Rehabilitation Hinde/Maple	Sewer	2002	2033	4.34%	949,566	
State Route 4 Sewer Extension	Sewer	2003	2033	4.28%	3,219,566	
"A" Street Sewer Rehabilitation	Sewer	2004	2035	4.16%	1,481,971	
Sewer Rehabilitation	Sewer	2004	2036	4.10%	1,134,297	
Huron Basin WWTP Improvements	Sewer	2005	2021	4.00%	287,392	
Sanitary Sewer & Pump Station Elimination	Sewer	2005	2036	3.99%	377,587	
Sewer Extension	Sewer	2005	2036	4.00%	3,666,129	
Pump Station Improvements	Sewer	2005	2031	3.79%	1,367,458	
Huron Basin WWTP Headworks Improvements	Sewer	2006	2037	3.99%	7,369,471	
Sulpher Brook SAS Rehab-Phase 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	

(continued)

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	Fund	Original Issue Date	Maturity Date	Interest Rate	Original Issue Amount	Type of Bond
OWDA Loans						
Water System Expansion 2001	Water	2001	2033	4.74%	5,575,695	
Water System Expansion 2001	Water	2002	2033	4.65%	5,317,996	
Water Booster Station	Water	2002	2033	4.70%	749,868	
Water Main Extensions Contract 3	Water	2002	2034	4.34%	3,883,647	
Water District "B" Contract 4	Water	2003	2035	4.28%	3,514,926	
Elevated Storage Tanks	Water	2004	2036	4.56%	3,142,343	
Perkins Ave Water Main Loop	Water	2005	2026	3.99%	451,975	
Berlin Heights Booster Station	Water	2005	2021	3.75%	341,893	
Water System Expansion	Water	2007	2039	4.11%	1,933,981	
SR 60 Water Distribution Improvement	Water	2008	2039	4.79%	170,641	

The County's long-term obligations activity for the year ended December 31, 2019, was as follows:

	Balance 1/1/19	Additions	Reductions	Balance 12/31/19	Due Within One Year
Governmental Activities					
<i>General Obligation Bonds</i>					
2009 Various Purpose Refunding	\$ 380,000	\$ 0	\$ (380,000)	\$ 0	\$ 0
2011 Public Infrastructure					
Serial Bonds	60,000	0	(60,000)	0	0
Term Bonds	1,765,000	0	0	1,765,000	60,000
2012 Public Infrastructure	1,415,000	0	(35,000)	1,380,000	40,000
2017 Various Purpose Refunding	3,160,000	0	(880,000)	2,280,000	875,000
<i>Total General Obligation Bonds</i>	<u>6,780,000</u>	<u>0</u>	<u>(1,355,000)</u>	<u>5,425,000</u>	<u>975,000</u>
<i>Revenue Bonds</i>					
2015 Kroger TIF	2,729,184	0	(42,759)	2,686,425	43,879
2016 Sports Park	15,890,000	0	(590,000)	15,300,000	645,000
2018 Sports Park	20,000,000	0	(505,000)	19,495,000	470,000
2018 Health Department Acquisition & Improvement	1,300,000	0	(47,404)	1,252,596	48,921
<i>Total Revenue Bonds</i>	<u>39,919,184</u>	<u>0</u>	<u>(1,185,163)</u>	<u>38,734,021</u>	<u>1,207,800</u>
<i>Other Long Term Obligations</i>					
Net Pension Liability	29,685,963	20,560,940	0	50,246,903	0
Net OPEB Liability	19,867,902	3,200,688	0	23,068,590	0
Capital Lease Obligations	5,918	0	(5,918)	0	0
Compensated Absences	3,277,760	2,526,155	(2,354,157)	3,449,758	1,919,577
<i>Total Other Long Term Obligations</i>	<u>52,837,543</u>	<u>26,287,783</u>	<u>(2,360,075)</u>	<u>76,765,251</u>	<u>1,919,577</u>
Total Governmental Activities	<u>\$ 99,536,727</u>	<u>\$ 26,287,783</u>	<u>\$ (4,900,238)</u>	<u>\$ 120,924,272</u>	<u>\$ 4,102,377</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	Balance 1/1/19	Additions	Reductions	Balance 12/31/19	Due Within One Year
Business-Type Activities					
<i>General Obligation Bonds</i>					
2002 Perkins Township Rehab	\$ 190,000	\$ 0	\$ 0	\$ 190,000	\$ 90,000-
2011 2004 Garbage and Refuse Refunding	4,865,000	0	(770,000)	4,095,000	785,000
2017 Series 2007 Various Purpose Refunding	4,740,000	0	(1,435,000)	3,305,000	1,145,000
2017 Sewer Improvement Bond	1,065,000	0	(115,000)	950,000	115,000
2017 Water Improvement Bond	1,445,000	0	(155,000)	1,290,000	155,000
<i>Total General Obligation Bonds</i>	<u>12,305,000</u>	<u>0</u>	<u>(2,475,000)</u>	<u>9,830,000</u>	<u>2,290,000</u>
<i>Revenue Bonds</i>					
Sanitary Sewer Revenue Bond 2016A	2,979,600	0	(56,400)	2,923,200	57,500
Sanitary Sewer Revenue Bond 2016B	631,300	0	(12,000)	619,300	12,200
<i>Total Revenue Bonds</i>	<u>3,610,900</u>	<u>0</u>	<u>(68,400)</u>	<u>3,542,500</u>	<u>69,700-</u>
<i>Loans Payable</i>					
OWDA Loans	46,075,452	0	(1,903,962)	44,171,490	1,984,773
<i>Other Long Term Obligations</i>					
Net Pension Liability	6,963,374	5,598,352	0	12,561,726	0
Net OPEB Liability	4,660,371	1,106,777	0	5,767,148	0
Unamortized Bond Premiums	774,337	0	(114,016)	660,321	0
Compensated Absences	367,065	498,939	(451,128)	414,876	252,857
Closure/Postclosure Costs Payable	9,830,884	496,778	0	10,327,662	0
<i>Total Other Long Term Obligations</i>	<u>22,596,031</u>	<u>7,700,846</u>	<u>(565,144)</u>	<u>29,731,733</u>	<u>252,857</u>
Total Business-Type Activities	<u>\$ 84,587,383</u>	<u>\$ 7,700,846</u>	<u>\$ (5,012,506)</u>	<u>\$ 87,275,723</u>	<u>\$ 4,597,330</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 2009, the County issued refunding bonds to refund bonds previously issued in 1998 for Various Purposes, issued in 1992 for Marshall Avenue Pump Station, issued in 1996 for Cleveland Road East Trunk, issued in 1995 for State Route 4, issued in 1995 for Billings Road Elevated Tank, and issued in 1997 for Various Purposes. The bonds were issued for a ten year period, with final maturity in 2019. The bonds will be retired through the Bond Retirement debt service fund, and the Sewer and Water enterprise funds. The refunding bonds were fully retired.

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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, 2019, \$6,790,000 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. Total principal and interest remaining on the bonds is \$3,751,654, payable through December 2046. For the current year, payment in lieu of taxes revenue was \$125,606 and principal and interest paid were \$107,714.

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. Total principal and interest remaining on the bonds is \$51,073,068, payable through December 2038. For the current year, principal and interest paid and total hotel tax revenues were \$2,599,352 and \$1,486,469, 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. Total principal and interest remaining on the bonds is \$1,691,077, payable through December 2038. Rents received and principal and interest payments made amounted to \$90,000 and \$89,929, respectively.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Special Assessment Bonds

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

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

Net Pension and OPEB Liability

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

Compensated Absences Payable

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

Capital Leases Payable

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

OWDA Loans

The OWDA loans outstanding at December 31, 2019, consist of monies owed to the Ohio Water Development Authority for various sewer and water projects. OWDA loans will be repaid from the Sewer and Water enterprise funds.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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. The total principal and interest remaining to be paid on the OWDA loans and sanitary sewer revenue bonds is \$60,916,443 and \$4,888,516, respectively. The enterprise funds (sewer and water) paid principal and interest of \$1,972,363 and \$1,864,429, respectively, for the current year. Total net revenues for the sewer and water enterprise funds were \$3,410,615 and \$1,442,341, respectively.

Principal and interest requirements to retire governmental activities general long-term obligations outstanding at December 31, 2019, were as follows:

Governmental Activities

Year	General Obligation Bonds			Revenue Bonds	
	Principal			Principal	Interest
	Serial	Term	Interest		
2020	\$ 915,000	\$ 60,000	\$ 249,382	\$ 1,207,800	\$ 1,563,622
2021	225,000	60,000	200,382	1,300,513	1,514,257
2022	235,000	65,000	185,881	1,409,525	1,460,924
2023	240,000	65,000	170,607	1,482,543	1,403,244
2024	255,000	65,000	155,081	1,550,646	1,342,630
2025 - 2029	915,000	370,000	581,391	9,076,091	5,686,118
2030 - 2034	375,000	435,000	385,688	11,540,532	3,623,570
2035 - 2039	500,000	525,000	175,939	10,103,893	1,102,081
2040 - 2044	0	120,000	5,100	727,743	73,249
2045 - 2046	0	0	0	334,735	23,809
Total	\$ 3,660,000	\$ 1,765,000	\$ 2,109,451	\$ 38,734,021	\$17,793,504

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Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2019, from the business-type activities were as follows:

Business-Type Activities

Year	General Obligation Bonds		Revenue Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 2,290,000	\$ 356,264	\$ 69,700	\$ 66,278	\$ 1,984,773	\$ 1,721,304
2021	1,860,000	265,755	71,000	64,784	2,041,206	1,642,344
2022	1,395,000	193,889	72,200	63,444	2,099,613	1,561,647
2023	1,365,000	144,550	73,700	62,085	2,189,006	1,478,061
2024	1,335,000	95,964	75,100	60,864	2,282,227	1,390,908
2025 - 2029	1,585,000	84,198	397,100	281,880	12,832,903	5,518,427
2030 - 2034	0	0	436,000	243,025	14,025,403	2,782,870
2035 - 2039	0	0	478,500	200,369	6,035,067	623,406
2040 - 2044	0	0	525,400	153,615	681,292	25,988
2045 - 2049	0	0	576,700	102,111	0	0
2050 - 2054	0	0	633,200	45,676	0	0
2055	0	0	133,900	6,244	0	0
Total	\$ 9,830,000	\$ 1,140,620	\$ 3,542,500	\$ 1,350,375	\$ 44,171,490	\$ 16,744,955

Conduit Debt

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

	Date of Issue	Amount of Issue	Amount Outstanding 12/31/2019
Firelands Regional Medical Center, Series 2017	7/2014	\$ 18,380,000	\$ 13,968,800
Firelands Regional Medical Center, Series 2012A	8/2012	59,890,000	45,095,000
Firelands Regional Medical Center, Series 2019	12/2019	10,000,000	10,000,000
Total		\$ 88,270,000	\$ 69,063,800

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 17 - Leases

Lessee Disclosure -

The County has entered into capitalized leases for equipment with the final payments of \$5,918 made by the governmental funds in 2019.

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 May 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 will commence as of the date of substantial completion of the construction and terminates on November 1, 2044 or final maturity of the bonds, whichever is later. The project is expected to be completed in 2020. The annual lease payment is \$1.

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

Note 18 - Closure and Postclosure Costs

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

The \$10,327,662 reported as the landfill closure and postclosure liability at December 31, 2019, represents the cumulative amount reported to date based on the use of 86 percent of the capacity of the landfill. The County will recognize the remaining estimated total costs of \$12,014,037 as the remaining capacity is filled. These costs consist of \$4,094,563 and \$7,381,721 for closure and postclosure costs, respectively, of the operating landfill and \$537,753 for postclosure care of the closed landfill. These costs are based on what it would cost to perform all closure and postclosure care in 2019. 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

Note 19 - Joint Ventures

Erie-Ottawa Mental Health and Recovery Board

The Erie-Ottawa Mental Health and Recovery Board (MHRB) is a joint venture between Erie and Ottawa Counties. The joint venture was formed to provide mental health education, consultation, training, and referral services to the public. Each county supports the joint venture through a tax levy. The MHRB is controlled by a board whose membership consists of eight appointees from the State Board of Mental Health, and ten appointees from Erie and Ottawa Counties. The continued existence of the MHRB is dependent on the combined participation of the counties. The MHRB has not accumulated significant financial resources nor is the MHRB experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future.

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

Regional Airport Authority

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

Note 20 - Jointly Governed Organization

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 21 - Insurance Pool

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

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

Note 22 - Contingent Liabilities

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

Note 23 – Commitments

Encumbrance Commitments

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

<u>Fund</u>	<u>Amount</u>
General Fund	\$ 639,271
Developmental Disabilities	307,953
Motor Vehicle and Gasoline Tax	122,977
Nonmajor Governmental Funds	<u>951,028</u>
	<u>\$ 2,021,229</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Contractual Commitments

As of December 31, 2019, the County had the following contractual commitments:

Vendor	Contractual Commitment	Expended	Balance Remaining
All Phase Power and Lighting	\$ 221,930	\$ 193,032	\$ 28,898
Centrisys Corporation	311,700	286,764	24,936
Civil & Environmental Consultants, Inc.	169,000	1,604	167,396
Commercial Glazing System, Inc.	24,100	0	24,100
Coon Restoration & Sealants	46,390	39,890	6,500
Erie Blacktop	193,596	177,547	16,048
Fechko Excavating, Inc.	750,050	747,102	2,948
Focht Construction Co.	829,765	425,276	404,489
Gallagher Plumbing	38,999	15,757	23,242
Gene Ptacek & Son Fire Equipment Co, LLC	50,477	0	50,477
North Bay Construction	410,700	20,972	389,728
Poggemeyer Design Group	411,185	168,191	242,994
Precision Paving	133,974	125,056	8,918
S.A. Comunale Co., Inc.	6,200	0	6,200
	<u>\$ 3,598,066</u>	<u>\$ 2,201,191</u>	<u>\$ 1,396,875</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 24 – Subsequent Event

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
County's Proportion of the Net Pension Liability	0.229329%	0.233613%	0.227934%	0.223925%
County's Proportionate Share of the Net Pension Liability	\$ 62,808,629	\$ 36,649,337	\$ 51,759,931	\$ 38,786,552
County's Covered Payroll	\$ 30,199,694	\$ 30,084,433	\$ 28,657,026	\$ 27,003,657
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	207.98%	121.82%	180.62%	143.63%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%	81.08%

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

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

See accompanying notes to the required supplementary information.

	2015	2014
	0.219655%	0.219655%
\$	26,492,848	\$ 25,894,463
\$	26,191,225	\$ 26,535,492
	101.15%	97.58%
	86.45%	86.36%

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 4,502,759	\$ 4,336,473	\$ 4,016,692	\$ 3,539,652
Contributions in Relation to the Contractually Required Contribution	<u>(4,502,759)</u>	<u>(4,336,473)</u>	<u>(4,016,692)</u>	<u>(3,539,652)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 31,368,289	\$ 30,199,694	\$ 30,084,433	\$ 28,657,026
Contributions as a Percentage of Covered Payroll	14.35%	14.36%	13.35%	12.35%

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

See accompanying notes to the required supplementary information.

<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 3,333,812	\$ 3,236,823	\$ 3,534,500
<u>(3,333,812)</u>	<u>(3,236,823)</u>	<u>(3,534,500)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 27,003,657	\$ 26,191,225	\$ 26,535,492
12.35%	12.36%	13.32%

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

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

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

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

See accompanying notes to the required supplementary information.

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 0	\$ 0	\$ 300,844	\$ 573,141
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>(300,844)</u>	<u>(573,141)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll (2)	\$ 31,368,289	\$ 30,199,694	\$ 30,084,433	\$ 28,657,026
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	1.00%	2.00%

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

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

See accompanying notes to the required supplementary information.

Erie County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Note 1 - Net Pension Liability

Changes in Assumptions – OPERS

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

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

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

Note 2 - Net OPEB Liability

Changes in Assumptions - OPERS

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

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

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

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

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Erie County, Ohio
*Combining Statements –
Nonmajor Funds*

Nonmajor Special Revenue Funds

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

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

Ditch Assessments Fund

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

Job and Family Services Fund

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

Children’s Services Fund

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

Child Support Enforcement Agency Fund (CSEA)

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

Dog and Kennel Fund

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

Real Estate Assessment Fund

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

Delinquent Real Estate Fund

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

Community Development Block Grant Fund (CDBG)

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

Erie County, Ohio
Combining Statements –
Nonmajor Funds

Nonmajor Special Revenue Funds (continued)

Community Housing Improvement Program Fund (CHIP)

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

Tax Abatements Fund

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

Court Computerization Fund

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

Common Pleas Court Special Projects Fund

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

Youth Services Fund

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

Northern Ohio Juvenile Facility Fund

To account for grants restricted to operating the juvenile facility.

Indigent Guardianship Fund

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

Probate Conduct of Business Fund

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

Municipal Court Special Projects Fund

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

County Court Fund

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

Indigent Municipal Court Fund

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

Juvenile Court Donations Fund

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

Erie County, Ohio
*Combining Statements –
Nonmajor Funds*

Nonmajor Special Revenue Funds (continued)

Domestic Shelters Fund

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

Concealed Carry License Fund

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

School Resource Officer Fund

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

Drug Task Force Fund

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

Highway Safety Fund

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

Adult Probation Fund

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

Drug Enforcement Fund

To account for fines restricted for drug enforcement and education.

Emergency Management Agency Fund

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

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.

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.

Erie County, Ohio
Combining Statements –
Nonmajor Funds

Nonmajor Special Revenue Funds (continued)

Solid Waste District Fund

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

Board of Elections Security Fund

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

Law Library Fund

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

Indigent Ignition Interlock Fund

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

911 Services Fund

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

Sheriff Confiscated Funds Fund

To account for monies confiscated from drug-related activities and distributed per court order. There is currently no Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual presented since this fund is not budgeted.

Nonmajor Debt Service Funds

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

Bond Retirement Fund

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

TIF Bond Retirement Fund

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

Special Assessment Bond Retirement Fund

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

Erie County, Ohio
Combining Statements –
Nonmajor Funds

Nonmajor Capital Projects Funds

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

Board of Elections Capital Improvement Fund

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

Drainage Improvement Fund

To account for debt proceeds restricted to ditch improvements.

Road and Bridge Construction Fund

To account for the monies received from NASA and ODOT for the Mason Road entrance improvements to NASA.

Route 250 Corridor Safety Fund

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

Motor Vehicle and Gasoline Tax Construction Fund

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

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, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 13,555,130	\$ 2,528,991	\$ 1,655,059	\$ 17,739,180
Accounts Receivable	6,500	0	0	6,500
Due from Other Governments	3,352,547	0	0	3,352,547
Property Taxes Receivable	1,985,087	0	0	1,985,087
Payment in Lieu of Taxes Receivable	0	559,218	0	559,218
Special Assessments Receivable	352,850	118,494	0	471,344
Notes Receivable	126,484	0	0	126,484
Materials and Supplies Inventory	18,675	0	0	18,675
<i>Total Assets</i>	<u>\$ 19,397,273</u>	<u>\$ 3,206,703</u>	<u>\$ 1,655,059</u>	<u>\$ 24,259,035</u>
Liabilities				
Accounts Payable	\$ 379,966	\$ 0	\$ 228,755	\$ 608,721
Accrued Wages	298,413	0	0	298,413
Retainage Payable	0	0	5,459	5,459
Due to Other Governments	64,427	863,632	0	928,059
Interfund Payable	3,305	0	9,516	12,821
Advances from Other Funds	12,014	92,861	0	104,875
Matured Compensated Absences Payable	25,179	0	0	25,179
<i>Total Liabilities</i>	<u>783,304</u>	<u>956,493</u>	<u>243,730</u>	<u>1,983,527</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	1,055,836	0	0	1,055,836
Payment in Lieu of Taxes	0	559,218	0	559,218
Unavailable Revenue	2,848,691	118,494	0	2,967,185
<i>Total Deferred Inflows of Resources</i>	<u>3,904,527</u>	<u>677,712</u>	<u>0</u>	<u>4,582,239</u>
Fund Balances				
Nonspendable	18,675	0	0	18,675
Restricted	14,692,605	1,601,974	689,947	16,984,526
Committed	0	0	736,357	736,357
Assigned	0	20,591	0	20,591
Unassigned	(1,838)	(50,067)	(14,975)	(66,880)
<i>Total Fund Balances</i>	<u>14,709,442</u>	<u>1,572,498</u>	<u>1,411,329</u>	<u>17,693,269</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 19,397,273</u>	<u>\$ 3,206,703</u>	<u>\$ 1,655,059</u>	<u>\$ 24,259,035</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 926,898	\$ 0	\$ 0	\$ 926,898
Hotel/Motel Taxes	2,890,826	0	0	2,890,826
Payment in Lieu of Taxes	0	2,045,472	0	2,045,472
Special Assessments	302,072	7,859	0	309,931
Charges for Services	4,921,955	0	0	4,921,955
Licenses and Permits	344,683	0	0	344,683
Fines and Forfeitures	183,535	0	0	183,535
Intergovernmental	12,909,724	0	23,933	12,933,657
Interest	9,215	0	0	9,215
Other	473,812	0	0	473,812
<i>Total Revenues</i>	<u>22,962,720</u>	<u>2,053,331</u>	<u>23,933</u>	<u>25,039,984</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	5,098,007	32,761	0	5,130,768
Judicial	1,785,531	0	0	1,785,531
Intergovernmental	0	863,632	0	863,632
Public Safety	3,781,284	0	0	3,781,284
Public Works	853,461	0	0	853,461
Health	1,296,340	0	0	1,296,340
Human Services	9,606,386	0	0	9,606,386
Economic Development	1,150,705	0	0	1,150,705
Capital Outlay	0	0	401,900	401,900
Debt Service:				
Principal Retirement	35,000	1,362,759	0	1,397,759
Interest and Fiscal Charges	15,331	363,646	0	378,977
<i>Total Expenditures</i>	<u>23,622,045</u>	<u>2,622,798</u>	<u>401,900</u>	<u>26,646,743</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(659,325)</u>	<u>(569,467)</u>	<u>(377,967)</u>	<u>(1,606,759)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	1,229	0	0	1,229
Transfers In	1,498,362	257,738	200,000	1,956,100
<i>Total Other Financing Sources (Uses)</i>	<u>1,499,591</u>	<u>257,738</u>	<u>200,000</u>	<u>1,957,329</u>
<i>Change in Fund Balances</i>	840,266	(311,729)	(177,967)	350,570
<i>Fund Balances Beginning of Year, Restated, See Note 2</i>	<u>13,869,176</u>	<u>1,884,227</u>	<u>1,589,296</u>	<u>17,342,699</u>
<i>Fund Balances End of Year</i>	<u><u>\$ 14,709,442</u></u>	<u><u>\$ 1,572,498</u></u>	<u><u>\$ 1,411,329</u></u>	<u><u>\$ 17,693,269</u></u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	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	\$ 352,111	\$ 1,185,327	\$ 1,612,548	\$ 1,244,772	\$ 199,058
Accounts Receivable	0	0	0	0	0
Due from Other Governments	0	899,044	0	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	352,850	0	0	0	0
Notes Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	9,239	0	0	3,146
<i>Total Assets</i>	<u>\$ 704,961</u>	<u>\$ 2,093,610</u>	<u>\$ 1,612,548</u>	<u>\$ 1,244,772</u>	<u>\$ 202,204</u>
Liabilities					
Accounts Payable	\$ 12,085	\$ 123,624	\$ 106,329	\$ 0	\$ 0
Accrued Wages	2,033	109,398	0	27,310	6,391
Due to Other Governments	315	25,313	0	4,321	956
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	12,014	0	0	0
Matured Compensated Absences Payable	0	17,917	0	7,262	0
<i>Total Liabilities</i>	<u>14,433</u>	<u>288,266</u>	<u>106,329</u>	<u>38,893</u>	<u>7,347</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	0
Unavailable Revenue	352,850	501,957	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>352,850</u>	<u>501,957</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	9,239	0	0	3,146
Restricted	337,678	1,294,148	1,506,219	1,205,879	191,711
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>337,678</u>	<u>1,303,387</u>	<u>1,506,219</u>	<u>1,205,879</u>	<u>194,857</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 704,961</u>	<u>\$ 2,093,610</u>	<u>\$ 1,612,548</u>	<u>\$ 1,244,772</u>	<u>\$ 202,204</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	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	\$ 1,006,895	\$ 379,282	\$ 868	\$ 74,393	\$ 25,030
Accounts Receivable	0	0	0	0	0
Due from Other Governments	444	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	2,086	0
<i>Total Assets</i>	<u>\$ 1,007,339</u>	<u>\$ 379,282</u>	<u>\$ 868</u>	<u>\$ 76,479</u>	<u>\$ 25,030</u>
Liabilities					
Accounts Payable	\$ 20,638	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages	20,989	7,022	0	990	31
Due to Other Governments	3,301	1,092	0	152	4
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>44,928</u>	<u>8,114</u>	<u>0</u>	<u>1,142</u>	<u>35</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	2,086	0
Restricted	962,411	371,168	868	73,251	24,995
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>962,411</u>	<u>371,168</u>	<u>868</u>	<u>75,337</u>	<u>24,995</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,007,339</u>	<u>\$ 379,282</u>	<u>\$ 868</u>	<u>\$ 76,479</u>	<u>\$ 25,030</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Court Computerization Fund	Common Pleas Court Special Projects Fund	Youth Services Fund	Northern Ohio Juvenile Facility Fund	Indigent Guardianship Fund
Assets					
Equity in Pooled Cash and Investments	\$ 61,850	\$ 134,746	\$ 321,286	\$ 74,858	\$ 0
Accounts Receivable	0	0	0	0	0
Due from Other Governments	0	0	0	1,160,903	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 61,850</u>	<u>\$ 134,746</u>	<u>\$ 321,286</u>	<u>\$ 1,235,761</u>	<u>\$ 0</u>
Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 6,910	\$ 3,804	\$ 0
Accrued Wages	0	4,173	9,959	39,895	0
Due to Other Governments	0	641	1,547	14,277	0
Interfund Payable	0	0	0	0	10
Advances from Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>4,814</u>	<u>18,416</u>	<u>57,976</u>	<u>10</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	0
Unavailable Revenue	0	0	0	959,404	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>959,404</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	61,850	129,932	302,870	218,381	0
Unassigned	0	0	0	0	(10)
<i>Total Fund Balances (Deficit)</i>	<u>61,850</u>	<u>129,932</u>	<u>302,870</u>	<u>218,381</u>	<u>(10)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 61,850</u>	<u>\$ 134,746</u>	<u>\$ 321,286</u>	<u>\$ 1,235,761</u>	<u>\$ 0</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Probate Conduct of Business Fund	Municipal Court Special Projects Fund	County Court Fund	Indigent Municipal Court Fund	Juvenile Court Donations Fund
Assets					
Equity in Pooled Cash and Investments	\$ 7,832	\$ 642,599	\$ 155,144	\$ 275,617	\$ 4,612
Accounts Receivable	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 7,832</u>	<u>\$ 642,599</u>	<u>\$ 155,144</u>	<u>\$ 275,617</u>	<u>\$ 4,612</u>
Liabilities					
Accounts Payable	\$ 0	\$ 3,278	\$ 0	\$ 0	\$ 0
Accrued Wages	0	1,638	0	0	0
Due to Other Governments	0	254	0	0	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>5,170</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	7,832	637,429	155,144	275,617	4,612
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>7,832</u>	<u>637,429</u>	<u>155,144</u>	<u>275,617</u>	<u>4,612</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 7,832</u>	<u>\$ 642,599</u>	<u>\$ 155,144</u>	<u>\$ 275,617</u>	<u>\$ 4,612</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Domestic Shelters Fund	Concealed Carry License Fund	School Resource Officer Fund	Drug Task Force Fund	Highway Safety Fund
Assets					
Equity in Pooled Cash and Investments	\$ 640	\$ 62,065	\$ 4,686	\$ 5,442	\$ 0
Accounts Receivable	0	0	0	0	0
Due from Other Governments	0	0	202,985	0	3,840
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 640</u>	<u>\$ 62,065</u>	<u>\$ 207,671</u>	<u>\$ 5,442</u>	<u>\$ 3,840</u>
Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages	0	2,149	38,515	1,544	727
Due to Other Governments	0	1,720	5,980	241	142
Interfund Payable	0	0	0	0	3,295
Advances from Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>3,869</u>	<u>44,495</u>	<u>1,785</u>	<u>4,164</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	0
Unavailable Revenue	0	0	74,434	0	1,504
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>74,434</u>	<u>0</u>	<u>1,504</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	640	58,196	88,742	3,657	0
Unassigned	0	0	0	0	(1,828)
<i>Total Fund Balances (Deficit)</i>	<u>640</u>	<u>58,196</u>	<u>88,742</u>	<u>3,657</u>	<u>(1,828)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 640</u>	<u>\$ 62,065</u>	<u>\$ 207,671</u>	<u>\$ 5,442</u>	<u>\$ 3,840</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Adult Probation Fund	Drug Enforcement Fund	Emergency Management Agency Fund	Indigent Immobilization Fund	Development Rotary Fund
Assets					
Equity in Pooled Cash and Investments	\$ 243,801	\$ 31,734	\$ 331,442	\$ 1,931	\$ 241,456
Accounts Receivable	0	0	6,500	0	0
Due from Other Governments	859,386	0	70,324	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Notes Receivable	0	0	0	0	126,484
Materials and Supplies Inventory	0	0	4,204	0	0
<i>Total Assets</i>	<u>\$ 1,103,187</u>	<u>\$ 31,734</u>	<u>\$ 412,470</u>	<u>\$ 1,931</u>	<u>\$ 367,940</u>
Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 25,771	\$ 0	\$ 0
Accrued Wages	9,836	0	4,808	0	0
Due to Other Governments	1,619	0	741	0	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>11,455</u>	<u>0</u>	<u>31,320</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	0
Unavailable Revenue	716,155	0	68,036	0	0
<i>Total Deferred Inflows of Resources</i>	<u>716,155</u>	<u>0</u>	<u>68,036</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	4,204	0	0
Restricted	375,577	31,734	308,910	1,931	367,940
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>375,577</u>	<u>31,734</u>	<u>313,114</u>	<u>1,931</u>	<u>367,940</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,103,187</u>	<u>\$ 31,734</u>	<u>\$ 412,470</u>	<u>\$ 1,931</u>	<u>\$ 367,940</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	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	\$ 39,763	\$ 1,547,922	\$ 42,539	\$ 1,843,170	\$ 320
Accounts Receivable	0	0	0	0	0
Due from Other Governments	92,389	0	63,232	0	0
Property Taxes Receivable	0	884,807	1,100,280	0	0
Special Assessments Receivable	0	0	0	0	0
Notes Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 132,152</u>	<u>\$ 2,432,729</u>	<u>\$ 1,206,051</u>	<u>\$ 1,843,170</u>	<u>\$ 320</u>
Liabilities					
Accounts Payable	\$ 1,842	\$ 0	\$ 6,962	\$ 4,426	\$ 0
Accrued Wages	5,982	0	0	1,467	0
Due to Other Governments	954	0	0	226	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>8,778</u>	<u>0</u>	<u>6,962</u>	<u>6,119</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	1,055,836	0	0
Unavailable Revenue	73,809	0	100,542	0	0
<i>Total Deferred Inflows of Resources</i>	<u>73,809</u>	<u>0</u>	<u>1,156,378</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	49,565	2,432,729	42,711	1,837,051	320
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>49,565</u>	<u>2,432,729</u>	<u>42,711</u>	<u>1,837,051</u>	<u>320</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 132,152</u>	<u>\$ 2,432,729</u>	<u>\$ 1,206,051</u>	<u>\$ 1,843,170</u>	<u>\$ 320</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Law Library Fund	Indigent Ignition Interlock Fund	911 Services Fund	Sheriff Confiscated Funds Fund	Total Nonmajor Special Revenue Funds
Assets					
Equity in Pooled Cash and Investments	\$ 388,776	\$ 63,643	\$ 945,716	\$ 1,256	\$ 13,555,130
Accounts Receivable	0	0	0	0	6,500
Due from Other Governments	0	0	0	0	3,352,547
Property Taxes Receivable	0	0	0	0	1,985,087
Special Assessments Receivable	0	0	0	0	352,850
Notes Receivable	0	0	0	0	126,484
Materials and Supplies Inventory	0	0	0	0	18,675
<i>Total Assets</i>	<u>\$ 388,776</u>	<u>\$ 63,643</u>	<u>\$ 945,716</u>	<u>\$ 1,256</u>	<u>\$ 19,397,273</u>
Liabilities					
Accounts Payable	\$ 61,627	\$ 0	\$ 2,670	\$ 0	\$ 379,966
Accrued Wages	1,721	0	1,835	0	298,413
Due to Other Governments	273	0	358	0	64,427
Interfund Payable	0	0	0	0	3,305
Advances from Other Funds	0	0	0	0	12,014
Matured Compensated Absences Payable	0	0	0	0	25,179
<i>Total Liabilities</i>	<u>63,621</u>	<u>0</u>	<u>4,863</u>	<u>0</u>	<u>783,304</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	1,055,836
Unavailable Revenue	0	0	0	0	2,848,691
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,904,527</u>
Fund Balances					
Nonspendable	0	0	0	0	18,675
Restricted	325,155	63,643	940,853	1,256	14,692,605
Unassigned	0	0	0	0	(1,838)
<i>Total Fund Balances (Deficit)</i>	<u>325,155</u>	<u>63,643</u>	<u>940,853</u>	<u>1,256</u>	<u>14,709,442</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 388,776</u>	<u>\$ 63,643</u>	<u>\$ 945,716</u>	<u>\$ 1,256</u>	<u>\$ 19,397,273</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Ditch Assessments Fund	Job and Family Services Fund	Children's Services Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund
Revenues					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel/Motel Taxes	0	0	0	0	0
Special Assessments	302,072	0	0	0	0
Charges for Services	0	134,724	22,351	354,961	7,406
Licenses and Permits	0	0	0	0	271,045
Fines and Forfeitures	0	0	0	0	2,032
Intergovernmental	0	5,129,341	1,891,332	1,258,658	2,000
Interest	0	0	0	0	0
Other	0	0	75,442	0	18,962
<i>Total Revenues</i>	<u>302,072</u>	<u>5,264,065</u>	<u>1,989,125</u>	<u>1,613,619</u>	<u>301,445</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	1,253	0
Public Safety	0	0	0	0	0
Public Works	291,936	0	0	0	0
Health	0	0	0	0	251,076
Human Services	0	5,402,017	2,707,446	1,484,253	0
Economic Development	0	0	0	0	0
Debt Service:	0	0	0	0	0
Principal Retirement	0	0	0	0	35,000
Interest and Fiscal Charges	0	0	0	0	15,331
<i>Total Expenditures</i>	<u>291,936</u>	<u>5,402,017</u>	<u>2,707,446</u>	<u>1,485,506</u>	<u>301,407</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	10,136	(137,952)	(718,321)	128,113	38
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	657	0	0	400
Transfers In	0	246,517	1,162,500	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>247,174</u>	<u>1,162,500</u>	<u>0</u>	<u>400</u>
<i>Change in Fund Balances</i>	10,136	109,222	444,179	128,113	438
<i>Fund Balances (Deficit) Beginning of Year, Restated, See Note 2</i>	<u>327,542</u>	<u>1,194,165</u>	<u>1,062,040</u>	<u>1,077,766</u>	<u>194,419</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 337,678</u>	<u>\$ 1,303,387</u>	<u>\$ 1,506,219</u>	<u>\$ 1,205,879</u>	<u>\$ 194,857</u>

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Real Estate Assessment Fund	Delinquent Real Estate Fund	Community Development Block Grant Fund	Community Housing Improvement Program Fund	Tax Abatements Fund
Revenues					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel/Motel Taxes	0	0	0	0	0
Special Assessments	0	0	0	0	0
Charges for Services	1,654,232	253,923	0	0	9,378
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	8,450	835,347	0
Interest	0	0	0	2,469	0
Other	126,348	60,160	0	16,592	0
<i>Total Revenues</i>	<u>1,780,580</u>	<u>314,083</u>	<u>8,450</u>	<u>854,408</u>	<u>9,378</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	1,233,081	307,231	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development	202,632	0	79,047	864,398	2,472
Debt Service:	0	0	0	0	0
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>1,435,713</u>	<u>307,231</u>	<u>79,047</u>	<u>864,398</u>	<u>2,472</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	344,867	6,852	(70,597)	(9,990)	6,906
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	172	0	0	0	0
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>172</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Change in Fund Balances</i>	345,039	6,852	(70,597)	(9,990)	6,906
<i>Fund Balances (Deficit) Beginning of Year</i> <i>Restated, See Note 2</i>	<u>617,372</u>	<u>364,316</u>	<u>71,465</u>	<u>85,327</u>	<u>18,089</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 962,411</u>	<u>\$ 371,168</u>	<u>\$ 868</u>	<u>\$ 75,337</u>	<u>\$ 24,995</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, 2019

	Court Computerization Fund	Common Pleas Court Special Projects Fund	Youth Services Fund	Northern Ohio Juvenile Facility Fund	Indigent Guardianship Fund
Revenues					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel/Motel Taxes	0	0	0	0	0
Special Assessments	0	0	0	0	0
Charges for Services	64,718	128,790	0	5,845	12,983
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	351	0	0
Intergovernmental	0	0	341,342	1,848,484	0
Interest	0	0	0	0	0
Other	0	0	10	38,252	0
<i>Total Revenues</i>	<u>64,718</u>	<u>128,790</u>	<u>341,703</u>	<u>1,892,581</u>	<u>12,983</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	77,665	212,573	513,824	0	19,770
Public Safety	0	0	0	1,820,356	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development	0	0	0	0	0
Debt Service:	0	0	0	0	0
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>77,665</u>	<u>212,573</u>	<u>513,824</u>	<u>1,820,356</u>	<u>19,770</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,947)	(83,783)	(172,121)	72,225	(6,787)
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	0
Transfers In	0	0	0	49,366	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>49,366</u>	<u>0</u>
<i>Change in Fund Balances</i>	(12,947)	(83,783)	(172,121)	121,591	(6,787)
<i>Fund Balances (Deficit) Beginning of Year</i> <i>Restated, See Note 2</i>	<u>74,797</u>	<u>213,715</u>	<u>474,991</u>	<u>96,790</u>	<u>6,777</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 61,850</u>	<u>\$ 129,932</u>	<u>\$ 302,870</u>	<u>\$ 218,381</u>	<u>\$ (10)</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, 2019

	Probate Conduct of Business Fund	Municipal Court Special Projects Fund	County Court Fund	Indigent Municipal Court Fund	Juvenile Court Donations Fund
Revenues					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel/Motel Taxes	0	0	0	0	0
Special Assessments	0	0	0	0	0
Charges for Services	358	131,388	52,929	16,767	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	3,641	0
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Other	0	1,269	0	0	0
<i>Total Revenues</i>	<u>358</u>	<u>132,657</u>	<u>52,929</u>	<u>20,408</u>	<u>0</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	0	150,526	28,436	730	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development	0	0	0	0	0
Debt Service:	0	0	0	0	0
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>150,526</u>	<u>28,436</u>	<u>730</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	358	(17,869)	24,493	19,678	0
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Change in Fund Balances</i>	358	(17,869)	24,493	19,678	0
<i>Fund Balances (Deficit) Beginning of Year</i> <i>Restated, See Note 2</i>	<u>7,474</u>	<u>655,298</u>	<u>130,651</u>	<u>255,939</u>	<u>4,612</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 7,832</u>	<u>\$ 637,429</u>	<u>\$ 155,144</u>	<u>\$ 275,617</u>	<u>\$ 4,612</u>

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Domestic Shelters Fund	Concealed Carry License Fund	School Resource Officer Fund	Drug Task Force Fund	Highway Safety Fund
Revenues					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel/Motel Taxes	0	0	0	0	0
Special Assessments	0	0	0	0	0
Charges for Services	13,310	0	1,295,709	0	0
Licenses and Permits	0	73,638	0	0	0
Fines and Forfeitures	0	0	0	42,635	0
Intergovernmental	0	0	0	0	28,128
Interest	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>13,310</u>	<u>73,638</u>	<u>1,295,709</u>	<u>42,635</u>	<u>28,128</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	109,037	1,329,027	42,627	24,117
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	12,670	0	0	0	0
Economic Development	0	0	0	0	0
Debt Service:	0	0	0	0	0
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>12,670</u>	<u>109,037</u>	<u>1,329,027</u>	<u>42,627</u>	<u>24,117</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	640	(35,399)	(33,318)	8	4,011
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Change in Fund Balances</i>	640	(35,399)	(33,318)	8	4,011
<i>Fund Balances (Deficit) Beginning of Year</i> <i>Restated, See Note 2</i>	<u>0</u>	<u>93,595</u>	<u>122,060</u>	<u>3,649</u>	<u>(5,839)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 640</u>	<u>\$ 58,196</u>	<u>\$ 88,742</u>	<u>\$ 3,657</u>	<u>\$ (1,828)</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, 2019

	Adult Probation Fund	Drug Enforcement Fund	Emergency Management Agency Fund	Indigent Immobilization Fund	Development Rotary Fund
Revenues					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel/Motel Taxes	0	0	0	0	0
Special Assessments	0	0	0	0	0
Charges for Services	37,833	0	26,267	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	14,696	0	0	0
Intergovernmental	580,077	0	228,025	0	0
Interest	0	0	0	0	6,426
Other	6,815	0	30,775	0	0
<i>Total Revenues</i>	<u>624,725</u>	<u>14,696</u>	<u>285,067</u>	<u>0</u>	<u>6,426</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	0
Judicial	482,947	0	0	0	0
Public Safety	0	14,761	319,173	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development	0	0	0	0	2,156
Debt Service:	0	0	0	0	0
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>482,947</u>	<u>14,761</u>	<u>319,173</u>	<u>0</u>	<u>2,156</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	141,778	(65)	(34,106)	0	4,270
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	0
Transfers In	0	0	39,979	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>39,979</u>	<u>0</u>	<u>0</u>
<i>Change in Fund Balances</i>	141,778	(65)	5,873	0	4,270
<i>Fund Balances (Deficit) Beginning of Year</i> <i>Restated, See Note 2</i>	<u>233,799</u>	<u>31,799</u>	<u>307,241</u>	<u>1,931</u>	<u>363,670</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 375,577</u>	<u>\$ 31,734</u>	<u>\$ 313,114</u>	<u>\$ 1,931</u>	<u>\$ 367,940</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, 2019

	Crime Victims Assistance Fund	Visitor and Convention Bureau Fund	Senior Citizens Fund	Solid Waste District Fund	Board of Elections Security Fund
Revenues					
Property Taxes	\$ 0	\$ 0	\$ 926,898	\$ 0	\$ 0
Hotel/Motel Taxes	0	2,890,826	0	0	0
Special Assessments	0	0	0	0	0
Charges for Services	0	9,887	0	469,901	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	291,775	0	119,949	79,891	50,000
Interest	0	0	0	0	320
Other	12,537	0	196	81,779	0
<i>Total Revenues</i>	<u>304,312</u>	<u>2,900,713</u>	<u>1,047,043</u>	<u>631,571</u>	<u>50,320</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	286,247	3,221,448	0	0	50,000
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	561,525	0
Health	0	0	1,045,264	0	0
Human Services	0	0	0	0	0
Economic Development	0	0	0	0	0
Debt Service:	0	0	0	0	0
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>286,247</u>	<u>3,221,448</u>	<u>1,045,264</u>	<u>561,525</u>	<u>50,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	18,065	(320,735)	1,779	70,046	320
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Change in Fund Balances</i>	18,065	(320,735)	1,779	70,046	320
<i>Fund Balances (Deficit) Beginning of Year</i> <i>Restated, See Note 2</i>	<u>31,500</u>	<u>2,753,464</u>	<u>40,932</u>	<u>1,767,005</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 49,565</u>	<u>\$ 2,432,729</u>	<u>\$ 42,711</u>	<u>\$ 1,837,051</u>	<u>\$ 320</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, 2019

	Law Library Fund	Indigent Ignition Interlock Fund	911 Services Fund	Sheriff Confiscated Funds Fund	Total Nonmajor Special Revenue Funds
Revenues					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 926,898
Hotel/Motel Taxes	0	0	0	0	2,890,826
Special Assessments	0	0	0	0	302,072
Charges for Services	214,811	3,484	0	0	4,921,955
Licenses and Permits	0	0	0	0	344,683
Fines and Forfeitures	120,180	0	0	0	183,535
Intergovernmental	0	0	216,925	0	12,909,724
Interest	0	0	0	0	9,215
Other	4,675	0	0	0	473,812
<i>Total Revenues</i>	<u>339,666</u>	<u>3,484</u>	<u>216,925</u>	<u>0</u>	<u>22,962,720</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	0	0	0	0	5,098,007
Judicial	297,807	0	0	0	1,785,531
Public Safety	0	0	110,741	11,445	3,781,284
Public Works	0	0	0	0	853,461
Health	0	0	0	0	1,296,340
Human Services	0	0	0	0	9,606,386
Economic Development	0	0	0	0	1,150,705
Debt Service:					
Principal Retirement	0	0	0	0	35,000
Interest and Fiscal Charges	0	0	0	0	15,331
<i>Total Expenditures</i>	<u>297,807</u>	<u>0</u>	<u>110,741</u>	<u>11,445</u>	<u>23,622,045</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	41,859	3,484	106,184	(11,445)	(659,325)
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	0	0	0	0	1,229
Transfers In	0	0	0	0	1,498,362
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,499,591</u>
<i>Change in Fund Balances</i>	41,859	3,484	106,184	(11,445)	840,266
<i>Fund Balances (Deficit) Beginning of Year</i> <i>Restated, See Note 2</i>	<u>283,296</u>	<u>60,159</u>	<u>834,669</u>	<u>12,701</u>	<u>13,869,176</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 325,155</u>	<u>\$ 63,643</u>	<u>\$ 940,853</u>	<u>\$ 1,256</u>	<u>\$ 14,709,442</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2019

	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	\$ 2,465,606	\$ 42,794	\$ 2,528,991
Payment in Lieu of Taxes Receivable	0	559,218	0	559,218
Special Assessments Receivable	0	0	118,494	118,494
<i>Total Assets</i>	<u>\$ 20,591</u>	<u>\$ 3,024,824</u>	<u>\$ 161,288</u>	<u>\$ 3,206,703</u>
Liabilities				
Due to Other Governments	\$ 0	\$ 863,632	\$ 0	\$ 863,632
Advances from Other Funds	0	0	92,861	92,861
<i>Total Liabilities</i>	<u>0</u>	<u>863,632</u>	<u>92,861</u>	<u>956,493</u>
Deferred Inflows of Resources				
Payment in Lieu of Taxes	0	559,218	0	559,218
Unavailable Revenue	0	0	118,494	118,494
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>559,218</u>	<u>118,494</u>	<u>677,712</u>
Fund Balances				
Restricted	0	1,601,974	0	1,601,974
Assigned	20,591	0	0	20,591
Unassigned	0	0	(50,067)	(50,067)
<i>Total Fund Balances (Deficit)</i>	<u>20,591</u>	<u>1,601,974</u>	<u>(50,067)</u>	<u>1,572,498</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 20,591</u>	<u>\$ 3,024,824</u>	<u>\$ 161,288</u>	<u>\$ 3,206,703</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019

	Bond Retirement Fund	TIF Bond Retirement Fund	Special Assessment Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues				
Payment in Lieu of Taxes	\$ 0	\$ 2,045,472	\$ 0	\$ 2,045,472
Special Assessments	0	0	7,859	7,859
<i>Total Revenues</i>	<u>0</u>	<u>2,045,472</u>	<u>7,859</u>	<u>2,053,331</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	32,626	135	32,761
Intergovernmental	0	863,632	0	863,632
Debt Service:				
Principal Retirement	380,000	982,759	0	1,362,759
Interest and Fiscal Charges	13,700	346,493	3,453	363,646
<i>Total Expenditures</i>	<u>393,700</u>	<u>2,225,510</u>	<u>3,588</u>	<u>2,622,798</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(393,700)</u>	<u>(180,038)</u>	<u>4,271</u>	<u>(569,467)</u>
Other Financing Sources (Uses)				
Transfers In	400	257,338	0	257,738
<i>Change in Fund Balances</i>	(393,300)	77,300	4,271	(311,729)
<i>Fund Balances Beginning of Year</i>	<u>413,891</u>	<u>1,524,674</u>	<u>(54,338)</u>	<u>1,884,227</u>
<i>Fund Balances End of Year</i>	<u>\$ 20,591</u>	<u>\$ 1,601,974</u>	<u>\$ (50,067)</u>	<u>\$ 1,572,498</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Road and Bridge Construction Fund	Route 250 Corridor Safety Fund
Assets				
Equity in Pooled Cash and Investments	\$ 265,112	\$ 0	\$ 0	\$ 489,698
Liabilities				
Accounts Payable	\$ 10,355	\$ 0	\$ 0	\$ 0
Retainage Payable	0	5,459	0	0
Interfund Payable	0	9,516	0	0
<i>Total Liabilities</i>	10,355	14,975	0	0
Fund Balances				
Restricted	0	0	0	489,698
Committed	254,757	0	0	0
Unassigned	0	(14,975)	0	0
<i>Total Fund Balances (Deficit)</i>	254,757	(14,975)	0	489,698
<i>Total Liabilities and Fund Balances</i>	\$ 265,112	\$ 0	\$ 0	\$ 489,698

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019

	Motor Vehicle and Gasoline Tax Constnuction Fund	TIF Projects Fund	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets				
Equity in Pooled Cash and Investments	\$ 200,000	\$ 249	\$ 700,000	\$ 1,655,059
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Liabilities				
Accounts Payable	\$ 0	\$ 0	\$ 218,400	\$ 228,755
Retainage Payable	0	0	0	5,459
Interfund Payable	0	0	0	9,516
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>218,400</u>	<u>243,730</u>
Fund Balances				
Restricted	200,000	249	0	689,947
Committed	0	0	481,600	736,357
Unassigned	0	0	0	(14,975)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total Fund Balances (Deficit)</i>	<u>200,000</u>	<u>249</u>	<u>481,600</u>	<u>1,411,329</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 200,000</u>	<u>\$ 249</u>	<u>\$ 700,000</u>	<u>\$ 1,655,059</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Road and Bridge Construction Fund	Route 250 Corridor Safety Fund
Revenues				
Intergovernmental	\$ 0	\$ 0	\$ 23,933	\$ 0
Expenditures				
Capital Outlay	29,796	130,517	15,777	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(29,796)	(130,517)	8,156	0
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
<i>Change in Fund Balances</i>	(29,796)	(130,517)	8,156	0
<i>Fund Balances Beginning of Year</i>	284,553	115,542	(8,156)	489,698
<i>Fund Balances End of Year</i>	<u>\$ 254,757</u>	<u>\$ (14,975)</u>	<u>\$ 0</u>	<u>\$ 489,698</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, 2019

	Motor Vehicle and Gasoline Tax Construction Fund	TIF Projects Fund	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
Revenues				
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 23,933
Expenditures				
Capital Outlay	0	7,410	218,400	401,900
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(7,410)	(218,400)	(377,967)
Other Financing Sources (Uses)				
Transfers In	0	0	200,000	200,000
<i>Change in Fund Balances</i>	0	(7,410)	(18,400)	(177,967)
<i>Fund Balances Beginning of Year</i>	200,000	7,659	500,000	1,589,296
<i>Fund Balances End of Year</i>	<u>\$ 200,000</u>	<u>\$ 249</u>	<u>\$ 481,600</u>	<u>\$ 1,411,329</u>

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

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 4,422,372	\$ 4,641,737	\$ 219,365
Permissive Sales Taxes	16,207,500	16,282,341	74,841
Special Assessments	8,000	8,000	0
Charges for Services	3,567,921	3,731,031	163,110
Licenses and Permits	835,000	817,170	(17,830)
Fines and Forfeitures	334,500	257,268	(77,232)
Intergovernmental	3,263,622	3,423,839	160,217
Interest	1,594,402	2,323,738	729,336
Rent	90,000	90,000	0
Contributions and Donations	2,599,352	2,599,352	0
Other	1,061,633	1,095,280	33,647
<i>Total Revenues</i>	<u>33,984,302</u>	<u>35,269,756</u>	<u>1,285,454</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	641,651	628,359	13,292
Materials and Supplies	669,486	609,791	59,695
Contractual Services	711,695	637,437	74,258
Other	500	0	500
Total Commissioners	<u>2,023,332</u>	<u>1,875,587</u>	<u>147,745</u>
Finance			
Personal Services	340,340	310,286	30,054
Materials and Supplies	23,335	23,165	170
Contractual Services	261,700	245,659	16,041
Other	25,000	16,705	8,295
Total Finance	<u>650,375</u>	<u>595,815</u>	<u>54,560</u>
Human Resources			
Personal Services	366,714	348,906	17,808
Materials and Supplies	11,157	11,130	27
Contractual Services	15,361	14,974	387
Total Human Resources	<u>393,232</u>	<u>375,010</u>	<u>18,222</u>
Microfilm			
Personal Services	135,873	134,233	1,640
Materials and Supplies	15,500	15,413	87
Contractual Services	8,395	8,384	11
Total Microfilm	<u>159,768</u>	<u>158,030</u>	<u>1,738</u>
Information Technology			
Personal Services	356,622	346,500	10,122
Materials and Supplies	142,412	89,772	52,640
Contractual Services	197,056	117,910	79,146
Total Information Technology	<u>696,090</u>	<u>554,182</u>	<u>141,908</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, 2019

	Final Budget	Actual	Variance with Budget
Facilities			
Personal Services	\$ 1,096,777	\$ 1,055,763	\$ 41,014
Materials and Supplies	657,342	543,169	114,173
Contractual Services	1,086,410	929,789	156,621
Capital Outlay	327,720	226,683	101,037
Total Facilities	<u>3,168,249</u>	<u>2,755,404</u>	<u>412,845</u>
Auditor			
Personal Services	606,155	589,288	16,867
Materials and Supplies	13,452	13,031	421
Contractual Services	247,114	228,250	18,864
Other	200	100	100
Total Auditor	<u>866,921</u>	<u>830,669</u>	<u>36,252</u>
Board of Revision			
Contractual Services	<u>14,000</u>	<u>14,000</u>	<u>0</u>
Treasurer			
Personal Services	203,653	193,516	10,137
Materials and Supplies	79,792	65,287	14,505
Contractual Services	51,680	50,850	830
Total Treasurer	<u>335,125</u>	<u>309,653</u>	<u>25,472</u>
Prosecuting Attorney			
Personal Services	1,433,398	1,418,538	14,860
Materials and Supplies	92,362	88,615	3,747
Contractual Services	12,056	11,948	108
Total Prosecuting Attorney	<u>1,537,816</u>	<u>1,519,101</u>	<u>18,715</u>
Board of Elections			
Personal Services	377,680	332,461	45,219
Materials and Supplies	127,114	102,216	24,898
Contractual Services	85,678	69,442	16,236
Total Board of Elections	<u>590,472</u>	<u>504,119</u>	<u>86,353</u>
Recorder			
Personal Services	314,509	295,214	19,295
Materials and Supplies	13,214	10,704	2,510
Contractual Services	82,376	78,061	4,315
Total Recorder	<u>410,099</u>	<u>383,979</u>	<u>26,120</u>
Lodging Excise Tax			
Materials and Supplies	2,500	2,500	0
Contractual Services	268,793	238,793	30,000
Capital Outlay	16,959,048	19,581,715	(2,622,667)
Total Lodging Excise Tax	<u>17,230,341</u>	<u>19,823,008</u>	<u>(2,592,667)</u>
Miscellaneous			
Personal Services	6,109	6,107	2
Contractual Services	247,103	4,056	243,047
Total Miscellaneous	<u>253,212</u>	<u>10,163</u>	<u>243,049</u>
Total Legislative and Executive	<u>28,329,032</u>	<u>29,708,720</u>	<u>(1,379,688)</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, 2019

	Final Budget	Actual	Variance with Budget
Judicial			
Common Pleas			
Personal Services	\$ 1,162,999	\$ 1,156,912	\$ 6,087
Materials and Supplies	136,715	113,706	23,009
Contractual Services	87,689	70,764	16,925
Total Common Pleas	<u>1,387,403</u>	<u>1,341,382</u>	<u>46,021</u>
Family Court			
Personal Services	2,228,305	2,093,538	134,767
Materials and Supplies	157,659	146,008	11,651
Contractual Services	90,186	85,800	4,386
Total Family Court	<u>2,476,150</u>	<u>2,325,346</u>	<u>150,804</u>
Probate Court			
Personal Services	434,532	420,466	14,066
Materials and Supplies	52,301	38,309	13,992
Contractual Services	57,185	51,834	5,351
Total Probate Court	<u>544,018</u>	<u>510,609</u>	<u>33,409</u>
Clerk of Court			
Personal Services	763,794	726,099	37,695
Materials and Supplies	24,106	22,239	1,867
Contractual Services	47,249	44,273	2,976
Total Clerk of Court	<u>835,149</u>	<u>792,611</u>	<u>42,538</u>
County Court			
Personal Services	362,211	347,413	14,798
Materials and Supplies	23,182	20,054	3,128
Contractual Services	17,656	12,897	4,759
Total County Court	<u>403,049</u>	<u>380,364</u>	<u>22,685</u>
Huron Municipal Court			
Personal Services	1,964	1,961	3
Contractual Services	86,554	86,554	0
Total Huron Municipal Court	<u>88,518</u>	<u>88,515</u>	<u>3</u>
Sandusky Municipal Court			
Personal Services	4,257	4,255	2
Materials and Supplies	6	6	0
Contractual Services	149,539	149,537	2
Total Sandusky Municipal Court	<u>153,802</u>	<u>153,798</u>	<u>4</u>
Vermillion Municipal Court			
Contractual Services	75,863	75,863	0
Total Vermillion Municipal Court	<u>75,863</u>	<u>75,863</u>	<u>0</u>
Adult Probation			
Personal Services	338,539	337,030	1,509
Materials and Supplies	2,716	2,568	148
Contractual Services	3,448	3,224	224
Total Adult Probation	<u>344,703</u>	<u>342,822</u>	<u>1,881</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, 2019

	Final Budget	Actual	Variance with Budget
Public Defender			
Personal Services	\$ 790,587	\$ 768,698	\$ 21,889
Materials and Supplies	24,590	20,126	4,464
Contractual Services	254,783	224,214	30,569
Total Public Defender	<u>1,069,960</u>	<u>1,013,038</u>	<u>56,922</u>
Total Judicial	<u>7,378,615</u>	<u>7,024,348</u>	<u>354,267</u>
Public Safety			
Juvenile Detention Facility			
Personal Services	1,673,919	1,620,060	53,859
Materials and Supplies	129,983	92,406	37,577
Contractual Services	158,573	142,245	16,328
Total Juvenile Detention Facility	<u>1,962,475</u>	<u>1,854,711</u>	<u>107,764</u>
Sheriff			
Personal Services	6,141,475	5,999,419	142,056
Materials and Supplies	897,619	870,802	26,817
Contractual Services	455,960	438,821	17,139
Capital Outlay	1,515	1,515	0
Other	12,972	12,972	0
Total Sheriff	<u>7,509,541</u>	<u>7,323,529</u>	<u>186,012</u>
Coroner			
Personal Services	91,501	86,616	4,885
Materials and Supplies	3,492	2,792	700
Contractual Services	141,870	136,719	5,151
Total Coroner	<u>236,863</u>	<u>226,127</u>	<u>10,736</u>
Total Public Safety	<u>9,708,879</u>	<u>9,404,367</u>	<u>304,512</u>
Public Works			
Tax Map			
Personal Services	73,902	73,004	898
Materials and Supplies	578	378	200
Contractual Services	1,338	1,221	117
Total Public Works	<u>75,818</u>	<u>74,603</u>	<u>1,215</u>
Health			
Humane Agent			
Personal Services	3,380	3,346	34
Materials and Supplies	643	237	406
Total Health	<u>4,023</u>	<u>3,583</u>	<u>440</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, 2019

	Final Budget	Actual	Variance with Budget
Human Services			
Veteran Services			
Personal Services	\$ 338,616	\$ 307,197	\$ 31,419
Materials and Supplies	563,725	499,713	64,012
Contractual Services	71,471	58,916	12,555
Capital Outlay	25,000	24,750	250
Other	51,940	0	51,940
Total Veteran Services	<u>1,050,752</u>	<u>890,576</u>	<u>160,176</u>
 Total Human Services	 <u>1,050,752</u>	 <u>890,576</u>	 <u>160,176</u>
 Capital Outlay			
Capital Improvements			
Capital Outlay	481,500	370,045	111,455
Total Capital Outlay	<u>481,500</u>	<u>370,045</u>	<u>111,455</u>
 Debt Service:			
Principal Retirement	1,148,322	1,148,322	0
Interest and Fiscal Charges	1,547,048	1,547,048	0
Total Debt Service	<u>2,695,370</u>	<u>2,695,370</u>	<u>0</u>
 <i>Total Expenditures</i>	 <u>49,723,989</u>	 <u>50,171,612</u>	 <u>(447,623)</u>
 <i>Excess of Revenues Over (Under) Expenditures</i>	 <u>(15,739,687)</u>	 <u>(14,901,856)</u>	 <u>837,831</u>
 Other Financing Sources (Uses)			
Proceeds from Sale of Assets	12,325	5,957	(6,368)
Other Financing Sources	415	0	(415)
Advances In	2,011,319	2,011,319	0
Transfers In	218,965	218,965	0
Transfers Out	(5,210,267)	(4,472,703)	737,564
 <i>Total Other Financing Sources (Uses)</i>	 <u>(2,967,243)</u>	 <u>(2,236,462)</u>	 <u>730,781</u>
 <i>Change in Fund Balance</i>	 <u>(18,706,930)</u>	 <u>(17,138,318)</u>	 <u>1,568,612</u>
 <i>Fund Balance (Deficit) Beginning of Year</i>	 35,369,845	 35,369,845	 0
<i>Prior Year Encumbrances Appropriated</i>	<u>822,536</u>	<u>822,536</u>	<u>0</u>
 <i>Fund Balance (Deficit) End of Year</i>	 <u>\$ 17,485,451</u>	 <u>\$ 19,054,063</u>	 <u>\$ 1,568,612</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 427,361	\$ 411,205	\$ (16,156)
Other	31	0	(31)
<i>Total Revenues</i>	<u>427,392</u>	<u>411,205</u>	<u>(16,187)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	269,338	259,710	9,628
Materials and Supplies	13,658	10,839	2,819
Contractual Services	11,433	11,433	0
<i>Total Expenditures</i>	<u>294,429</u>	<u>281,982</u>	<u>12,447</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>132,963</u>	<u>129,223</u>	<u>(3,740)</u>
Other Financing Sources (Uses)			
Transfers Out	(125,978)	(125,978)	0
<i>Change in Fund Balance</i>	6,985	3,245	(3,740)
<i>Fund Balance (Deficit) Beginning of Year</i>	235,969	235,969	0
Prior Year Encumbrances Appropriated	3,990	3,990	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 246,944</u>	<u>\$ 243,204</u>	<u>\$ (3,740)</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 6,048,758	\$ 6,472,450	\$ 423,692
Charges for Services	112,329	77,259	(35,070)
Intergovernmental	2,026,380	2,399,621	373,241
Interest	250	3,138	2,888
Rent	5,915	5,915	0
Other	21,501	43,844	22,343
<i>Total Revenues</i>	<u>8,215,133</u>	<u>9,002,227</u>	<u>787,094</u>
Expenditures			
Current:			
Health			
Developmental Disabilities			
Personal Services	3,851,318	3,229,456	621,862
Materials and Supplies	398,759	308,046	90,713
Contractual Services	1,314,723	1,014,290	300,433
Capital Outlay	325,250	87,685	237,565
Total Developmental Disabilities	<u>5,890,050</u>	<u>4,639,477</u>	<u>1,250,573</u>
Residential and Individual Support			
Personal Services	60,664	56,607	4,057
Materials and Supplies	8,276	3,029	5,247
Contractual Services	1,380,999	1,086,656	294,343
Total Residential and Individual Support	<u>1,449,939</u>	<u>1,146,292</u>	<u>303,647</u>
Help Me Grow			
Personal Services	358,825	281,453	77,372
Materials and Supplies	37,561	11,678	25,883
Contractual Services	20,250	16,189	4,061
Other	5,000	0	5,000
Total Help Me Grow	<u>421,636</u>	<u>309,320</u>	<u>112,316</u>
Family Resource Services			
Contractual Services	<u>2,006,446</u>	<u>1,492,151</u>	<u>514,295</u>
Donations			
Materials and Supplies	<u>25,000</u>	<u>8,134</u>	<u>16,866</u>
<i>Total Expenditures</i>	<u>9,793,071</u>	<u>7,595,374</u>	<u>2,197,697</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,577,938)</u>	<u>1,406,853</u>	<u>2,984,791</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	2,500	712	(1,788)
Transfers In	50,000	0	(50,000)
<i>Total Other Financing Sources (Uses)</i>	<u>52,500</u>	<u>712</u>	<u>(51,788)</u>
<i>Change in Fund Balance</i>	<u>(1,525,438)</u>	<u>1,407,565</u>	<u>2,933,003</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	6,713,314	6,713,314	0
<i>Prior Year Encumbrances Appropriated</i>	<u>620,486</u>	<u>620,486</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5,808,362</u>	<u>\$ 8,741,365</u>	<u>\$ 2,933,003</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Permissive Sales Taxes	\$ 630,000	\$ 635,986	\$ 5,986
Charges for Services	13,600	29,630	16,030
Licenses and Permits	25,000	31,875	6,875
Fines and Forfeitures	50,000	66,426	16,426
Intergovernmental	5,243,642	5,753,266	509,624
Interest	30,000	49,827	19,827
Other	80,327	74,811	(5,516)
<i>Total Revenues</i>	<u>6,072,569</u>	<u>6,641,821</u>	<u>569,252</u>
Expenditures			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Personal Services	2,387,001	2,090,966	296,035
Materials and Supplies	967,595	728,746	238,849
Contractual Services	1,888,424	1,826,633	61,791
Capital Outlay	2,615,648	2,408,262	207,386
Other	15,040	15,040	0
<i>Total Expenditures</i>	<u>7,873,708</u>	<u>7,069,647</u>	<u>804,061</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,801,139)</u>	<u>(427,826)</u>	<u>1,373,313</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	3,000	15,525	12,525
<i>Change in Fund Balance</i>	(1,798,139)	(412,301)	1,385,838
<i>Fund Balance (Deficit) Beginning of Year</i>	1,887,307	1,887,307	0
Prior Year Encumbrances Appropriated	144,885	144,885	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 234,053</u>	<u>\$ 1,619,891</u>	<u>\$ 1,385,838</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Assessments Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Special Assessments	\$ 292,415	\$ 302,072	\$ 9,657
Expenditures			
Current:			
Public Works			
Personal Services	78,071	63,859	14,212
Materials and Supplies	7,464	5,519	1,945
Contractual Services	201,768	198,968	2,800
Capital Outlay	16,690	16,690	0
<i>Total Expenditures</i>	303,993	285,036	18,957
<i>Change in Fund Balance</i>	(11,578)	17,036	28,614
<i>Fund Balance (Deficit) Beginning of Year</i>	332,669	332,669	0
Prior Year Encumbrances Appropriated	1,810	1,810	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 322,901	\$ 351,515	\$ 28,614

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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 48,500	\$ 125,979	\$ 77,479
Intergovernmental	5,378,000	5,443,087	65,087
<i>Total Revenues</i>	<u>5,426,500</u>	<u>5,569,066</u>	<u>142,566</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Personal Services	4,301,133	4,204,761	96,372
Materials and Supplies	87,057	60,862	26,195
Contractual Services	2,167,284	1,953,301	213,983
Total Public Assistance	<u>6,555,474</u>	<u>6,218,924</u>	<u>336,550</u>
Workforce Investment Act			
Materials and Supplies	19,070	13,358	5,712
Contractual Services	339,117	336,909	2,208
Total Workforce Investment Act	<u>358,187</u>	<u>350,267</u>	<u>7,920</u>
<i>Total Expenditures</i>	<u>6,913,661</u>	<u>6,569,191</u>	<u>344,470</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,487,161)</u>	<u>(1,000,125)</u>	<u>487,036</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	2,000	683	(1,317)
Advances Out	(4,004)	(4,004)	0
Transfers In	1,520,201	1,374,408	(145,793)
Transfers Out	(180,415)	(159,731)	20,684
<i>Total Other Financing Sources (Uses)</i>	<u>1,337,782</u>	<u>1,211,356</u>	<u>(126,426)</u>
<i>Change in Fund Balance</i>	(149,379)	211,231	360,610
<i>Fund Balance (Deficit) Beginning of Year</i>	312,312	312,312	0
Prior Year Encumbrances Appropriated	353,958	353,958	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 516,891</u>	<u>\$ 877,501</u>	<u>\$ 360,610</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 25,000	\$ 22,351	\$ (2,649)
Intergovernmental	1,675,000	1,891,332	216,332
Other	67,000	75,442	8,442
<i>Total Revenues</i>	<u>1,767,000</u>	<u>1,989,125</u>	<u>222,125</u>
Expenditures			
Current:			
Human Services			
Children's Services			
Materials and Supplies	42,100	39,074	3,026
Contractual Services	2,410,514	2,008,385	402,129
Total Children's Services	<u>2,452,614</u>	<u>2,047,459</u>	<u>405,155</u>
Title IV-E			
Materials and Supplies	6,000	0	6,000
Contractual Services	35,000	0	35,000
Total Title IV-E	<u>41,000</u>	<u>0</u>	<u>41,000</u>
<i>Total Expenditures</i>	<u>2,493,614</u>	<u>2,047,459</u>	<u>446,155</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(726,614)</u>	<u>(58,334)</u>	<u>668,280</u>
Other Financing Sources (Uses)			
Transfers In	1,550,000	1,162,500	(387,500)
Transfers Out	(925,000)	(903,191)	21,809
<i>Total Other Financing Sources (Uses)</i>	<u>625,000</u>	<u>259,309</u>	<u>(365,691)</u>
<i>Change in Fund Balance</i>	(101,614)	200,975	302,589
<i>Fund Balance (Deficit) Beginning of Year</i>	982,696	982,696	0
<i>Prior Year Encumbrances Appropriated</i>	206,833	206,833	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,087,915</u>	<u>\$ 1,390,504</u>	<u>\$ 302,589</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 357,000	\$ 354,951	\$ (2,049)
Intergovernmental	1,307,000	1,258,658	(48,342)
<i>Total Revenues</i>	<u>1,664,000</u>	<u>1,613,609</u>	<u>(50,391)</u>
Expenditures			
Current:			
Judicial			
Child Support - Juvenile Court			
Materials and Supplies	7,310	1,952	5,358
Contractual Services	30,000	0	30,000
<i>Total Judicial</i>	<u>37,310</u>	<u>1,952</u>	<u>35,358</u>
Human Services			
CSEA			
Personal Services	1,143,990	1,128,628	15,362
Materials and Supplies	20,150	20,143	7
Contractual Services	403,319	354,345	48,974
<i>Total Human Services</i>	<u>1,567,459</u>	<u>1,503,116</u>	<u>64,343</u>
<i>Total Expenditures</i>	<u>1,604,769</u>	<u>1,505,068</u>	<u>99,701</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>59,231</u>	<u>108,541</u>	<u>49,310</u>
Other Financing Sources (Uses)			
Transfers In	75,000	159,731	84,731
Transfers Out	(254,000)	(224,699)	29,301
<i>Total Other Financing Sources (Uses)</i>	<u>(179,000)</u>	<u>(64,968)</u>	<u>114,032</u>
<i>Change in Fund Balance</i>	(119,769)	43,573	163,342
<i>Fund Balance (Deficit) Beginning of Year</i>	989,790	989,790	0
<i>Prior Year Encumbrances Appropriated</i>	116,983	116,983	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 987,004</u>	<u>\$ 1,150,346</u>	<u>\$ 163,342</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 8,200	\$ 7,458	\$ (742)
Licenses and Permits	316,000	270,960	(45,040)
Fines and Forfeitures	750	2,032	1,282
Intergovernmental	22,500	2,000	(20,500)
Other	10,000	18,962	8,962
<i>Total Revenues</i>	<u>357,450</u>	<u>301,412</u>	<u>(56,038)</u>
Expenditures			
Current:			
Health			
Dog and Kennel			
Personal Services	222,940	212,015	10,925
Materials and Supplies	17,117	12,961	4,156
Contractual Services	29,786	25,970	3,816
Total Health	<u>269,843</u>	<u>250,946</u>	<u>18,897</u>
Debt Service:			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	15,331	15,331	0
Total Debt Service	<u>50,331</u>	<u>50,331</u>	<u>0</u>
<i>Total Expenditures</i>	<u>320,174</u>	<u>301,277</u>	<u>18,897</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>37,276</u>	<u>135</u>	<u>(37,141)</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	<u>0</u>	<u>400</u>	<u>400</u>
<i>Change in Fund Balance</i>	37,276	535	(36,741)
<i>Fund Balance (Deficit) Beginning of Year</i>	196,922	196,922	0
Prior Year Encumbrances Appropriated	<u>950</u>	<u>950</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 235,148</u>	<u>\$ 198,407</u>	<u>\$ (36,741)</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 1,578,762	\$ 1,583,505	\$ 4,743
Other	163,558	126,348	(37,210)
<i>Total Revenues</i>	<u>1,742,320</u>	<u>1,709,853</u>	<u>(32,467)</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	832,301	821,122	11,179
Materials and Supplies	65,052	64,785	267
Contractual Services	347,831	329,146	18,685
Total Treasurer	<u>1,245,184</u>	<u>1,215,053</u>	<u>30,131</u>
Economic Development			
Geographical Information System			
Materials and Supplies	1,000	0	1,000
Contractual Services	157,450	151,928	5,522
Total Geographical Information System	<u>158,450</u>	<u>151,928</u>	<u>6,522</u>
<i>Total Expenditures</i>	<u>1,403,634</u>	<u>1,366,981</u>	<u>36,653</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>338,686</u>	<u>342,872</u>	<u>4,186</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	0	172	172
<i>Change in Fund Balance</i>	338,686	343,044	4,358
<i>Fund Balance (Deficit) Beginning of Year, Restated</i>	601,309	601,309	0
Prior Year Encumbrances Appropriated	38,183	38,183	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 978,178</u>	<u>\$ 982,536</u>	<u>\$ 4,358</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 309,374	\$ 253,923	\$ (55,451)
Other	94,193	60,160	(34,033)
<i>Total Revenues</i>	<u>403,567</u>	<u>314,083</u>	<u>(89,484)</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	85,133	84,365	768
Materials and Supplies	90,125	67,668	22,457
Total Treasurer	<u>175,258</u>	<u>152,033</u>	<u>23,225</u>
Prosecuting Attorney			
Personal Services	<u>183,437</u>	<u>154,080</u>	<u>29,357</u>
<i>Total Expenditures</i>	<u>358,695</u>	<u>306,113</u>	<u>52,582</u>
<i>Change in Fund Balance</i>	44,872	7,970	(36,902)
<i>Fund Balance (Deficit) Beginning of Year</i>	368,784	368,784	0
Prior Year Encumbrances Appropriated	<u>2,525</u>	<u>2,525</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 416,181</u>	<u>\$ 379,279</u>	<u>\$ (36,902)</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, 2019*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 196,000	\$ 21,800	\$ (174,200)
Expenditures			
Current:			
Economic Development			
Community Development Block Grant			
Materials and Supplies	11,865	3,461	8,404
Contractual Services	241,607	97,596	144,011
Other	44,294	22,116	22,178
<i>Total Expenditures</i>	<u>297,766</u>	<u>123,173</u>	<u>174,593</u>
<i>Change in Fund Balance</i>	(101,766)	(101,373)	393
<i>Fund Balance (Deficit) Beginning of Year</i>	82,653	82,653	0
Prior Year Encumbrances Appropriated	<u>19,113</u>	<u>19,113</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 0</u>	<u>\$ 393</u>	<u>\$ 393</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, 2019*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 856,405	\$ 835,347	\$ (21,058)
Interest	1,000	2,469	1,469
Other	189,878	16,592	(173,286)
<i>Total Revenues</i>	<u>1,047,283</u>	<u>854,408</u>	<u>(192,875)</u>
Expenditures			
Current:			
Economic Development			
Community Housing Improvement Program			
Materials and Supplies	629	71	558
Contractual Services	1,139,759	919,337	220,422
Other	39,180	18,673	20,507
<i>Total Expenditures</i>	<u>1,179,568</u>	<u>938,081</u>	<u>241,487</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(132,285)</u>	<u>(83,673)</u>	<u>48,612</u>
Other Financing Sources (Uses)			
Transfers In	20,046	0	(20,046)
<i>Change in Fund Balance</i>	(112,239)	(83,673)	28,566
<i>Fund Balance (Deficit) Beginning of Year</i>	(225,629)	(225,629)	0
Prior Year Encumbrances Appropriated	<u>372,668</u>	<u>372,668</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 34,800</u>	<u>\$ 63,366</u>	<u>\$ 28,566</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 7,000	\$ 9,378	\$ 2,378
Expenditures			
Current:			
Economic Development			
Tax Abatements			
Other	8,100	2,437	5,663
<i>Change in Fund Balance</i>	(1,100)	6,941	8,041
<i>Fund Balance (Deficit) Beginning of Year</i>	18,089	18,089	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 16,989	\$ 25,030	\$ 8,041

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, 2019*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 59,961	\$ 64,331	\$ 4,370
Expenditures			
Current:			
General Government:			
Judicial			
Court Computerization			
Materials and Supplies	31,795	17,392	14,403
Contractual Services	76,167	60,273	15,894
<i>Total Expenditures</i>	107,962	77,665	30,297
<i>Change in Fund Balance</i>	(48,001)	(13,334)	34,667
<i>Fund Balance (Deficit) Beginning of Year</i>	62,621	62,621	0
Prior Year Encumbrances Appropriated	7,389	7,389	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 22,009	\$ 56,676	\$ 34,667

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, 2019*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 128,975	\$ 127,201	\$ (1,774)
Expenditures			
Current:			
General Government:			
Judicial			
Common Pleas Court Special Projects			
Personal Services	94,080	82,519	11,561
Materials and Supplies	24,800	21,495	3,305
Contractual Services	103,745	103,745	0
<i>Total Expenditures</i>	<u>222,625</u>	<u>207,759</u>	<u>14,866</u>
<i>Change in Fund Balance</i>	(93,650)	(80,558)	13,092
<i>Fund Balance (Deficit) Beginning of Year</i>	98,018	98,018	0
Prior Year Encumbrances Appropriated	<u>103,745</u>	<u>103,745</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 108,113</u></u>	<u><u>\$ 121,205</u></u>	<u><u>\$ 13,092</u></u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues			
Fines and Forfeitures	\$ 500	\$ 351	\$ (149)
Intergovernmental	469,556	341,342	(128,214)
Other	<u>0</u>	<u>10</u>	<u>10</u>
<i>Total Revenues</i>	<u>470,056</u>	<u>341,703</u>	<u>(128,353)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Youth Services			
Personal Services	372,294	356,952	15,342
Materials and Supplies	34,560	19,584	14,976
Contractual Services	<u>388,365</u>	<u>196,719</u>	<u>191,646</u>
<i>Total Expenditures</i>	<u>795,219</u>	<u>573,255</u>	<u>221,964</u>
<i>Change in Fund Balance</i>	(325,163)	(231,552)	93,611
<i>Fund Balance (Deficit) Beginning of Year</i>	451,618	451,618	0
Prior Year Encumbrances Appropriated	<u>46,007</u>	<u>46,007</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 172,462</u>	<u>\$ 266,073</u>	<u>\$ 93,611</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, 2019

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$ 3,423	\$ 5,777	\$ 2,354
Intergovernmental	2,041,961	1,651,020	(390,941)
Other	43,250	41,768	(1,482)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	<u>2,088,634</u>	<u>1,698,565</u>	<u>(390,069)</u>
Expenditures			
Current:			
Public Safety			
Northern Ohio Juvenile Facility			
Personal Services	1,471,908	1,311,623	160,285
Materials and Supplies	177,764	100,425	77,339
Contractual Services	218,052	169,260	48,792
Capital Outlay	336,167	297,427	38,740
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	<u>2,203,891</u>	<u>1,878,735</u>	<u>325,156</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(115,257)</u>	<u>(180,170)</u>	<u>(64,913)</u>
Other Financing Sources (Uses)			
Transfers In	49,366	49,366	0
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balance</i>	(65,891)	(130,804)	(64,913)
<i>Fund Balance (Deficit) Beginning of Year</i>	101,471	101,471	0
Prior Year Encumbrances Appropriated	79,197	79,197	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 114,777</u>	<u>\$ 49,864</u>	<u>\$ (64,913)</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 16,060	\$ 14,040	\$ (2,020)
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	25,002	24,040	962
<i>Change in Fund Balance</i>	(8,942)	(10,000)	(1,058)
<i>Fund Balance (Deficit) Beginning of Year</i>	9,989	9,989	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,047</u>	<u>\$ (11)</u>	<u>\$ (1,058)</u>

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, 2019*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 400	\$ 370	\$ (30)
Expenditures			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Materials and Supplies	500	0	500
<i>Change in Fund Balance</i>	(100)	370	470
<i>Fund Balance (Deficit) Beginning of Year</i>	7,462	7,462	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 7,362	\$ 7,832	\$ 470

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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 148,700	\$ 139,067	\$ (9,633)
Other	0	1,269	1,269
<i>Total Revenues</i>	<u>148,700</u>	<u>140,336</u>	<u>(8,364)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Municipal Court Special Projects			
Personal Services	42,498	42,105	393
Materials and Supplies	30,906	23,407	7,499
Contractual Services	37,734	18,256	19,478
Capital Outlay	71,461	70,869	592
<i>Total Expenditures</i>	<u>182,599</u>	<u>154,637</u>	<u>27,962</u>
<i>Change in Fund Balance</i>	(33,899)	(14,301)	19,598
<i>Fund Balance (Deficit) Beginning of Year</i>	565,908	565,908	0
Prior Year Encumbrances Appropriated	<u>85,124</u>	<u>85,124</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 617,133</u>	<u>\$ 636,731</u>	<u>\$ 19,598</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 58,000	\$ 55,995	\$ (2,005)
Expenditures			
Current:			
General Government:			
Judicial			
County Court			
Materials and Supplies	9,050	6,033	3,017
Contractual Services	25,682	24,647	1,035
<i>Total Expenditures</i>	<u>34,732</u>	<u>30,680</u>	<u>4,052</u>
<i>Change in Fund Balance</i>	23,268	25,315	2,047
<i>Fund Balance (Deficit) Beginning of Year</i>	127,230	127,230	0
Prior Year Encumbrances Appropriated	<u>1,732</u>	<u>1,732</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 152,230</u>	<u>\$ 154,277</u>	<u>\$ 2,047</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, 2019*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 18,000	\$ 18,091	\$ 91
Fines and Forfeitures	<u>6,000</u>	<u>3,666</u>	<u>(2,334)</u>
<i>Total Revenues</i>	<u>24,000</u>	<u>21,757</u>	<u>(2,243)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Municipal Court			
Contractual Services	<u>5,000</u>	<u>730</u>	<u>4,270</u>
<i>Change in Fund Balance</i>	19,000	21,027	2,027
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>254,306</u>	<u>254,306</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 273,306</u></u>	<u><u>\$ 275,333</u></u>	<u><u>\$ 2,027</u></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, 2019*

	Final Budget	Actual	Variance with Budget
Revenues			
Other	\$ 3,000	\$ 0	\$ (3,000)
Expenditures			
Current:			
General Government:			
Judicial			
Juvenile Court			
Materials and Supplies	7,611	0	7,611
<i>Change in Fund Balance</i>	(4,611)	0	4,611
<i>Fund Balance (Deficit) Beginning of Year</i>	4,611	4,611	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ 4,611	\$ 4,611

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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 20,000	\$ 12,670	\$ (7,330)
Expenditures			
Current:			
Human Services			
Contractual Services	20,000	12,670	7,330
<i>Change in Fund Balance</i>	0	0	0
<i>Fund Balance (Deficit) Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ 0	\$ 0

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, 2019*

	Final Budget	Actual	Variance with Budget
Revenues			
Licenses and Permits	\$ 150,000	\$ 76,404	\$ (73,596)
Expenditures			
Current:			
Public Safety			
Concealed Handgun			
Personal Services	71,979	70,248	1,731
Materials and Supplies	30,000	10,720	19,280
Contractual Services	63,000	28,916	34,084
<i>Total Expenditures</i>	164,979	109,884	55,095
<i>Change in Fund Balance</i>	(14,979)	(33,480)	(18,501)
<i>Fund Balance (Deficit) Beginning of Year</i>	85,874	85,874	0
Prior Year Encumbrances Appropriated	3,000	3,000	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 73,895	\$ 55,394	\$ (18,501)

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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Charges for Services	\$ 1,389,478	\$ 1,231,555	\$ (157,923)
Expenditures			
Current:			
Public Safety			
School Resource Officer			
Personal Services	1,365,846	1,314,035	51,811
Capital Outlay	49,545	42,545	7,000
<i>Total Expenditures</i>	<u>1,415,391</u>	<u>1,356,580</u>	<u>58,811</u>
<i>Change in Fund Balance</i>	(25,913)	(125,025)	(99,112)
<i>Fund Balance (Deficit) Beginning of Year</i>	87,162	87,162	0
Prior Year Encumbrances Appropriated	<u>10,545</u>	<u>10,545</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 71,794</u>	<u>\$ (27,318)</u>	<u>\$ (99,112)</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, 2018

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 40,000	\$ 42,635	\$ 2,635
Expenditures			
Current:			
Public Safety			
Drug Task Force			
Personal Services	43,944	42,565	1,379
<i>Change in Fund Balance</i>	(3,944)	70	4,014
<i>Fund Balance (Deficit) Beginning of Year</i>	5,373	5,373	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 1,429	\$ 5,443	\$ 4,014

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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 56,671	\$ 25,792	\$ (30,879)
Expenditures			
Current:			
Public Safety			
Highway Safety			
Personal Services	47,465	23,486	23,979
Materials and Supplies	4,469	2,264	2,205
<i>Total Expenditures</i>	51,934	25,750	26,184
<i>Change in Fund Balance</i>	4,737	42	(4,695)
<i>Fund Balance (Deficit) Beginning of Year</i>	(4,737)	(4,737)	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ (4,695)	\$ (4,695)

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, 2019

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$ 29,544	\$ 37,833	\$ 8,289
Intergovernmental	1,144,551	579,857	(564,694)
Other	373	6,815	6,442
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	<u>1,174,468</u>	<u>624,505</u>	<u>(549,963)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	643,174	453,691	189,483
Materials and Supplies	29,956	20,285	9,671
Contractual Services	45,889	25,431	20,458
Other	3,488	3,488	0
Total Judicial	<u>722,507</u>	<u>502,895</u>	<u>219,612</u>
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	<u>722,507</u>	<u>502,895</u>	<u>219,612</u>
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balance</i>	451,961	121,610	(330,351)
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) Beginning of Year</i>	108,703	108,703	0
Prior Year Encumbrances Appropriated	11,225	11,225	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 571,889</u>	<u>\$ 241,538</u>	<u>\$ (330,351)</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 10,673	\$ 14,796	\$ 4,123
Expenditures			
Current:			
Public Safety			
Drug Enforcement			
Personal Services	31,698	15	31,683
Contractual Services	15,046	14,746	300
<i>Total Expenditures</i>	46,744	14,761	31,983
<i>Change in Fund Balance</i>	(36,071)	35	36,106
<i>Fund Balance (Deficit) Beginning of Year</i>	31,699	31,699	0
<i>Fund Balance (Deficit) End of Year</i>	\$ (4,372)	\$ 31,734	\$ 36,106

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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 26,000	\$ 19,767	\$ (6,233)
Intergovernmental	586,403	225,737	(360,666)
Other	30,000	30,775	775
<i>Total Revenues</i>	<u>642,403</u>	<u>276,279</u>	<u>(366,124)</u>
Expenditures			
Current:			
Public Safety			
Emergency Management Agency			
Personal Services	393,277	209,962	183,315
Materials and Supplies	110,470	26,273	84,197
Contractual Services	150,333	61,845	88,488
Capital Outlay	25,771	25,771	0
<i>Total Expenditures</i>	<u>679,851</u>	<u>323,851</u>	<u>356,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(37,448)</u>	<u>(47,572)</u>	<u>(10,124)</u>
Other Financing Sources (Uses)			
Transfers In	39,979	39,979	0
<i>Change in Fund Balance</i>	2,531	(7,593)	(10,124)
<i>Fund Balance (Deficit) Beginning of Year</i>	307,891	307,891	0
Prior Year Encumbrances Appropriated	3,672	3,672	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 314,094</u>	<u>\$ 303,970</u>	<u>\$ (10,124)</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, 2019*

	Final Budget	Actual	Variance with Budget
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Immobilization			
Contractual Services	\$ 1,000	\$ 0	\$ 1,000
<i>Change in Fund Balance</i>	(1,000)	0	1,000
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 1,931	\$ 1,931	\$ 0
<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, 2019*

	Final Budget	Actual	Variance with Budget
Revenues			
Interest	\$ 10,001	\$ 6,429	\$ (3,572)
Other	1,451	3,522	2,071
<i>Total Revenues</i>	<u>11,452</u>	<u>9,951</u>	<u>(1,501)</u>
Expenditures			
Current:			
Economic Development			
Development Rotary			
Contractual Services	200,590	150,440	50,150
Other	5,367	2,238	3,129
<i>Total Expenditures</i>	<u>205,957</u>	<u>152,678</u>	<u>53,279</u>
<i>Change in Fund Balance</i>	(194,505)	(142,727)	51,778
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>334,183</u>	<u>334,183</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 139,678</u>	<u>\$ 191,456</u>	<u>\$ 51,778</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 504,440	\$ 308,018	\$ (196,422)
Other	17,448	12,537	(4,911)
<i>Total Revenues</i>	<u>521,888</u>	<u>320,555</u>	<u>(201,333)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Crime Victims Assistance			
Personal Services	392,375	233,211	159,164
Materials and Supplies	27,000	5,502	21,498
Contractual Services	80,747	54,450	26,297
<i>Total Expenditures</i>	<u>500,122</u>	<u>293,163</u>	<u>206,959</u>
<i>Change in Fund Balance</i>	21,766	27,392	5,626
<i>Fund Balance (Deficit) Beginning of Year</i>	(1,831)	(1,831)	0
Prior Year Encumbrances Appropriated	5,968	5,968	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 25,903</u>	<u>\$ 31,529</u>	<u>\$ 5,626</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, 2019*

	Final Budget	Actual	Variance with Budget
Revenues			
Hotel/Motel Tax	\$ 3,400,648	\$ 3,376,964	\$ (23,684)
Charges for Services	0	9,887	9,887
<i>Total Revenues</i>	<u>3,400,648</u>	<u>3,386,851</u>	<u>(13,797)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Visitor and Convention Bureau			
Contractual Services	264,963	217,891	47,072
Materials and Supplies	3,001,500	2,975,037	26,463
Other	0	53,914	(53,914)
<i>Total Expenditures</i>	<u>3,266,463</u>	<u>3,246,842</u>	<u>19,621</u>
<i>Change in Fund Balance</i>	134,185	140,009	5,824
<i>Fund Balance (Deficit) Beginning of Year, Restated</i>	<u>1,407,910</u>	<u>1,407,910</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 1,542,095</u></u>	<u><u>\$ 1,547,919</u></u>	<u><u>\$ 5,824</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 925,291	\$ 967,830	\$ 42,539
Intergovernmental	112,815	112,815	0
Other	196	196	0
<i>Total Revenues</i>	<u>1,038,302</u>	<u>1,080,841</u>	<u>42,539</u>
Expenditures			
Current:			
Health			
Senior Citizens			
Materials and Supplies	1,038,302	1,038,302	0
<i>Change in Fund Balance</i>	0	42,539	42,539
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ 42,539</u></u>	<u><u>\$ 42,539</u></u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste District Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 507,100	\$ 470,415	\$ (36,685)
Intergovernmental	79,891	79,891	0
Other	82,125	81,779	(346)
<i>Total Revenues</i>	<u>669,116</u>	<u>632,085</u>	<u>(37,031)</u>
Expenditures			
Current:			
Public Works			
Solid Waste District			
Personal Services	43,532	39,784	3,748
Materials and Supplies	221,448	208,514	12,934
Contractual Services	410,322	334,526	75,796
Capital Outlay	3,594	3,530	64
<i>Total Expenditures</i>	<u>678,896</u>	<u>586,354</u>	<u>92,542</u>
<i>Change in Fund Balance</i>	(9,780)	45,731	55,511
<i>Fund Balance (Deficit) Beginning of Year</i>	1,740,635	1,740,635	0
Prior Year Encumbrances Appropriated	37,161	37,161	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,768,016</u>	<u>\$ 1,823,527</u>	<u>\$ 55,511</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, 2019*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 50,000	\$ 50,000	\$ 0
Interest	500	320	0
<i>Total Revenues</i>	<u>50,500</u>	<u>50,320</u>	<u>0</u>
Expenditures			
Current:			
General Government:			
Legislative			
Board of Elections			
Capital Outlay	50,000	50,000	0
<i>Change in Fund Balance</i>	500	320	(180)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 500</u>	<u>\$ 320</u>	<u>\$ (180)</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Budget
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$ 310,000	\$ 200,897	\$ (109,103)
Fines and Forfeitures	40,000	120,180	80,180
Other	20,000	4,675	(15,325)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	370,000	325,752	(44,248)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	64,751	64,135	616
Materials and Supplies	291,653	287,209	4,444
Contractual Services	9,793	8,947	846
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	366,197	360,291	5,906
	<u> </u>	<u> </u>	<u> </u>
<i>Change in Fund Balance</i>	3,803	(34,539)	(38,342)
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) Beginning of Year</i>	295,269	295,269	0
Prior Year Encumbrances Appropriated	47,421	47,421	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance (Deficit) End of Year</i>	\$ 346,493	\$ 308,151	\$ (38,342)
	<u> </u>	<u> </u>	<u> </u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Ignition Interlock Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 3,680	\$ 3,837	\$ 157
<i>Change in Fund Balance</i>	3,680	3,837	157
<i>Fund Balance (Deficit) Beginning of Year</i>	59,750	59,750	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 63,430</u>	<u>\$ 63,587</u>	<u>\$ 157</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
911 Services Fund
For the Year Ended December 31, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Intergovernmental	\$ 216,684	\$ 216,925	\$ 241
Expenditures			
Current:			
Public Safety			
911 Services			
Personal Services	52,333	50,050	2,283
Materials and Supplies	36,402	35,406	996
Contractual Services	<u>106,050</u>	<u>105,220</u>	<u>830</u>
<i>Total Expenditures</i>	<u>194,785</u>	<u>190,676</u>	<u>4,109</u>
<i>Change in Fund Balance</i>	21,899	26,249	4,350
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>839,505</u>	<u>839,505</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 861,404</u></u>	<u><u>\$ 865,754</u></u>	<u><u>\$ 4,350</u></u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Bond Retirement Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Budget
Expenditures			
Debt Service:			
Principal Retirement	\$ 380,000	\$ 380,000	\$ 0
Interest and Fiscal Charges	13,700	13,700	0
<i>Total Expenditures</i>	<u>393,700</u>	<u>393,700</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(393,700)</u>	<u>(393,700)</u>	<u>0</u>
Other Financing Sources (Uses)			
Transfers In	400	400	0
<i>Change in Fund Balance</i>	(393,300)	(393,300)	0
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>413,891</u>	<u>413,891</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 20,591</u></u>	<u><u>\$ 20,591</u></u>	<u><u>\$ 0</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Payment in Lieu of Taxes	\$ 2,044,536	\$ 2,045,472	\$ 936
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Materials and Supplies	32,826	32,626	200
Other	825,000	0	825,000
Total General Government	<u>857,826</u>	<u>32,626</u>	<u>825,200</u>
Debt Service:			
Principal Retirement	982,759	982,759	0
Interest and Fiscal Charges	346,493	346,493	0
Total Debt Service	<u>1,329,252</u>	<u>1,329,252</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,187,078</u>	<u>1,361,878</u>	<u>825,200</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(142,542)</u>	<u>683,594</u>	<u>826,136</u>
Other Financing Sources (Uses)			
Transfers In	<u>257,000</u>	<u>257,338</u>	<u>338</u>
<i>Change in Fund Balance</i>	114,458	940,932	826,474
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,524,675</u>	<u>1,524,675</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,639,133</u>	<u>\$ 2,465,607</u>	<u>\$ 826,474</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Special Assessments	\$ 7,800	\$ 7,859	\$ 59
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Materials and Supplies	135	135	0
Debt Service:			
Interest and Fiscal Charges	3,453	3,453	0
<i>Total Expenditures</i>	<u>3,588</u>	<u>3,588</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,212</u>	<u>4,271</u>	<u>59</u>
Other Financing Sources (Uses)			
Advances Out	(8,697)	(8,697)	0
<i>Change in Fund Balance</i>	(4,485)	(4,426)	59
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>47,221</u>	<u>47,221</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 42,736</u>	<u>\$ 42,795</u>	<u>\$ 59</u>

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of Elections Capital Improvement Fund
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Budget
Expenditures			
Capital Outlay:			
Board of Elections			
Capital Outlay	\$ 40,000	\$ 29,796	\$ 10,204
<i>Fund Balance (Deficit) Beginning of Year</i>	284,553	284,553	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 244,553	\$ 254,757	\$ 10,204

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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
Revenues			
Payment in Lieu of Taxes	\$ 105,000	\$ 0	\$ (105,000)
Expenditures			
Capital Outlay			
Capital Improvements			
Materials and Supplies	2,000	0	2,000
Capital Outlay	<u>137,002</u>	<u>130,517</u>	<u>6,485</u>
<i>Total Expenditures</i>	<u>139,002</u>	<u>130,517</u>	<u>8,485</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(34,002)</u>	<u>(130,517)</u>	<u>(96,515)</u>
Other Financing Sources (Uses)			
Issuance of General Obligation Bonds	<u>35,000</u>	<u>0</u>	<u>(35,000)</u>
<i>Change in Fund Balance</i>	998	(130,517)	(131,515)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>\$ 115,541</u>	<u>\$ 115,541</u>	<u>\$ 0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 116,539</u></u>	<u><u>\$ (14,976)</u></u>	<u><u>\$ (131,515)</u></u>

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Road and Bridge Construction Fund
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 23,933	\$ 23,933	\$ 0
Expenditures			
Capital Outlay:			
Road and Bridge Construction			
Contractual Services	15,777	15,777	0
<i>Total Expenditures</i>	15,777	15,777	0
<i>Change in Fund Balance</i>	8,156	8,156	0
<i>Fund Balance (Deficit) Beginning of Year</i>	(8,156)	(8,156)	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ 0	\$ 0

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, 2019*

	Final Budget	Actual	Variance with Budget
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 489,698	\$ 489,698	\$ 0
<i>Fund Balance (Deficit) End of Year</i>	\$ 489,698	\$ 489,698	\$ 0

Erie County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gasoline Tax Construction Fund
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Budget
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 200,000	\$ 200,000	\$ 0
<i>Fund Balance (Deficit) End of Year</i>	\$ 200,000	\$ 200,000	\$ 0

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, 2019

	Final Budget	Actual	Variance with Budget
Expenditures			
Capital Outlay:			
TIF Projects			
Contractual Services	\$ 2,700	\$ 2,700	\$ 0
Capital Outlay	4,710	4,710	0
<i>Total Expenditures</i>	7,410	7,410	0
<i>Change in Fund Balance</i>	(7,410)	(7,410)	0
<i>Fund Balance (Deficit) Beginning of Year</i>	7,659	7,659	0
Prior Year Encumbrances Appropriated	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 249	\$ 249	\$ 0

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, 2019

	Final Budget	Actual	Variance with Budget
Expenditures			
Capital Outlay:			
Technology Capital Improvement			
Capital Outlay	\$ 250,000	\$ 214,724	\$ 35,276
Other Financing Sources (Uses)			
Transfers In	0	200,000	200,000
<i>Change in Fund Balance</i>	(250,000)	(14,724)	235,276
<i>Fund Balance (Deficit) Beginning of Year</i>	500,000	500,000	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 250,000</u>	<u>\$ 485,276</u>	<u>\$ 235,276</u>

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

Erie County, Ohio
Schedule of Revenues, Expenses and Changes
in Net Position - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 8,212,700	\$ 8,258,662	\$ 45,962
Other	29,100	41,728	12,628
<i>Total Revenues</i>	<u>8,241,800</u>	<u>8,300,390</u>	<u>58,590</u>
Expenses			
Personal Services	1,674,303	1,608,850	65,453
Materials and Supplies	1,175,921	486,985	688,936
Contractual Services	3,970,987	3,020,961	950,026
Capital Outlay	1,275,076	1,033,506	241,570
Other	1,182	0	1,182
<i>Total Expenses</i>	<u>8,097,469</u>	<u>6,150,302</u>	<u>1,947,167</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>144,331</u>	<u>2,150,088</u>	<u>2,005,757</u>
Other Financing Sources (Uses)			
Other Non-Operating Revenues	15,600	0	(15,600)
Issuance of Bonds	178,275	0	(178,275)
Principal Retirement	(1,624,337)	(1,579,333)	45,004
Interest and Fiscal Charges	(1,290,254)	(1,290,254)	0
Advances Out	(888,618)	(888,618)	0
Transfers In	669,175	912,565	243,390
<i>Total Other Financing Sources (Uses)</i>	<u>(2,940,159)</u>	<u>(2,845,640)</u>	<u>94,519</u>
<i>Change in Net Position</i>	(2,795,828)	(695,552)	2,100,276
<i>Net Position (Deficit) Beginning of Year</i>	4,066,225	4,066,225	0
Prior Year Encumbrances Appropriated	639,586	639,586	0
<i>Net Position (Deficit) End of Year</i>	<u>\$ 1,909,983</u>	<u>\$ 4,010,259</u>	<u>\$ 2,100,276</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 8,674,800	\$ 8,563,506	\$ (111,294)
Other	89,006	97,341	8,335
<i>Total Revenues</i>	<u>8,763,806</u>	<u>8,660,847</u>	<u>(102,959)</u>
Expenses			
Personal Services	1,193,124	1,144,570	48,554
Materials and Supplies	684,941	638,116	46,825
Contractual Services	4,919,329	4,813,927	105,402
Capital Outlay	916,697	793,024	123,673
<i>Total Expenses</i>	<u>7,714,091</u>	<u>7,389,637</u>	<u>324,454</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>1,049,715</u>	<u>1,271,210</u>	<u>221,495</u>
Other Financing Sources (Uses)			
Capital Grants	276,886	274,338	(2,548)
Other Non-Operating Revenues	239,496	0	(239,496)
Principal Retirement	(1,283,029)	(1,283,029)	0
Interest and Fiscal Charges	(791,927)	(791,927)	0
Advances Out	(550,000)	(550,000)	0
Transfers In	566,225	566,225	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,542,349)</u>	<u>(1,784,393)</u>	<u>(242,044)</u>
<i>Change in Net Position</i>	(492,634)	(513,183)	(20,549)
<i>Net Position (Deficit) Beginning of Year</i>	2,005,932	2,005,932	0
<i>Prior Year Encumbrances Appropriated</i>	<u>637,538</u>	<u>637,538</u>	<u>0</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 2,150,836</u>	<u>\$ 2,130,287</u>	<u>\$ (20,549)</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 5,997,400	\$ 5,843,349	\$ (154,051)
Other	6,200	12,118	5,918
<i>Total Revenues</i>	<u>6,003,600</u>	<u>5,855,467</u>	<u>(148,133)</u>
Expenses			
Personal Services	982,840	908,415	74,425
Materials and Supplies	796,148	708,136	88,012
Contractual Services	1,863,576	1,463,732	399,844
Capital Outlay	445,736	267,489	178,247
Other	70,100	0	70,100
<i>Total Expenses</i>	<u>4,158,400</u>	<u>3,347,772</u>	<u>810,628</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>1,845,200</u>	<u>2,507,695</u>	<u>662,495</u>
Other Financing Sources (Uses)			
Principal Retirement	(1,585,000)	(1,585,000)	0
Interest and Fiscal Charges	(283,349)	(283,349)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,868,349)</u>	<u>(1,868,349)</u>	<u>0</u>
<i>Change in Net Position</i>	(23,149)	639,346	662,495
<i>Net Position (Deficit) Beginning of Year</i>	13,302,251	13,302,251	0
Prior Year Encumbrances Appropriated	402,304	402,304	0
<i>Net Position (Deficit) End of Year</i>	<u>\$ 13,681,406</u>	<u>\$ 14,343,901</u>	<u>\$ 662,495</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 9,330,000	\$ 9,874,275	\$ 544,275
Other	2,000	1,768	(232)
<i>Total Revenues</i>	<u>9,332,000</u>	<u>9,876,043</u>	<u>544,043</u>
Expenses			
Personal Services	5,461,479	5,384,241	77,238
Materials and Supplies	637,607	559,793	77,814
Contractual Services	3,480,508	3,400,911	79,597
Capital Outlay	1,276,557	1,258,333	18,224
<i>Total Expenses</i>	<u>10,856,151</u>	<u>10,603,278</u>	<u>252,873</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(1,524,151)</u>	<u>(727,235)</u>	<u>796,916</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	500	394	(106)
Interest and Fiscal Charges	(11,800)	(11,800)	0
Advances Out	(410,000)	(410,000)	0
Transfers In	419,300	620,321	201,021
<i>Total Other Financing Sources (Uses)</i>	<u>(2,000)</u>	<u>198,915</u>	<u>200,915</u>
<i>Change in Net Position</i>	<u>(1,526,151)</u>	<u>(528,320)</u>	<u>997,831</u>
<i>Net Position (Deficit) Beginning of Year</i>	1,802,435	1,802,435	0
Prior Year Encumbrances Appropriated	<u>320,572</u>	<u>320,572</u>	<u>0</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 596,856</u>	<u>\$ 1,594,687</u>	<u>\$ 997,831</u>

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Erie County, Ohio
Combining Statements –
Internal Service Funds

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

Workers' Compensation Retro Reserve Fund

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

Employee Self-Insurance Fund

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

Erie County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2019

	<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	\$ 965,711	\$ 6,769,131	\$ 7,734,842
Prepaid Items	<u>384,109</u>	<u>0</u>	<u>384,109</u>
<i>Total Assets</i>	<u>1,349,820</u>	<u>6,769,131</u>	<u>8,118,951</u>
Liabilities			
<i>Current Liabilities:</i>			
Accrued Wages	0	1,710	1,710
Due to Other Governments	0	588	588
Claims Payable	0	1,929,644	1,929,644
Compensated Absences Payable	<u>0</u>	<u>484</u>	<u>484</u>
<i>Total Current Liabilities</i>	<u>0</u>	<u>1,932,426</u>	<u>1,932,426</u>
<i>Long-Term Liabilities:</i>			
Advances from Other Funds	<u>0</u>	<u>200,000</u>	<u>200,000</u>
Net Position			
Unrestricted (Deficit)	<u>\$ 1,349,820</u>	<u>\$ 4,636,705</u>	<u>\$ 5,986,525</u>

Erie County, Ohio
*Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2019*

	Workers' Compensation Retro Reserve Fund	Employee Self-Insurance Fund	Totals
Operating Revenues			
Charges for Services	\$ 23,140	\$ 10,289,197	\$ 10,312,337
Other	485,595	27,733	513,328
<i>Total Operating Revenues</i>	<u>508,735</u>	<u>10,316,930</u>	<u>10,825,665</u>
Operating Expenses			
Personal Services	0	114,302	114,302
Contractual Services	407,261	415,263	822,524
Materials and Supplies	0	626,939	626,939
Claims	0	8,816,515	8,816,515
Other	0	1,235	1,235
<i>Total Operating Expenses</i>	<u>407,261</u>	<u>9,974,254</u>	<u>10,381,515</u>
<i>Operating Income (Loss)</i>	101,474	342,676	444,150
Transfers In	0	99,594	99,594
<i>Change in Net Position</i>	101,474	442,270	543,744
<i>Net Position (Deficit) Beginning of Year</i>	<u>1,248,346</u>	<u>4,194,435</u>	<u>5,442,781</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$ 1,349,820</u>	<u>\$ 4,636,705</u>	<u>\$ 5,986,525</u>

Erie County, Ohio
*Combining Statement of Cash Flows -
Internal Service Funds
For the Year Ended December 31, 2019*

	<u>Workers' Compensation Retro Reserve Fund</u>	<u>Employee Self-Insurance Fund</u>	<u>Totals</u>
Cash Flows From Operating Activities			
Cash Received from Transactions with Other Funds	\$ 23,140	\$ 10,289,197	\$ 10,312,337
Cash Received from Other Revenues	485,595	27,733	513,328
Cash Payments to Employees for Services and Benefits	0	(113,884)	(113,884)
Cash Payments for Contractual and Other Services	(367,019)	(1,043,437)	(1,410,456)
Cash Payments for Claims	(40,543)	(8,356,066)	(8,396,609)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>101,173</u>	<u>803,543</u>	<u>904,716</u>
Cash Flows From Non-Capital Financing Activities			
Transfers In	0	99,594	99,594
Advances Out	0	(150,000)	(150,000)
<i>Net Cash Provided By (Used For) Non-Capital Activities</i>	<u>0</u>	<u>(50,406)</u>	<u>(50,406)</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	101,173	753,137	854,310
<i>Cash and Investments Beginning of Year</i>	<u>864,538</u>	<u>6,015,994</u>	<u>6,880,532</u>
<i>Cash and Investments End of Year</i>	<u><u>\$ 965,711</u></u>	<u><u>\$ 6,769,131</u></u>	<u><u>\$ 7,734,842</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities			
Operating Income (Loss)	\$ 101,474	\$ 342,676	\$ 444,150
Adjustments:			
(Increase) Decrease in Assets:			
Prepays	40,242	0	40,242
Increase (Decrease) in Liabilities:			
Accrued Wages	0	1,468	1,468
Due to Other Governments	0	535	535
Compensated Absences Payable	0	(1,585)	(1,585)
Claims Payable	(40,543)	460,449	419,906
<i>Total Adjustments</i>	<u>(301)</u>	<u>460,867</u>	<u>460,566</u>
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u><u>\$ 101,173</u></u>	<u><u>\$ 803,543</u></u>	<u><u>\$ 904,716</u></u>

Erie County, Ohio
Schedule of Revenues, Expenses and Changes
in Net Position - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Retro Reserve Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 456,418	\$ 23,140	\$ (433,278)
Other	15,463	485,595	470,132
<i>Total Revenues</i>	<u>471,881</u>	<u>508,735</u>	<u>36,854</u>
Expenses			
Contractual Services	506,081	407,562	98,519
<i>Change in Net Position</i>	(34,200)	101,173	135,373
<i>Net Position (Deficit) Beginning of Year</i>	864,412	864,412	0
Prior Year Encumbrances Appropriated	125	125	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 830,337</u>	<u>\$ 965,710</u>	<u>\$ 135,373</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, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 10,185,000	\$ 10,289,197	\$ 104,197
Other	35,500	27,733	(7,767)
<i>Total Revenues</i>	<u>10,220,500</u>	<u>10,316,930</u>	<u>96,430</u>
Expenses			
Personal Services	143,383	113,884	29,499
Materials and Supplies	655,972	628,747	27,225
Contractual Services	436,458	420,455	16,003
Claims	8,402,922	8,397,893	5,029
Other	2,000	1,235	765
<i>Total Expenses</i>	<u>9,640,735</u>	<u>9,562,214</u>	<u>78,521</u>
<i>Operating Income (Loss)</i>	<u>579,765</u>	<u>754,716</u>	<u>174,951</u>
Other Financing Sources (Uses)			
Advances Out	(150,000)	(150,000)	0
Transfers In	170,000	99,594	(70,406)
<i>Total Other Financing Sources (Uses)</i>	<u>20,000</u>	<u>(50,406)</u>	<u>(70,406)</u>
<i>Change in Net Position</i>	599,765	704,310	104,545
<i>Net Position (Deficit) Beginning of Year</i>	5,923,424	5,923,424	0
Prior Year Encumbrances Appropriated	92,572	92,572	0
<i>Net Position (Deficit) End of Year</i>	<u>\$ 6,615,761</u>	<u>\$ 6,720,306</u>	<u>\$ 104,545</u>

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

Erie County, Ohio
Combining Statements –
Fiduciary Funds

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

Private Purpose Trust Fund

Bluecoat Trust Fund

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

Custodial Funds

Undivided Tax Fund

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

Undivided Local Government Fund

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

Care Facility Fund

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

Health Fund

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

Metroparks Fund

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

Regional Planning Fund

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

Soil and Water Conservation Fund

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

Mental Health and Recovery Board Fund

To account for the Mental Health and Recovery Board of Erie and Ottawa Counties for which the County Auditor is the fiscal agent.

Erie County, Ohio
Combining Statements –
Fiduciary Funds

Custodial Funds (continued)

Family and Children First Fund

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

Ohio Housing Trust Fund

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

Subdivisions Fund

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

Fines Distribution Fund

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

Clerk of Courts Landbank Fund

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

Resident's Account Fund

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

County Court Fund

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

Sheriff Fund

To account for the personal accounts of the inmates.

Adult Probation Fund

To account for the adult probation restitution account.

Ohio Elections Commission Fund

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

Township Resurfacing Fund

To account for road resurfacing.

Miscellaneous Agency Fund

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

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Erie County, Ohio
Schedule of Revenues, Expenses and Changes
in Net Position - Budget (Non-GAAP Basis) and Actual
Bluecoat Trust Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Budget
Revenues			
Interest	\$ 0	\$ 1,042	\$ 1,042
<i>Change in Net Position</i>	0	1,042	1,042
<i>Net Position (Deficit) Beginning of Year</i>	56,373	56,373	0
<i>Net Position (Deficit) End of Year</i>	<u>\$ 56,373</u>	<u>\$ 57,415</u>	<u>\$ 1,042</u>

Erie County, Ohio
Combining Statement of Net Position
Custodial Funds
December 31, 2019

	Undivided Tax Fund	Undivided Local Tax Fund	Care Facility Fund	Health Fund	Metroparks Fund
Assets					
Equity in Pooled Cash and Investments	\$ 4,736,041	\$ 0	\$ 1,228	\$ 5,138,658	\$ 97,716
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Taxes Receivable	129,742,220	0	0	2,298,606	2,497,930
Special Assessments Receivable	3,438,596	0	0	0	0
Due from Other Governments	918,616	2,139,875	0	125,250	86,560
<i>Total Assets</i>	<u>\$ 138,835,473</u>	<u>\$ 2,139,875</u>	<u>\$ 1,228</u>	<u>\$ 7,562,514</u>	<u>\$ 2,682,206</u>
Liabilities					
Accounts Payable	\$ 2,309	\$ 0	\$ 0	\$ 45,409	\$ 0
Due to Other Governments	14,138,069	2,139,875	0	27,633	15,316
Due to External Parties	0	0	0	0	0
<i>Total Liabilities</i>	<u>14,140,378</u>	<u>2,139,875</u>	<u>0</u>	<u>73,042</u>	<u>15,316</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	124,695,095	0	0	2,211,197	2,400,154
Net Position					
Restricted for Individuals, Organizations and Other Governments	0	0	1,228	5,278,275	266,736
Unrestricted	0	0	0	0	0
<i>Total Net Position</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,228</u>	<u>\$ 5,278,275</u>	<u>\$ 266,736</u>

(continued)

Erie County, Ohio
Combining Statement of Net Position
Custodial Funds
December 31, 2019

	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	\$ 68,261	\$ 18,404	\$ 5,126,030	\$ 146,347	\$ 0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Taxes Receivable	0	0	4,696,084	0	0
Special Assessments Receivable	0	0	0	0	0
Due from Other Governments	49,836	0	228,300	31,004	3,659
<i>Total Assets</i>	<u>\$ 118,097</u>	<u>\$ 18,404</u>	<u>\$ 10,050,414</u>	<u>\$ 177,351</u>	<u>\$ 3,659</u>
Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 493,942	\$ 0	\$ 0
Due to Other Governments	0	0	105,223	0	3,659
Due to External Parties	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>599,165</u>	<u>0</u>	<u>3,659</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	4,592,409	0	0
Net Position					
Restricted for Individuals, Organizations and Other Governments	118,097	18,404	4,858,840	177,351	0
Unrestricted	0	0	0	0	0
<i>Total Net Position</i>	<u>\$ 118,097</u>	<u>\$ 18,404</u>	<u>\$ 4,858,840</u>	<u>\$ 177,351</u>	<u>\$ 0</u>

(continued)

Erie County, Ohio
Combining Statement of Net Position
Custodial Funds
December 31, 2019

	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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	58,207	1,585,008
Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Due from Other Governments	764,497	24,375	0	0	0
<i>Total Assets</i>	<u>\$ 764,497</u>	<u>\$ 24,375</u>	<u>\$ 0</u>	<u>\$ 58,207</u>	<u>\$ 1,585,008</u>
Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Governments	736,789	24,375	0	0	1,585,008
Due to External Parties	165,000	0	0	0	0
<i>Total Liabilities</i>	<u>901,789</u>	<u>24,375</u>	<u>0</u>	<u>0</u>	<u>1,585,008</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	0	0	0	0	0
Fund Balances					
Restricted for Individuals, Organizations and Other Governments	0	0	0	58,207	0
Unrestricted	(137,292)	0	0	0	0
<i>Total Net Position</i>	<u>\$ (137,292)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 58,207</u>	<u>\$ 0</u>

(continued)

Erie County, Ohio
Combining Statement of Net Position
Custodial Funds
December 31, 2019

	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	\$ 0	\$ 0	\$ 120	\$ 316	\$ 0	\$ 15,333,121
Cash and Cash Equivalents in Segregated Accounts	27,307	74,466	0	0	0	1,744,988
Taxes Receivable	0	0	0	0	0	139,234,840
Special Assessments Receivable	0	0	0	0	0	3,438,596
Due from Other Governments	0	0	0	0	0	4,371,972
<i>Total Assets</i>	<u>\$ 27,307</u>	<u>\$ 74,466</u>	<u>\$ 120</u>	<u>\$ 316</u>	<u>\$ 0</u>	<u>\$ 164,123,517</u>
Liabilities						
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 541,660
Due to Other Governments	0	0	120	0	0	18,776,067
Due to External Parties	0	74,466	0	0	0	239,466
<i>Total Liabilities</i>	<u>0</u>	<u>74,466</u>	<u>120</u>	<u>0</u>	<u>0</u>	<u>19,557,193</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	0	0	0	0	0	133,898,855
Fund Balances						
Restricted for Individuals, Organizations and Other Governments	27,307	0	0	316	0	10,804,761
Unrestricted	0	0	0	0	0	(137,292)
<i>Total Net Position</i>	<u>\$ 27,307</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 316</u>	<u>\$ 0</u>	<u>\$ 10,667,469</u>

Erie County, Ohio
Combining Statement of Changes in Fiduciary Funds
Custodial Funds
For the Year Ended December 31, 2019

	Undivided Tax Fund	Undivided Local Tax Fund	Care Facility Fund	Health Fund	Metroparks Fund
Additions					
Interest Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	2,041,294	4,360,312	0	0	0
Amounts Received as Fiscal Agent	0	0	0	14,910,143	2,297,779
Licenses, Permits & Fees for Other Governments	0	0	0	0	0
Fines & Forfeitures for Other Governments	0	0	0	0	0
Property Tax Collections for Other Governments	104,368,851	0	0	0	0
Amounts Received for Others	0	0	111,721	0	0
Contributions from Individuals	0	0	0	0	0
Custodial Receipts	0	0	0	0	0
Other	0	0	0	0	432
<i>Total Additions</i>	<u>106,410,145</u>	<u>4,360,312</u>	<u>111,721</u>	<u>14,910,143</u>	<u>2,298,211</u>
Deductions					
Administrative Expenses	0	0	0	0	0
Distributions as Fiscal Agent	0	0	0	12,640,751	2,299,596
Distributions of State Funds to Other Governments	1,845,308	6,295,184	0	0	0
Distributions to State of Ohio	0	0	0	0	0
Distributions to Other Governments	0	0	0	0	0
Licenses, Permits & Fee Distributions to Other Government:	0	0	0	0	0
Fines & Forfeitures Distributions to Other Governments	0	0	0	0	0
Property Tax Distributions to Other Governments	118,508,663	0	0	0	0
Distributions to Participants	0	0	113,854	0	0
Distributions to Individuals	0	0	0	0	0
Refunds	493,151	0	0	0	0
Monies Escheated	0	0	0	0	0
Custodial Disbursements	0	0	0	0	0
Other Distributions	0	0	0	0	0
<i>Total Deductions</i>	<u>120,847,122</u>	<u>6,295,184</u>	<u>113,854</u>	<u>12,640,751</u>	<u>2,299,596</u>
<i>Change in Net Position</i>	(14,436,977)	(1,934,872)	(2,133)	2,269,392	(1,385)
<i>Net Position (Deficit) Beginning of Year, Restated, See Note 2</i>	<u>14,436,977</u>	<u>1,934,872</u>	<u>3,361</u>	<u>3,008,883</u>	<u>268,121</u>
<i>Net Position End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,228</u>	<u>\$ 5,278,275</u>	<u>\$ 266,736</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Fiduciary Funds
Custodial Funds
For the Year Ended December 31, 2019

	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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	0	354,114
Amounts Received as Fiscal Agent	393,339	300,511	7,877,469	315,356	0
Licenses, Permits & Fees for Other Governments	0	0	0	0	0
Fines & Forfeitures for Other Governments	0	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0	0
Amounts Received for Others	0	0	0	0	0
Contributions from Individuals	0	0	0	0	0
Custodial Receipts	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Additions</i>	<u>393,339</u>	<u>300,511</u>	<u>7,877,469</u>	<u>315,356</u>	<u>354,114</u>
Deductions					
Administrative Expenses	0	0	0	0	0
Distributions as Fiscal Agent	360,267	296,197	7,877,126	264,462	0
Distributions of State Funds to Other Governments	0	0	0	0	0
Distributions to State of Ohio	0	0	0	0	355,037
Distributions to Other Governments	0	0	0	0	0
Licenses, Permits & Fee Distributions to Other Government:	0	0	0	0	0
Fines & Forfeitures Distributions to Other Governments	0	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0	0
Distributions to Participants	0	0	0	0	0
Distributions to Individuals	0	0	0	0	0
Refunds	0	0	0	0	0
Monies Escheated	0	0	0	0	0
Custodial Disbursements	0	0	0	0	0
Other Distributions	0	0	0	0	0
<i>Total Deductions</i>	<u>360,267</u>	<u>296,197</u>	<u>7,877,126</u>	<u>264,462</u>	<u>355,037</u>
<i>Change in Net Position</i>	33,072	4,314	343	50,894	(923)
<i>Net Position (Deficit) Beginning of Year, Restated, See Note 2</i>	<u>85,025</u>	<u>14,090</u>	<u>4,858,497</u>	<u>126,457</u>	<u>923</u>
<i>Net Position End of Year</i>	<u>\$ 118,097</u>	<u>\$ 18,404</u>	<u>\$ 4,858,840</u>	<u>\$ 177,351</u>	<u>\$ 0</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Fiduciary Funds
Custodial Funds
For the Year Ended December 31, 2019

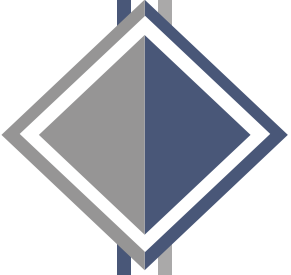
	Subdivisions Fund	Fines Distribution Fund	Clerk of Courts Landbank Fees Fund	Resident's Account Fund	County Court Fund
Additions					
Interest Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,233
Intergovernmental	373	0	0	0	0
Amounts Received as Fiscal Agent	0	0	0	0	0
Licenses, Permits & Fees for Other Governments	0	0	0	0	12,121,238
Fines & Forfeitures for Other Governments	0	24,510	0	0	71,706
Property Tax Collections for Other Governments	99,908,664	0	0	0	0
Amounts Received for Others	0	0	0	0	24,718
Contributions from Individuals	0	19,380	0	0	0
Custodial Receipts	0	0	0	1,116,528	0
Other	0	0	0	0	145,128
<i>Total Additions</i>	<u>99,909,037</u>	<u>43,890</u>	<u>0</u>	<u>1,116,528</u>	<u>12,368,023</u>
Deductions					
Administrative Expenses	0	0	0	0	710
Distributions as Fiscal Agent	0	0	0	0	0
Distributions of State Funds to Other Governments	0	0	0	0	0
Distributions to State of Ohio	0	0	0	0	14,536
Distributions to Other Governments	0	0	0	0	0
Licenses, Permits & Fee Distributions to Other Government:	0	0	0	0	11,998,818
Fines & Forfeitures Distributions to Other Governments	0	43,890	0	0	60,652
Property Tax Distributions to Other Governments	99,923,576	0	0	0	0
Distributions to Participants	0	0	0	0	0
Distributions to Individuals	0	0	0	0	24,718
Refunds	0	0	0	0	129,753
Monies Escheated	0	0	0	0	72
Custodial Disbursements	0	0	0	1,104,310	2,054,422
Other Distributions	0	0	0	0	41,242
<i>Total Deductions</i>	<u>99,923,576</u>	<u>43,890</u>	<u>0</u>	<u>1,104,310</u>	<u>14,324,923</u>
<i>Change in Net Position</i>	(14,539)	0	0	12,218	(1,956,900)
<i>Net Position (Deficit) Beginning of Year, Restated, See Note 2</i>	<u>(122,753)</u>	<u>0</u>	<u>0</u>	<u>45,989</u>	<u>1,956,900</u>
<i>Net Position End of Year</i>	<u>\$ (137,292)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 58,207</u>	<u>\$ 0</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Fiduciary Funds
Custodial Funds
For the Year Ended December 31, 2019

	Sheriff Fund	Adult Probation Fund	Ohio Elections Commission Fund	Township Resurfacing Fund	Miscellaneous Agency Fund	Total Custodial Funds
Additions						
Interest Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,233
Intergovernmental	0	0	0	0	0	6,756,093
Amounts Received as Fiscal Agent	0	0	0	0	0	26,094,597
Licenses, Permits & Fees for Other Governments	0	0	2,560	0	0	12,123,798
Fines & Forfeitures for Other Governments	0	0	0	0	0	96,216
Property Tax Collections for Other Governments	0	0	0	0	0	204,277,515
Amounts Received for Others	325,081	252,258	0	0	0	713,778
Contributions from Individuals	0	0	0	0	0	19,380
Custodial Receipts	0	0	0	551,521	6,269	1,674,318
Other	0	0	0	0	0	145,560
<i>Total Additions</i>	<u>325,081</u>	<u>252,258</u>	<u>2,560</u>	<u>551,521</u>	<u>6,269</u>	<u>251,906,488</u>
Deductions						
Administrative Expenses	153,636	0	0	0	0	154,346
Distributions as Fiscal Agent	0	0	0	0	0	23,738,399
Distributions of State Funds to Other Governments	0	0	0	0	0	8,140,492
Distributions to State of Ohio	0	0	0	0	0	369,573
Distributions to Other Governments	39,466	0	0	0	0	39,466
Licenses, Permits & Fee Distributions to Other Government	0	0	2,580	0	0	12,001,398
Fines & Forfeitures Distributions to Other Governments	0	0	0	0	0	104,542
Property Tax Distributions to Other Governments	0	0	0	0	0	218,432,239
Distributions to Participants	0	0	0	0	0	113,854
Distributions to Individuals	130,743	333,300	0	0	0	488,761
Refunds	0	0	0	0	0	622,904
Monies Escheated	0	0	0	0	0	72
Custodial Disbursements	0	0	0	551,521	6,269	3,716,522
Other Distributions	10,240	0	0	0	0	51,482
<i>Total Deductions</i>	<u>334,085</u>	<u>333,300</u>	<u>2,580</u>	<u>551,521</u>	<u>6,269</u>	<u>267,974,050</u>
<i>Change in Net Position</i>	(9,004)	(81,042)	(20)	0	0	(16,067,562)
<i>Net Position (Deficit) Beginning of Year, Restated, See Note 2</i>	<u>36,311</u>	<u>81,042</u>	<u>20</u>	<u>316</u>	<u>0</u>	<u>26,735,031</u>
<i>Net Position End of Year</i>	<u>\$ 27,307</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 316</u>	<u>\$ 0</u>	<u>\$ 10,667,469</u>

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STATISTICAL SECTION

Statistical Section

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

Contents

Page(s)

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)

	2019	Restated 2018	Restated 2017	Restated 2016
Governmental Activities				
Net Investment in Capital Assets	\$ 51,435,300	\$ 47,326,384	\$ 40,339,246	\$ 40,378,103
Restricted	34,261,595	30,551,433	30,599,841	28,463,241
Unrestricted	(42,877,089)	(32,845,065)	(37,948,797)	(1,469,579)
Total Governmental Activities Net Position	42,819,806	45,032,752	32,990,290	67,371,765
Business-Type Activities				
Net Investment in Capital Assets	54,548,437	54,201,164	51,057,978	48,149,645
Unrestricted (Deficit)	1,238,480	1,285,188	3,323,135	8,901,329
Total Business-Type Activities Net Position	55,786,917	55,486,352	54,381,113	57,050,974
Primary Government				
Net Investment in Capital Assets	105,983,737	101,527,548	91,397,224	88,527,748
Restricted	34,261,595	30,551,433	30,599,841	28,463,241
Unrestricted	(41,638,609)	(31,559,877)	(34,625,662)	7,431,750
Total Primary Government Net Position	\$ 98,606,723	\$ 100,519,104	\$ 87,371,403	\$ 124,422,739

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

	2015	2014	2013	2012	2011	2010
\$	51,210,684	\$ 48,768,191	\$ 47,956,310	\$ 46,340,620	\$ 43,629,049	\$ 43,521,250
	24,148,338	24,041,105	25,629,073	26,670,974	26,341,498	24,643,811
	(1,177,489)	1,564,269	15,364,899	13,824,782	13,349,429	12,342,363
	<u>74,181,533</u>	<u>74,373,565</u>	<u>88,950,282</u>	<u>86,836,376</u>	<u>83,319,976</u>	<u>80,507,424</u>
	59,583,790	58,797,307	45,437,839	44,767,064	45,101,692	43,603,843
	(7,814,034)	(11,491,756)	(5,242,287)	(7,169,628)	(9,630,750)	(10,007,830)
	<u>51,769,756</u>	<u>47,305,551</u>	<u>40,195,552</u>	<u>37,597,436</u>	<u>35,470,942</u>	<u>33,596,013</u>
	110,794,474	107,565,498	93,394,149	91,107,684	88,730,741	87,125,093
	24,148,338	24,041,105	25,629,073	26,670,974	26,341,498	24,643,811
	(8,991,523)	(9,927,487)	10,122,612	6,655,154	3,718,679	2,334,533
\$	<u>125,951,289</u>	<u>121,679,116</u>	<u>129,145,834</u>	<u>124,433,812</u>	<u>118,790,918</u>	<u>114,103,437</u>

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

	2019	2018	2017	2016
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$ 16,578,586	\$ 16,949,075	\$ 35,157,339	\$ 17,421,519
Judicial	10,913,259	9,506,557	9,702,504	8,774,055
Intergovernmental	863,632	851,458	593,396	600,274
Internal Service Fund-External Portion	0	0	0	0
Public Safety	16,565,002	14,402,764	14,678,027	12,756,289
Public Works	9,390,967	6,701,116	5,428,218	6,237,715
Health	9,698,628	8,930,501	9,589,391	9,175,263
Human Services	11,906,866	10,599,234	10,703,060	10,615,895
Economic Development	1,201,152	1,009,381	158,530	886,930
Interest and Fiscal Charges	1,908,936	1,398,367	612,038	1,235,752
Total Governmental Activities Expenses	79,027,028	70,348,453	86,622,503	67,703,692
Business-Type Activities				
Sewer	8,996,961	9,212,970	7,577,189	9,495,001
Water	9,798,185	9,020,317	8,352,156	8,105,896
Landfill	4,404,753	4,641,268	5,093,701	5,168,342
Care Facility	11,075,014	9,264,567	9,304,012	8,174,906
Total Business-Type Activities Expenses	34,274,913	32,139,122	30,327,058	30,944,145
Total Primary Government Expenses	113,301,941	102,487,575	116,949,561	98,647,837
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	5,492,874	5,040,041	2,900,854	3,755,732
Judicial	2,457,680	2,338,776	2,578,914	2,342,033
Internal Service Fund-External Portion	0	0	0	0
Public Safety	1,842,246	2,084,646	1,650,524	1,621,268
Public Works	1,039,567	1,459,212	885,292	987,082
Health	368,483	645,811	360,085	349,667
Human Services	525,346	396,590	358,386	527,350
Economic Development	9,378	7,748	8,146	7,622
Total Charges for Services	11,735,574	11,972,824	8,742,201	9,590,754
Operating Grants, Contributions, and Interest	24,610,967	20,247,249	20,982,924	19,498,247
Capital Grants and Contributions	764,816	9,205,576	570,780	2,504,731
Total Governmental Activities Program Revenues	37,111,357	41,425,649	30,295,905	31,593,732

2015	2014	2013	2012	2011	2010
\$ 11,891,925	\$ 13,253,668	\$ 11,236,516	\$ 11,639,157	\$ 12,132,251	\$ 11,891,620
8,248,581	7,953,055	8,159,781	7,742,425	7,235,013	7,367,137
734,233	617,000	579,734	514,304	847,046	1,416,660
829,013	850,229	706,854	653,895	654,045	656,263
11,542,810	11,036,311	10,946,809	10,093,201	10,045,865	9,508,291
9,373,872	6,137,570	5,869,457	5,241,240	5,825,403	5,623,471
8,827,678	9,066,910	9,525,277	8,467,729	8,743,885	8,281,075
10,689,399	9,177,854	8,415,318	6,574,019	8,252,552	9,579,264
535,834	1,556,924	2,283,167	2,819,570	2,354,858	2,241,277
522,018	559,936	669,009	835,571	752,950	706,418
63,195,363	60,209,457	58,391,922	54,581,111	56,843,868	57,271,476
7,677,194	7,923,241	7,730,824	7,753,505	8,941,019	11,858,087
8,226,075	8,531,757	7,739,798	8,047,076	7,627,088	7,826,088
1,761,966	4,976,992	4,985,364	4,383,275	4,337,610	4,836,073
7,962,978	7,949,330	6,479,828	6,393,335	6,835,771	6,905,594
25,628,213	29,381,320	26,935,814	26,577,191	27,741,488	31,425,842
88,823,576	89,590,777	85,327,736	81,158,302	84,585,356	88,697,318
3,689,934	4,080,185	4,117,835	3,850,860	4,102,971	3,816,759
2,760,886	2,385,895	2,360,926	2,124,029	2,405,856	2,035,496
810,363	667,076	600,879	615,929	593,128	594,620
1,507,518	1,486,869	1,462,324	998,536	808,209	865,882
945,056	763,329	1,058,205	961,531	1,448,535	1,534,955
334,884	324,060	382,510	460,202	372,165	355,877
463,908	443,121	536,180	461,075	550,046	496,327
8,106	9,177	24,937	9,057	7,727	5,475
10,520,655	10,159,712	10,543,796	9,481,219	10,288,637	9,705,391
20,299,151	18,084,521	18,361,997	18,467,972	18,977,431	20,112,985
512,701	185,046	699,030	519,366	870,873	514,605
31,332,507	28,429,279	29,604,823	28,468,557	30,136,941	30,332,981

(continued)

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

	2019	2018	2017	2016
Business-Type Activities				
Charges for Services				
Sewer	\$ 8,356,216	\$ 7,898,729	\$ 7,463,273	\$ 7,933,920
Water	8,485,753	8,468,477	8,437,155	8,838,286
Landfill	5,837,699	6,676,119	5,946,252	6,542,044
Care Facility	9,520,163	9,191,092	8,519,063	8,332,305
Total Charges for Services	32,199,831	32,234,417	30,365,743	31,646,555
Operating Grants, Contributions, and Interest	0	0	0	0
Capital Grants and Contributions	122,795	191,543	623,230	3,715,845
Total Business-Type Activities Program Revenues	32,322,626	32,425,960	30,988,973	35,362,400
Total Primary Government Program Revenues	69,433,983	73,851,609	61,284,878	66,956,132
<u>Net (Expense) Revenue</u>				
Governmental Activities	(41,915,671)	(28,922,804)	(56,326,598)	(36,109,960)
Business-Type Activities	(1,952,287)	286,838	661,915	4,418,255
Total Primary Government Net Expense	(43,867,958)	(28,635,966)	(55,664,683)	(31,691,705)
<u>General Revenues and Other Changes in Net Position</u>				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	4,436,519	4,292,370	5,511,037	5,505,011
Developmental Disabilities	6,189,540	6,285,155	5,806,441	4,690,109
Senior Citizens	925,076	910,341	891,706	900,966
Hotel/Motel Taxes	3,526,812	4,822,021	4,441,125	6,023,199
Payment in Lieu of Taxes	2,045,472	2,057,193	1,809,838	1,876,965
Permissive Sales Taxes	16,497,483	16,103,049	15,965,925	16,054,612
Grants and Entitlements not Restricted to Specific Programs	3,646,483	2,956,528	3,532,798	3,190,432
Interest	2,734,715	1,696,998	868,581	514,266
Other	1,799,736	1,509,529	1,423,175	1,461,653
Transfers	(2,099,111)	(611,120)	(278,508)	(299,371)
Total Governmental Activities	39,702,725	40,022,064	39,972,118	39,917,842
Business-Type Activities				
Interest	0	2,145	19,355	19,769
Other	153,741	205,136	327,507	543,823
Transfers	2,099,111	611,120	278,508	299,371
Total Business-Type Activities	2,252,852	818,401	625,370	862,963
Total Primary Government	41,955,577	40,840,465	40,597,488	40,780,805
<u>Change in Net Position</u>				
Governmental Activities	(2,212,946)	11,099,260	(16,354,480)	3,807,882
Business-Type Activities	300,565	1,105,239	1,287,285	5,281,218
Total Primary Government	\$ (1,912,381)	\$ 12,204,499	\$ (15,067,195)	\$ 9,089,100

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.

2015	2014	2013	2012	2011	2010
\$ 7,342,389	\$ 6,579,196	\$ 7,292,440	\$ 7,217,745	\$ 6,814,640	\$ 6,995,410
8,068,575	8,061,171	8,089,251	8,140,909	7,928,243	7,999,634
6,426,696	5,610,170	5,736,821	5,972,748	5,886,065	5,447,927
8,119,478	7,882,965	6,222,673	6,000,490	5,976,298	6,765,031
29,957,138	28,133,502	27,341,185	27,331,892	26,605,246	27,208,002
0	135,150	0	0	0	0
130,318	12,394,879	2,069,247	1,164,730	2,032,719	90,375
30,087,456	40,663,531	29,410,432	28,496,622	28,637,965	27,298,377
61,419,963	69,092,810	59,015,255	56,965,179	58,774,906	57,631,358
(31,862,856)	(31,780,178)	(28,787,099)	(26,112,554)	(26,706,927)	(26,938,495)
4,459,243	11,282,211	2,474,618	1,919,431	896,477	(4,127,465)
(27,403,613)	(20,497,967)	(26,312,481)	(24,193,123)	(25,810,450)	(31,065,960)
4,088,791	3,842,410	3,882,496	4,205,081	4,218,414	4,222,751
4,449,710	4,267,090	4,277,854	4,347,789	4,334,210	4,325,874
887,248	835,340	843,916	923,940	835,402	831,141
0	0	0	0	0	0
1,866,674	1,674,075	1,651,358	1,665,439	1,538,286	1,518,696
15,708,440	20,298,279	15,730,216	13,708,095	13,483,885	12,757,185
3,201,517	3,257,437	3,325,932	3,165,997	3,002,294	3,922,025
304,382	334,772	218,120	381,422	646,395	946,058
1,155,370	1,036,438	960,815	1,220,557	1,730,642	1,442,077
8,692	10,309	10,298	10,634	10,351	10,396
31,670,824	35,556,150	30,901,005	29,628,954	29,799,879	29,976,203
0	0	0	0	0	0
13,654	143,048	133,796	217,697	708,403	187,938
(8,692)	(10,309)	(10,298)	(10,634)	(10,351)	(10,396)
4,962	132,739	123,498	207,063	698,052	177,542
31,675,786	35,688,889	31,024,503	29,836,017	30,497,931	30,153,745
(192,032)	3,775,972	2,113,906	3,516,400	3,092,952	3,037,708
4,464,205	11,414,950	2,598,116	2,126,494	1,594,529	(3,949,923)
\$ 4,272,173	\$ 15,190,922	\$ 4,712,022	\$ 5,642,894	\$ 4,687,481	\$ (912,215)

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

	2019	Restated 2018	2017	2016
General Fund				
Nonspendable	\$ 1,766,146	\$ 3,858,497	\$ 2,486,812	\$ 1,976,060
Restricted	5,282,310	24,536,378	2,435,000	0
Committed	487,428	407,432	381,329	417,807
Assigned	3,580,295	3,666,691	2,532,284	2,220,890
Unassigned	8,029,002	6,253,850	10,927,399	10,989,023
Total General Fund	19,145,181	38,722,848	18,762,824	15,603,780
All Other Governmental Funds				
Nonspendable	278,886	242,400	267,881	166,904
Restricted	29,175,101	26,863,412	23,812,822	22,707,883
Committed	736,357	784,553	984,553	900,000
Assigned	20,591	413,891	819,284	1,357,953
Unassigned (Deficit)	(66,880)	(68,333)	(152,597)	(313,556)
Total All Other Governmental Funds	30,144,055	28,235,923	25,731,943	24,819,184
Total Governmental Funds	\$ 49,289,236	\$ 66,958,771	\$ 44,494,767	\$ 40,422,964

Note: The County implemented GASB Statement No. 54 in 2011. The 2010 amounts were restated to reflect this implementation.
The County implemented GASB Statement No. 84 in 2019. The 2018 amounts were restated to reflect this implementation.

	2015	2014	2013	2012	2011	2010
\$	1,992,015	\$ 1,922,344	\$ 1,354,305	\$ 1,187,049	\$ 1,151,648	\$ 949,718
	0	0	0	0	0	0
	330,103	794,600	534,771	622,454	320,791	268,600
	3,218,358	5,899,449	1,018,904	537,256	324,499	276,849
	9,409,446	8,446,922	7,708,841	7,266,195	7,505,360	6,698,139
	<u>14,949,922</u>	<u>17,063,315</u>	<u>10,616,821</u>	<u>9,612,954</u>	<u>9,302,298</u>	<u>8,193,306</u>
	186,982	225,175	131,775	154,354	216,568	153,922
	21,113,716	21,300,812	22,340,195	23,086,165	20,323,719	19,013,191
	700,000	200,000	200,000	0	0	0
	1,796,441	447,405	0	0	0	0
	(36,890)	(2,927)	(242,924)	(492,928)	(323,873)	(2,385,509)
	<u>23,760,249</u>	<u>22,170,465</u>	<u>22,429,046</u>	<u>22,747,591</u>	<u>20,216,414</u>	<u>16,781,604</u>
\$	<u>38,710,171</u>	<u>\$ 39,233,780</u>	<u>\$ 33,045,867</u>	<u>\$ 32,360,545</u>	<u>\$ 29,518,712</u>	<u>\$ 24,974,910</u>

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

	2019	2018	2017	2016
<u>Revenues</u>				
Property Taxes	\$ 11,573,013	\$ 11,515,408	\$ 11,160,877	\$ 9,588,948
Hotel/Motel Taxes	2,890,826	4,822,021	4,441,126	6,023,199
Permissive Sales Taxes	17,072,102	16,050,957	16,232,247	15,840,772
Payment in Lieu of Taxes	2,045,472	2,057,193	1,809,838	1,876,964
Special Assessments	317,931	285,091	245,043	295,528
Charges for Services	9,520,453	9,237,976	8,465,627	9,541,123
Licenses and Permits	1,188,744	1,395,202	1,256,488	1,213,149
Fines and Forfeitures	531,385	428,984	496,998	518,617
Intergovernmental	24,793,010	27,314,111	22,522,887	22,163,535
Interest	2,796,895	1,743,206	868,582	610,081
Rent	95,915	578,996	0	0
Contributions and Donations	2,599,352	6,921,237	3,565,650	2,000,000
Other	1,801,735	1,505,573	1,487,089	1,478,222
Total Revenues	77,226,833	83,855,955	72,552,452	71,150,138
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	36,500,193	22,578,983	16,385,818	16,346,246
Judicial	9,018,004	9,227,758	9,227,312	8,456,088
Intergovernmental	863,632	851,458	593,396	600,274
Public Safety	13,056,265	13,246,678	13,173,770	12,548,088
Public Works	7,935,629	10,703,597	5,372,250	5,703,464
Health	8,559,538	8,559,458	9,086,355	8,963,408
Human Services	10,523,248	10,325,018	10,187,733	10,469,468
Economic Development	1,150,705	1,009,381	158,530	867,626
Capital Outlay	641,745	3,292,684	1,003,498	19,877,120
Debt Service:				
Principal Retirement	2,546,081	1,930,165	1,866,333	1,833,320
Interest and Fiscal Charges	1,926,025	1,261,630	1,223,969	1,188,374
Interest on Capital Appreciation Bonds	0	0	0	0
Total Expenditures	92,721,065	82,986,810	68,278,964	86,853,476
Excess of Revenues Over (Under) Expenditures	(15,494,232)	869,145	4,273,488	(15,703,338)
<u>Other Financing Sources (Uses)</u>				
Proceeds from Sale of Assets	23,402	43,168	44,550	119,977
Issuance of General Obligation Bonds	0	0	4,025,000	0
Issuance of OWDA Loans	0	0	0	0
Issuance of Revenue Bonds	0	21,300,000	0	17,410,000
Premium on Debt Issuance	0	0	380,661	0
Payment to Refunded Bond Escrow Agent	0	0	(4,347,469)	0
Inception of Capital Lease	0	0	0	0
Transfers In	1,956,100	2,375,759	2,702,329	2,236,154
Transfers Out	(4,154,805)	(3,067,270)	(3,006,756)	(2,350,000)
Total Other Financing Sources (Uses)	(2,175,303)	20,651,657	(201,685)	17,416,131
Changes in Fund Balance	\$ (17,669,535)	\$ 21,520,802	\$ 4,071,803	\$ 1,712,793
Debt Service as a Percentage of Noncapital Expenditures	6%	5%	5%	4%

	2015	2014	2013	2012	2011	2010
\$	9,342,772	\$ 9,296,725	\$ 9,202,593	\$ 9,475,195	\$ 9,398,307	\$ 9,272,153
	0	0	0	0	0	0
	15,584,993	21,128,338	14,743,106	13,680,238	13,369,498	12,632,831
	1,866,674	1,674,075	1,651,358	1,665,439	1,538,286	1,518,696
	323,617	298,010	255,703	353,857	753,948	842,236
	7,950,913	7,805,324	8,038,988	7,379,708	7,446,397	6,919,910
	1,092,647	953,932	1,072,240	906,070	767,666	781,090
	489,232	506,038	557,040	468,326	543,002	483,820
	23,620,250	21,911,992	22,262,837	21,916,298	22,525,009	23,463,955
	297,898	302,420	235,900	408,697	719,669	964,422
	0	0	0	0	0	0
	0	0	0	0	0	0
	1,219,554	1,066,255	1,041,655	1,314,900	1,783,057	2,392,415
	61,788,550	64,943,109	59,061,420	57,568,728	58,844,839	59,271,528
	12,479,266	11,945,078	10,356,402	10,283,527	10,803,077	10,361,035
	8,229,293	7,565,265	8,209,677	9,485,130	7,059,098	7,145,793
	734,233	617,000	579,734	514,304	847,046	1,416,660
	11,806,695	10,947,002	10,482,680	9,835,348	9,918,634	9,108,140
	6,205,839	5,961,108	5,455,977	5,190,682	5,833,673	6,337,760
	8,766,783	8,920,335	9,542,940	8,280,425	8,933,605	8,370,858
	10,643,140	8,949,730	8,230,574	6,465,954	8,114,631	9,421,775
	532,025	1,553,115	2,307,957	2,851,212	2,352,891	2,239,873
	3,906,416	398,331	191,522	1,128,996	35,419	91,490
	1,335,313	1,484,891	2,597,667	1,581,051	1,582,461	1,551,903
	545,284	584,984	694,351	692,208	751,401	710,313
	0	0	14,525	46,420	0	0
	65,184,287	58,926,839	58,664,006	56,355,257	56,231,936	56,755,600
	(3,395,737)	6,016,270	397,414	1,213,471	2,612,903	2,515,928
	63,852	77,849	130,774	9,533	3,643	11,294
	0	0	0	1,610,000	2,200,000	0
	0	59,164	146,836	0	0	0
	2,800,000	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	25,437	0	0	0	18,970
	5,595,456	3,203,655	3,956,983	4,782,377	5,361,516	4,106,290
	(5,587,180)	(3,194,462)	(3,946,685)	(4,773,548)	(5,353,860)	(4,100,593)
	2,872,128	171,643	287,908	1,628,362	2,211,299	35,961
\$	(523,609)	\$ 6,187,913	\$ 685,322	\$ 2,841,833	\$ 4,824,202	\$ 2,551,889
	3%	4%	4%	4%	4%	4%

Erie County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
Residential/ Agricultural	Commercial/Industrial Public Utility				
2019	\$ 1,594,748,580	\$ 446,317,920	\$ 5,831,618,571	\$ 116,921,530	\$ 132,865,375
2018	1,535,922,560	437,695,230	5,638,907,971	106,317,450	120,815,284
2017	1,527,646,830	433,538,360	5,603,386,257	94,671,810	107,581,602
2016	1,521,963,010	428,179,330	5,571,835,257	79,909,280	90,806,000
2015	1,487,134,570	414,911,000	5,434,415,914	65,180,000	74,068,182
2014	1,483,740,740	418,092,000	5,433,807,828	59,901,000	68,069,318
2013	1,575,245,020	434,456,000	5,742,002,914	55,211,000	62,739,773
2012	1,576,391,940	437,497,000	5,753,968,400	52,907,000	60,121,591
2011	1,571,333,970	446,965,280	5,766,569,285	51,169,000	58,146,591
2010	1,563,819,780	432,279,000	5,703,139,371	49,043,000	55,730,682

Source: Erie County Auditor

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

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out. The assessment percentage was 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected after 2009 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax was 2010.

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

Tangible Personal Property		Total		Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$ 0	\$ 0	\$ 2,157,988,030	\$ 5,964,483,946	36.18%	\$ 8.82
0	0	2,079,935,240	5,759,723,256	36.11	9.00
0	0	2,055,857,000	5,710,967,859	36.00	9.00
0	0	2,030,051,620	5,662,641,257	35.85	8.48
0	0	1,967,225,570	5,508,484,096	35.71	8.05
0	0	1,961,733,740	5,501,877,146	35.66	8.04
0	0	2,064,912,020	5,804,742,687	35.57	7.85
0	0	2,066,795,940	5,814,089,991	35.55	7.83
2,172,915	2,172,915	2,071,641,165	5,826,888,791	35.55	7.79
4,345,830	4,345,830	2,049,487,610	5,763,215,883	35.56	7.43

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

	2019	2018	2017	2016
Voted Millage				
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	\$ 2.9082	\$ 2.9990	\$ 3.0000	\$ 2.4098
Commercial/Industrial	2.9819	3.0000	3.0000	2.6319
Tangible/Public Utility Personal	3.0000	3.0000	3.0000	3.0000
Senior Citizens				
Effective Millage Rates				
Residential/Agricultural	0.4747	0.4896	0.4897	0.4897
Commercial/Industrial	0.4892	0.4921	0.4914	0.4909
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Metroparks Board				
Effective Millage Rates				
Residential/Agricultural	1.0444	1.0770	1.0774	1.0772
Commercial/Industrial	1.0762	1.0827	1.0811	1.0799
Tangible/Public Utility Personal	1.1000	1.1000	1.1000	1.1000
Health District				
Effective Millage Rates				
Residential/Agricultural	0.9291	0.9614	0.9618	0.9618
Commercial/Industrial	0.9731	0.9858	0.9840	0.9828
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	1.0958	1.1501	1.1526	1.1541
Commercial/Industrial	1.1764	1.1825	1.1825	1.1832
Tangible/Public Utility Personal	1.2000	1.2000	1.2000	1.2000
Total Voted Millage				
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	6.4523	6.6771	6.6815	6.0926
Commercial/Industrial	6.6969	6.7431	6.7390	6.3687
Tangible/Public Utility Personal	6.8000	6.8000	6.8000	6.8000
Unvoted Millage				
General Fund	2.3000	2.3000	2.3000	2.3000
Total Erie County (Total Direct Rate)				
Effective Millage Rates				
Residential/Agricultural	8.7523	8.9771	8.9815	8.3926
Commercial/Industrial	8.9969	9.0431	9.0390	8.6687
Tangible/Public Utility Personal	9.1000	9.1000	9.1000	9.1000
Total Weighted Average Tax Rate	8.8220	8.9970	8.9990	8.4787

	2015	2014	2013	2012	2011	2010
\$	2.4610	\$ 2.4563	\$ 2.4532	\$ 2.3033	\$ 2.2941	\$ 2.2941
	2.6810	2.6623	2.6377	2.5112	2.4899	2.4899
	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000
	0.5000	0.5000	0.5000	0.5000	0.5000	0.4481
	0.5000	0.5000	0.5000	0.5000	0.5000	0.4666
	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
	1.1000	0.7109	0.7107	0.6978	0.6970	0.6970
	1.1000	0.8584	0.8551	0.8380	0.8352	0.8352
	1.1000	1.0000	1.0000	1.0000	1.0000	1.0000
	0.9822	0.9813	0.9808	0.9511	0.9494	0.9494
	1.0000	0.9968	0.9925	0.9696	0.9658	0.9658
	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	0.9998	1.0000	1.0000	0.9910	0.9900	0.9900
	1.0000	1.0000	1.0000	1.0000	0.9977	0.9977
	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	6.0430	5.6485	5.6447	5.4432	5.4305	5.3786
	6.2810	6.0174	5.9853	5.8188	5.7886	5.7552
	6.6000	6.5000	6.5000	6.5000	6.5000	6.5000
	2.3000	2.3000	2.3000	2.3000	2.3000	2.3000
	8.3430	7.9485	7.9447	7.7432	7.7305	7.6786
	8.5810	8.3174	8.2853	8.1188	8.0886	8.0552
	8.9000	8.8000	8.8000	8.8000	8.8000	8.8000
	8.4151	8.0545	8.0434	7.8505	7.8337	7.7877

(continued)

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

	2019	2018	2017	2016
School Districts				
Bellevue CSD	\$ 42.4000	\$ 41.6000	\$ 41.5500	\$ 42.6800
Berlin-Milan LSD	67.7400	68.1000	68.2400	68.3900
Firelands LSD	55.4000	51.6700	51.8300	51.9100
Huron CSD	73.4300	74.2100	74.3100	74.3900
Kelleys Island LSD	9.8500	7.6500	6.8500	6.3500
Margaretta LSD	63.0000	63.1600	63.1600	63.2000
Monroeville LSD	38.3000	38.4500	38.4500	39.5000
Perkins LSD	67.8000	69.3000	60.9000	60.9000
Sandusky CSD	85.0200	86.5650	80.0650	80.5250
Vermilion LSD	68.1300	68.1500	68.3300	68.4600
Western Reserve LSD	33.5500	33.6000	33.7500	33.9500
Joint Vocational School Districts				
EHOVE JVSD	4.4500	4.4500	3.9500	3.9500
Corporations				
Bay View Village	20.0000	20.0000	20.0000	20.0000
Bellevue City	6.6000	6.6000	6.6000	6.6000
Berlin Heights Village	15.5000	15.5000	15.5000	15.5000
Castalia Village	8.6600	8.6600	8.6600	8.6600
Huron City	4.9000	4.9000	4.9000	4.9000
Kelleys Island Village	10.3500	10.3500	10.3500	16.3500
Milan Village	8.8000	8.8000	8.8000	8.8000
Sandusky City	5.1800	5.2500	5.2500	5.2500
Vermilion City	11.7500	10.7500	10.7500	10.7500
Townships				
Berlin	5.3000	5.3000	5.3000	5.3000
Florence	7.1000	7.1000	7.1000	7.1000
Groton	5.7500	5.7500	5.7500	5.7500
Huron	5.3000	4.9000	4.9000	4.9000
Margaretta	12.2000	11.2000	11.2000	11.2000
Milan	6.5500	6.5500	6.5500	6.5500
Oxford	6.5000	6.5000	6.5000	6.5000
Perkins	16.2500	16.2500	16.2500	16.2500
Vermilion	4.7500	5.1000	5.1000	5.1000

	2015	2014	2013	2012	2011	2010
\$	43.8900	\$ 43.7900	\$ 43.0500	\$ 42.9000	\$ 43.1000	\$ 43.1000
	69.0500	69.1400	61.3500	61.2000	60.8000	61.2000
	52.3300	52.4200	52.4800	51.9800	47.0300	47.0700
	74.4500	74.5200	73.7200	73.8000	74.3500	75.0500
	6.3500	6.3500	7.1500	6.5500	12.3500	14.1500
	63.7600	63.8500	63.8500	63.7000	63.7000	56.8000
	35.0000	38.2000	38.2000	35.8000	35.8000	42.8000
	60.9000	60.9000	60.9000	60.9000	60.9000	60.9000
	80.5250	80.5250	80.5250	75.4100	75.4000	75.4000
	68.5500	68.6000	68.7200	68.0000	68.0700	68.0700
	33.8500	33.8500	33.8500	34.0500	34.0500	34.0500
	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500
	20.0000	20.0000	16.0000	16.0000	16.0000	16.0000
	6.6000	6.6000	6.1000	6.1000	6.1000	6.1000
	10.5000	10.5000	10.5000	10.5000	10.5000	10.5000
	8.6600	8.6600	8.6600	8.6600	10.6600	10.6600
	4.9000	4.9000	4.9000	4.9000	4.9000	4.9000
	10.3500	10.9500	10.0800	8.6300	8.6300	8.6300
	8.8000	8.8000	8.8000	8.8000	8.8000	8.8000
	5.2500	5.2500	5.2500	5.2500	5.2500	5.2500
	10.7500	10.7500	10.7500	10.7500	10.7500	10.7500
	5.3000	3.5000	3.5000	5.3000	5.3000	5.3000
	7.1000	7.1000	5.1000	6.1000	5.1000	6.1000
	5.7500	5.7500	5.7500	5.7500	5.7500	5.7500
	4.7400	4.7400	5.1400	5.1400	5.1400	5.1400
	11.2000	10.7000	9.7000	9.7000	9.7000	10.7000
	5.3000	5.3000	5.3000	5.3000	5.3000	5.3000
	4.5000	4.5000	4.5000	4.5000	4.5000	4.5000
	16.2500	13.5000	10.2000	10.2000	10.2000	10.2000
	5.1000	5.1000	5.1000	5.1000	5.1000	5.1000

(continued)

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

	2019	2018	2017	2016
Other Units				
Bellevue Public Library	\$ 1.0000	\$ 1.0000	\$ 1.0000	\$ 1.0000
Huron Public Library	1.5000	1.2500	1.2500	1.2500
Kelleys Island Branch Library	0.8000	0.8000	0.8000	0.8000
Milan-Berlin Township Public Library	1.8000	1.8000	1.8000	1.8000
Ritter Public Library	1.6250	1.6250	1.6250	1.6250
Sandusky Library	1.5000	1.5000	1.5000	1.5000

Source: Erie County Auditor

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

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

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

	2015		2014		2013		2012		2011		2010
\$	1.0000	\$	1.0000	\$	1.0000	\$	1.0000	\$	1.0000	\$	1.0000
	1.5100		1.5100		1.8600		1.9600		1.9600		1.9600
	0.8000		0.8000		0.8000		0.8000		0.8000		0.8000
	1.8000		1.8000		1.8000		1.8000		1.8000		1.8000
	1.7250		1.7250		2.2250		1.1000		1.1000		1.1000
	1.5000		1.5000		1.5000		1.5000		1.5000		1.5000

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

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes To Current Levy
2019	\$ 4,972,810	\$ 4,809,979	96.73%	\$ 168,160	\$4,978,139	100.11%	\$ 208,155	4.19%
2018	4,793,119	4,637,715	96.76	158,168	4,795,883	100.06	216,234	4.51
2017	4,737,934	4,585,378	96.78	171,584	4,756,962	100.40	222,231	4.69
2016	4,675,514	4,526,660	96.82	161,971	4,688,631	100.28	271,625	5.81
2015	4,538,172	4,402,314	97.01	160,431	4,562,745	100.54	309,220	6.81
2014	4,524,036	4,358,525	96.34	171,573	4,530,098	100.13	360,446	7.97
2013	4,513,257	4,318,411	95.68	197,981	4,516,392	100.07	412,171	9.13
2012	4,756,169	4,550,045	95.67	188,287	4,738,332	99.62	492,403	10.35
2011	4,766,800	4,572,303	95.92	214,893	4,787,196	100.43	496,666	10.42
2010	4,756,494	4,545,216	95.56	187,025	4,732,241	99.49	501,992	10.55

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	2019		2010		Percent of Total Assessed Valuation	Percent of Total Assessed Valuation
		Total Assessed Valuation	Rank	Total Assessed Valuation	Rank		
Nexus Gas Transmission	Utility	\$159,619,270	1			7.40%	
American Transmission	Utility	55,630,430	2	\$8,826,980	5	2.58%	0.43%
Ohio Edison	Utility	43,985,490	3	34,228,280	2	2.04%	1.65%
Cedar Point Park LLC	Entertainment	42,387,780	4	39,403,410	1	1.96%	1.90%
LMN Development LLC	Entertainment	29,813,070	5	16,032,790	3	1.38%	0.77%
Columbia Gas of Ohio, Inc.	Utility	15,883,870	6			0.74%	
Norfolk & Western Railway	Railroad	12,277,630	7	7,991,730	6	0.57%	0.39%
GWR Sandusky Property	Entertainment	6,407,000	8	5,818,210	9	0.30%	0.28%
Sandusky Mall Company	Retail	5,191,000	9	8,846,180	4	0.24%	
Shaker Village Rental Communities LTD	Real Estate	5,188,660	10			0.24%	
Park Place Enterprises	Retail			6,576,400	7		0.32%
BCC Sandusky Permanent LLC	Retail			6,454,920	8		0.31%
S & S Realty	Real Estate			3,456,310	10		0.17%
Total Principal Taxpayers		<u>376,384,200</u>		<u>137,635,210</u>		<u>17.44</u>	<u>6.64</u>
All Other Taxpayers		<u>1,781,603,830</u>		<u>1,934,005,955</u>		<u>82.56</u>	<u>93.36</u>
Total County Assessed Value		<u>\$2,157,988,030</u>		<u>\$2,071,641,165</u>		<u>100.00%</u>	<u>100.00%</u>

Erie County, Ohio
Taxable Sales by Type
Last Ten Years

	2019	2018	2017	2016
Sales Tax Payments	\$ 5,015,659	\$ 4,963,622	\$ 4,854,323	\$ 4,745,802
Direct Pay Tax Return Payments	492,669	448,796	880,390	1,249,861
Seller's Use Tax Return Payments	1,642,040	1,394,618	1,254,277	1,085,487
Consumer's Use Tax Return Payments	410,938	501,845	442,263	370,511
Motor Vehicle Tax Payments	1,823,040	1,781,336	1,679,282	1,565,265
Non-Resident Motor Vehicle Tax Payments	16,552	18,144	18,611	21,775
Watercraft and Outboard Motors	168,244	144,743	135,884	158,621
Department of Liquor Control	69,291	66,678	61,387	59,267
Sales Tax on Motor Vehicle Fuel Refunds	1,891	2,275	1,510	1,758
Sales/Use Tax Voluntary Payments	4,038	36,914	85,671	20,937
Statewide Master Numbers	6,612,341	6,731,425	6,661,110	6,606,029
Sales/Use Tax Assessment Payments	200,580	129,864	184,296	230,336
Managed Audit Sales/Use Tax	31,336	42,796	11,521	53,432
Streamlined Sales Tax Payments	134,373	19,701	24,030	11,640
Use Tax Amnesty Payments	0	1,593	153	297
Administrative Rotary Fund Fee	(165,616)	(162,700)	(162,610)	(161,747)
Sales/Use Tax Refunds Approved	(61,368)	(14,339)	(33,689)	(6,354)
Total	\$ 16,396,008	\$ 16,107,312	\$ 16,098,410	\$ 16,012,917
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.

	2015	2014	2013	2012	2011	2010
\$	4,654,893	\$ 6,175,583	\$ 4,592,960	\$ 4,110,214	\$ 4,154,429	\$ 3,903,154
	1,143,314	1,257,497	1,035,601	878,973	770,097	636,170
	997,420	1,240,030	898,884	712,018	701,667	656,019
	333,730	458,769	288,016	252,128	253,640	191,039
	1,597,045	2,216,253	1,677,209	1,450,010	1,497,757	1,316,654
	21,085	21,261	14,932	15,480	9,949	6,672
	128,986	122,841	70,400	72,107	48,803	44,489
	55,166	68,250	54,958	46,230	42,484	44,373
	2,659	4,428	2,983	3,202	2,478	2,071
	216,401	198,100	108,418	75,988	59,052	63,254
	6,480,920	8,647,842	7,080,965	6,181,531	6,023,393	5,993,431
	244,123	96,477	55,166	66,629	61,413	57,016
	0	0	0	0	0	0
	8,275	7,991	4,628	5,147	7,627	2,793
	538	539	25,150	1,511	5,088	0
	(158,671)	(205,033)	(158,891)	(138,467)	(136,199)	(128,859)
	(17,444)	(12,549)	(21,163)	(24,606)	(17,793)	(31,091)
\$	<u>15,708,440</u>	<u>\$ 20,298,279</u>	<u>\$ 15,730,216</u>	<u>\$ 13,708,095</u>	<u>\$ 13,483,885</u>	<u>\$ 12,757,185</u>
	1.00%	1-1.50%	1-1.50%	1.00%	1.00%	1.00%

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

Year	Sewer		Water		Total	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
2019	9,160	1,003	9,285	1,023	18,445	2,026
2018	9,133	1,021	9,345	1,045	18,478	2,066
2017	9,265	815	9,473	872	18,738	1,687
2016	9,759	821	10,171	837	19,930	1,658
2015	9,122	780	9,969	863	19,091	1,643
2014	9,146	812	9,888	866	19,034	1,678
2013	9,035	825	9,798	868	18,833	1,693
2012	9,090	790	9,821	854	18,911	1,644
2011	8,980	825	9,768	861	18,748	1,686
2010	9,291	417	9,707	776	18,998	1,193

Source: Erie County DOES Billing Office

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

2019			
Customer	Amount	Rank	Percentage
J H Routh Packing	\$ 600,512	1	7.57%
Kalahari Resort	506,016	2	6.38%
Great Wolf Lodge	198,809	3	2.51%
Ventra Sandusky	130,575	4	1.65%
Ohio Veterans Home	117,876	5	1.49%
Mucci Farms	93,180	6	1.17%
Akronobel	88,696	7	1.12%
NASA	80,676	8	1.02%
Sawmill Creek Resort	43,346	9	0.55%
Sandusky Clean Scene	<u>36,375</u>	10	<u>0.46%</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>
2018			
Customer	Amount	Rank	Percentage
J H Routh Packing	\$ 594,495	1	7.49%
Kalahari Resort	481,345	2	6.07%
Great Wolf Lodge	182,137	3	2.30%
Ventra Sandusky	143,124	4	1.80%
Ohio Veterans Home	134,823	5	1.70%
Akzonobel	69,999	6	0.88%
Sawmill Creek Resort	63,044	7	0.79%
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	6.24%
Great Wolf Lodge	185,446	3	2.34%
Akzonobel	133,984	4	1.69%
Ventra Sandusky	130,067	5	1.64%
Ohio Veterans Home	125,234	6	1.58%
Sawmill Creek Resort	62,307	7	0.79%
IAC	51,480	8	0.65%
Kyklos Bearing Intl	50,445	9	0.64%
Sandusky Clean Scene	<u>49,384</u>	10	<u>0.62%</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	\$ 7,292,440		100.00%

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	\$ 7,217,745		100.00%

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

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

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

Source: Erie County DOES Billing Office

Erie County, Ohio
Principal Water Customers
Last Ten Years

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

Customer	2018		
	Amount	Rank	Percentage
JH Routh Packing	\$ 421,644	1	4.77%
Kalahari	371,748	2	4.21
Ohio Veterans Home	153,925	3	1.74
Great Wolf Lodge	141,376	4	1.60
Akzonobel	122,531	5	1.39
Ventra Sandusky LLC	119,170	6	1.35
August Corso's Sons, Inc.	103,584	7	1.17
Saint Gobain	97,754	8	1.11
PPG Architectural Finishes	61,403	9	0.69
Sawmill Creek Resort LD	51,699	10	0.58
Total	1,644,834		18.61
Balance from Other Customers	6,823,643		81.39
Total Water Revenue	\$ 8,468,477		100.00%

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

Customer	2017		
	Amount	Rank	Percentage
JH Routh Packing	\$ 420,154	1	4.75%
Kalahari	398,605	2	4.51
Ohio Veterans Home	148,420	3	1.68
Great Wolf Lodge	147,841	4	1.67
Akzonobel	132,106	5	1.49
Ventra Sandusky LLC	110,270	6	1.25
Saint Gobain	93,860	7	1.06
August Corso's Sons, Inc.	82,278	8	0.93
PPG Architectural Finishes	66,161	9	0.75
Sawmill Creek Resort LD	52,457	10	0.59
Total	1,652,152		18.69
Balance from Other Customers	6,785,003		81.31
Total Water Revenue	\$ 8,437,155		100.00%

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

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

Customer	2015		
	Amount	Rank	Percentage
JH Routh Packing Company	\$ 367,570	1	4.57%
Kalahari Resort	331,291	2	4.11
August Corso Sons Inc	209,516	3	2.60
Kyklos Bearing International	166,671	4	2.07
Akzonobell	139,018	5	1.72
Ventra	123,392	6	1.53
Ohio Veterans Home	122,872	7	1.52
Great Wolf Lodge	107,223	8	1.33
PPG Architectural Finishes	61,308	9	0.76
Sawmill Creek Resort LTD	46,818	10	0.58
Total	1,675,679		20.79
Balance from Other Customers	6,392,896		79.21
Total Water Revenue	\$ 8,068,575		100.00%

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

(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	36,423	10	0.45
Total	1,613,515		19.95
Balance from Other Customers	6,475,736		80.05
Total Water Revenue	\$ 8,089,251		100.00%

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

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

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

Customer	2010		
	Amount	Rank	Percentage
Kalahari Resort	\$ 418,513	1	5.23%
JH Routh Packing Company	330,153	2	4.13
The Glidden Company	197,679	3	2.47
Kyklos Bearing International	155,703	4	1.95
Ohio Veterans Home	152,389	5	1.90
Great Wolf Lodge	117,873	6	1.47
Visteon Corporation	77,316	7	0.97
NASA	70,827	8	0.89
Sinchcomb Realty, LLC	66,259	9	0.83
Saint-Gobain	64,930	10	0.81
Total	1,651,642		20.65
Balance from Other Customers	6,347,992		79.35
Total Water Revenue	\$ 7,999,634		100.00%

Source: Erie County DOES Billing Office

Erie County, Ohio
Ratio of Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities				Business-Type Activities		
	General Obligation Bonds	Revenue Bonds	Special Assessment Bonds	Capital Leases	Revenue Bonds	General Obligation Bonds	Special Assessment Bonds
2019	\$ 5,425,000	\$ 38,734,021	\$ 0	\$ 0	\$ 3,542,500	\$ 10,490,321	\$ 0
2018	6,780,000	39,919,184	0	5,918	3,610,900	13,079,337	0
2017	8,115,635	19,188,741	19,696	11,195	3,678,000	15,658,023	0
2016	9,958,617	19,700,000	38,704	16,104	3,303,196	14,758,151	459,806
2015	11,250,700	2,800,000	79,905	20,501	0	17,170,516	544,575
2014	12,498,306	0	177,560	24,915	0	19,519,068	619,925
2013	13,849,397	0	267,350	0	0	22,099,277	691,850
2012	16,233,119	0	356,855	4,392	0	24,642,562	762,062
2011	16,158,738	0	439,933	15,760	0	27,114,761	809,805
2010	15,408,084	0	535,727	54,402	0	27,958,362	873,230

Source: Erie County Auditor

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

Business-Type Activities

OPWC Loans	OWDA Loans	Capital Leases	Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$ 0	\$ 44,171,490	\$ 0	\$ 102,363,332	\$ 1,378	4.35%
0	46,075,452	0	109,470,791	1,467	4.85
0	47,901,914	0	94,573,204	1,264	4.41
4,561	49,654,051	0	97,893,190	1,303	4.78
10,968	51,370,044	73,882	83,321,091	1,103	4.10
31,630	53,521,036	146,042	86,538,482	1,141	4.37
62,625	56,092,700	215,856	93,279,055	1,227	4.37
85,462	58,215,952	283,401	100,583,805	1,317	5.12
127,859	60,621,055	17,644	105,305,555	1,369	4.30
334,866	62,718,926	1,955	107,885,552	1,400	3.94

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Erie County, Ohio
Ratio of General Bonded Debt Outstanding (1)
Last Ten Years

Year	General Obligation Bonds	Ratio of General Bonded Debt to Estimated Actual Value (2)	Bonded Debt Per Capita (3)
2019	\$ 15,915,321	0.68%	\$ 214.30
2018	19,859,337	0.34	266.16
2017	23,773,658	0.41	317.76
2016	24,716,768	0.43	329.09
2015	28,421,216	0.50	376.19
2014	32,017,374	0.58	422.24
2013	35,948,674	0.65	472.71
2012	40,875,681	0.70	535.04
2011	43,273,499	0.74	562.55
2010	43,366,466	0.74	563.47

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

	2019	2018	2017	2016
Total Assessed Valuation	<u>\$ 2,157,988,030</u>	<u>\$ 2,079,935,240</u>	<u>\$ 2,055,857,000</u>	<u>\$ 2,030,051,620</u>
Overall Debt Limitation	52,449,701	50,498,381	49,896,425	49,251,291
Gross Indebtedness	101,703,011	108,690,536	93,673,656	97,461,808
Less Debt Outside Limitation				
General Obligation Bonds	9,830,000	12,305,000	14,769,670	14,554,698
Revenue Bonds	42,276,521	43,530,084	22,866,741	23,003,196
Special Assessment Bonds	0	0	19,696	498,510
Bond Anticipation Notes	0	0	0	0
OPWC Loans	0	0	0	4,561
OWDA Loans	<u>44,171,490</u>	<u>46,075,452</u>	<u>47,901,914</u>	<u>49,654,051</u>
Net Indebtedness	5,425,000	6,780,000	8,115,635	9,746,792
Less Amount Available in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,212,724</u>
Net Debt Within Limitation	<u>5,425,000</u>	<u>6,780,000</u>	<u>8,115,635</u>	<u>8,534,068</u>
Legal Debt Margin Within Limitation	<u>\$ 47,024,701</u>	<u>\$ 43,718,381</u>	<u>\$ 41,780,790</u>	<u>\$ 40,717,223</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	89.66%	86.57%	83.74%	82.67%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$21,579,880	\$20,799,352	\$20,558,570	\$20,300,516
Gross Indebtedness	101,703,011	108,690,536	93,673,656	97,461,808
Less Debt Outside Limitation				
General Obligation Bonds	9,830,000	12,305,000	14,769,670	14,554,698
Revenue Bonds	42,276,521	43,530,084	22,866,741	23,003,196
Special Assessment Bonds	0	0	19,696	498,510
Bond Anticipation Notes	0	0	0	0
OPWC Loans	0	0	0	4,561
OWDA Loans	<u>44,171,490</u>	<u>46,075,452</u>	<u>47,901,914</u>	<u>49,654,051</u>
Net Indebtedness	5,425,000	6,780,000	8,115,635	9,746,792
Less Amount Available in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,212,724</u>
Net Debt Within Unvoted Debt Limitation	<u>5,425,000</u>	<u>6,780,000</u>	<u>8,115,635</u>	<u>8,534,068</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$ 16,154,880</u>	<u>\$ 14,019,352</u>	<u>\$ 12,442,935</u>	<u>\$ 11,766,448</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	74.86%	67.40%	60.52%	57.96%

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.

2015	2014	2013	2012	2011	2010
<u>\$ 1,967,225,570</u>	<u>\$ 1,961,733,740</u>	<u>\$ 2,064,912,020</u>	<u>\$ 2,066,795,940</u>	<u>\$ 2,071,641,165</u>	<u>\$ 2,049,487,610</u>
47,680,639	47,543,344	50,122,801	50,169,899	50,291,029	49,737,190
82,752,012	85,833,667	92,466,326	99,612,889	106,008,922	110,611,300
16,922,006	19,225,758	21,758,628	24,242,451	26,483,558	27,473,814
2,800,000	0	0	0	0	0
624,480	797,485	959,200	1,118,917	1,249,738	1,408,957
0	0	0	0	0	0
10,968	31,630	62,625	85,462	127,859	334,866
<u>51,370,044</u>	<u>53,521,036</u>	<u>56,092,700</u>	<u>58,215,952</u>	<u>60,621,055</u>	<u>62,718,926</u>
11,024,514	12,257,758	13,593,173	15,950,107	17,526,712	18,674,737
1,796,441	447,405	0	0	0	0
<u>9,228,073</u>	<u>11,810,353</u>	<u>13,593,173</u>	<u>15,950,107</u>	<u>17,526,712</u>	<u>18,674,737</u>
<u>\$ 38,452,566</u>	<u>\$ 35,732,991</u>	<u>\$ 36,529,628</u>	<u>\$ 34,219,792</u>	<u>\$ 32,764,317</u>	<u>\$ 31,062,453</u>
80.65%	75.16%	72.88%	68.21%	65.15%	62.45%
\$19,672,256	\$19,617,337	\$20,649,120	\$20,667,959	\$20,716,412	\$20,494,876
82,752,012	85,833,667	92,466,326	99,612,889	106,008,922	110,611,300
16,922,006	19,225,758	21,758,628	24,242,451	26,483,558	27,473,814
2,800,000	0	0	0	0	0
624,480	797,485	959,200	1,118,917	1,249,738	1,408,957
0	0	0	0	0	0
10,968	31,630	62,625	85,462	127,859	334,866
<u>51,370,044</u>	<u>53,521,036</u>	<u>56,092,700</u>	<u>58,215,952</u>	<u>60,621,055</u>	<u>62,718,926</u>
11,024,514	12,257,758	13,593,173	15,950,107	17,526,712	18,674,737
1,796,441	447,405	0	0	0	0
<u>9,228,073</u>	<u>11,810,353</u>	<u>13,593,173</u>	<u>15,950,107</u>	<u>17,526,712</u>	<u>18,674,737</u>
<u>\$ 10,444,183</u>	<u>\$ 7,806,984</u>	<u>\$ 7,055,947</u>	<u>\$ 4,717,852</u>	<u>\$ 3,189,700</u>	<u>\$ 1,820,139</u>
53.09%	39.80%	34.17%	22.83%	15.40%	8.88%

Erie County, Ohio
Pledged Revenue
Governmental Activities
Last Three 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>							
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>							
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	0	31,259	66,640	97,899	0.00
<i>Health Department Revenue Bond</i>							
2019	\$ 90,000	\$ 89,929	\$ 90,000	\$ 47,004	\$ 42,524	\$ 89,528	1.01
2018	75,000	N/A	75,000	0	0	0	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	
2019	\$ 8,356,216	\$ 4,987,329	\$ 3,368,887	\$ 1,184,334	\$ 1,188,871	\$ 2,373,205	1.42
2018	7,898,729	5,153,143	2,745,586	1,139,694	1,198,194	2,337,888	1.17
2017	7,463,273	3,458,301	4,004,972	1,035,504	1,204,296	2,239,800	1.79
2016	8,211,318	5,265,359	2,945,959	997,323	1,355,118	2,352,441	1.25
2015	7,344,807	3,674,380	3,670,427	1,254,280	1,337,474	2,591,754	1.42
2014	6,584,051	3,841,182	2,742,869	1,660,574	1,390,174	3,050,748	0.90
2013	7,296,540	3,407,111	3,889,429	1,424,287	1,491,377	2,915,664	1.33
2012	7,219,761	3,312,880	3,906,881	1,358,195	1,561,577	2,919,772	1.34
2011	6,814,951	4,724,556	2,090,395	1,653,812	1,443,885	3,097,697	0.67
2010	7,028,841	7,893,048	(864,207)	1,703,456	1,264,408	2,967,864	(0.29)

Source: County Records

(1) Includes operating revenues.

(2) Total operating expenses exclusive of depreciation.

Note: Includes OWDA and OPWC loans

n/a - not available

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

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2019	\$ 8,485,753	\$ 7,140,753	\$ 1,345,000	\$ 788,029	\$ 675,558	\$ 1,463,587	0.92
2018	8,468,477	6,490,859	1,977,618	753,868	705,981	1,459,849	1.35
2017	8,437,155	5,859,237	2,577,918	721,194	735,085	1,456,279	1.77
2016	8,926,527	5,623,647	3,302,880	725,077	805,058	1,530,135	2.16
2015	8,068,575	5,528,858	2,539,717	917,374	904,761	1,822,135	1.39
2014	8,061,236	5,738,920	2,322,316	947,140	948,565	1,895,705	1.23
2013	8,089,251	5,049,129	3,040,122	834,748	990,232	1,824,980	1.67
2012	8,142,041	5,017,936	3,124,105	1,117,187	1,029,846	2,147,033	1.46
2011	7,928,303	4,800,062	3,128,241	920,093	1,063,386	1,983,479	1.58
2010	7,999,759	4,944,772	3,054,987	767,330	107,253	874,583	3.49

Source: County Records

(1) Includes operating revenues.

(2) Total operating expenses exclusive of depreciation.

Note: Includes OWDA and OPWC loans

n/a - not available

Erie County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2019	74,266	\$2,352,524,082	\$31,677	4.90%
2018	74,615	\$2,255,089,145	\$30,223	5.60
2017	74,817	2,146,050,828	28,684	6.23
2016	75,107	2,046,590,643	27,249	5.80
2015	75,550	2,032,974,950	26,909	6.10
2014	75,828	1,981,764,780	26,135	6.20
2013	76,048	2,133,222,448	28,051	7.50
2012	76,398	1,963,734,192	25,704	7.00
2011	76,924	2,451,260,184	31,866	8.70
2010	77,079	2,830,109,643	36,717	9.90

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

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

Employer	Type of Business	2019			2010		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Cedar Fair L.P./Magnum	Entertainment	5,000	1	14.12%	4,850	1	12.73%
Ventra (was ACH)	Automotive	1,935	2	5.47	646	6	1.70
Firelands Regional Medical Center	Hospital	1,731	3	4.89	1,902	2	4.99
Kalahari Resort	Entertainment	1,196	4	3.38	1,200	3	3.15
Erie County	Government	1,052	5	2.97	863	4	2.27
International Automotive Components	Automotive	684	6	1.93	530	9	1.39
Ohio Veterans Home	Health Care Facility	598	7	1.69	600	8	1.57
Sandusky City School District	Education	480	8	1.36	614	7	1.61
JBT Corporation	Food Equipment	369	9	1.04			
Freudenberg- NOK	Packaging Facility	260	10	0.73			
Kyklos Bearing International	Automotive				812	5	2.13
Walmart	Retail				300	10	0.79
Total		<u>13,305</u>		<u>37.58%</u>	<u>12,317</u>		<u>32.33%</u>
Total Employment Within Erie County		<u>35,400</u>			<u>38,100</u>		

Source: Erie County Economic Development Corporation
Bureau of Labor Statistics

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

	2019	2018	2017	2016
General Government:				
Legislative and Executive	95.00	101.00	98.00	103.00
Judicial	117.00	115.00	109.00	112.00
Public Safety	161.00	166.00	168.00	166.00
Public Works	24.00	27.00	26.00	25.00
Health	105.00	99.00	103.00	92.00
Human Services	160.00	154.00	156.00	158.00
Water/Sewer/Landfill	47.00	47.00	48.00	50.00
Total	<u>709.00</u>	<u>709.00</u>	<u>708.00</u>	<u>706.00</u>

Source: Erie County Auditor

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

2015	2014	2013	2012	2011	2010
93.00	91.00	85.00	93.00	116.00	110.00
111.00	105.00	105.00	102.00	75.00	75.00
157.00	156.00	150.00	136.00	126.00	133.00
33.00	36.00	39.00	35.00	31.00	44.00
89.00	89.00	80.00	93.00	71.00	65.00
155.00	147.00	147.00	155.00	185.00	200.00
46.00	45.00	41.00	43.00	41.00	42.00
<u>684.00</u>	<u>669.00</u>	<u>647.00</u>	<u>657.00</u>	<u>645.00</u>	<u>669.00</u>

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

	2019	2018	2017	2016
General Government:				
Legislative and Executive				
Commissioners				
Number of Resolutions	482	506	594	627
Number of Meetings	55	53	56	53
Finance				
Number of Bid Contracts Awarded	16	16	19	25
Number of Purchase Orders Issued	6,728	5,989	6,256	6,371
Information Technology				
Number of Users Served	750	750	750	1,046
Facilities				
Number of Buildings	31	31	30	30
Square Footage of Buildings	608,877	608,877	581,846	581,864
Auditor				
Number of Non-Exempt Conveyances	1,735	1,794	1,760	1,660
Number of Exempt Conveyances	1,483	1,598	1,559	1,665
Number of Parcels Transferred	4,310	3,499	4,538	3,324
Number of Checks Issued	21,946	22,411	22,950	23,880
Treasurer				
Number of Parcels Billed	46,334	46,240	46,008	46,030
Number of Parcels Collected	44,369	44,448	43,652	43,985
Return on Portfolio Percentage	1.02	1.02	1.00	0.99
Prosecuting Attorney				
Number of Cases - Criminal	427	520	432	417
Board of Elections				
Number of Registered Voters	51,718	54,213	53,324	53,103
Number of Voters Last General Election	13,899	30,922	18,332	38,478
Percentage of Register Voters that Voted	26.87%	57%	34%	72%
Recorder				
Number of Deeds Filed	3,166	3,012	3,042	2,881
Number of Mortgages Filed	2,692	2,544	2,696	2,618
Number of Military Discharges Filed	5	5	1	3
Judicial				
Common Pleas				
Number of Civil Cases Filed	1,103	1,033	1,014	1,167
Number of Criminal Cases Filed	288	319	420	456
Number of Domestic Cases Filed	369	369	292	369
Number of Civil Stalking Protection Orders	109	94	106	112
Probate Court				
Number of Civil Cases Filed	1,083	1,087	1,103	1,103
Clerk of Courts				
Number of Civil Cases Filed	714	737	683	797
Number of Criminal Cases Filed	468	611	552	494
County Court				
Number of Civil Cases Filed	246	251	193	163
Number of Criminal Cases Filed	599	657	552	570
Number of Small Claims Cases Filed	14	16	18	6
Number of Traffic Cases	7,713	8,226	7,920	6,470
Huron Municipal Court				
Number of Civil Cases Filed	261	256	257	197
Number of Criminal Cases Filed	342	454	576	554
Number of Small Claims Cases Filed	66	101	52	87
Number of Traffic Cases	2,002	2,008	2,447	2,881
Sandusky Municipal Court				
Number of Civil Cases Filed	2,772	2,641	2,223	2,238
Number of Criminal Cases Filed	8,127	9,919	10,179	10,401
Number of Small Claims Cases Filed	364	361	610	625
Vermilion Municipal Court				
Number of Civil Cases Filed	449	108	349	301
Number of Criminal Cases Filed	487	452	552	552
Number of Small Claims Cases Filed	131	101	98	181
Number of Traffic Cases	3,310	3,955	4,572	4,670

2015	2014	2013	2012	2011	2010
724	645	576	634	650	537
56	57	56	61	63	63
19	15	28	27	27	26
6,468	5,808	6,003	5,998	6,522	6,571
538	507	850	533	750	596
33	33	34	34	38	38
608,633	608,633	611,243	611,243	611,445	611,445
1,629	1,372	1,468	1,363	1,279	1,171
1,533	1,779	1,668	1,558	1,382	1,262
4,106	4,155	4,857	3,637	2,661	2,564
23,168	22,812	22,775	22,513	26,758	23,587
46,107	45,858	45,836	45,814	45,780	45,800
44,041	42,728	42,088	42,577	43,750	41,800
1.01	0.82	0.71	0.72	1.03	2.00
462	566	480	445	503	385
50,915	53,115	52,726	54,009	52,043	53,980
23,643	23,914	16,540	39,908	27,209	29,466
46%	45%	31%	74%	52%	55%
2,899	2,879	2,838	2,838	2,489	2,460
2,658	2,435	3,373	3,154	2,538	2,540
10	37	36	57	93	71
1,174	1,262	1,256	996	1,388	1,550
485	627	502	418	484	419
401	427	334	465	476	455
96	134	115	121	130	120
1,135	1,111	1,165	1,159	1,182	1,153
521	840	839	939	916	1,067
514	618	563	519	539	460
148	164	125	198	220	254
681	572	644	673	570	421
18	21	19	17	26	31
8,286	7,905	7,306	7,542	6,491	6,322
222	183	183	206	238	236
560	479	858	824	562	577
75	63	158	75	33	36
2,897	3,090	3,383	2,515	2,335	2,397
1,952	1,952	2,153	2,246	1,970	2,180
10,321	11,716	12,843	11,597	9,879	10,295
453	422	465	500	532	548
392	324	285	466	469	539
266	295	568	627	623	732
95	91	108	69	53	38
2,006	2,319	3,427	2,474	2,892	3,283

(continued)

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

	2019	2018	2017	2016
Adult Probation				
Average Daily Case Load Per Officer	86	86	75	75
Average Number of Supervised Offenders	675	660	658	687
Juvenile Court				
Number of Adjudged Delinquent Cases Filed	459	496	665	768
Public Defender				
Number of Cases	2,450	2,658	2,785	2,680
Law Library				
Number of Volumes in Collection	10,814	10,707	21,542	21,487
Public Safety				
Juvenile Detention Facility				
Average Daily Center Census	15	18	18	23
Sheriff				
Jail Operation				
Average Daily Jail Census	125	124	127	131
Prisoners Booked	3,511	3,732	3,829	3,773
Prisoners Released	3,509	3,721	3,833	3,768
Out of County Bed Days Used	0	0	0	N/A
Enforcement				
Number of Incidents Reported	17,492	17,759	18,020	18,130
Number of Citations Reported	1,594	1,573	1,559	1,891
Number of Papers Served	3,519	3,392	4,697	4,306
Number of Telephone Calls	140,905	103,845	30,467	37,572
Number of Transport Hours	3,400	3,400	3,328	3,328
Number of Court Security Hours	4,300	4,300	4,300	4,300
Coroner				
Number of Cases Investigated	100	89	106	42
Number of Autopsies Performed	64	59	75	90
Emergency Management				
Number of Emergency Responses	31	27	23	21
Public Works				
Engineer				
Miles of Roads Resurfaced	9.26	5.49	1.30	7.18
Miles of Roads With Chip Seal	27.8	5.19	12.47	12.44
Number of Bridges Replaced/Improved	2	1	2	2
Number of Culverts Replaced	3	3	5	2
Health				
Developmental Disabilities				
Number of Clients Enrolled - Children	597	557	590	527
Number of Clients Enrolled - Early Intervention	187	172	169	167
Number of Clients Enrolled - Preschool	110	103	113	111
Number of Clients Enrolled - School Age	300	282	308	249
Number of Clients Enrolled - Adults	383	384	352	351
Human Services				
Veteran Services				
Number of Clients Served	271	196	195	258
Amount of Benefits Paid to County Residents	\$419,908.93	\$ 290,454	\$ 237,769	\$ 289,263
Jobs and Family Services				
Average Client Count - Food Stamps	9,452	8,516	9,240	4,980
Average Client Count - Day Care	354	246	363	276
Average Client Count - WIA	4,251	3,155	3,556	2,119
Average Client Count - Heating Assistance	0	0	0	N/A
Average Client Count - Job Placement	N/A	N/A	N/A	N/A
Children's Services				
Average Client Count - Foster Care	82	82	103	104
Average Client Count - Adoption	7	5	16	5
Child Support Enforcement Agency				
Total Child Support Collected	\$13,427,900	\$ 13,917,562	\$ 13,966,936	\$ 14,713,601
Percentage Collected	72%	71	72	79

2015	2014	2013	2012	2011	2010
130	130	125	125	140	140
750	768	745	800	850	891
805	1,083	1,441	1,793	1,439	1,356
2,836	2,946	2,901	2,879	0	0
21,391	21,286	20,868	20,661	20,456	20,254
23	28	23	22	24	24
131	133	131	123	111	106
3,535	3,936	4,567	3,862	3,888	3,870
3,653	3,930	5,114	3,582	2,855	3,773
N/A	N/A	N/A	N/A	N/A	N/A
26,848	26,900	22,112	19,657	16,173	14,503
1,341	1,892	1,829	2,179	1,721	1,265
4,806	5,345	4,770	5,113	4,857	4,755
42,214	37,147	3,766	30,164	11,069	71,358
3,328	3,328	3,328	3,328	3,328	3,328
4,303	4,992	4,992	4,992	4,992	4,992
205	167	157	181	174	103
64	64	52	68	25	79
20	22	15	33	37	21
8	7	3	3	3	3
38	37	54	1	16	26
6	1	8	3	3	5
1	0	2	4	4	4
469	468	469	372	467	327
170	165	188	207	198	127
80	99	120	34	53	51
219	204	161	131	216	149
405	424	357	479	312	229
213	210	165	172	199	196
\$ 250,534	\$ 230,598	\$ 184,047	\$ 181,175	\$ 241,238	\$ 205,339
5,957	5,897	6,017	4,945	504	474
390	398	600	686	665	800
1,041	416	607	780	163	683
N/A	75	N/A	N/A	N/A	N/A
N/A	523	476	309	142	614
111	98	90	82	50	60
7	3	3	3	6	3
\$ 14,162,761	\$ 14,698,730	\$ 15,012,871	\$ 15,412,871	\$ 15,913,478	\$ 15,665,984
71	71	71	70	69	68

(continued)

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

	2019	2018	2017	2016
Economic Development				
CHIP Number of Projects	19	28	0	23
CDBG Number of Projects	0	20	8	4
Number of Related Infrastructure Projects	1	3	39	11
Sewer District				
Average Daily Sewage Treated	2,465,400	1,631,400	1,843,900	1,724,800
Number of Tap-Ins	32	77	337	43
Number of Customers	10,289	10,154	10,080	9,732
Water District				
Average Daily Water Treated	N/A	N/A	N/A	N/A
Average Daily Water Billed	3,495,759	3,902,271	3,626,849	3,640,364
Number of Tap-Ins	63	42	41	83
Number of Customers	10,163	10,390	10,345	10,311
Care Facility				
Private Pay Average Daily Census	16	19	14	16
Medicare Average Daily Census	5	6	7	7
Medicare Managed Care Average Daily Census	1	1	1	1
Medicaid Average Daily Census	89	94	91	95
Hospice Average Daily Census	10	4	3	1
Conservation and Recreation - Erie Metroparks				
Number of Parks	15	15	13	13

Source: Erie County Departments and Offices

2015	2014	2013	2012	2011	2010
26	5	4	6	4	N/A
4	3	8	7	5	5
5	4	8	4	1	1
1,718,000	1,790,000	1,850,000	1,745,000	2,434,000	1,709,234
55	59	50	42	49	50
9,902	9,958	9,860	9,880	9,805	9,708
N/A	N/A	N/A	N/A	N/A	N/A
3,617,000	3,366,000	3,010,000	N/A	N/A	4,383,562
54	59	53	69	75	66
10,832	10,754	10,666	10,675	10,629	10,483
18	23	19	18	17	16
8	9	5	3	5	5
1	1	1	N/A	N/A	2
91	77	67	69	74	78
5	14	13	13	9	9
10	10	10	10	10	10

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

	2019	2018	2017	2016
General Government				
Legislative and Executive				
Administrative Office Space (square feet)				
Commissioners	7,037	7,037	7,037	7,037
Auditor	3,210	3,210	3,210	3,210
Treasurer	1,969	1,969	1,969	1,969
Prosecuting Attorney	3,576	3,576	3,576	3,576
Board of Elections	2,886	2,886	2,886	2,886
Recorder	3,210	3,210	3,210	3,210
Facilities	1,440	1,440	1,440	1,440
Veterans Services	2,549	2,549	2,549	2,549
IT/Data Processing	1,451	1,451	1,451	1,451
Human Services	26,236	26,236	26,236	26,236
Central Purchasing	1,200	1,200	1,200	1,200
Risk Management	525	525	525	525
Judicial				
Number of Courtrooms				
Common Pleas Court	3	3	3	3
Probate Court	1	1	1	1
Juvenile Court	3	3	3	3
Huron Municipal Court	1	1	1	1
Sandusky Municipal Court	1	1	1	1
Vermillion Municipal Court	1	1	1	1
Public Safety				
Patrol Vehicles	47	49	43	43
Jail Capacity	111	111	111	109
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	660
Vehicles	32	32	31	31
Health				
Developmental Disabilities Buildings	1	1	1	1
Developmental Disabilities Buses and Vans	6	6	6	7
Human Services				
Job and Family Services Vehicles	7	7	7	7
Veterans Services Vehicles	3	2	2	2
Conservation and Recreation				
Number of Parks	15	15	13	13
Sewer				
Number of Treatment Facilities	3	3	3	3
Number of Pumping Stations	44	44	44	42
Total Lines (in miles)	144	144	144	132
Water				
Total Lines (in miles)	313	313	313	313

Source: Erie County

2015	2014	2013	2012	2011	2010
7,037	5,712	5,712	5,712	5,712	5,712
3,210	3,210	3,210	3,210	3,096	3,096
1,969	1,759	1,759	1,759	1,759	1,759
3,576	3,576	3,576	3,576	3,576	3,576
2,886	2,700	2,700	2,700	2,700	2,700
3,096	3,096	3,096	3,096	3,096	3,096
1,440	1,440	1,440	1,060	1,060	1,060
2,549	2,549	1,325	1,325	1,325	1,325
1,451	1,451	1,451	1,451	1,451	1,451
26,236	26,236	26,236	26,236	26,236	26,236
1,200	1,200	1,200	1,200	1,200	1,200
525	525	525	525	525	525
3	3	3	3	3	3
1	1	1	1	1	1
3	4	4	4	4	4
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
43	47	37	26	26	35
109	106	106	106	106	106
36	36	36	36	36	36
1	1	1	1	1	1
140	140	140	140	140	140
138	137	137	136	130	130
660	718	718	718	717	716
34	37	36	29	29	29
2	2	2	2	2	2
8	10	10	17	18	18
8	9	8	8	8	8
2	2	2	2	2	2
10	10	10	10	10	10
3	3	3	3	3	4
42	42	42	42	39	37
132	132	132	132	132	132
313	313	313	313	311	311

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OHIO AUDITOR OF STATE KEITH FABER



ERIE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 30, 2020**