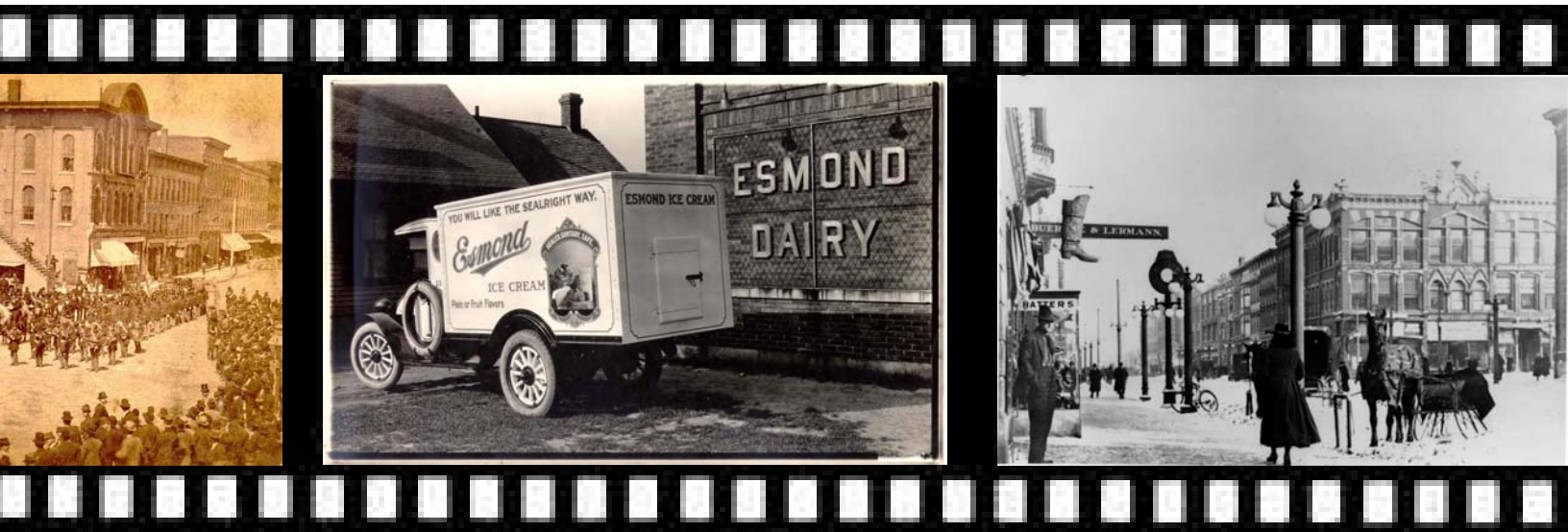


Comprehensive Annual Financial Report



Errie County, Ohio



*For Fiscal Year Ended
December 31, 2013*

**INTRODUCTORY
SECTION**

ERIE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2013

Prepared by the Erie County
Auditor's Office

Richard H. Jeffrey
County Auditor

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ERIE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013

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RICHARD H. JEFFREY

Erie County Auditor

June 25, 2014

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, 2013. 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, 2013. 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 complete reappraisal was completed in 2012. 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 36,900 with a large percentage of these workers twenty-five years of age or older having some college education. In addition, thirty-nine Ohio colleges and universities within a one hundred mile radius of Erie County provide a deep pool of college graduates for the region in almost all professions and disciplines.

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

Erie County is host to a great number of sizable manufacturing operations as well as non-manufacturing operations. A wide variety of manufacturing companies have found great success in Erie County, while many services and businesses thrive on the tourism and recreation opportunities in the County. Items manufactured locally range from automobile parts and fabrications, ball bearings, 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 home to the world-renowned Cedar Point Amusement Park boasting seventeen roller coasters and plentiful children's attractions. Cedar Point was ranked "Best Amusement Park in the World" in 2013 by *Amusement Today* for the 16th consecutive year and receives numerous other awards such as "Best Shows", "Best Kids Area", and "Best Halloween Event" just to name a few. For the 2013 season at the Cedar Point Amusement Park, they spent \$25 million on the world's largest and fastest winged roller coaster called "Gatekeeper" as it greets its visitors at the main entrance to the park. Outside the park, the County entices residents and travelers with its sandy white Lake Erie beaches, stunning coastal trails, mysterious Seneca Caverns, and numerous refreshing water parks like Kalahari, the second largest indoor water park in the world.

Major Initiatives

Area Development, a national business publication, recently rated Erie County and the City of Sandusky 37th out of 365 metropolitan statistical areas (MSAs) nationwide. This means that, comparatively speaking, the local economy is stronger and recovering more quickly than many other parts of the country. Sandusky is the highest ranked metro area in Ohio; Columbus placed 48th. It ranked 6th among the nation's Top 25 "Recession-Busting" Small Cities. It ranked 7th among Top 20 Midwestern Cities, highest in the State, and ahead of the only other Ohio cities listed, Columbus and Toledo. Erie County Commission President Bill Monaghan said, "manufacturing and tourism have always been keys to our economy. This report recognizes that. Our future will be bright if we build on these while finding ways to diversify into other growth industries such as aerospace". The rankings are based on information from the Bureau of Labor Statistics, the Bureau of Economic Analysis, and the U.S. Census American Community Survey.

Erie County businesses report they are continuing to recover well from the 2008 recession with the majority of companies reporting the last year of business as "good" or "great". Erie County Economic Development Corporation (ECEDC) learned fifteen companies had plans for an expansion to their facility or to make a significant investment in machinery or equipment. The most expansion activity was reported among manufacturing and industry, fitting regional and national trends. ECEDC works to assist expanding businesses through state or local development assistance or referrals to appropriate service providers, such as educational resources, the Erie County Your Job Store, Team NEO, the Manufacturing and Advocacy Growth Network, and Bio-Enterprise.

The County has successfully implemented a wellness program and it is in its eighth year. In 2006, the County piloted this program which was aimed to increase employees' health awareness and reduce the County's overall health insurance costs. Numerous benefits are offered to employees which include premium reductions for completing an annual individual health assessment and nicotine-free testing, free educational luncheons, incentive programs to stay healthy or lose weight, and gift cards for completing on-line health assessments. For every \$1 spent on the wellness program, the County saves \$3 to \$5. The program has been instrumental in controlling health care costs.

In its initial eighteen months, the Erie County Land Reutilization Corporation (ECLRC) has acquired thirty parcels of tax foreclosed properties within Erie County and has successfully transferred thirteen of these parcels to private ownership with four additional parcel transfers scheduled to close by mid-2014. Additionally, by mid-2014, the Land Bank will close out the State Attorney General's Moving Ohio Forward demolition grant. Upon its conclusion, the \$472,871 grant will have assisted Erie County in the demolition of thirty-seven vacant or abandoned residential structures including properties from the City of Huron, the City of Sandusky, the City of Vermilion, Oxford Township, Perkins Township, and Vermilion Township.

The most recent development in the area is an effort to bring the NASA Plumbrook Research Facility back into full operation by encouraging private enterprises to conduct testing here. Over \$150 million has been spent since 2007 to keep its major test systems up to date. Twelve hundred (1,200) acres on the site will be devoted to attracting aerospace and related industries. Another five hundred (500) acres is planned to be set aside for alternative energy research.

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

After some tight budgeting years, the County has experienced both increases and decreases in revenues for 2013. The County Commissioners continue to monitor changes to adjust the budget as needed. Sales tax revenue increased over \$2 million in 2013 and is expected to increase again for 2014. The County Commissioners approved an increase in the sales tax rate of .5% starting October 1, 2013, and ending on September 30, 2014. This increase is to help pay for capital improvement projects throughout the County. Additionally, the County received approximately \$865,000 in casino revenue in 2013.

In spite of an economy that continues to struggle, the County Commissioners remain steadfast in their optimism for the future of Erie County. The challenges remain the same: continue to promote Erie County as an excellent place for industrial and commercial development, advocate the importance of agriculture, and protect the quality of life that the citizens of Erie County have come to expect.

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, 2012.

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.

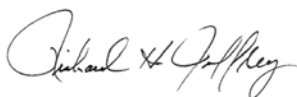
Acknowledgements

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 Local Government Services of the Auditor of State's Office for their guidance and continued professionalism throughout this project. I want to gratefully acknowledge the auditors from 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 Brianne Markley, Chief Fiscal Officer. Additional assistance for compiling information for the project was given by Brenda Hurst, Fiscal Officer I. 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".

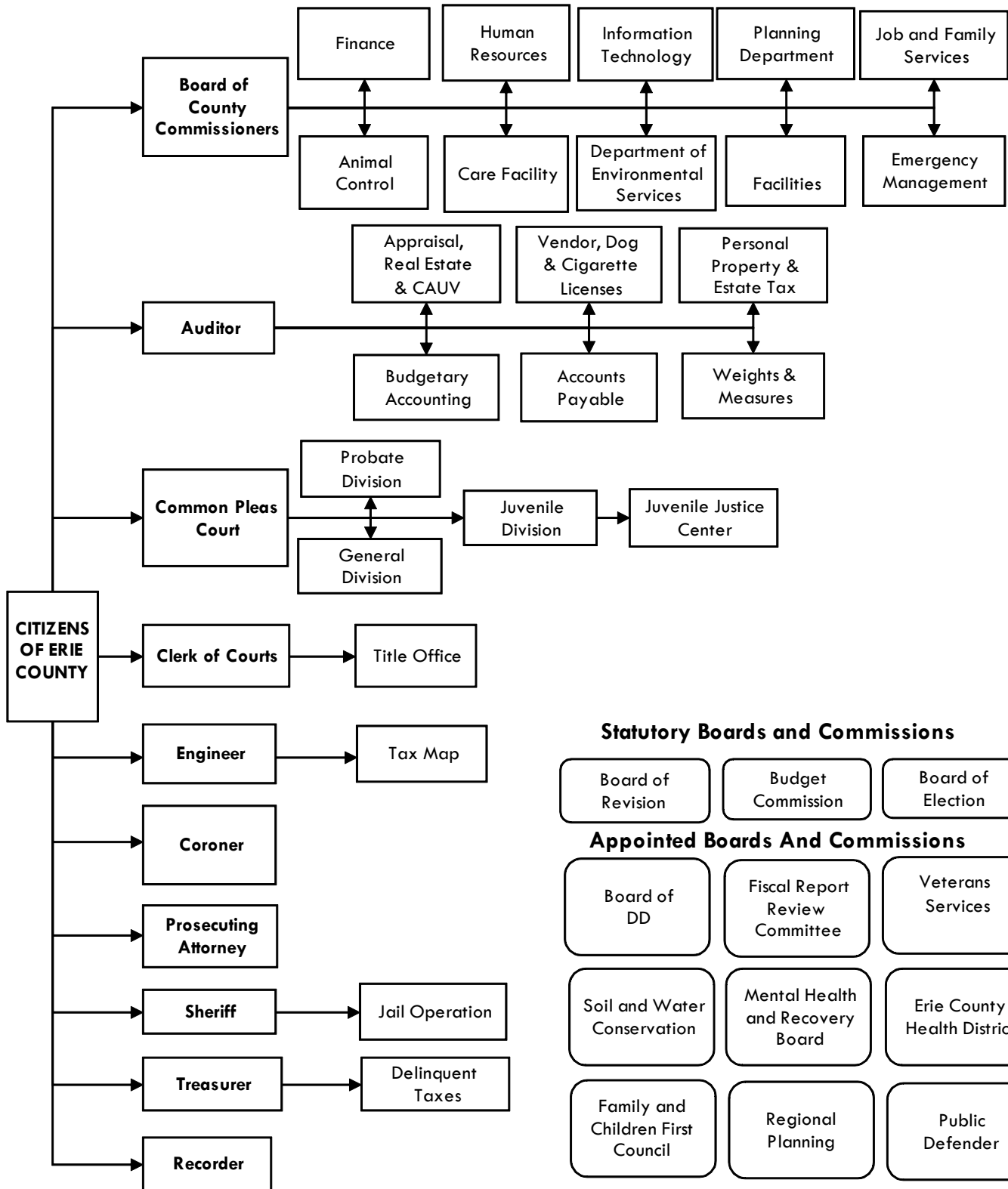
Richard H. Jeffrey
Erie County Auditor

ERIE COUNTY, OHIO

PRINCIPAL OFFICIALS December 31, 2013

ELECTED OFFICIALS

| | |
|----------------------------|------------------------|
| Commissioner | Thomas M. Ferrell, Jr. |
| Commissioner | William J. Monaghan |
| 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 |





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Erie County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

**FINANCIAL
SECTION**

June 25, 2014

To the Board of County Commissioners
Erie County
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, 2013, 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 entity'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 entity'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, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Developmental Disabilities funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, the 2012 financial statements have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information on pages 4 through 11 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 introductory section, combining and individual fund financial statements and schedules, and statistical section 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 relate 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, 2014 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 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 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.



Medina, Ohio

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

The discussion and analysis of Erie County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2013. 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 and the basic financial statements and notes to enhance their understanding of the County's financial performance.

Highlights

Highlights for 2013 are as follows:

In total, the County's net position increased 4 percent from the prior year; governmental activities net position increased 2 percent and business-type activities increased 7 percent.

Using this Annual Report

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Erie County's financial position.

The statement of net position and the statement of activities provide information about the activities of the County as a whole, presenting both an aggregate and a longer-term view of the County.

Fund financial statements provide a greater level of detail. For governmental funds, these statements tell how services were financed in the short-term and what remains for future spending. Fund financial statements report the County's most significant funds individually and the County's nonmajor funds in a single column. The County's major funds are the General, Developmental Disabilities, Sewer, Water, Landfill, and Care Facility funds.

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2013. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

These statements report the County's net position and the change in net position. This change in net position is important because it tells the reader whether the financial position of the County as a whole has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating. The causes of these changes may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base and the condition of the County's capital assets. These factors must be considered when assessing the overall health of the County.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

In the statement of net position and the statement of activities, the County is divided into two distinct types of activities:

Governmental Activities - Most of the County's programs and services are reported here including general government, public safety, public works, health, human services, and economic development. 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 services basis and are intended to recover all or most of the costs of the services provided. The County's Sewer, Water, Landfill, and Care Facility are reported here.

Reporting the County's Most Significant Funds

Fund financial statements provide detailed information about the County's major funds, the General, Developmental Disabilities, Sewer, Water, Landfill, and Care Facility funds. While the County uses many funds to account for its financial transactions, these are the most significant.

Governmental Funds - The County's governmental funds are used to account for essentially the same programs reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds and focus on how money flows into and out of the funds as well as the balances available for spending at year end. These funds are reported on the modified accrual basis of accounting which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to help make this comparison between governmental funds and governmental activities.

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 County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the County's programs. These funds also use the accrual basis of accounting.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2013 and 2012.

Table 1
Net Position

| | Governmental Activities | | Business-Type Activities | | Total | |
|---------------------------------------|-------------------------|--------------|--------------------------|--------------|---------------|---------------|
| | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 |
| <u>Assets</u> | | | | | | |
| Current and Other Assets | \$59,676,793 | \$58,838,253 | \$20,964,282 | \$18,629,334 | \$80,641,075 | \$77,467,587 |
| Capital Assets, Net | 61,818,148 | 62,653,746 | 108,967,183 | 112,615,828 | 170,785,331 | 175,269,574 |
| Total Assets | 121,494,941 | 121,491,999 | 129,931,465 | 131,245,162 | 251,426,406 | 252,737,161 |
| <u>Deferred Outflows of Resources</u> | 0 | 0 | 1,286,276 | 1,334,353 | 1,286,276 | 1,334,353 |
| <u>Liabilities</u> | | | | | | |
| Current and Other Liabilities | 4,072,088 | 4,173,335 | 1,884,410 | 1,876,992 | 5,956,498 | 6,050,327 |
| Long-Term Liabilities | 16,686,662 | 19,025,089 | 89,137,779 | 93,105,087 | 105,824,441 | 112,130,176 |
| Total Liabilities | 20,758,750 | 23,198,424 | 91,022,189 | 94,982,079 | 111,780,939 | 118,180,503 |
| <u>Deferred Inflows of Resources</u> | 11,785,909 | 11,457,199 | 0 | 0 | 11,785,909 | 11,457,199 |
| <u>Net Position</u> | | | | | | |
| Net Investment in Capital Assets | 47,956,310 | 46,340,620 | 45,437,839 | 44,767,064 | 93,394,149 | 91,107,684 |
| Restricted | 25,629,073 | 26,670,974 | 0 | 0 | 25,629,073 | 26,670,974 |
| Unrestricted (Deficit) | 15,364,899 | 13,824,782 | (5,242,287) | (7,169,628) | 10,122,612 | 6,655,154 |
| Total Net Position | \$88,950,282 | \$86,836,376 | \$40,195,552 | \$37,597,436 | \$129,145,834 | \$124,433,812 |

For governmental activities, there was a modest 2 percent increase in net position from the prior year and few changes of significance. Although the overall change in current and other assets was not substantial, there were a couple of significant changes worth noting. The receivable for permissive sales taxes increased almost \$1.5 million from the prior year due to a .5 percent increase in the tax rate enacted during 2013. This was somewhat offset by a \$628 thousand decrease in amounts due from other governments. During 2013, the County received project reimbursements from the Ohio Public Works Commission. In addition, a decrease in economic development activity funded by federal programs (CHIP) and a decrease in funding from the Ohio Department of Youth Services contributed to this decrease. There was a sizable change in long-term liabilities. The County fully retired the 2002 Juvenile Detention Facility Bonds. This early debt retirement included \$990 thousand that was not due until later years. The increase in net capital assets and the net investment in capital assets represents cash acquisitions of capital assets as well as the effect of debt reduction (principal retirement). The increase in unrestricted net position is largely due to the increase in permissive sales taxes.

For business-type activities, there was an overall increase in net position of 7 percent. There was an increase in cash and cash equivalents of \$2.3 million due to grant resources received related to a sewer expansion project and from net income resulting in three of the four enterprise operations. The decrease in net capital assets was primarily due to annual depreciation. The decrease in long-term liabilities represents the retirement of debt.

Erie County, Ohio
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Table 2 reflects the change in net position for 2013 and 2012.

Table 2
Change in Net Position

| | Governmental Activities | | Business-Type Activities | | Total | |
|--|----------------------------|---------------------|-----------------------------|---------------------|----------------------|----------------------|
| | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 |
| <u>Revenues</u> | | | | | | |
| Program Revenues | | | | | | |
| Charges for Services | \$10,543,796 | \$9,481,219 | \$27,341,185 | \$27,331,892 | \$37,884,981 | \$36,813,111 |
| Operating Grants, Contributions, and Interest | 18,361,997 | 18,467,972 | 0 | 0 | 18,361,997 | 18,467,972 |
| Capital Grants and Contributions | 699,030 | 519,366 | 2,069,247 | 1,164,730 | 2,768,277 | 1,684,096 |
| Total Program Revenues | <u>29,604,823</u> | <u>28,468,557</u> | <u>29,410,432</u> | <u>28,496,622</u> | <u>59,015,255</u> | <u>56,965,179</u> |
| General Revenues | | | | | | |
| Property Taxes Levied for: | | | | | | |
| General Operating | 3,882,496 | 4,205,081 | 0 | 0 | 3,882,496 | 4,205,081 |
| Developmental Disabilities | 4,277,854 | 4,347,789 | 0 | 0 | 4,277,854 | 4,347,789 |
| Senior Citizens | 843,916 | 923,940 | 0 | 0 | 843,916 | 923,940 |
| Payment in Lieu of Taxes | 1,651,358 | 1,665,439 | 0 | 0 | 1,651,358 | 1,665,439 |
| Permissive Sales Taxes | 15,730,216 | 13,708,095 | 0 | 0 | 15,730,216 | 13,708,095 |
| Grants and Entitlements | 3,325,932 | 3,165,997 | 0 | 0 | 3,325,932 | 3,165,997 |
| Interest | 218,120 | 381,422 | 0 | 0 | 218,120 | 381,422 |
| Other | 960,815 | 1,220,557 | 133,796 | 217,697 | 1,094,611 | 1,438,254 |
| Total General Revenues | <u>30,890,707</u> | <u>29,618,320</u> | <u>133,796</u> | <u>217,697</u> | <u>31,024,503</u> | <u>29,836,017</u> |
| Total Revenues | <u>60,495,530</u> | <u>58,086,877</u> | <u>29,544,228</u> | <u>28,714,319</u> | <u>90,039,758</u> | <u>86,801,196</u> |
| <u>Program Expenses</u> | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 11,236,516 | 11,639,157 | 0 | 0 | 11,236,516 | 11,639,157 |
| Judicial | 8,159,781 | 7,742,425 | 0 | 0 | 8,159,781 | 7,742,425 |
| Intergovernmental | 579,734 | 514,304 | 0 | 0 | 579,734 | 514,304 |
| Internal Service Fund-External Portion | 706,854 | 653,895 | 0 | 0 | 706,854 | 653,895 |
| Public Safety | 10,946,809 | 10,093,201 | 0 | 0 | 10,946,809 | 10,093,201 |
| Public Works | 5,869,457 | 5,241,240 | 0 | 0 | 5,869,457 | 5,241,240 |
| Health | 9,525,277 | 8,467,729 | 0 | 0 | 9,525,277 | 8,467,729 |
| Human Services | 8,415,318 | 6,574,019 | 0 | 0 | 8,415,318 | 6,574,019 |
| Economic Development | 2,283,167 | 2,819,570 | 0 | 0 | 2,283,167 | 2,819,570 |
| Interest and Fiscal Charges | 669,009 | 835,571 | 0 | 0 | 669,009 | 835,571 |
| Sewer | 0 | 0 | 7,730,824 | 7,753,505 | 7,730,824 | 7,753,505 |
| Water | 0 | 0 | 7,739,798 | 8,047,076 | 7,739,798 | 8,047,076 |
| Landfill | 0 | 0 | 4,985,364 | 4,383,275 | 4,985,364 | 4,383,275 |
| Care Facility | 0 | 0 | 6,479,828 | 6,393,335 | 6,479,828 | 6,393,335 |
| Total Expenses | <u>58,391,922</u> | <u>54,581,111</u> | <u>26,935,814</u> | <u>26,577,191</u> | <u>85,327,736</u> | <u>81,158,302</u> |
| Increase in Net Position before Transfers | 2,103,608 | 3,505,766 | 2,608,414 | 2,137,128 | 4,712,022 | 5,642,894 |
| Transfers | 10,298 | 10,634 | (10,298) | (10,634) | 0 | 0 |
| Increase in Net Position | <u>2,113,906</u> | <u>3,516,400</u> | <u>2,598,116</u> | <u>2,126,494</u> | <u>4,712,022</u> | <u>5,642,894</u> |
| Net Position Beginning of Year | 86,836,376 | 83,319,976 | 37,597,436 | 35,470,942 | 124,433,812 | 118,790,918 |
| Net Position End of Year | <u>\$88,950,282</u> | <u>\$86,836,376</u> | <u>\$40,195,552</u> | <u>\$37,597,436</u> | <u>\$129,145,834</u> | <u>\$124,433,812</u> |

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Overall revenues for governmental activities increased 4 percent from the prior year due to increases in both program revenues and general revenues. There was an increase in charges for services due an increase of fees and fines and forfeitures collected by most departments in the County as well as a significant increase in concealed carry permits issued. Operating grants and contributions were comparable to the prior year and capital grants and contributions increased due to grant resources obtained for infrastructure improvements in the current year. While property taxes decreased from the County-wide revaluation, the .5 percent increase in the permissive sales taxes rate resulted in an overall increase in general revenues.

Governmental activities expenses increased almost 7 percent with increases in a number of programs. Public safety expenses increased due to the need for more contracted services and capital outlay costs. Expenses in the public works program increased due to more infrastructure repairs/improvements in 2013. Expenses within the health and human services programs increased as more state funding in 2013 allowed for additional services to be provided. The economic development program expenses decreased as funding available through CHIP (community housing improvement program) has diminished.

For business-type activities, there was a substantial increase in capital grants and contributions due to receiving a large reimbursement from the U.S. Department of Commerce Economic Development Administration for the U.S. Route 250 Sewer Expansion project. The Landfill had the only notable change in expenses which was related to the increase in estimated closure and postclosure costs.

Table 3 indicates the total cost of services and the net cost of services for governmental activities. The statement of activities reflects the cost of program services and the charges for services, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3
Governmental Activities

| | Total Cost of Services | | Net Cost of Services | |
|--|---------------------------|---------------------|-------------------------|---------------------|
| | 2013 | 2012 | 2013 | 2012 |
| General Government: | | | | |
| Legislative and Executive | \$11,236,516 | \$11,639,157 | \$6,959,389 | \$7,555,844 |
| Judicial | 8,159,781 | 7,742,425 | 5,029,971 | 4,812,922 |
| Intergovernmental | 579,734 | 514,304 | 579,734 | 514,304 |
| Internal Service Fund-External Portion | 706,854 | 653,895 | 105,975 | 37,966 |
| Public Safety | 10,946,809 | 10,093,201 | 7,874,223 | 7,352,795 |
| Public Works | 5,869,457 | 5,241,240 | (93,170) | (549,697) |
| Health | 9,525,277 | 8,467,729 | 6,171,992 | 5,426,356 |
| Human Services | 8,415,318 | 6,574,019 | 1,908,114 | (101,598) |
| Economic Development | 2,283,167 | 2,819,570 | (418,138) | 228,091 |
| Interest and Fiscal Charges | 669,009 | 835,571 | 669,009 | 835,571 |
| Total Expenses | <u>58,391,922</u> | <u>\$54,581,111</u> | <u>\$28,787,099</u> | <u>\$26,112,554</u> |

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
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For 2013, 49 percent of the costs for services provided by the County were paid for by general revenues, a 1 percent increase from the prior year. A review of the above table demonstrates that program revenues contributed significantly to a number of programs. Costs for both the legislative and executive and judicial programs were well supported through charges for services, 38 percent each. A combination of charges for services and various grants help to offset the costs for public safety. For the public works program, program revenues exceeded the costs of services provided again in 2013. Charges for services consist primarily of permissive motor vehicle license monies, work the Engineer performs for townships and villages within the County, special assessments, and solid waste fees. Generally, the remainder of the public works costs are provided for through operating and capital grants. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

Governmental Funds Financial Analysis

The County's major governmental funds are the General Fund and the Developmental Disabilities special revenue fund.

For the General Fund, there was a 10 percent increase in fund balance from the prior year. A substantial increase in permissive sales tax revenues contributed to a 4 percent increase in total revenues. Total expenditures remained consistent with the prior year.

The 4 percent decrease in fund balance in the Developmental Disabilities Fund is the result of a significant increase in services related expenditures in 2013.

Business-Type Activities Financial Analysis

Total net position increased in the Sewer Fund by 6 percent. Both revenues and expenses remained very comparable to the prior year; however, the fund received over \$2 million in capital contributions.

Net position increased 9 percent in the Landfill Fund despite a small decrease in operating revenues and a sizable increase operating expenses, primarily in closure and postclosure costs. The Landfill Fund continues to operate with a deficit net position.

The change in net position for both the Water Fund and the Care Facility Fund was not significant.

Budgetary Highlights

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations ordinance which is effective the first day of January.

The County's most significant budgeted fund is the General Fund. For revenues, changes from the original budget to the final budget were not significant and there was very little change from the final budget to actual revenues. For expenditures, the County increased the final budget by 4 percent; however, actual expenditures were similar to the original budget estimates.

Erie County, Ohio
Management's Discussion and Analysis
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Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2013, was \$47,956,310 and \$45,437,839, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of improvements to County land and buildings, various road and bridge improvements, and the replacement of equipment and vehicles. Additions for business-type activities consisted of sewer system expansion and equipment replacement. For further information regarding the County's capital assets, refer to Note 11 to the basic financial statements.

Debt - At December 31, 2013, the County had a number of long-term obligations outstanding including \$35,948,674 in general obligation bonds, \$959,200 in special assessment bonds, \$62,625 in OPWC loans, and \$56,092,700 in OWDA loans. Of this amount, \$78,946,452 will be repaid from business-type activities. Debt activity for 2013 was primarily principal retirement of existing debt issues and the County was able to fully retire the 2002 Juvenile Detention Facility general obligation bonds.

In addition to the debt outlined above, the County's long-term obligations also include compensated absences, capital leases, and landfill closure and postclosure costs. For further information regarding the County's long-term obligations, refer to Notes 18, 19, and 20 to the basic financial statements.

Current Issues

The County continues to monitor the budget closely after enduring some rigorous budget cuts in 2009 and 2010. The Commissioners have successfully decreased the County's debt by closely monitoring budgets and only approving budgets that keep expenses in line with expected revenues. The County recently increased the sales tax rate by .5 percent from October 2013 to September 2014. The increased revenue estimate of approximately \$7.2 million will be used for upgrades and projects in 2014. On slate to be addressed in 2014 is an upgrade to the County Courthouse, new elections equipment, resurfacing at the County Jail, heating and cooling upgrades at the Service Center, and additional resources set aside to pay off existing debt.

While some revenues have seen an increase, others continue to diminish. The local economy continues to recover considerably, as the County saw sales taxes increase almost 15 percent in 2013. Local government funding decreased again in 2013, which was an overall cut of \$1 million from the State based on 2007 levels. Real estate collections fell by 5 percent in 2013 due to the revaluation of property in 2012. Market values of homes in the area reflect that sale prices of homes have declined which falls in line with national trends. The State is projecting that casino revenue will take the place of personal property tax revenue for some local governments. During 2013, approximately \$865 thousand was collected by the County from casino revenues. The State currently projects that Erie County will receive close to \$1 million in 2014.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's financial status. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to Richard H. Jeffrey, Erie County Auditor, 247 Columbus Avenue, Suite 210, Sandusky, Ohio, 44870.

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Erie County, Ohio
Statement of Net Position
December 31, 2013

| | Governmental Activities | Business-Type Activities | Total |
|---|----------------------------|-----------------------------|----------------------|
| <u>Assets</u> | | | |
| Equity in Pooled Cash and Cash Equivalents | \$33,044,027 | \$15,974,566 | \$49,018,593 |
| Cash and Cash Equivalents with Fiscal Agent | 1,128,399 | 0 | 1,128,399 |
| Accounts Receivable | 124,448 | 3,766,103 | 3,890,551 |
| Accrued Interest Receivable | 27,011 | 0 | 27,011 |
| Permissive Sales Taxes Receivable | 4,710,625 | 0 | 4,710,625 |
| Due from Other Governments | 5,669,540 | 223,946 | 5,893,486 |
| Prepaid Items | 153,318 | 0 | 153,318 |
| Materials and Supplies Inventory | 258,012 | 270,136 | 528,148 |
| Due from External Parties | 476,578 | 0 | 476,578 |
| Internal Balances | 480,689 | (480,689) | 0 |
| Property Taxes Receivable | 10,732,762 | 0 | 10,732,762 |
| Payment in Lieu of Taxes Receivable | 1,961,165 | 0 | 1,961,165 |
| Notes Receivable | 213,888 | 0 | 213,888 |
| Special Assessments Receivable | 696,331 | 1,210,220 | 1,906,551 |
| Nondepreciable Capital Assets | 2,559,784 | 2,621,717 | 5,181,501 |
| Depreciable Capital Assets, Net | 59,258,364 | 106,345,466 | 165,603,830 |
| Total Assets | 121,494,941 | 129,931,465 | 251,426,406 |
| <u>Deferred Outflows of Resources</u> | | | |
| Deferred Charge on Refunding | 0 | 1,286,276 | 1,286,276 |
| <u>Liabilities</u> | | | |
| Accrued Wages Payable | 1,091,997 | 234,355 | 1,326,352 |
| Accounts Payable | 1,077,100 | 773,487 | 1,850,587 |
| Contracts Payable | 44,977 | 232,618 | 277,595 |
| Matured Compensated Absences Payable | 15,216 | 0 | 15,216 |
| Due to Other Governments | 769,823 | 477,284 | 1,247,107 |
| Due to External Parties | 39,106 | 4,508 | 43,614 |
| Accrued Interest Payable | 101,766 | 162,158 | 263,924 |
| Claims Payable | 879,494 | 0 | 879,494 |
| Unearned Revenue | 16,097 | 0 | 16,097 |
| Retainage Payable | 36,512 | 0 | 36,512 |
| Long-Term Liabilities: | | | |
| Due Within One Year | 2,147,780 | 5,077,366 | 7,225,146 |
| Due in More Than One Year | 14,538,882 | 84,060,413 | 98,599,295 |
| Total Liabilities | 20,758,750 | 91,022,189 | 111,780,939 |
| <u>Deferred Inflows of Resources</u> | | | |
| Property Taxes | 9,824,744 | 0 | 9,824,744 |
| Payment in Lieu of Taxes | 1,961,165 | 0 | 1,961,165 |
| Total Deferred Inflows of Resources | 11,785,909 | 0 | 11,785,909 |
| <u>Net Position</u> | | | |
| Net Investment in Capital Assets | 47,956,310 | 45,437,839 | 93,394,149 |
| Restricted for: | | | |
| Debt Service | 1,750,452 | 0 | 1,750,452 |
| Capital Projects | 2,012,098 | 0 | 2,012,098 |
| Public Safety | 1,418,980 | 0 | 1,418,980 |
| Public Works | 5,769,774 | 0 | 5,769,774 |
| Health | 8,562,564 | 0 | 8,562,564 |
| Human Services | 2,395,215 | 0 | 2,395,215 |
| Economic Development | 512,054 | 0 | 512,054 |
| Other Purposes | 3,207,936 | 0 | 3,207,936 |
| Unrestricted (Deficit) | 15,364,899 | (5,242,287) | 10,122,612 |
| Total Net Position | \$88,950,282 | \$40,195,552 | \$129,145,834 |

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
Statement of Activities
For the Year Ended December 31, 2013

| | Program Revenues | | | |
|--|---------------------|----------------------|---|----------------------------------|
| | Expenses | Charges for Services | Operating Grants, Contributions, and Interest | Capital Grants and Contributions |
| <u>Governmental Activities</u> | | | | |
| General Government: | | | | |
| Legislative and Executive | \$11,236,516 | \$4,117,835 | \$159,292 | \$0 |
| Judicial | 8,159,781 | 2,360,926 | 768,884 | 0 |
| Intergovernmental | 579,734 | 0 | 0 | 0 |
| Internal Service Fund-External Portion | 706,854 | 600,879 | 0 | 0 |
| Public Safety | | | | |
| Sheriff | 10,498,787 | 1,436,324 | 1,438,969 | 0 |
| Other | 448,022 | 26,000 | 171,293 | 0 |
| Public Works | 5,869,457 | 1,058,205 | 4,205,392 | 699,030 |
| Health | | | | |
| Developmental Disabilities | 8,236,566 | 108,636 | 2,832,825 | 0 |
| Other | 1,288,711 | 273,874 | 137,950 | 0 |
| Human Services | | | | |
| Children's Services | 1,837,903 | 63,201 | 1,191,061 | 0 |
| Job and Family Services | 4,907,596 | 133,527 | 3,784,244 | 0 |
| Other | 1,669,819 | 339,452 | 995,719 | 0 |
| Economic Development | 2,283,167 | 24,937 | 2,676,368 | 0 |
| Interest and Fiscal Charges | 669,009 | 0 | 0 | 0 |
| Total Governmental Activities | <u>58,391,922</u> | <u>10,543,796</u> | <u>18,361,997</u> | <u>699,030</u> |
| <u>Business-Type Activities</u> | | | | |
| Sewer | 7,730,824 | 7,292,440 | 0 | 2,039,247 |
| Water | 7,739,798 | 8,089,251 | 0 | 30,000 |
| Landfill | 4,985,364 | 5,736,821 | 0 | 0 |
| Care Facility | 6,479,828 | 6,222,673 | 0 | 0 |
| Total Business-Type Activities | <u>26,935,814</u> | <u>27,341,185</u> | <u>0</u> | <u>2,069,247</u> |
| Total Primary Government | <u>\$85,327,736</u> | <u>\$37,884,981</u> | <u>\$18,361,997</u> | <u>\$2,768,277</u> |

General Revenues:
Property Taxes Levied for:
 General Operating
 Developmental Disabilities
 Senior Citizens
Payment in Lieu of Taxes
Permissive Sales Taxes
Grants and Entitlements not Restricted to Specific Programs
Interest
Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year - Restated (Note 3)

Net Position End of Year

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue and Change in Net Position

| <u>Governmental Activities</u> | <u>Business-Type Activities</u> | <u>Total</u> |
|------------------------------------|-------------------------------------|----------------------|
| (\$6,959,389) | \$0 | (\$6,959,389) |
| (5,029,971) | 0 | (5,029,971) |
| (579,734) | 0 | (579,734) |
| (105,975) | 0 | (105,975) |
| (7,623,494) | 0 | (7,623,494) |
| (250,729) | 0 | (250,729) |
| 93,170 | 0 | 93,170 |
| (5,295,105) | 0 | (5,295,105) |
| (876,887) | 0 | (876,887) |
| (583,641) | 0 | (583,641) |
| (989,825) | 0 | (989,825) |
| (334,648) | 0 | (334,648) |
| 418,138 | 0 | 418,138 |
| (669,009) | 0 | (669,009) |
| <u>(28,787,099)</u> | <u>0</u> | <u>(28,787,099)</u> |
| 0 | 1,600,863 | 1,600,863 |
| 0 | 379,453 | 379,453 |
| 0 | 751,457 | 751,457 |
| 0 | (257,155) | (257,155) |
| <u>0</u> | <u>2,474,618</u> | <u>2,474,618</u> |
| <u>(28,787,099)</u> | <u>2,474,618</u> | <u>(26,312,481)</u> |
| 3,882,496 | 0 | 3,882,496 |
| 4,277,854 | 0 | 4,277,854 |
| 843,916 | 0 | 843,916 |
| 1,651,358 | 0 | 1,651,358 |
| 15,730,216 | 0 | 15,730,216 |
| 3,325,932 | 0 | 3,325,932 |
| 218,120 | 0 | 218,120 |
| 960,815 | 133,796 | 1,094,611 |
| <u>30,890,707</u> | <u>133,796</u> | <u>31,024,503</u> |
| 10,298 | (10,298) | 0 |
| <u>30,901,005</u> | <u>123,498</u> | <u>31,024,503</u> |
| 2,113,906 | 2,598,116 | 4,712,022 |
| <u>86,836,376</u> | <u>37,597,436</u> | <u>124,433,812</u> |
| <u>\$88,950,282</u> | <u>\$40,195,552</u> | <u>\$129,145,834</u> |

Erie County, Ohio
Balance Sheet
Governmental Funds
December 31, 2013

| | General | Developmental Disabilities | Other Governmental | Total |
|---|---------------------|-------------------------------|-----------------------|---------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$8,104,482 | \$6,485,606 | \$15,538,473 | \$30,128,561 |
| Cash and Cash Equivalents with Fiscal Agent | 0 | 1,128,399 | 0 | 1,128,399 |
| Accounts Receivable | 76,537 | 438 | 47,473 | 124,448 |
| Accrued Interest Receivable | 25,783 | 0 | 1,228 | 27,011 |
| Permissive Sales Taxes Receivable | 4,710,625 | 0 | 0 | 4,710,625 |
| Due from Other Governments | 1,304,487 | 625,767 | 3,739,286 | 5,669,540 |
| Prepaid Items | 153,318 | 0 | 0 | 153,318 |
| Materials and Supplies Inventory | 126,237 | 0 | 131,775 | 258,012 |
| Due from External Parties | 476,578 | 0 | 0 | 476,578 |
| Interfund Receivable | 1,402,726 | 0 | 48,149 | 1,450,875 |
| Restricted Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | 59,469 | 0 | 0 | 59,469 |
| Property Taxes Receivable | 4,624,877 | 5,102,477 | 1,005,408 | 10,732,762 |
| Payment in Lieu of Taxes Receivable | 0 | 0 | 1,961,165 | 1,961,165 |
| Notes Receivable | 0 | 0 | 213,888 | 213,888 |
| Special Assessments Receivable | 0 | 0 | 696,331 | 696,331 |
| Total Assets | \$21,065,119 | \$13,342,687 | \$23,383,176 | \$57,790,982 |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$557,691 | \$92,678 | \$440,400 | \$1,090,769 |
| Accounts Payable | 482,738 | 102,951 | 483,247 | 1,068,936 |
| Contracts Payable | 0 | 0 | 44,977 | 44,977 |
| Matured Compensated Absences Payable | 12,612 | 0 | 2,604 | 15,216 |
| Due to Other Governments | 220,930 | 63,533 | 141,322 | 425,785 |
| Due to External Parties | 33,841 | 0 | 5,265 | 39,106 |
| Interfund Payable | 74,672 | 15,471 | 641,921 | 732,064 |
| Unearned Revenue | 0 | 0 | 16,097 | 16,097 |
| Retainage Payable | 0 | 0 | 36,512 | 36,512 |
| Total Liabilities | 1,382,484 | 274,633 | 1,812,345 | 3,469,462 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes | 4,231,349 | 4,673,537 | 919,858 | 9,824,744 |
| Payment in Lieu of Taxes | 0 | 0 | 1,961,165 | 1,961,165 |
| Unavailable Revenue | 4,834,465 | 930,613 | 3,724,666 | 9,489,744 |
| Total Deferred Inflows of Resources | 9,065,814 | 5,604,150 | 6,605,689 | 21,275,653 |
| <u>Fund Balance</u> | | | | |
| Nonspendable | 1,354,305 | 0 | 131,775 | 1,486,080 |
| Restricted | 0 | 7,463,904 | 14,876,291 | 22,340,195 |
| Committed | 534,771 | 0 | 200,000 | 734,771 |
| Assigned | 1,018,904 | 0 | 0 | 1,018,904 |
| Unassigned (Deficit) | 7,708,841 | 0 | (242,924) | 7,465,917 |
| Total Fund Balance | 10,616,821 | 7,463,904 | 14,965,142 | 33,045,867 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | \$21,065,119 | \$13,342,687 | \$23,383,176 | \$57,790,982 |

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Position of Governmental Activities
 December 31, 2013

Total Governmental Fund Balance \$33,045,867

Amounts reported for governmental activities on the statement of net position are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 61,818,148

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.

| | | |
|--------------------------------------|-----------|-----------|
| Accrued Interest Receivable | 20,620 | |
| Permissive Sales Taxes Receivable | 3,226,206 | |
| Due from Other Governments | 4,638,569 | |
| Delinquent Property Taxes Receivable | 908,018 | |
| Special Assessments Receivable | 696,331 | 9,489,744 |

An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. (398,107)

Accrued interest on outstanding debt is not due and payable in the current period and, therefore, is not reported in the funds; it is reported when due. (101,766)

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

| | | |
|--|--------------|--------------|
| General Obligation Bonds Payable | (13,849,397) | |
| Special Assessment Bonds Payable | (267,350) | |
| Compensated Absences Payable | (2,569,915) | |
| Compensated Absences Payable - Internal Service Fund | 1,139 | (16,685,523) |

An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net position. 1,781,919

Net Position of Governmental Activities \$88,950,282

See Accompanying Notes to the Basic Financial Statements

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Erie County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2013

| | General | Developmental Disabilities | Other Governmental | Total |
|---|--------------------|-------------------------------|-----------------------|-------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$3,981,371 | \$4,355,812 | \$865,410 | \$9,202,593 |
| Payment in Lieu of Taxes | 0 | 0 | 1,651,358 | 1,651,358 |
| Permissive Sales Taxes | 14,743,106 | 0 | 0 | 14,743,106 |
| Charges for Services | 3,310,493 | 108,636 | 4,619,859 | 8,038,988 |
| Licenses and Permits | 577,713 | 0 | 494,527 | 1,072,240 |
| Fines and Forfeitures | 335,931 | 0 | 221,109 | 557,040 |
| Intergovernmental | 2,824,717 | 3,157,256 | 16,280,864 | 22,262,837 |
| Special Assessments | 0 | 0 | 255,703 | 255,703 |
| Interest | 221,549 | 38 | 14,313 | 235,900 |
| Other | 419,588 | 181,531 | 440,536 | 1,041,655 |
| Total Revenues | 26,414,468 | 7,803,273 | 24,843,679 | 59,061,420 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 8,285,381 | 0 | 2,071,021 | 10,356,402 |
| Judicial | 6,262,681 | 0 | 1,946,996 | 8,209,677 |
| Intergovernmental | 0 | 0 | 579,734 | 579,734 |
| Public Safety | 7,309,025 | 0 | 3,173,655 | 10,482,680 |
| Public Works | 63,825 | 0 | 5,392,152 | 5,455,977 |
| Health | 3,801 | 8,241,400 | 1,297,739 | 9,542,940 |
| Human Services | 504,960 | 0 | 7,725,614 | 8,230,574 |
| Economic Development | 0 | 0 | 2,307,957 | 2,307,957 |
| Capital Outlay | 0 | 0 | 191,522 | 191,522 |
| Debt Service: | | | | |
| Principal Retirement | 4,392 | 0 | 2,593,275 | 2,597,667 |
| Interest and Fiscal Charges | 55 | 0 | 694,296 | 694,351 |
| Interest on Capital Appreciation Bonds | 0 | 0 | 14,525 | 14,525 |
| Total Expenditures | 22,434,120 | 8,241,400 | 27,988,486 | 58,664,006 |
| Excess of Revenues Over (Under) Expenditures | 3,980,348 | (438,127) | (3,144,807) | 397,414 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| OWDA Loans Issued | 0 | 0 | 146,836 | 146,836 |
| Sale of Capital Assets | 14,170 | 111,539 | 5,065 | 130,774 |
| Transfers In | 0 | 0 | 3,956,983 | 3,956,983 |
| Transfers Out | (2,990,651) | 0 | (956,034) | (3,946,685) |
| Total Other Financing Sources (Uses) | (2,976,481) | 111,539 | 3,152,850 | 287,908 |
| Changes in Fund Balance | 1,003,867 | (326,588) | 8,043 | 685,322 |
| Fund Balance Beginning of Year | 9,612,954 | 7,790,492 | 14,957,099 | 32,360,545 |
| Fund Balance End of Year | \$10,616,821 | \$7,463,904 | \$14,965,142 | \$33,045,867 |

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2013

Changes in Fund Balance - Total Governmental Funds \$685,322

Amounts reported for governmental activities on the statement of activities are different because of the following:

Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current year.

| | | |
|--|--------------------|-----------|
| Capital Outlay - Nondepreciable Capital Assets | 497,170 | |
| Capital Outlay - Depreciable Capital Assets | 1,982,940 | |
| Depreciation | <u>(3,093,847)</u> | (613,737) |

The proceeds from the sale of capital assets are reported as other financing sources in the governmental funds. However, the cost of the capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a gain or loss on disposal of capital assets on the statement of activities.

| | | |
|--------------------------------------|------------------|-----------|
| Proceeds from Sale of Capital Assets | (130,774) | |
| Gain on Disposal of Capital Assets | 12,069 | |
| Loss on Disposal of Capital Assets | <u>(103,156)</u> | (221,861) |

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

| | | |
|---------------------------|----------------|---------|
| Delinquent Property Taxes | (198,327) | |
| Permissive Sales Taxes | 987,110 | |
| Intergovernmental | 16,434 | |
| Special Assessments | 18,438 | |
| Interest | <u>(2,493)</u> | 821,162 |

Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net position.

| | | |
|----------------------------------|--------------|-----------|
| General Obligation Bonds Payable | 2,356,934 | |
| Special Assessment Bonds Payable | 89,505 | |
| OWDA Loans Payable Payable | 146,836 | |
| Capital Leases Payable | <u>4,392</u> | 2,597,667 |

Debt proceeds are reported as other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net position. (146,836)

(continued)

Erie County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2013
 (continued)

| | | |
|---|------------------|--------------------|
| <p>Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding obligations on the statement of net position. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.</p> | | |
| <p>Accrued Interest Payable</p> | <p>\$13,079</p> | |
| <p>Annual Accretion on Capital Appreciation Bonds</p> | <p>(2,555)</p> | |
| <p>Payment of Accretion on Capital Appreciation Bonds</p> | <p>14,525</p> | |
| <p>Amortization of Premium</p> | <p>14,818</p> | |
| | <p></p> | <p>39,867</p> |
| <p>Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p> | | |
| <p>Compensated Absences Payable</p> | <p>(139,192)</p> | |
| <p>Compensated Absences Payable - Internal Service Fund</p> | <p>1,139</p> | |
| | <p></p> | <p>(138,053)</p> |
| <p>The internal service fund used by management to charge the cost of insurance to individual funds is not reported on the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.</p> | | <p>(803,650)</p> |
| <p>The internal service fund used by management to charge the cost of insurance to an external agency is reported on the statement of activities. The change for the external portion is reported for the year.</p> | | <p>(105,975)</p> |
| <p>Change in Net Position of Governmental Activities</p> | | <p>\$2,113,906</p> |

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2013

| | <u>Budgeted Amounts</u> | | Actual | Variance with Final Budget Over (Under) |
|---|-------------------------|--------------------|--------------------|--|
| | Original | Final | | (Under) |
| <u>Revenues</u> | | | | |
| Property Taxes | \$3,926,568 | \$3,926,568 | \$3,993,690 | \$67,122 |
| Permissive Sales Taxes | 13,966,500 | 13,966,500 | 14,266,480 | 299,980 |
| Charges for Services | 2,846,138 | 2,846,138 | 2,960,411 | 114,273 |
| Licenses and Permits | 555,200 | 555,200 | 586,307 | 31,107 |
| Fines and Forfeitures | 388,000 | 388,000 | 336,199 | (51,801) |
| Intergovernmental | 2,991,569 | 2,991,569 | 2,865,429 | (126,140) |
| Interest | 356,700 | 356,700 | 332,752 | (23,948) |
| Other | 1,140,081 | 1,707,281 | 1,459,802 | (247,479) |
| Total Revenues | 26,170,756 | 26,737,956 | 26,801,070 | 63,114 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 9,693,444 | 10,323,692 | 9,847,449 | 476,243 |
| Judicial | 6,470,162 | 6,534,954 | 5,967,922 | 567,032 |
| Public Safety | 7,767,555 | 8,168,056 | 7,795,038 | 373,018 |
| Public Works | 68,895 | 68,895 | 64,508 | 4,387 |
| Health | 3,853 | 3,853 | 3,804 | 49 |
| Human Services | 982,196 | 950,463 | 521,502 | 428,961 |
| Capital Outlay | 0 | 10,000 | 9,500 | 500 |
| Total Expenditures | 24,986,105 | 26,059,913 | 24,209,723 | 1,850,190 |
| Excess of Revenues Over Expenditures | 1,184,651 | 678,043 | 2,591,347 | 1,913,304 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Sale of Capital Assets | 50 | 50 | 14,170 | 14,120 |
| Advances In | 0 | 0 | 197,273 | 197,273 |
| Advances Out | 0 | 0 | (200,437) | (200,437) |
| Transfers In | 91,254 | 91,254 | 91,254 | 0 |
| Transfers Out | (2,110,685) | (2,992,652) | (2,990,651) | 2,001 |
| Total Other Financing Sources (Uses) | (2,019,381) | (2,901,348) | (2,888,391) | 12,957 |
| Changes in Fund Balance | (834,730) | (2,223,305) | (297,044) | 1,926,261 |
| Fund Balance Beginning of Year | 6,800,756 | 6,800,756 | 6,800,756 | 0 |
| Prior Year Encumbrances Appropriated | 937,519 | 937,519 | 937,519 | 0 |
| Fund Balance End of Year | \$6,903,545 | \$5,514,970 | \$7,441,231 | \$1,926,261 |

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2013

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with |
|--|-------------------------|--------------------|--------------------|---------------------------------|
| | <u>Original</u> | <u>Final</u> | | Final Budget Over (Under) |
| <u>Revenues</u> | | | | |
| Property Taxes | \$4,100,745 | \$4,100,745 | \$4,368,964 | \$268,219 |
| Charges for Services | 181,864 | 156,186 | 108,698 | (47,488) |
| Intergovernmental | 2,882,545 | 2,930,584 | 3,253,744 | 323,160 |
| Interest | 93 | 93 | 50 | (43) |
| Other | 105,274 | 82,913 | 185,245 | 102,332 |
| Total Revenues | 7,270,521 | 7,270,521 | 7,916,701 | 646,180 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Health | 9,478,985 | 10,823,600 | 9,182,049 | 1,641,551 |
| Excess of Revenues Under Expenditures | (2,208,464) | (3,553,079) | (1,265,348) | 2,287,731 |
| <u>Other Financing Sources</u> | | | | |
| Sale of Capital Assets | 1,338 | 1,338 | 111,539 | 110,201 |
| Changes in Fund Balance | (2,207,126) | (3,551,741) | (1,153,809) | 2,397,932 |
| Fund Balance Beginning of Year | 5,312,953 | 5,312,953 | 5,312,953 | 0 |
| Prior Year Encumbrances Appropriated | 1,249,614 | 1,249,614 | 1,249,614 | 0 |
| Fund Balance End of Year | \$4,355,441 | \$3,010,826 | \$5,408,758 | \$2,397,932 |

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2013

| | Business-Type Activities | | | |
|--|--------------------------|---------------------|----------------------|--------------------|
| | Sewer | Water | Landfill | Care Facility |
| <u>Assets</u> | | | | |
| <u>Current Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$3,730,828 | \$2,364,508 | \$9,581,548 | \$297,682 |
| Accounts Receivable | 1,331,329 | 1,305,545 | 529,590 | 599,639 |
| Due from Other Governments | 223,946 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 92,391 | 131,430 | 14,247 | 32,068 |
| Interfund Receivable | 5,353 | 8,982 | 0 | 0 |
| Special Assessments Receivable | 58,609 | 0 | 0 | 0 |
| Total Current Assets | 5,442,456 | 3,810,465 | 10,125,385 | 929,389 |
| <u>Non-Current Assets</u> | | | | |
| Special Assessments Receivable | 1,151,611 | 0 | 0 | 0 |
| Nondepreciable Capital Assets | 898,759 | 82,768 | 1,534,714 | 105,476 |
| Depreciable Capital Assets, Net | 60,056,189 | 39,828,311 | 4,672,792 | 1,788,174 |
| Total Non-Current Assets | 62,106,559 | 39,911,079 | 6,207,506 | 1,893,650 |
| Total Assets | 67,549,015 | 43,721,544 | 16,332,891 | 2,823,039 |
| <u>Deferred Outflows of Resources</u> | | | | |
| Deferred Charge on Refunding | 68,451 | 64,081 | 1,153,744 | 0 |
| <u>Liabilities</u> | | | | |
| <u>Current Liabilities</u> | | | | |
| Accrued Wages Payable | 37,724 | 33,941 | 21,017 | 141,673 |
| Accounts Payable | 92,644 | 54,845 | 96,728 | 529,270 |
| Contracts Payable | 0 | 0 | 232,618 | 0 |
| Due to Other Governments | 175,219 | 222,878 | 42,677 | 36,510 |
| Due to External Parties | 0 | 1,528 | 2,980 | 0 |
| Interfund Payable | 5,005 | 3,601 | 44,792 | 839,733 |
| Claims Payable | 0 | 0 | 0 | 0 |
| Accrued Interest Payable | 33,006 | 35,340 | 93,812 | 0 |
| General Obligation Bonds Payable | 605,590 | 641,621 | 1,285,659 | 0 |
| Special Assessment Bonds Payable | 71,925 | 0 | 0 | 0 |
| OPWC Loans Payable | 20,663 | 0 | 0 | 0 |
| OWDA Loans Payable | 1,325,636 | 873,566 | 0 | 0 |
| Compensated Absences Payable | 43,799 | 16,017 | 10,696 | 112,380 |
| Capital Leases Payable | 0 | 0 | 66,157 | 3,657 |
| Total Current Liabilities | 2,411,211 | 1,883,337 | 1,897,136 | 1,663,223 |
| <u>Non-Current Liabilities</u> | | | | |
| General Obligation Bonds Payable | 2,101,779 | 2,985,431 | 14,479,197 | 0 |
| Special Assessment Bonds Payable | 619,925 | 0 | 0 | 0 |
| OPWC Loans Payable | 41,962 | 0 | 0 | 0 |
| OWDA Loans Payable | 33,615,615 | 20,277,883 | 0 | 0 |
| Compensated Absences Payable | 57,765 | 45,963 | 32,758 | 78,978 |
| Capital Leases Payable | 0 | 0 | 138,732 | 7,310 |
| Closure/Postclosure Costs Payable | 0 | 0 | 9,577,115 | 0 |
| Total Non-Current Liabilities | 36,437,046 | 23,309,277 | 24,227,802 | 86,288 |
| Total Liabilities | 38,848,257 | 25,192,614 | 26,124,938 | 1,749,511 |
| <u>Net Position</u> | | | | |
| Net Investment in Capital Assets | 37,183,654 | 15,196,659 | (8,825,157) | 1,882,683 |
| Unrestricted (Deficit) | (8,414,445) | 3,396,352 | 186,854 | (809,155) |
| Total Net Position (Deficit) | \$28,769,209 | \$18,593,011 | (\$8,638,303) | \$1,073,528 |

Net position reported for business-type activities on the statement of net position is different because it includes a proportionate share of the balance of the internal service fund.

Net position of Business-Type Activities

See Accompanying Notes to the Basic Financial Statements

| | <u>Governmental Activity</u> |
|-----------------------------|----------------------------------|
| <u>Total Enterprise</u> | <u>Internal Service</u> |
| \$15,974,566 | \$2,855,997 |
| 3,766,103 | 0 |
| 223,946 | 0 |
| 270,136 | 0 |
| 14,335 | 160,095 |
| 58,609 | 0 |
| <u>20,307,695</u> | <u>3,016,092</u> |
| 1,151,611 | 0 |
| 2,621,717 | 0 |
| 106,345,466 | 0 |
| <u>110,118,794</u> | <u>0</u> |
| <u>130,426,489</u> | <u>3,016,092</u> |
| <u>1,286,276</u> | <u>0</u> |
| 234,355 | 1,228 |
| 773,487 | 8,164 |
| 232,618 | 0 |
| 477,284 | 344,038 |
| 4,508 | 0 |
| 893,131 | 110 |
| 0 | 879,494 |
| 162,158 | 0 |
| 2,532,870 | 0 |
| 71,925 | 0 |
| 20,663 | 0 |
| 2,199,202 | 0 |
| 182,892 | 321 |
| 69,814 | 0 |
| <u>7,854,907</u> | <u>1,233,355</u> |
| 19,566,407 | 0 |
| 619,925 | 0 |
| 41,962 | 0 |
| 53,893,498 | 0 |
| 215,464 | 818 |
| 146,042 | 0 |
| 9,577,115 | 0 |
| <u>84,060,413</u> | <u>818</u> |
| <u>91,915,320</u> | <u>1,234,173</u> |
| 45,437,839 | 0 |
| (5,640,394) | 1,781,919 |
| 39,797,445 | <u>\$1,781,919</u> |
| <u>398,107</u> | |
| <u>\$40,195,552</u> | |

Erie County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2013

| | Business-Type Activities | | | |
|--|--------------------------|---------------------|----------------------|--------------------|
| | Sewer | Water | Landfill | Care Facility |
| <u>Operating Revenues</u> | | | | |
| Charges for Services | \$7,292,440 | \$8,089,251 | \$5,736,821 | \$6,222,673 |
| Other | 4,100 | 0 | 119,233 | 10,463 |
| Total Operating Revenues | <u>7,296,540</u> | <u>8,089,251</u> | <u>5,856,054</u> | <u>6,233,136</u> |
| <u>Operating Expenses</u> | | | | |
| Personal Services | 1,061,339 | 872,730 | 694,947 | 3,794,384 |
| Materials and Supplies | 237,285 | 427,622 | 364,574 | 398,888 |
| Contractual Services | 1,957,637 | 3,623,340 | 1,964,936 | 1,997,596 |
| Claims | 0 | 0 | 0 | 0 |
| Closure and Postclosure Costs | 0 | 0 | 873,049 | 0 |
| Other | 150,850 | 125,437 | 78,391 | 0 |
| Depreciation | 2,514,707 | 1,514,762 | 437,511 | 111,373 |
| Total Operating Expenses | <u>5,921,818</u> | <u>6,563,891</u> | <u>4,413,408</u> | <u>6,302,241</u> |
| Operating Income (Loss) | <u>1,374,722</u> | <u>1,525,360</u> | <u>1,442,646</u> | <u>(69,105)</u> |
| <u>Non-Operating Expenses</u> | | | | |
| Loss on Disposal of Capital Assets | (118,156) | 0 | 0 | 0 |
| Interest Expense | (1,647,989) | (1,146,440) | (553,203) | (785) |
| Total Non-Operating Expenses | <u>(1,766,145)</u> | <u>(1,146,440)</u> | <u>(553,203)</u> | <u>(785)</u> |
| Income (Loss) Before Contributions and Transfers | (391,423) | 378,920 | 889,443 | (69,890) |
| Capital Contributions | 2,039,247 | 30,000 | 0 | 0 |
| Transfers Out | 0 | (10,298) | 0 | 0 |
| Changes in Net Position | 1,647,824 | 398,622 | 889,443 | (69,890) |
| Net Position (Deficit) Beginning of Year - Restated (Note 3) | <u>27,121,385</u> | <u>18,194,389</u> | <u>(9,527,746)</u> | <u>1,143,418</u> |
| Net Position (Deficit) End of Year | <u>\$28,769,209</u> | <u>\$18,593,011</u> | <u>(\$8,638,303)</u> | <u>\$1,073,528</u> |

The change in net position reported for business-type activities on the statement of activities is different because it includes a proportionate share of the net loss of the internal service fund.

Change in Net Position of Business-Type Activities

See Accompanying Notes to the Basic Financial Statements

| | <u>Governmental Activity</u> | |
|-----------------------------|----------------------------------|--|
| <u>Total Enterprise</u> | <u>Internal Service</u> | |
| \$27,341,185 | \$6,402,962 | |
| 133,796 | 273,467 | |
| <u>27,474,981</u> | <u>6,676,429</u> | |
| 6,423,400 | 34,713 | |
| 1,428,369 | 0 | |
| 9,543,509 | 899,927 | |
| 0 | 6,919,297 | |
| 873,049 | 0 | |
| 354,678 | 0 | |
| 4,578,353 | 0 | |
| <u>23,201,358</u> | <u>7,853,937</u> | |
| <u>4,273,623</u> | <u>(1,177,508)</u> | |
| (118,156) | 0 | |
| <u>(3,348,417)</u> | <u>0</u> | |
| <u>(3,466,573)</u> | <u>0</u> | |
| 807,050 | (1,177,508) | |
| 2,069,247 | 0 | |
| <u>(10,298)</u> | <u>0</u> | |
| 2,865,999 | (1,177,508) | |
| | <u>2,959,427</u> | |
| | <u>\$1,781,919</u> | |
| <u>(267,883)</u> | | |
| <u>\$2,598,116</u> | | |

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

| | Business-Type Activities | | | |
|---|---------------------------|---------------------------|---------------------------|-------------------------|
| | Sewer | Water | Landfill | Care Facility |
| Increase (Decrease) in Cash and Cash Equivalents | | | | |
| <u>Cash Flows from Operating Activities</u> | | | | |
| Cash Received from Customers | \$7,089,151 | \$7,896,473 | \$5,751,631 | \$6,077,943 |
| Cash Received from Transactions with Other Funds | 0 | 0 | 0 | 0 |
| Cash Payments for Personal Services | (942,081) | (733,954) | (594,759) | (3,210,213) |
| Cash Payments to Suppliers | (307,130) | (444,265) | (513,618) | (400,417) |
| Cash Payments for Contractual Services | (1,983,163) | (3,661,751) | (1,862,287) | (1,986,790) |
| Cash Payments for Claims | 0 | 0 | 0 | 0 |
| Cash Payments for Transactions with Other Funds | (153,758) | (108,816) | (101,092) | (587,172) |
| Cash Received for Other Revenues | 4,575 | 0 | 124,783 | 10,693 |
| Cash Payments for Other Expenses | (150,850) | (125,437) | (78,391) | 0 |
| Net Cash Provided by (Used for) Operating Activities | <u>3,556,744</u> | <u>2,822,250</u> | <u>2,726,267</u> | <u>(95,956)</u> |
| <u>Cash Flows from Noncapital Financing Activities</u> | | | | |
| Cash Received from Advances In | 0 | 0 | 184,900 | 0 |
| Cash Payments for Transfers Out | 0 | (10,298) | 0 | 0 |
| Net Cash Provided by (Used for) Noncapital Financing Activities | <u>0</u> | <u>(10,298)</u> | <u>184,900</u> | <u>0</u> |
| <u>Cash Flows from Capital and Related Financing Activities</u> | | | | |
| Acquisition of Capital Assets | (514,544) | (47,968) | (160,255) | (123,126) |
| Capital Contributions | 2,039,247 | 30,000 | 0 | 0 |
| Principal Paid on General Obligation Bonds | (609,006) | (631,371) | (1,243,446) | 0 |
| Principal Paid on OPWC Loans | (22,837) | 0 | 0 | 0 |
| Principal Paid on OWDA Loans | (1,401,450) | (834,748) | 0 | 0 |
| Interest Paid on General Obligation Bonds | (136,723) | (166,508) | (552,631) | 0 |
| Interest Paid on OWDA Loans | (1,491,377) | (990,232) | 0 | 0 |
| OWDA Loans Issued | 109,819 | 3,127 | 0 | 0 |
| Lease Principal | 0 | 0 | (64,105) | (3,440) |
| Lease Interest | 0 | 0 | (8,608) | (785) |
| Net Cash Used for Capital and Related Financing Activities | <u>(2,026,871)</u> | <u>(2,637,700)</u> | <u>(2,029,045)</u> | <u>(127,351)</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 1,529,873 | 174,252 | 882,122 | (223,307) |
| Cash and Cash Equivalents Beginning of Year | <u>2,200,955</u> | <u>2,190,256</u> | <u>8,699,426</u> | <u>520,989</u> |
| Cash and Cash Equivalents End of Year | <u><u>\$3,730,828</u></u> | <u><u>\$2,364,508</u></u> | <u><u>\$9,581,548</u></u> | <u><u>\$297,682</u></u> |

| <u>Total Enterprise</u> | <u>Governmental Activity</u> |
|-----------------------------|----------------------------------|
| | <u>Internal Service</u> |
| \$26,815,198 | \$0 |
| 0 | 6,433,263 |
| (5,481,007) | (33,516) |
| (1,665,430) | 0 |
| (9,493,991) | (922,064) |
| 0 | (6,718,476) |
| (950,838) | 0 |
| 140,051 | 273,467 |
| <u>(354,678)</u> | <u>0</u> |
| <u>9,009,305</u> | <u>(967,326)</u> |
| 184,900 | 0 |
| <u>(10,298)</u> | <u>0</u> |
| <u>174,602</u> | <u>0</u> |
| (845,893) | 0 |
| 2,069,247 | 0 |
| (2,483,823) | 0 |
| (22,837) | 0 |
| (2,236,198) | 0 |
| (855,862) | 0 |
| (2,481,609) | 0 |
| 112,946 | 0 |
| (67,545) | 0 |
| <u>(9,393)</u> | <u>0</u> |
| <u>(6,820,967)</u> | <u>0</u> |
| 2,362,940 | (967,326) |
| <u>13,611,626</u> | <u>3,823,323</u> |
| <u>\$15,974,566</u> | <u>\$2,855,997</u> |

(continued)

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013
(continued)

| | Business-Type Activities | | | |
|---|--------------------------|--------------------|--------------------|-------------------|
| | Sewer | Water | Landfill | Care Facility |
| <u>Reconciliation of Operating Income (Loss) to</u> | | | | |
| <u>Net Cash Provided by (Used for) Operating Activities</u> | | | | |
| Operating Income (Loss) | \$1,374,722 | \$1,525,360 | \$1,442,646 | (\$69,105) |
| <u>Adjustments to Reconcile Operating Income (Loss) to</u> | | | | |
| <u>Net Cash Provided by (Used for) Operating Activities</u> | | | | |
| Depreciation | 2,514,707 | 1,514,762 | 437,511 | 111,373 |
| Changes in Assets and Liabilities: | | | | |
| (Increase) Decrease in Accounts Receivable | (35,227) | (183,796) | 20,360 | (144,500) |
| Increase in Due from Other Governments | (142,099) | 0 | 0 | 0 |
| Increase in Materials and Supplies Inventory | (12,253) | (25,866) | 0 | (7,911) |
| (Increase) Decrease in Interfund Receivable | (5,353) | (8,982) | 0 | 0 |
| Increase in Special Assessments Receivable | (20,135) | 0 | 0 | 0 |
| Increase in Accrued Wages Payable | 2,786 | 8,440 | 1,951 | 17,897 |
| Increase (Decrease) in Accounts Payable | 49,446 | 11,704 | (87,973) | 10,400 |
| Increase (Decrease) in Due to Other Governments | (136,761) | (35,482) | (1,832) | (15,812) |
| Increase (Decrease) in Due to External Parties | 0 | 1,528 | (638) | 0 |
| Increase (Decrease) in Interfund Payable | (947) | (9,353) | 41,406 | 6,508 |
| Increase in Claims Payable | 0 | 0 | 0 | 0 |
| Increase (Decrease) in Compensated Absences Payable | (32,142) | 23,935 | (213) | (4,806) |
| Increase in Closure/Postclosure Costs Payable | 0 | 0 | 873,049 | 0 |
| Total Adjustments | 2,182,022 | 1,296,890 | 1,283,621 | (26,851) |
| Net Cash Provided by (Used for) Operating Activities | <u>\$3,556,744</u> | <u>\$2,822,250</u> | <u>\$2,726,267</u> | <u>(\$95,956)</u> |

Non-cash Capital Transactions

At December 31, 2013, the Landfill enterprise fund had outstanding payables related to capital acquisitions, in the amount of \$216,662.

See Accompanying Notes to the Basic Financial Statements

| | Governmental Activity |
|---------------------------|---------------------------|
| Total Enterprise | Internal Service |
| <u>\$4,273,623</u> | <u>(\$1,177,508)</u> |
| 4,578,353 | 0 |
| (343,163) | 0 |
| (142,099) | 0 |
| (46,030) | 0 |
| (14,335) | 30,301 |
| (20,135) | 0 |
| 31,074 | 179 |
| (16,423) | 8,164 |
| (189,887) | 105,043 |
| 890 | 0 |
| 37,614 | (21) |
| 0 | 65,377 |
| (13,226) | 1,139 |
| <u>873,049</u> | <u>0</u> |
| <u>4,735,682</u> | <u>210,182</u> |
| <u><u>\$9,009,305</u></u> | <u><u>(\$967,326)</u></u> |

Erie County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2013

| | Private Purpose Trust | Agency |
|--|--------------------------|---------------|
| <u>Assets</u> | | |
| Equity in Pooled Cash and Cash Equivalents | \$53,795 | \$8,922,807 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 5,415,797 |
| Accrued Interest Receivable | 25 | 0 |
| Other Local Taxes Receivable | 0 | 289,507 |
| Due from Other Governments | 0 | 2,889,104 |
| Due from External Parties | 0 | 43,614 |
| Property Taxes Receivable | 0 | 130,748,664 |
| Special Assessments Receivable | 0 | 4,616,799 |
| | 53,820 | \$152,926,292 |
| <u>Liabilities</u> | | |
| Due to Other Governments | 0 | \$134,477,313 |
| Due to External Parties | 0 | 476,578 |
| Undistributed Assets | 0 | 17,972,401 |
| | 0 | \$152,926,292 |
| <u>Net Position</u> | | |
| Held in Trust for Others | 53,820 | |
| Total Net Position | \$53,820 | |

See Accompanying Notes to the Basic Financial Statements:

Erie County, Ohio
Statement of Change in Fiduciary Net Position
Private Purpose Trust Fund
For the Year Ended December 31, 2013

| | |
|--------------------------------|------------------------|
| <u>Additions</u> | |
| Interest | \$208 |
| <u>Deductions</u> | |
| Operating Expenses | <u>0</u> |
| Change in Net Position | 208 |
| Net Position Beginning of Year | <u>53,612</u> |
| Net Position End of Year | <u><u>\$53,820</u></u> |

See Accompanying Notes to the Basic Financial Statement:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

A. 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.

B. 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 2013.

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 agency 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-Ottawa Family and Children First

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 1 - Reporting Entity (continued)

The County participates in two joint ventures, a jointly governed organization, and an insurance pool. These organizations are presented in Notes 24, 25, and 26 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 (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.

A. 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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.

B. 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.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency 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 agency 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.

C. 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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 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.

D. 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 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 thirty-one days after year end.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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 statement of financial position may report 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 that time. For the County, deferred outflows of resources consists of a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and the reacquisition price. This amount is deferred and amortized of the life of the old debt or the life of the new debt, whichever is shorter.

In addition to liabilities, the statement of financial position may report 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, payment in lieu of taxes, and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2013, but which were levied to finance 2014 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental revenue including grants, delinquent property taxes, and special assessments. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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.

E. Budgetary Process

All funds, except agency 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.

F. 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 Cash Equivalents".

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".

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

During 2013, the County invested in nonnegotiable certificates of deposit, federal agency securities, municipal securities, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR 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 does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share, which is the price the investment could be sold for on December 31, 2013.

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 2013 was \$221,549, which includes \$197,302 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.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, 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.

H. 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.

I. 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.

Unclaimed monies that have a legal restriction on their expenditure are reported as restricted.

J. Deferred Charge on Refunding

For advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This deferred amount is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as deferred outflows of resources on the statement of net position.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

K. 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 fair market value 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. No interest was capitalized for 2013.

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 | 20-40 years |
| Buildings and Building Improvements | 30-50 years | 50 years |
| Roads and Bridges | 20-100 years | n/a |
| Sewer and Water Lines | n/a | 40 years |
| Equipment | 5-30 years | 5-30 years |
| Vehicles | 8-15 years | 8 years |

L. Interfund Receivables/Payables

On fund financial statements, receivables and payables resulting from interfund loans or unpaid amounts for interfund services provided are reported 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. These amounts are presented as "Internal Balances".

M. 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

N. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the 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, compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds and special assessment bonds are recognized as liabilities on the governmental fund financial statements when due.

O. 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.

P. Net Position

Net position represents the difference between all other elements in the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily includes resources restricted for real estate assessment and collection, various public safety activities, and activities of the County's courts. 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Q. 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 classification 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” includes items that are not expected to be converted to cash. It also includes the long-term portion of interfund receivables.

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. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. Assigned amounts represent intended uses established 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.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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.

R. 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.

S. Capital Contributions

Capital contributions arise from contributions from other governments and outside sources.

T. 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.

U. 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 3 - Change in Accounting Principles and Restatement of Net Position

A. Change in Accounting Principles

For 2013, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus". GASB Statement No. 61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity and the financial reporting entity display and disclosure requirements. The implementation of this statement did not result in any change to the County's financial statements.

B. Restatement of Net Position

The County contracts with engineering specialists to determine its estimated liability for the landfill closure/postclosure costs and the remaining estimated capacity of the landfill. In prior years, this estimate was miscalculated. The restatement had the following effect on net position.

| | Sewer | Water | Landfill | Care Facility | Total Enterprise |
|--------------------------------------|---------------------|---------------------|----------------------|--------------------|---------------------|
| Net Position | | | | | |
| December 31, 2012 | \$27,121,385 | \$18,194,389 | (\$17,168,853) | \$1,143,418 | \$29,290,339 |
| Closure/Postclosure Costs Payable | 0 | 0 | 7,641,107 | 0 | 7,641,107 |
| Adjusted Net Position | | | | | |
| December 31, 2012 | <u>\$27,121,385</u> | <u>\$18,194,389</u> | <u>(\$9,527,746)</u> | <u>\$1,143,418</u> | <u>\$36,931,446</u> |

| | Total Business-Type Activities |
|---|--------------------------------------|
| Net Position December 31, 2012 | \$29,956,329 |
| Closure/Postclosure Costs Payable | 7,641,107 |
| Adjusted Net Position December 31, 2012 | <u>\$37,597,436</u> |

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2013, the following funds had deficit fund balances/net position:

| Fund Type/Fund | Deficit |
|-----------------------|-----------|
| Special Revenue Funds | |
| Moving Ohio Forward | \$145,471 |
| Indigent Guardianship | 9,812 |
| Highway Safety | 783 |
| Debt Service Fund | |
| Bond Retirement | 86,858 |
| Enterprise Fund | |
| Landfill | 8,638,303 |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 4 - Accountability and Compliance (continued)

The deficit fund balances in the special revenue funds and the debt service fund resulted from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit net position in the Landfill enterprise fund resulted from the requirement to report future postclosure costs. Management is analyzing the situation to alleviate future deficits.

B. Compliance

The Indigent Guardianship and Highway Safety special revenue funds, the Bond Retirement debt service fund, and the Sewer enterprise fund had final appropriations in excess of estimated resources plus available balances, in the amount of \$985, \$1,470, 79,127, and \$52,228; respectively, for the year ended December 31, 2013. The Auditor will review appropriations to ensure they are within estimated resources.

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2013.

| Fund Program/Department/Account | Appropriations | Expenditures Plus Encumbrances | Excess |
|--|----------------|-----------------------------------|----------|
| General Fund | | | |
| General Government - Legislative and Executive | | | |
| Auditor | | | |
| Contractual Services | \$243,216 | \$268,313 | \$25,097 |
| General Government - Judicial | | | |
| Huron Municipal Court | | | |
| Personal Services | 1,165 | 1,848 | 683 |
| Special Revenue Funds | | | |
| CDBG | | | |
| Economic Development | | | |
| Block Grant | | | |
| Other | 35,069 | 35,294 | 225 |
| CHIP | | | |
| Debt Service | | | |
| Principal Retirement | 0 | 146,836 | 146,836 |
| Senior Citizens Levy | | | |
| Health | | | |
| Senior Citizens | | | |
| Contractual Services | 1,033,270 | 1,034,006 | 736 |

The County Auditor will monitor budgetary transactions to ensure expenditures are within amounts appropriated.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 5 - 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 Developmental Disabilities special revenue fund 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 the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance (GAAP basis).
4. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

Adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis are as follows:

| Changes in Fund Balance | | |
|---|-------------|-------------------------------|
| | General | Developmental Disabilities |
| GAAP Basis | \$1,003,867 | (\$326,588) |
| <u>Increase (Decrease) Due To</u> | | |
| Revenue Accruals: | | |
| Accrued 2012, Received in Cash 2013 | 1,326,697 | 297,406 |
| Accrued 2013, Not Yet Received in Cash | (1,719,115) | (124,532) |
| Expenditure Accruals: | | |
| Accrued 2012, Paid in Cash 2013 | (1,261,265) | (331,203) |
| Accrued 2013, Not Yet Paid in Cash | 1,382,484 | 274,633 |
| Cash Adjustments: | | |
| Unrecorded Activity 2012 | 314,407 | 1,261,722 |
| Unrecorded Activity 2013 | (152,470) | (1,305,719) |
| Prepaid Items | (2,383) | 0 |
| Materials and Supplies Inventory | (5,238) | 0 |
| | | (continued) |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

Changes in Fund Balance
(continued)

| | General | Developmental Disabilities |
|---|-------------|-------------------------------|
| Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses into Financial Statement Fund Types | (\$15,346) | \$0 |
| Advances In | 197,273 | 0 |
| Advances Out | (200,437) | 0 |
| Encumbrances Outstanding at Year End (Budget Basis) | (1,165,518) | (899,528) |
| Budget Basis | (\$297,044) | (\$1,153,809) |

Note 6 - Deposits and Investments

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active 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.

Monies held by the County, which are not considered as active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

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, Government National Mortgage Association, and Student Loan Marketing 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;

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 6 - Deposits and Investments (continued)

6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five 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 1 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.

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, by surety company bonds deposited with the County Treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 6 - Deposits and Investments (continued)

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.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$9,643,098 of the County's bank balance of \$41,390,549 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Investments

As of December 31, 2013, the County had the following investments:

| | <u>Fair Value</u> | <u>Maturity</u> |
|--------------------------------|---------------------|-----------------|
| Federal Farm Credit Bank Notes | \$1,000,110 | 11/13/15 |
| Federal Farm Credit Bank Notes | 1,997,780 | 6/6/16 |
| Federal Farm Credit Bank Notes | 1,004,600 | 9/9/16 |
| Federal Farm Credit Bank Notes | 1,992,720 | 11/29/16 |
| Federal Farm Credit Bank Notes | 984,640 | 11/13/17 |
| Federal Home Loan Bank Notes | 1,014,110 | 11/28/14 |
| Federal Home Loan Bank Notes | 1,024,430 | 8/20/15 |
| Federal Home Loan Bank Notes | 2,004,700 | 11/20/15 |
| Federal Home Loan Bank Notes | 999,670 | 12/28/15 |
| Federal Home Loan Bank Notes | 1,000,530 | 1/8/16 |
| Federal Home Loan Bank Notes | 1,001,220 | 1/29/16 |
| Federal Home Loan Bank Notes | 1,972,040 | 12/28/17 |
| Municipal Securities | 502,170 | 7/16/14 |
| Municipal Securities | 497,010 | 12/1/15 |
| Municipal Securities | 526,223 | 8/15/15 |
| Mutual Funds | 71,290 | 43 days |
| STAR Ohio | 4,815,684 | 53.4 days |
| | <u>\$22,408,927</u> | |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 6 - Deposits and Investments (continued)

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.

All of the federal agency securities carry a rating of Aaa by Moody's. The municipal securities carry a rating of Aaa, Aa2, and Aa1 by Moody's. The mutual funds and STAR Ohio carry ratings of AAA and AAAM, respectively, by Standard and Poor's. 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 and that STAR Ohio must maintain the highest rating provided by at least one nationally recognized standard rating service.

The County places no limit on the amount of its interim monies it may invest in a particular security. The following table indicates the percentage of investments to the County's total portfolio:

| | Fair Value | Percentage of Portfolio |
|--------------------------|---------------|----------------------------|
| Federal Farm Credit Bank | \$6,979,850 | 31.1% |
| Federal Home Loan Bank | 9,016,700 | 40.2 |
| Municipal Securities | 1,525,403 | 6.8 |

Note 7 - Receivables

Receivables at December 31, 2013, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; 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. Notes receivable, in the amount of \$188,818, will not be received within one year. Special assessments receivable, in the amount of \$1,151,611, will not be received within one year.

Notes receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The notes have an annual interest rate of 1 percent to 5 percent and are repaid over periods ranging from five to ten years. A summary of the changes in notes receivable during 2013 follows:

| | Balance January 1, 2013 | New Loans | Repayments | Balance December 31, 2013 |
|----------------------|-------------------------------|--------------|------------|---------------------------------|
| Special Revenue Fund | | | | |
| Development Rotary | \$207,712 | \$55,158 | \$48,982 | \$213,888 |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 7 - Receivables (continued)

A summary of the principal items of intergovernmental receivables follows:

| | Amount |
|--|-----------|
| Governmental Activities | |
| Major Funds | |
| General Fund | |
| Local Government | \$536,948 |
| Estate Tax | 8,226 |
| Homestead and Rollback | 264,898 |
| Casino Tax | 463,681 |
| State of Ohio | 30,450 |
| North Point Educational Service Center | 284 |
| Total General Fund | 1,304,487 |
| Developmental Disabilities | |
| Help Me Grow | 19,865 |
| Title XX | 62,516 |
| Homestead and Rollback | 282,906 |
| Personal Property Phase-Out | 150,208 |
| State of Ohio | 110,272 |
| Total Developmental Disabilities | 625,767 |
| Total Major Funds | 1,930,254 |
| Nonmajor Funds | |
| Job and Family Services | |
| Job and Family Services | 573,650 |
| Workforce Investment Act | 44,307 |
| Total Job and Family Services | 617,957 |
| Children's Services | |
| Title VI-E | 84,270 |
| State of Ohio | 44,023 |
| Total Children's Services | 128,293 |
| CSEA | |
| CSEA | 195,970 |
| Motor Vehicle and Gasoline Tax | |
| Gasoline Tax | 1,150,129 |
| Motor Vehicle License Fees | 931,697 |
| Total Motor Vehicle and Gasoline Tax | 2,081,826 |
| Moving Ohio Forward | |
| Moving Ohio Forward | 145,793 |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 7 - Receivables (continued)

| | Amount |
|--|-----------|
| Governmental Activities (continued) | |
| Nonmajor Funds (continued) | |
| CDBG | |
| CDBG | \$128,545 |
| CHIP | |
| Lead Hazard Control | 10,358 |
| School Resource Officer | |
| Bowling Green State University | 5,739 |
| North Point Educational Service Center | 4,777 |
| EHOVE Career Center | 3,222 |
| City of Huron | 3,765 |
| Huron Township | 35,633 |
| Perkins Township | 7,533 |
| Village of Bayview | 50 |
| Total School Resource Officer | 60,719 |
| Highway Safety | |
| High Visibility Enforcement | 4,049 |
| Adult Probation | |
| Community Corrections | 158,941 |
| Probation Improvement | 54,900 |
| Total Adult Probation | 213,841 |
| Emergency Management Agency | |
| Emergency Management Performance | 18,054 |
| Perkins Township | 3,905 |
| Total Emergency Management Agency | 21,959 |
| Crime Victims Assistance | |
| VAWA | 11,452 |
| VOCA | 11,362 |
| Total Crime Victims Assistance | 22,814 |
| Senior Citizens | |
| Homestead and Rollback | 57,587 |
| Personal Property Phase-Out | 21,381 |
| Total Senior Citizens | 78,968 |
| Law Library | |
| City of Sandusky | 1,079 |
| Indigent Ignition Interlock | |
| State of Ohio | 221 |
| Village of Milan | 24 |
| Total Indigent Ignition Interlock | 245 |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 7 - Receivables (continued)

| | Amount |
|-------------------------------------|-------------|
| Governmental Activities (continued) | |
| Nonmajor Funds (continued) | |
| 911 Services | |
| State of Ohio | \$26,870 |
| Total Nonmajor Funds | 3,739,286 |
| Total Governmental Activities | \$5,669,540 |
| | |
| Business-Type Activities | |
| Sewer Fund | |
| City of Sandusky | \$223,946 |
| | |
| Agency Funds | |
| Gasoline Tax | \$400,954 |
| Motor Vehicle License Fees | 284,510 |
| Local Government | 604,521 |
| Library Local Government | 1,063,076 |
| Homestead and Rollback | 401,343 |
| Personal Property Phase-Out | 134,700 |
| Total Agency Funds | \$2,889,104 |

Note 8 - Permissive Sales and Use Tax

The County Commissioners, by resolution, imposed a 1.5 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 forty-five days after the end of each month.

Note 9 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2013 represent the collection of 2012 taxes. Real property taxes received in 2013 were levied after October 1, 2012, on the assessed values as of January 1, 2012, 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, 2013
(continued)

Note 9 - Property Taxes (continued)

Public utility property tax revenues received in 2013 represent the collection of 2012 taxes. Public utility real and tangible personal property taxes received in 2013 became a lien on December 31, 2011, were levied after October 1, 2012, 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 agency 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, 2013, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2013 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, 2013, was \$8.80 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2013 property tax receipts were based are as follows:

| | |
|-------------------------|------------------------|
| Real Property | |
| Residential | \$1,395,597,740 |
| Agriculture | 88,143,000 |
| Commercial/Industrial | 408,276,040 |
| Public Utility Property | |
| Real | 9,815,960 |
| Personal | 59,901,000 |
| Total Assessed Value | <u>\$1,961,733,740</u> |

Note 10 - Payment in Lieu of Taxes

According to State law, Erie 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 agreement expires.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 11 - Capital Assets

| | Balance January 1, 2013 | Additions | Reductions | Balance December 31, 2013 |
|--|-------------------------------|--------------------|----------------------|---------------------------------|
| Governmental Activities: | | | | |
| Nondepreciable Capital Assets | | | | |
| Land | \$2,559,784 | \$0 | \$0 | \$2,559,784 |
| Construction in Progress | 2,949,340 | 497,170 | (3,446,510) | 0 |
| Total Nondepreciable Capital Assets | 5,509,124 | 497,170 | (3,446,510) | 2,559,784 |
| Depreciable Capital Assets | | | | |
| Land Improvements | 1,142,347 | 109,696 | 0 | 1,252,043 |
| Buildings and Building Improvements | 46,005,467 | 2,490,912 | 0 | 48,496,379 |
| Roads and Bridges | 39,925,814 | 2,398,637 | (182,116) | 42,142,335 |
| Equipment | 9,246,084 | 214,879 | (263,406) | 9,197,557 |
| Vehicles | 4,380,539 | 215,326 | (420,917) | 4,174,948 |
| Total Depreciable Capital Assets | 100,700,251 | 5,429,450 | (866,439) | 105,263,262 |
| Less Accumulated Depreciation for | | | | |
| Land Improvements | (577,046) | (52,750) | 0 | (629,796) |
| Buildings and Building Improvements | (17,532,701) | (983,714) | 0 | (18,516,415) |
| Roads and Bridges | (16,041,581) | (1,213,647) | 182,116 | (17,073,112) |
| Equipment | (6,255,603) | (547,255) | 241,384 | (6,561,474) |
| Vehicles | (3,148,698) | (296,481) | 221,078 | (3,224,101) |
| Total Accumulated Depreciation | (43,555,629) | (3,093,847) | 644,578 | (46,004,898) |
| Total Depreciable Capital Assets, Net | 57,144,622 | 2,335,603 | (221,861) | 59,258,364 |
| Governmental Activities Capital Assets, Net | \$62,653,746 | \$2,832,773 | (\$3,668,371) | \$61,818,148 |
| Business-Type Activities: | | | | |
| Nondepreciable Capital Assets | | | | |
| Land | \$2,395,055 | \$0 | \$0 | \$2,395,055 |
| Construction in Progress | 5,207,840 | 240,087 | (5,221,265) | 226,662 |
| Total Nondepreciable Capital Assets | 7,602,895 | 240,087 | (5,221,265) | 2,621,717 |
| Depreciable Capital Assets | | | | |
| Land Improvements | 7,264,404 | 0 | 0 | 7,264,404 |
| Buildings and Building Improvements | 34,586,715 | 123,126 | (230,171) | 34,479,670 |
| Sewer and Water Lines | 129,777,025 | 5,691,737 | 0 | 135,468,762 |
| Equipment | 8,945,297 | 168,601 | (33,452) | 9,080,446 |
| Vehicles | 1,211,667 | 45,578 | (13,560) | 1,243,685 |
| Total Depreciable Capital Assets | 181,785,108 | 6,029,042 | (277,183) | 187,536,967 |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 11 - Capital Assets (continued)

| | Balance January 1, 2013 | Additions | Reductions | Balance December 31, 2013 |
|--|-------------------------------|--------------------|----------------------|---------------------------------|
| Business-Type Activities (continued): | | | | |
| Less Accumulated Depreciation for | | | | |
| Land Improvements | (\$4,246,621) | (\$226,451) | \$0 | (\$4,473,072) |
| Buildings and Building Improvements | (17,553,061) | (681,725) | 112,015 | (18,122,771) |
| Sewer and Water Lines | (48,434,666) | (3,211,986) | 0 | (51,646,652) |
| Equipment | (5,442,244) | (401,877) | 33,452 | (5,810,669) |
| Vehicles | (1,095,583) | (56,314) | 13,560 | (1,138,337) |
| Total Accumulated Depreciation | <u>(76,772,175)</u> | <u>(4,578,353)</u> | <u>159,027</u> | <u>(81,191,501)</u> |
| Total Depreciable Capital Assets, Net | <u>105,012,933</u> | <u>1,450,689</u> | <u>(118,156)</u> | <u>106,345,466</u> |
| Business-Type Activities Capital Assets, Net | <u>\$112,615,828</u> | <u>\$1,690,776</u> | <u>(\$5,339,421)</u> | <u>\$108,967,183</u> |

Depreciation expense was charged to governmental functions as follows:

| | |
|--|--------------------|
| Governmental Activities | |
| General Government: | |
| Legislative and Executive | \$1,145,659 |
| Judicial | 172,052 |
| Public Safety | 248,074 |
| Public Works | 1,382,017 |
| Health | 118,857 |
| Human Services | 23,378 |
| Economic Development | 3,810 |
| Total Depreciation Expense - Governmental Activities | <u>\$3,093,847</u> |

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2013, consisted of the following individual fund receivables and payables:

| | |
|---------------------------|--------------------|
| Due to General Fund from: | |
| Other Governmental | \$592,726 |
| Care Facility | 810,000 |
| Total General Fund | <u>\$1,402,726</u> |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 12 - Interfund Receivables/Payables (continued)

| | |
|---------------------------------------|-----------|
| Due to Other Governmental Funds from: | |
| General Fund | \$1,540 |
| Developmental Disabilities | 1,568 |
| Other Governmental | 4,360 |
| Landfill | 40,681 |
| Total Other Governmental Funds | \$48,149 |
| | |
| Due to Sewer Fund from: | |
| General Fund | \$524 |
| Developmental Disabilities | 134 |
| Landfill | 1,264 |
| Care Facility | 3,431 |
| Total Sewer Fund | \$5,353 |
| | |
| Due to Water Fund from: | |
| General Fund | \$513 |
| Developmental Disabilities | 166 |
| Care Facility | 8,303 |
| Total Water Fund | \$8,982 |
| | |
| Due to Internal Service Fund from: | |
| General Fund | \$72,095 |
| Developmental Disabilities | 13,603 |
| Other Governmental | 44,835 |
| Sewer | 5,005 |
| Water | 3,601 |
| Landfill | 2,847 |
| Care Facility | 17,999 |
| Internal Service Fund | 110 |
| Total Internal Service Fund | \$160,095 |

The interfund receivables/payables resulted from the time lag between dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All of these amounts, except for the General Fund receivable from other governmental funds and the Care Facility enterprise fund, in the amount of \$205,281 and \$810,000, respectively, are expected to be received within one year.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 13 - Risk Management

A. 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 of \$158,275 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2013, 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. The entire liability will be paid within one year. The changes in the claims liability for 2013 and 2012 were:

| | Beginning Balance | Current Year Claims | Claims Payments by County | Claims Payments by Workers' Compensation | Ending Balance |
|------|----------------------|------------------------|---------------------------------|---|-------------------|
| 2013 | \$154,592 | \$187,301 | (\$48,174) | (\$135,444) | \$158,275 |
| 2012 | 122,041 | 80,725 | (100,571) | 52,397 | 154,592 |

B. 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 \$200,000 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. Settled claims have not exceeded this commercial coverage in the past three years.

All funds of the County, except the Board of Developmental Disabilities and the Mental Health and Recovery Board, 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 13 - Risk Management (continued)

Claims payable at December 31, 2013, was estimated by a third party administrator at \$721,219. The entire liability will be paid within one year. The changes in the claims liability for 2013 and 2012 were:

| | Beginning Balance | Current Year Claims | Claims Payments | Ending Balance |
|------|----------------------|------------------------|--------------------|-------------------|
| 2013 | \$659,525 | \$6,731,996 | \$6,670,302 | \$721,219 |
| 2012 | 682,642 | 6,223,325 | 6,246,442 | 659,525 |

C. 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 2013, the County contracted for the following coverage:

| | |
|--|-------------|
| General Liability | \$1,000,000 |
| Excess Liability | 9,000,000 |
| Medical Professional Liability | 10,000,000 |
| Law Enforcement Professional Liability | 1,000,000 |
| Automobile Liability | 1,000,000 |
| Uninsured Motorists Liability | 250,000 |
| Building and Contents | 181,437,124 |
| 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 2012, and settled claims have not exceeded this coverage in the past three years.

Note 14 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2013. The following amounts remain on these contracts.

| Vendor | Contract Amount | Amount Paid as of 12/31/13 | Outstanding Balance |
|------------------------------|--------------------|-------------------------------|------------------------|
| King Development | \$214,414 | \$0 | \$214,414 |
| Prestress Service Industries | 57,995 | 41,176 | 16,819 |
| Schirmer Construction | 159,654 | 153,319 | 6,335 |
| Duro-Last Roofing, Inc. | 138,805 | 0 | 138,805 |
| Dellinger Excavating, Inc. | 19,824 | 0 | 19,824 |
| Kreimes Co. | 24,831 | 0 | 24,831 |
| Erie Blacktop | 78,397 | 7,672 | 70,725 |
| Mannik and Smith Group | 127,000 | 95,604 | 31,396 |
| Studer-Obringer, Inc. | 1,757,726 | 1,709,754 | 47,972 |
| Daniel Frederick Architects | 127,435 | 109,166 | 18,269 |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 14 - Construction and Other Significant Commitments (continued)

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2013 are as follows:

| | |
|-----------------------------|---------------------------|
| General Fund | \$1,165,518 |
| Developmental Disabilities | 899,528 |
| Nonmajor Governmental Funds | <u>1,239,070</u> |
| Total | <u><u>\$3,304,116</u></u> |

Note 15 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 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 statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed 2 percent. For the year ended December 31, 2013, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 12.6 percent, respectively. Effective January 1, 2014, the member contribution rate for law enforcement increased to 13 percent. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2013, member and employer contribution rates were consistent across all three plans.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

The County's 2013 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in both the traditional and combined plans was 1 percent for 2013. Effective January 1, 2014, the portion of the employer contribution allocated to health care increased to 2 percent. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2013, 2012, and 2011 was \$3,538,108, \$2,698,448, and \$2,697,964, respectively. For 2013, 91 percent has been contributed with the balance recorded as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions to the member-directed plan for 2013 were \$59,323 made by the County and \$42,373 made by the plan members.

Note 16 - Postemployment Benefits

Ohio Public Employees Retirement System

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

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care plan for qualifying members of both the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including postemployment health care coverage. The plan includes a medical plan, a prescription drug program, and Medicare Part B premium reimbursement.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 16 - Postemployment Benefits (continued)

Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in both the traditional and combined plans was 1 percent for 2013. Effective January 1, 2014, the portion of the employer contribution allocated to health care was raised to 2 percent for both plans as recommended by the OPERS actuary.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2013, 2012, and 2011 was \$270,080, \$1,062,289, and \$1,060,683, respectively. For 2013, 91 percent has been contributed with the balance recorded as intergovernmental payable. The full amount has been contributed for 2012 and 2011.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing on January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contribution toward the health care fund after the end of the transition period.

Note 17 - 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. For the sheriff's department employees, deputies, sergeants, and lieutenants are paid for 50 percent of accumulated unused sick leave and corrections officers, communications officers, and secretaries are paid for one-fourth of the value of their accumulated unused sick leave upon retirement or separation at the rate of pay in effect at the time of separation. 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 thirty to fifty-five days depending on union contract.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 18 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2013, was as follows:

| | Interest Rate | Balance January 1, 2013 | Additions | Reductions | Balance December 31, 2013 | Due Within One Year |
|--|------------------|-------------------------------|--------------|------------------|---------------------------------|------------------------|
| Governmental Activities | | | | | | |
| General Obligation Bonds | | | | | | |
| 2002 Juvenile Detention Facility (Original Amount \$1,800,000) | 2-5.375% | \$1,075,000 | \$0 | \$1,075,000 | \$0 | \$0 |
| 2004 Various Purpose Refunding (Original Amount \$560,000) | 2-3.75 | 120,000 | 0 | 60,000 | 60,000 | 60,000 |
| Premium | | 1,772 | 0 | 457 | 1,315 | 0 |
| 2007 Public Infrastructure I (Original Amount \$7,200,000) | 4-5 | 4,870,000 | 0 | 525,000 | 4,345,000 | 545,000 |
| Premium | | 269,270 | 0 | 14,361 | 254,909 | 0 |
| 2007 Public Infrastructure II Serial (Original Amount \$1,514,999) | 4-4.5 | 1,210,000 | 0 | 55,000 | 1,155,000 | 85,000 |
| Term (Original Amount \$1,070,000) | 4.375-4.5 | 1,070,000 | 0 | 0 | 1,070,000 | 0 |
| Capital Appreciation (Original Amount \$39,529) | 15 | 10,475 | 0 | 10,475 | 0 | 0 |
| Accretion on Capital | | | | | | |
| Appreciation Bonds | | 11,970 | 2,555 | 14,525 | 0 | 0 |
| 2007 Courthouse Improvements (Original Amount \$1,000,000) | 4-5 | 550,000 | 0 | 100,000 | 450,000 | 105,000 |
| 2007 Building Construction Serial (Original Amount \$545,000) | 4-5 | 435,000 | 0 | 30,000 | 405,000 | 30,000 |
| Term (Original Amount \$145,000) | 4.375-4.5 | 145,000 | 0 | 0 | 145,000 | 0 |
| 2009 Various Purpose Refunding (Original Amount \$3,931,097) | | 2,699,632 | 0 | 416,459 | 2,283,173 | 425,415 |
| 2011 Public Infrastructure Serial (Original Amount \$435,000) | 4-4.5 | 390,000 | 0 | 55,000 | 335,000 | 55,000 |
| Term (Original Amount \$1,765,000) | 4.375-4.5 | 1,765,000 | 0 | 0 | 1,765,000 | 0 |
| 2012 Public Infrastructure Serial (Original Amount \$1,610,000) | 5.25 | 1,610,000 | 0 | 30,000 | 1,580,000 | 30,000 |
| Total General Obligation Bonds | | 16,233,119 | 2,555 | 2,386,277 | 13,849,397 | 1,335,415 |
| Special Assessment Bonds with Governmental Commitment | | | | | | |
| 1996 Joppa Road (Original Amount \$64,000) | 3.375 | 21,000 | 0 | 5,000 | 16,000 | 5,000 |
| 2009 Refunding Glidden/Riverport Road (Original Amount \$265,000) | 2-2.75 | 140,000 | 0 | 45,000 | 95,000 | 45,000 |
| 2009 Refunding Parker Road (Original Amount \$155,000) | 2-2.875 | 90,000 | 0 | 20,000 | 70,000 | 20,000 |
| 2009 Refunding 1997 Various Purpose (Original Amount \$49,350) | 2-3.125 | 32,117 | 0 | 6,267 | 25,850 | 6,267 |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 18 - Long-Term Obligations (continued)

| | Interest Rate | Balance January 1, 2013 | Additions | Reductions | Balance December 31, 2013 | Due Within One Year |
|---|------------------|-------------------------------|------------------|--------------------|---------------------------------|------------------------|
| Governmental Activities (continued) | | | | | | |
| Special Assessment Bonds with Governmental Commitment (continued) | | | | | | |
| 2009 Refunding | | | | | | |
| 1998 Various Purpose (Original Amount \$122,883) | 2-3.5% | \$73,738 | \$0 | \$13,238 | \$60,500 | \$13,523 |
| Total Special Assessment Bonds | | <u>356,855</u> | <u>0</u> | <u>89,505</u> | <u>267,350</u> | <u>89,790</u> |
| OWDA Loans | | | | | | |
| Low Income HSTS Program (Original Amount \$146,836) | 0 | 0 | 146,836 | 146,836 | 0 | 0 |
| Other Long-Term Obligations | | | | | | |
| Compensated Absences Payable | | 2,430,723 | 243,345 | 104,153 | 2,569,915 | 722,575 |
| Capital Leases Payable | | 4,392 | 0 | 4,392 | 0 | 0 |
| Total Other Long-Term Obligations | | <u>2,435,115</u> | <u>243,345</u> | <u>108,545</u> | <u>2,569,915</u> | <u>722,575</u> |
| Total Governmental Activities | | <u>\$19,025,089</u> | <u>\$392,736</u> | <u>\$2,731,163</u> | <u>\$16,686,662</u> | <u>\$2,147,780</u> |

| | Interest Rate | Restated Balance January 1, 2013 | Additions | Reductions | Balance December 31, 2013 | Due Within One Year |
|---|------------------|---|-----------|------------|---------------------------------|------------------------|
| Business-Type Activities | | | | | | |
| General Obligation Bonds | | | | | | |
| 2002 Perkins Township Rehab (Original Amount \$685,000) | 2-5.375% | \$410,000 | \$0 | \$30,000 | \$380,000 | \$35,000 |
| 2004 Refunding (Original Amount \$2,640,000) | 2-3.75 | 590,000 | 0 | 295,000 | 295,000 | 295,000 |
| Premium | | 5,092 | 0 | 2,552 | 2,540 | 0 |
| 2007 Refunding | | | | | | |
| 1999 Various Purpose (Original Amount \$1,715,259) | 4-5 | 1,266,914 | 0 | 173,224 | 1,093,690 | 163,035 |
| Premium | | 108,536 | 0 | 12,404 | 96,132 | 0 |
| 2007 Refunding | | | | | | |
| 2000 Various Purpose Serial (Original Amount \$101,065) | 4-5 | 93,264 | 0 | 10,134 | 83,130 | 10,305 |
| 2007 Refunding | | | | | | |
| 2001 Various Purpose Serial (Original Amount \$733,897) | 4-5 | 712,525 | 0 | 65,648 | 646,877 | 67,250 |
| 2009 Refunding | | | | | | |
| Cleveland Road East (Original Amount \$255,000) | 2-2.875 | 145,000 | 0 | 35,000 | 110,000 | 35,000 |
| 2004 Refunding (Original Amount \$2,480,000) | 2-3.75 | 880,000 | 0 | 210,000 | 670,000 | 220,000 |
| Premium | | 8,128 | 0 | 1,968 | 6,160 | 0 |
| 2007 Refunding | | | | | | |
| 1999 Various Purpose (Original Amount \$809,741) | 4-5 | 598,086 | 0 | 81,776 | 516,310 | 76,965 |
| Premium | | 97,694 | 0 | 11,165 | 86,529 | 0 |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 18 - Long-Term Obligations (continued)

| | Interest Rate | Restated Balance January 1, 2013 | Additions | Reductions | Balance December 31, 2013 | Due Within One Year |
|---|------------------|---|-----------|------------------|---------------------------------|------------------------|
| Business-Type Activities (continued) | | | | | | |
| General Obligation Bonds (continued) | | | | | | |
| 2007 Refunding | | | | | | |
| 2000 Various Purpose | | | | | | |
| Serial | 4-5% | \$880,821 | \$0 | \$95,706 | \$785,115 | \$97,328 |
| (Original Amount \$953,789) | | | | | | |
| 2007 Refunding | | | | | | |
| 2001 Various Purpose | | | | | | |
| Serial | 4-5 | 1,192,313 | 0 | 109,854 | 1,082,459 | 112,533 |
| (Original Amount \$1,254,108) | | | | | | |
| 2009 Refunding State Route 4 | | | | | | |
| | 2-2.75 | 80,000 | 0 | 25,000 | 55,000 | 25,000 |
| (Original Amount \$155,000) | | | | | | |
| 2009 Refunding Billings Road | | | | | | |
| | 2-2.875 | 165,000 | 0 | 40,000 | 125,000 | 40,000 |
| (Original Amount \$280,000) | | | | | | |
| 2009 Refunding | | | | | | |
| 1997 Various Purpose | | | | | | |
| | 2-3.5 | 172,883 | 0 | 33,733 | 139,150 | 33,733 |
| (Original Amount \$265,650) | | | | | | |
| 2009 Refunding | | | | | | |
| 1998 Various Purpose | | | | | | |
| | 2-3.5 | 196,631 | 0 | 35,302 | 161,329 | 36,062 |
| (Original Amount \$301,020) | | | | | | |
| 2004 Garbage and Refuse | | | | | | |
| Improvements | | | | | | |
| | 3-5.5 | 520,000 | 0 | 520,000 | 0 | 0 |
| (Original Amount \$11,700,000) | | | | | | |
| Premium | | | | | | |
| | | 12,110 | 0 | 12,110 | 0 | 0 |
| 2007 Landfill Improvement | | | | | | |
| Serial | | | | | | |
| | 4-4.5 | 3,075,000 | 0 | 200,000 | 2,875,000 | 210,000 |
| (Original Amount \$3,920,000) | | | | | | |
| Term | | | | | | |
| | 4.375-4.5 | 1,050,000 | 0 | 0 | 1,050,000 | 0 |
| (Original Amount \$1,050,000) | | | | | | |
| Premium | | | | | | |
| | | 168,551 | 0 | 19,263 | 149,288 | 0 |
| 2007 Refunding | | | | | | |
| 2000 Various Purpose | | | | | | |
| Serial | 4-5 | 1,740,914 | 0 | 189,160 | 1,551,754 | 192,366 |
| (Original Amount \$1,1885,146) | | | | | | |
| 2007 Refunding | | | | | | |
| 2001 Various Purpose | | | | | | |
| Serial | 4-5 | 1,783,100 | 0 | 164,286 | 1,618,814 | 168,293 |
| (Original Amount \$1,879,346) | | | | | | |
| 2011 Refunding 2004 Garbage | | | | | | |
| and Refuse Improvements | | | | | | |
| Serial | 2-2.85 | 8,690,000 | 0 | 170,000 | 8,520,000 | 715,000 |
| (Original Amount \$8,850,000) | | | | | | |
| Total General Obligation Bonds | | | | | | |
| | | <u>24,642,562</u> | <u>0</u> | <u>2,543,285</u> | <u>22,099,277</u> | <u>2,532,870</u> |
| Special Assessment Bonds | | | | | | |
| 2007 Refunding Chappel Creek | | | | | | |
| | 4-5 | 762,062 | 0 | 70,212 | 691,850 | 71,925 |
| (Original Amount \$822,649) | | | | | | |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 18 - Long-Term Obligations (continued)

| <u>Business-Type Activities</u> (continued) | Interest Rate | Restated Balance January 1, 2013 | Additions | Reductions | Balance December 31, 2013 | Due Within One Year |
|---|------------------|---|-----------|---------------|---------------------------------|------------------------|
| OPWC Loans | | | | | | |
| Cleveland Road Pump Station and Tank Sewer (Original Amount \$73,905) | 0% | \$14,782 | \$0 | \$3,695 | \$11,087 | \$3,695 |
| Stoney Ridge Pump Station (Original Amount \$91,202) | 0 | 25,081 | 0 | 4,560 | 20,521 | 4,560 |
| Perkins Sanitary Sewer Rehab (Original Amount \$43,462) | 0 | 2,174 | 0 | 2,174 | 0 | 0 |
| Hull Road, Fitzgerald Subdivision, Beachwood Cove Sewer (Original Amount \$124,076) | 0 | 43,425 | 0 | 12,408 | 31,017 | 12,408 |
| Total OPWC Loans | | 85,462 | 0 | 22,837 | 62,625 | 20,663 |
| OWDA Loans | | | | | | |
| Sewer Sawmill WWTP (Original Amount \$6,413,963) | 6.91 | 1,334,345 | 0 | 509,001 | 825,344 | 544,172 |
| Sanitary Sewer Rehab (Original Amount \$949,566) | 4.34 | 767,434 | 0 | 23,855 | 743,579 | 24,902 |
| State Route 4 Sewer Extension (Original Amount \$3,219,566) | 4.28 | 2,597,288 | 0 | 81,269 | 2,516,019 | 84,785 |
| “A” Street Sewer Rehab (Original Amount \$1,481,971) | 4.16 | 1,262,146 | 0 | 34,779 | 1,227,367 | 36,240 |
| Sewer Rehab (Original Amount \$1,134,297) | 4.1 | 990,360 | 0 | 25,711 | 964,649 | 26,776 |
| Huron Basin WWTP Improvements (Original Amount \$287,392) | 4 | 183,393 | 0 | 18,512 | 164,881 | 19,259 |
| Sanitary Sewer and Pump Station Elimination (Original Amount \$377,587) | 3.99 | 328,916 | 0 | 8,660 | 320,256 | 9,009 |
| Sewer Extension (Original Amount \$3,666,129) | 4 | 3,235,003 | 0 | 82,349 | 3,152,654 | 85,676 |
| Pump Station Improvements (Original Amount \$1,367,458) | 3.79 | 1,124,624 | 0 | 42,903 | 1,081,721 | 44,545 |
| Huron Basin WWTP Headworks Improvements (Original Amount \$7,369,471) | 3.99 | 5,879,813 | 0 | 145,144 | 5,734,669 | 150,993 |
| Sulpher Brook SAS Rehab Phase I (Original Amount \$1,311,779) | 4.09 | 1,188,156 | 0 | 28,938 | 1,159,218 | 30,134 |
| Sandusky WWTP Improvements Phase I (Original Amount \$9,096,016) | 3.62 | 7,966,257 | 0 | 213,085 | 7,753,172 | 220,868 |
| Sulpher Brook to Kob Ditch Diversion Sewer (Original Amount \$2,417,000) | 4.28 | 2,358,348 | 0 | 46,275 | 2,312,073 | 48,277 |
| Design/Plum Brook Tank and Pump Station Renovation (Original Amount \$182,580) | 5.27 | 176,734 | 7,480 | 8,743 | 175,471 | 0 |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 18 - Long-Term Obligations (continued)

| | Interest Rate | Restated Balance January 1, 2013 | Additions | Reductions | Balance December 31, 2013 | Due Within One Year |
|---|------------------|---|--------------------|--------------------|---------------------------------|------------------------|
| Business-Type Activities (continued) | | | | | | |
| OWDA Loans (continued) | | | | | | |
| Sandusky WWTP Improvements (Original Amount \$3,205,252) | 4.27% | \$6,840,065 | \$102,339 | \$132,226 | \$6,810,178 | \$0 |
| U.S. Route 250 Waterline Construction (Original Amount \$2,160,388) | 6.91 | 532,278 | 0 | 165,721 | 366,557 | 177,172 |
| Water System Expansion (Original Amount \$5,575,695) | 4.74 | 4,559,991 | 0 | 135,618 | 4,424,373 | 142,123 |
| Water System Expansion (Original Amount \$5,317,996) | 4.65 | 4,400,799 | 0 | 127,345 | 4,273,454 | 133,335 |
| Water Booster Station (Original Amount \$749,868) | 4.7 | 621,392 | 0 | 17,879 | 603,513 | 18,729 |
| Water Main Extension (Original Amount \$3,883,647) | 4.34 | 3,232,208 | 0 | 93,466 | 3,138,742 | 97,566 |
| Water District "B" (Original Amount \$3,514,926) | 4.28 | 3,041,608 | 0 | 79,811 | 2,961,797 | 83,264 |
| Elevated Storage Tanks (Original Amount \$3,142,343) | 4.56 | 2,769,178 | 0 | 67,749 | 2,701,429 | 70,873 |
| Elevated Storage Tanks (Original Amount \$572,082) | 4.56 | 230,114 | 0 | 62,085 | 168,029 | 64,948 |
| Perkins Avenue Water Main Loop (Original Amount \$451,975) | 3.99 | 342,040 | 0 | 19,561 | 322,479 | 20,350 |
| Berlin Heights Booster Station (Original Amount \$341,893) | 3.75 | 216,699 | 0 | 22,088 | 194,611 | 22,924 |
| Water System Expansion (Original Amount \$1,933,981) | 4.11 | 1,804,124 | 0 | 37,465 | 1,766,659 | 39,020 |
| Waterline Replacement Design (Original Amount \$75,586) | 5.27 | 71,798 | 3,127 | 2,848 | 72,077 | 0 |
| State Route 60 Water Distribution Improvement (Original Amount \$170,641) | 4.79 | 160,841 | 0 | 3,112 | 157,729 | 3,262 |
| Total OWDA Loans | | <u>58,215,952</u> | <u>112,946</u> | <u>2,236,198</u> | <u>56,092,700</u> | <u>2,199,202</u> |
| Other Long-Term Obligations | | | | | | |
| Compensated Absences Payable | | 411,582 | 18,386 | 31,612 | 398,356 | 182,892 |
| Capital Leases Payable | | 283,401 | 0 | 67,545 | 215,856 | 69,814 |
| Closure/Postclosure Costs Payable | | 8,704,066 | 873,049 | 0 | 9,577,155 | 0 |
| Total Other Long Term Obligations | | <u>9,399,049</u> | <u>891,435</u> | <u>99,157</u> | <u>10,191,327</u> | <u>252,706</u> |
| Total Business-Type Activities | | <u>\$93,105,087</u> | <u>\$1,004,381</u> | <u>\$4,971,689</u> | <u>\$89,137,779</u> | <u>\$5,077,366</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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 18 - Long-Term Obligations (continued)

In 2004, the County issued refunding bonds to refund bonds previously issued in 1993 for the Various Purposes. As of December 31, 2013, \$1,075,000 of the refunded bonds was still outstanding.

In 2007, the County issued refunding bonds to partially refund bonds previously issued in 1999, 2000, and 2001 for Various Purposes. As of December 31, 2013, \$7,445,000 of the refunded bonds was still outstanding.

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. As of December 31, 2013, \$2,924,000 of the refunded bonds was still outstanding.

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. As of December 31, 2013, \$7,650,000 of the refunded bonds was still outstanding.

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.

In 2007, the County issued refunding bonds to partially refund bonds previously issued in 2001 for Chappel Creek Sewer and Water. As of December 31, 2013, \$685,000 of the refunded bonds was still outstanding.

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, with final maturity in 2019. The bonds will be retired through the Special Assessment Bond Retirement debt service fund. At December 31, 2013, \$266,000 of the refunded bonds was still outstanding.

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, Concealed Carry License, School Resource Officer, Drug Task Force, Adult Probation, Emergency Management Agency, Crime Victims Assistance, Solid Waste District, and 911 Services special revenue funds; the Sewer, Water, Landfill, and Care Facility enterprise funds; and the Employee Self-Insurance internal service fund.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 18 - Long-Term Obligations (continued)

Capital Leases Payable

Capital lease obligations will be paid from the fund that maintains custody of the related asset.

OPWC Loans

The OPWC loans consist of monies owed to the Ohio Public Works Commission for various sewer and water projects. The loans are interest free. OPWC loans will be repaid from the Sewer and Water enterprise funds.

OWDA Loans

The OWDA loans 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. As of December 31, 2013, a number of projects funded by OWDA loans had not been completed. An amortization schedule for the repayment of the loans will not be available until the projects are completed and, therefore, are not included in the schedule of future principal and interest requirements. These projects include the following:

Design/Plum Brook Tank and Pump Station Renovation
Sandusky WWTP Improvements
Waterline Replacement Design

OPWC and OWDA loans 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 remaining to be paid on the OPWC loans is \$62,625. The total principal and interest, for which amortization schedules are currently available, remaining to be paid on the OWDA loans is \$49,034,974 and \$25,662,002, respectively. Principal and interest paid in the Sewer and Water enterprise funds for the current year were \$2,915,664 and \$1,824,980, respectively. Total net revenues for the Sewer and Water enterprise funds were 3,889,429 and \$2,547,310, respectively.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 18 - Long-Term Obligations (continued)

Principal and interest requirements to retire governmental activities general long-term obligations outstanding at December 31, 2013, were as follows:

| Year | General Obligation Bonds | | | Special Assessment Bonds | |
|-----------|--------------------------|--------------------|--------------------|--------------------------|-----------------|
| | Serial | Term | Interest | Principal | Interest |
| 2014 | \$1,335,415 | \$0 | \$572,578 | \$89,790 | \$8,193 |
| 2015 | 1,233,244 | 0 | 525,300 | 97,655 | 5,860 |
| 2016 | 1,277,722 | 0 | 479,523 | 48,797 | 2,993 |
| 2017 | 1,331,157 | 0 | 433,158 | 19,008 | 1,380 |
| 2018 | 1,250,635 | 0 | 375,077 | 12,100 | 787 |
| 2019-2023 | 2,800,000 | 250,000 | 1,222,657 | 0 | 0 |
| 2024-2028 | 445,000 | 1,070,000 | 805,062 | 0 | 0 |
| 2029-2033 | 355,000 | 920,000 | 467,025 | 0 | 0 |
| 2034-2038 | 475,000 | 505,000 | 222,339 | 0 | 0 |
| 2039-2040 | 110,000 | 235,000 | 20,863 | 0 | 0 |
| | <u>\$10,613,173</u> | <u>\$2,980,000</u> | <u>\$5,123,582</u> | <u>\$267,350</u> | <u>\$19,213</u> |

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2013, from the enterprise funds were as follows:

| Year | General Obligation Bonds | | |
|-----------|--------------------------|--------------------|------------------|
| | Serial | Term | Interest |
| 2014 | \$2,532,870 | \$0 | \$763,360 |
| 2015 | 2,303,752 | 0 | 680,912 |
| 2016 | 2,359,712 | 0 | 605,689 |
| 2017 | 2,135,785 | 0 | 527,396 |
| 2018 | 2,125,786 | 0 | 444,335 |
| 2019-2023 | 8,115,723 | 0 | 1,112,763 |
| 2024-2027 | 1,135,000 | 1,050,000 | 175,952 |
| | <u>\$20,708,628</u> | <u>\$1,050,000</u> | <u>4,310,407</u> |

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 18 - Long-Term Obligations (continued)

| Year | Special Assessment Bonds | | OPWC Loans | OWDA Loans | |
|-----------|--------------------------|------------------|-----------------|---------------------|---------------------|
| | Principal | Interest | Principal | Principal | Interest |
| 2014 | \$71,925 | \$30,337 | \$20,663 | \$2,199,202 | \$2,070,845 |
| 2015 | 75,350 | 27,460 | 20,663 | 2,011,194 | 1,958,251 |
| 2016 | 84,769 | 24,446 | 14,458 | 1,570,162 | 1,860,241 |
| 2017 | 89,050 | 21,055 | 4,560 | 1,600,012 | 1,794,452 |
| 2018 | 86,481 | 16,603 | 2,281 | 1,667,772 | 1,726,692 |
| 2019-2023 | 284,275 | 23,957 | 0 | 9,316,285 | 7,516,852 |
| 2024-2028 | 0 | 0 | 0 | 11,225,539 | 5,385,876 |
| 2029-2033 | 0 | 0 | 0 | 13,215,021 | 2,804,717 |
| 2034-2038 | 0 | 0 | 0 | 5,905,638 | 531,519 |
| 2039-2040 | 0 | 0 | 0 | 324,149 | 12,557 |
| | <u>\$691,850</u> | <u>\$143,858</u> | <u>\$62,625</u> | <u>\$49,034,974</u> | <u>\$25,662,002</u> |

The Ohio Revised Code provides that net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of assessed valuation, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000. The effect of the debt limitations at December 31, 2013, was an overall debt margin of \$33,950,171 and an unvoted debt margin of \$6,024,164.

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

| | Date of Issue | Amount of Issue | Amount Outstanding December 31, 2013 |
|-----------------------------------|---------------|---------------------|--------------------------------------|
| Firelands Regional Medical Center | 8/15/12 | \$10,000,000 | \$10,000,000 |
| Firelands Regional Medical Center | 8/15/12 | 59,890,000 | 58,065,000 |
| | | <u>\$69,890,000</u> | <u>\$68,065,000</u> |

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 19 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for equipment. Principal payments in 2013 were \$4,392 for the governmental funds and \$67,545 for the enterprise funds.

| | Business-Type Activities |
|-----------------------------------|-----------------------------|
| Equipment | \$350,047 |
| Less Accumulated Depreciation | (49,830) |
| Carrying Value, December 31, 2013 | \$300,217 |

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2013.

| Year | Business-Type Activities | |
|-------|--------------------------|----------|
| | Principal | Interest |
| 2014 | \$69,814 | \$7,125 |
| 2015 | 72,160 | 4,778 |
| 2016 | 73,882 | 352 |
| Total | \$215,856 | \$12,255 |

Note 20 - 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 \$9,577,155 reported as the landfill closure and postclosure liability at December 31, 2013, represents the cumulative amount reported to date based on the use of 58 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$16,541,152 as the remaining estimated capacity is filled. These costs are based on what it would cost to perform all closure and postclosure care in 2013. The County expects to close the landfill in 2019. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 21 - 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 | Developmental Disabilities | Other Governmental Funds | Total Governmental Funds |
|---|------------------|-------------------------------|--------------------------------|--------------------------------|
| Nonspendable for: | | | | |
| Interfund Loans | \$1,015,281 | \$0 | \$0 | \$1,015,281 |
| Materials and Supplies Inventory | 126,237 | 0 | 131,775 | 258,012 |
| Prepaid Items | 153,318 | 0 | 0 | 153,318 |
| Unclaimed Monies | 59,469 | 0 | 0 | 59,469 |
| Total Nonspendable | 1,354,305 | 0 | 131,775 | 1,486,080 |
| Restricted for: | | | | |
| Child Support Enforcement | 0 | 0 | 806,625 | 806,625 |
| Court Operations | 0 | 0 | 1,198,554 | 1,198,554 |
| Crime Victims Assistance | 0 | 0 | 43,103 | 43,103 |
| Debt Retirement | 0 | 0 | 1,639,273 | 1,639,273 |
| Delinquent Tax Collections | 0 | 0 | 218,408 | 218,408 |
| Developmental Disabilities Operations | 0 | 7,463,904 | 0 | 7,463,904 |
| Ditch Maintenance | 0 | 0 | 468,128 | 468,128 |
| Dog and Kennel Operations | 0 | 0 | 269,942 | 269,942 |
| Economic Development and Rehabilitation | 0 | 0 | 501,602 | 501,602 |
| Emergency Management Agency | 0 | 0 | 205,438 | 205,438 |
| Job and Family Services Operations | 0 | 0 | 1,330,013 | 1,330,013 |
| Juvenile Corrections | 0 | 0 | 335,894 | 335,894 |
| Landfill | 0 | 0 | 774,058 | 774,058 |
| Law Library Operations | 0 | 0 | 268,237 | 268,237 |
| Real Estate Assesment | 0 | 0 | 831,556 | 831,556 |
| Road and Bridge Repair/Improvement | 0 | 0 | 4,585,797 | 4,585,797 |
| Senior Citizens | 0 | 0 | 24,305 | 24,305 |
| Sheriff Operations | 0 | 0 | 1,367,482 | 1,367,482 |
| Tax Abatements | 0 | 0 | 7,876 | 7,876 |
| Total Restricted | 0 | 7,463,904 | 14,876,291 | 22,340,195 |

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 21 - Fund Balance (continued)

| Fund Balance | General | Developmental Disabilities | Other Governmental Funds | Total Governmental Funds |
|------------------------------------|---------------------|-------------------------------|--------------------------------|--------------------------------|
| Committed to: | | | | |
| Road and Bridge Repair/Improvement | \$0 | \$0 | \$200,000 | \$200,000 |
| Future Severance Payments | 534,771 | 0 | 0 | 534,771 |
| Total Committed | 534,771 | 0 | 200,000 | 734,771 |
| Assigned for: | | | | |
| Capital Improvements | 19,203 | 0 | 0 | 19,203 |
| Document Recording | 112,346 | 0 | 0 | 112,346 |
| Land Acquisitions | 2,000 | 0 | 0 | 2,000 |
| Public Defender | 91,755 | 0 | 0 | 91,755 |
| Sheriff Operations | 1,284 | 0 | 0 | 1,284 |
| Unpaid Obligations | 792,316 | 0 | 0 | 792,316 |
| Total Assigned | 1,018,904 | 0 | 0 | 1,018,904 |
| Unassigned (Deficit) | 7,708,841 | 0 | (242,924) | 7,465,917 |
| Total Fund Balance | \$10,616,821 | \$7,463,904 | \$14,965,142 | \$33,045,867 |

Note 22 - Interfund Transfers

During 2013, the General Fund made transfers to other governmental funds to subsidize various activities in other funds and to move receipts as debt payments became due, in the amount of \$1,125,056 and \$1,865,595, respectively. Other governmental funds made transfers to other governmental funds to subsidize various activities in other funds, to move receipts as debt payments became due, and to fund various capital projects activities, in the amount of \$608,652, \$147,382, and \$200,000, respectively.

The Sewer enterprise fund made transfers to other governmental funds, in the amount of \$10,298, to move receipts as debt payments became due.

Note 23 - Endowment

The County's private purpose trust fund includes endowments. The amount of net appreciation in donor restricted investments that is available for expenditures by the County is \$53,820 and is included as held in trust for others. State law permits the County to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment indicates that the principal and interest should be used to provide assistance to families of fallen officers.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 24 - Joint Ventures

A. 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 five appointees from the State Board of Mental Health, nine appointees from Erie County, and six appointees from Ottawa County. 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 Board has sole budgetary authority and controls surpluses and deficits, and the County is not legally obligated for the MHRB debt. Financial information can be obtained from Erie-Ottawa Mental Health and Recovery Board, 416 Columbus Avenue, Sandusky, Ohio 48870.

B. 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. During 2013, the County provided \$30,000 for operations. Financial information can be obtained from the Regional Airport Authority, 3255 East State Road, Port Clinton, Ohio 43452.

Note 25 - 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, Sandusky, 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, 8200 West State Route 163, Oak Harbor, Ohio, 43449.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 26 - Insurance Pool

The County Risk Sharing Authority, Inc. (CORSA), is a jointly governed organization among sixty-one 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 27 - 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.

Several claims and lawsuits are pending against the County. The County is currently involved in pending litigation with the City of Sandusky related to water purchases beginning in January 2013. The disputed amount is approximately \$327,000 for water purchased during 2013. This case is currently pending and an outcome cannot be reasonably determined.

**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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Nonmajor Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

Ditch Assessments

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

Job and Family Services

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

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

Child Support Enforcement Agency (CSEA)

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

Dog and Kennel

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

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

Motor Vehicle and Gasoline Tax

To account for gasoline taxes and the sale of motor vehicle licenses restricted by state law to county road and bridge repair/improvement programs.

Delinquent Real Estate

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.

Moving Ohio Forward

To account for state resources restricted for the removal of blighted properties within the County.

Community Development Block Grant (CDBG)

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Community Housing Improvement Program (CHIP)

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

Tax Abatements

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

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

Common Pleas Court Special Projects

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

Youth Services

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

To account for grants restricted to operating the juvenile facility.

Indigent Guardianship

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

Probate Conduct of Business

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

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

County Court

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

Indigent Municipal Court

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

Juvenile Court Donations

To account for donations received by the juvenile court restricted for juvenile defendants.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Concealed Carry License

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

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

Drug Task Force

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

Highway Safety

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

Adult Probation

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

Drug Enforcement

To account for fines restricted for drug enforcement and education.

Emergency Management Agency

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

To account for fines collected by the county court restricted for the purchase of ankle bracelets.

Development Rotary

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

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

Senior Citizens

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

Solid Waste District

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Law Library

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

Joint Disptach

To account for federal grants restricted for the joint dispatching system for Erie County and the City of Sandusky.

Justice Assistance

To account for grants from the Department of Justice restricted for purchasing equipment for the sheriff's department.

Indigent Ignition Interlock

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

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

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

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

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

Special Assessment Bond Retirement

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

Nonmajor Capital Projects Funds

Capital projects funds are used to account for resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets (other than those financed by the enterprise funds.)

Drainage Improvement

To account for debt proceeds restricted to ditch improvements.

Route 250 Corridor Safety

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

Motor Vehicle and Gasoline Tax Construction

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

TIF Projects

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

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Erie County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|--------------------------------------|--|--|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$11,538,227 | \$1,788,148 | \$2,212,098 | \$15,538,473 |
| Accounts Receivable | 47,473 | 0 | 0 | 47,473 |
| Accrued Interest Receivable | 1,228 | 0 | 0 | 1,228 |
| Due from Other Governments | 3,739,286 | 0 | 0 | 3,739,286 |
| Materials and Supplies Inventory | 131,775 | 0 | 0 | 131,775 |
| Interfund Receivable | 43,789 | 4,360 | 0 | 48,149 |
| Property Taxes Receivable | 1,005,408 | 0 | 0 | 1,005,408 |
| Payment in Lieu of Taxes Receivable | 0 | 1,961,165 | 0 | 1,961,165 |
| Notes Receivable | 213,888 | 0 | 0 | 213,888 |
| Special Assessments Receivable | 228,477 | 467,854 | 0 | 696,331 |
| Total Assets | \$16,949,551 | \$4,221,527 | \$2,212,098 | \$23,383,176 |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$440,400 | \$0 | \$0 | \$440,400 |
| Accounts Payable | 483,247 | 0 | 0 | 483,247 |
| Contracts Payable | 44,977 | 0 | 0 | 44,977 |
| Matured Compensated Absences Payable | 2,604 | 0 | 0 | 2,604 |
| Due to Other Governments | 141,322 | 0 | 0 | 141,322 |
| Due to External Parties | 5,265 | 0 | 0 | 5,265 |
| Interfund Payable | 401,828 | 240,093 | 0 | 641,921 |
| Unearned Revenue | 16,097 | 0 | 0 | 16,097 |
| Retainage Payable | 36,512 | 0 | 0 | 36,512 |
| Total Liabilities | 1,572,252 | 240,093 | 0 | 1,812,345 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes | 919,858 | 0 | 0 | 919,858 |
| Payment in Lieu of Taxes | 0 | 1,961,165 | 0 | 1,961,165 |
| Unavailable Revenue | 3,256,812 | 467,854 | 0 | 3,724,666 |
| Total Deferred Inflows of Resources | 4,176,670 | 2,429,019 | 0 | 6,605,689 |
| <u>Fund Balance</u> | | | | |
| Nonspendable | 131,775 | 0 | 0 | 131,775 |
| Restricted | 11,224,920 | 1,639,273 | 2,012,098 | 14,876,291 |
| Committed | 0 | 0 | 200,000 | 200,000 |
| Unassigned (Deficit) | (156,066) | (86,858) | 0 | (242,924) |
| Total Fund Balance | 11,200,629 | 1,552,415 | 2,212,098 | 14,965,142 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | \$16,949,551 | \$4,221,527 | \$2,212,098 | \$23,383,176 |

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

| | Ditch Assessments | Job and Family Services | Children's Services | CSEA |
|--|----------------------|-------------------------------|------------------------|--------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$471,189 | \$654,278 | \$939,517 | \$884,608 |
| Accounts Receivable | 0 | 484 | 3,926 | 323 |
| Accrued Interest Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 617,957 | 128,293 | 195,970 |
| Materials and Supplies Inventory | 0 | 0 | 0 | 0 |
| Interfund Receivable | 0 | 537 | 1,568 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 | 0 |
| Notes Receivable | 0 | 0 | 0 | 0 |
| Special Assessments Receivable | 228,477 | 0 | 0 | 0 |
| Total Assets | <u>\$699,666</u> | <u>\$1,273,256</u> | <u>\$1,073,304</u> | <u>\$1,080,901</u> |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$1,988 | \$160,092 | \$0 | \$40,947 |
| Accounts Payable | 302 | 29,508 | 150,596 | 0 |
| Contracts Payable | 0 | 0 | 0 | 0 |
| Matured Compensated Absences Payable | 0 | 2,604 | 0 | 0 |
| Due to Other Governments | 537 | 45,392 | 0 | 9,672 |
| Due to External Parties | 0 | 0 | 0 | 0 |
| Interfund Payable | 234 | 55,350 | 0 | 27,687 |
| Unearned Revenue | 0 | 0 | 16,097 | 0 |
| Retainage Payable | 0 | 0 | 0 | 0 |
| Total Liabilities | <u>3,061</u> | <u>292,946</u> | <u>166,693</u> | <u>78,306</u> |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes | 0 | 0 | 0 | 0 |
| Unavailable Revenue | 228,477 | 512,957 | 43,951 | 195,970 |
| Total Deferred Inflows of Resources | <u>228,477</u> | <u>512,957</u> | <u>43,951</u> | <u>195,970</u> |
| <u>Fund Balance</u> | | | | |
| Nonspendable | 0 | 0 | 0 | 0 |
| Restricted | 468,128 | 467,353 | 862,660 | 806,625 |
| Unassigned (Deficit) | 0 | 0 | 0 | 0 |
| Total Fund Balance (Deficit) | <u>468,128</u> | <u>467,353</u> | <u>862,660</u> | <u>806,625</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$699,666</u> | <u>\$1,273,256</u> | <u>\$1,073,304</u> | <u>\$1,080,901</u> |

| Dog and Kennel | Real Estate Assessment | Motor Vehicle and Gasoline Tax | Delinquent Real Estate | Moving Ohio Forward | CDBG |
|-------------------|---------------------------|--------------------------------------|---------------------------|------------------------|------------------|
| \$278,260 | \$877,882 | \$2,432,236 | \$229,048 | \$0 | \$0 |
| 3,455 | 213 | 220 | 800 | 0 | 0 |
| 0 | 0 | 1,104 | 0 | 0 | 0 |
| 0 | 0 | 2,081,826 | 0 | 145,793 | 128,545 |
| 2,607 | 0 | 126,615 | 0 | 0 | 0 |
| 0 | 1,003 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$284,322</u> | <u>\$879,098</u> | <u>\$4,642,001</u> | <u>\$229,848</u> | <u>\$145,793</u> | <u>\$128,545</u> |
| \$7,381 | \$20,447 | \$81,764 | \$7,026 | \$0 | \$254 |
| 1,684 | 19,244 | 51,487 | 1,468 | 10,600 | 0 |
| 0 | 0 | 6,335 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 1,931 | 5,526 | 19,574 | 2,078 | 0 | 70 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 777 | 2,325 | 15,204 | 868 | 134,871 | 87,493 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>11,773</u> | <u>47,542</u> | <u>174,364</u> | <u>11,440</u> | <u>145,471</u> | <u>87,817</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>1,767,323</u> | <u>0</u> | <u>145,793</u> | <u>0</u> |
| <u>0</u> | <u>0</u> | <u>1,767,323</u> | <u>0</u> | <u>145,793</u> | <u>0</u> |
| 2,607 | 0 | 126,615 | 0 | 0 | 0 |
| 269,942 | 831,556 | 2,573,699 | 218,408 | 0 | 40,728 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(145,471)</u> | <u>0</u> |
| <u>272,549</u> | <u>831,556</u> | <u>2,700,314</u> | <u>218,408</u> | <u>(145,471)</u> | <u>40,728</u> |
| <u>\$284,322</u> | <u>\$879,098</u> | <u>\$4,642,001</u> | <u>\$229,848</u> | <u>\$145,793</u> | <u>\$128,545</u> |

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013
(continued)

| | CHIP | Tax Abatements | Court Computerization | Common Pleas Court Special Projects |
|--|------------------|-------------------|--------------------------|---|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$168,752 | \$7,876 | \$77,256 | \$396,793 |
| Accounts Receivable | 1,000 | 0 | 4,473 | 13,054 |
| Accrued Interest Receivable | 49 | 0 | 0 | 0 |
| Due from Other Governments | 10,358 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 0 | 0 | 0 | 0 |
| Interfund Receivable | 0 | 0 | 0 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 | 0 |
| Notes Receivable | 0 | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Total Assets | <u>\$180,159</u> | <u>\$7,876</u> | <u>\$81,729</u> | <u>\$409,847</u> |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$756 | \$0 | \$0 | \$7,586 |
| Accounts Payable | 65,639 | 0 | 330 | 0 |
| Contracts Payable | 0 | 0 | 0 | 0 |
| Matured Compensated Absences Payable | 0 | 0 | 0 | 0 |
| Due to Other Governments | 19,338 | 0 | 0 | 2,038 |
| Due to External Parties | 0 | 0 | 0 | 0 |
| Interfund Payable | 0 | 0 | 0 | 60,448 |
| Unearned Revenue | 0 | 0 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 | 0 |
| Total Liabilities | <u>85,733</u> | <u>0</u> | <u>330</u> | <u>70,072</u> |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes | 0 | 0 | 0 | 0 |
| Unavailable Revenue | 10,395 | 0 | 0 | 0 |
| Total Deferred Inflows of Resources | <u>10,395</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>Fund Balance</u> | | | | |
| Nonspendable | 0 | 0 | 0 | 0 |
| Restricted | 84,031 | 7,876 | 81,399 | 339,775 |
| Unassigned (Deficit) | 0 | 0 | 0 | 0 |
| Total Fund Balance (Deficit) | <u>84,031</u> | <u>7,876</u> | <u>81,399</u> | <u>339,775</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$180,159</u> | <u>\$7,876</u> | <u>\$81,729</u> | <u>\$409,847</u> |

| <u>Youth Services</u> | <u>Northern Ohio Juvenile Facility</u> | <u>Indigent Guardianship</u> | <u>Probate Conduct of Business</u> | <u>Municipal Court Special Projects</u> | <u>County Court</u> |
|---------------------------|--|----------------------------------|--|---|-------------------------|
| \$266,651 | \$159,292 | \$2,413 | \$6,162 | \$313,145 | \$30,487 |
| 0 | 139 | 1,659 | 21 | 14,977 | 1,382 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$266,651</u> | <u>\$159,431</u> | <u>\$4,072</u> | <u>\$6,183</u> | <u>\$328,122</u> | <u>\$31,869</u> |
| \$6,409 | \$42,325 | \$0 | \$0 | \$1,315 | \$0 |
| 10,994 | 6,674 | 13,884 | 0 | 0 | 439 |
| 0 | 0 | 0 | 0 | 38,642 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 2,292 | 10,087 | 0 | 0 | 343 | 0 |
| 0 | 5,265 | 0 | 0 | 0 | 0 |
| 1,494 | 4,648 | 0 | 0 | 64 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 36,512 | 0 |
| <u>21,189</u> | <u>68,999</u> | <u>13,884</u> | <u>0</u> | <u>76,876</u> | <u>439</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 245,462 | 90,432 | 0 | 6,183 | 251,246 | 31,430 |
| 0 | 0 | (9,812) | 0 | 0 | 0 |
| <u>245,462</u> | <u>90,432</u> | <u>(9,812)</u> | <u>6,183</u> | <u>251,246</u> | <u>31,430</u> |
| <u>\$266,651</u> | <u>\$159,431</u> | <u>\$4,072</u> | <u>\$6,183</u> | <u>\$328,122</u> | <u>\$31,869</u> |

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013
(continued)

| | Indigent Municipal Court | Juvenile Court Donations | Concealed Carry License | School Resource Officer |
|--|--------------------------------|--------------------------------|----------------------------|-------------------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$152,891 | \$7,474 | \$182,704 | \$133,971 |
| Accounts Receivable | 956 | 0 | 0 | 0 |
| Accrued Interest Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 0 | 0 | 60,719 |
| Materials and Supplies Inventory | 0 | 0 | 0 | 0 |
| Interfund Receivable | 0 | 0 | 0 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 | 0 |
| Notes Receivable | 0 | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Total Assets | <u>\$153,847</u> | <u>\$7,474</u> | <u>\$182,704</u> | <u>\$194,690</u> |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$0 | \$0 | \$2,964 | \$31,254 |
| Accounts Payable | 0 | 0 | 800 | 0 |
| Contracts Payable | 0 | 0 | 0 | 0 |
| Matured Compensated Absences Payable | 0 | 0 | 0 | 0 |
| Due to Other Governments | 0 | 0 | 4,735 | 10,120 |
| Due to External Parties | 0 | 0 | 0 | 0 |
| Interfund Payable | 0 | 0 | 161 | 3,401 |
| Unearned Revenue | 0 | 0 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 | 0 |
| Total Liabilities | <u>0</u> | <u>0</u> | <u>8,660</u> | <u>44,775</u> |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes | 0 | 0 | 0 | 0 |
| Unavailable Revenue | 0 | 0 | 0 | 0 |
| Total Deferred Inflows of Resources | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>Fund Balance</u> | | | | |
| Nonspendable | 0 | 0 | 0 | 0 |
| Restricted | 153,847 | 7,474 | 174,044 | 149,915 |
| Unassigned (Deficit) | 0 | 0 | 0 | 0 |
| Total Fund Balance (Deficit) | <u>153,847</u> | <u>7,474</u> | <u>174,044</u> | <u>149,915</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$153,847</u> | <u>\$7,474</u> | <u>\$182,704</u> | <u>\$194,690</u> |

| <u>Drug Task Force</u> | <u>Highway Safety</u> | <u>Adult Probation</u> | <u>Drug Enforcement</u> | <u>Emergency Management Agency</u> | <u>Indigent Immobilization</u> |
|------------------------|-----------------------|------------------------|-------------------------|------------------------------------|--------------------------------|
| \$18,474 | \$0 | \$249,401 | \$55,376 | \$209,180 | \$1,582 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 4,049 | 213,841 | 0 | 21,959 | 0 |
| 0 | 0 | 0 | 0 | 2,553 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$18,474</u> | <u>\$4,049</u> | <u>\$463,242</u> | <u>\$55,376</u> | <u>\$233,692</u> | <u>\$1,582</u> |
| \$1,269 | \$778 | \$10,865 | \$0 | \$4,595 | \$0 |
| 0 | 0 | 13,632 | 0 | 1,406 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 359 | 243 | 2,962 | 0 | 1,292 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | 3,380 | 1,467 | 0 | 354 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>1,718</u> | <u>4,401</u> | <u>28,926</u> | <u>0</u> | <u>7,647</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 431 | 146,072 | 0 | 18,054 | 0 |
| <u>0</u> | <u>431</u> | <u>146,072</u> | <u>0</u> | <u>18,054</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 2,553 | 0 |
| 16,756 | 0 | 288,244 | 55,376 | 205,438 | 1,582 |
| 0 | (783) | 0 | 0 | 0 | 0 |
| <u>16,756</u> | <u>(783)</u> | <u>288,244</u> | <u>55,376</u> | <u>207,991</u> | <u>1,582</u> |
| <u>\$18,474</u> | <u>\$4,049</u> | <u>\$463,242</u> | <u>\$55,376</u> | <u>\$233,692</u> | <u>\$1,582</u> |

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013
(continued)

| | Development Rotary | Crime Victims Assistance | Senior Citizens | Solid Waste District |
|--|-----------------------|-----------------------------|--------------------|-------------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$162,937 | \$49,678 | \$24,305 | \$745,183 |
| Accounts Receivable | 0 | 129 | 0 | 12 |
| Accrued Interest Receivable | 75 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 22,814 | 78,968 | 0 |
| Materials and Supplies Inventory | 0 | 0 | 0 | 0 |
| Interfund Receivable | 0 | 0 | 0 | 40,681 |
| Property Taxes Receivable | 0 | 0 | 1,005,408 | 0 |
| Notes Receivable | 213,888 | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Total Assets | <u>\$376,900</u> | <u>\$72,621</u> | <u>\$1,108,681</u> | <u>\$785,876</u> |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$0 | \$4,338 | \$0 | \$2,025 |
| Accounts Payable | 0 | 600 | 0 | 9,110 |
| Contracts Payable | 0 | 0 | 0 | 0 |
| Matured Compensated Absences Payable | 0 | 0 | 0 | 0 |
| Due to Other Governments | 0 | 1,179 | 0 | 545 |
| Due to External Parties | 0 | 0 | 0 | 0 |
| Interfund Payable | 0 | 587 | 0 | 138 |
| Unearned Revenue | 0 | 0 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 | 0 |
| Total Liabilities | <u>0</u> | <u>6,704</u> | <u>0</u> | <u>11,818</u> |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes | 0 | 0 | 919,858 | 0 |
| Unavailable Revenue | 57 | 22,814 | 164,518 | 0 |
| Total Deferred Inflows of Resources | <u>57</u> | <u>22,814</u> | <u>1,084,376</u> | <u>0</u> |
| <u>Fund Balance</u> | | | | |
| Nonspendable | 0 | 0 | 0 | 0 |
| Restricted | 376,843 | 43,103 | 24,305 | 774,058 |
| Unassignend (Deficit) | 0 | 0 | 0 | 0 |
| Total Fund Balance (Deficit) | <u>376,843</u> | <u>43,103</u> | <u>24,305</u> | <u>774,058</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$376,900</u> | <u>\$72,621</u> | <u>\$1,108,681</u> | <u>\$785,876</u> |

| Law Library | Joint Dispatch | Indigent Ignition Interlock | 911 Services | Total |
|------------------|-------------------|-----------------------------------|--------------------|---------------------|
| \$282,725 | \$3,855 | \$36,879 | \$1,025,767 | \$11,538,227 |
| 0 | 0 | 250 | 0 | 47,473 |
| 0 | 0 | 0 | 0 | 1,228 |
| 1,079 | 0 | 245 | 26,870 | 3,739,286 |
| 0 | 0 | 0 | 0 | 131,775 |
| 0 | 0 | 0 | 0 | 43,789 |
| 0 | 0 | 0 | 0 | 1,005,408 |
| 0 | 0 | 0 | 0 | 213,888 |
| 0 | 0 | 0 | 0 | 228,477 |
| <u>\$283,804</u> | <u>\$3,855</u> | <u>\$37,374</u> | <u>\$1,052,637</u> | <u>\$16,949,551</u> |
| \$2,065 | \$0 | \$0 | \$1,957 | \$440,400 |
| 12,679 | 0 | 0 | 82,171 | 483,247 |
| 0 | 0 | 0 | 0 | 44,977 |
| 0 | 0 | 0 | 0 | 2,604 |
| 556 | 0 | 0 | 453 | 141,322 |
| 0 | 0 | 0 | 0 | 5,265 |
| 267 | 0 | 0 | 520 | 401,828 |
| 0 | 0 | 0 | 0 | 16,097 |
| 0 | 0 | 0 | 0 | 36,512 |
| <u>15,567</u> | <u>0</u> | <u>0</u> | <u>85,101</u> | <u>1,572,252</u> |
| 0 | 0 | 0 | 0 | 919,858 |
| 0 | 0 | 0 | 0 | 3,256,812 |
| 0 | 0 | 0 | 0 | 4,176,670 |
| 0 | 0 | 0 | 0 | 131,775 |
| 268,237 | 3,855 | 37,374 | 967,536 | 11,224,920 |
| 0 | 0 | 0 | 0 | (156,066) |
| <u>268,237</u> | <u>3,855</u> | <u>37,374</u> | <u>967,536</u> | <u>11,200,629</u> |
| <u>\$283,804</u> | <u>\$3,855</u> | <u>\$37,374</u> | <u>\$1,052,637</u> | <u>\$16,949,551</u> |

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Erie County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2013

| | Bond Retirement | TIF Bond Retirement | Special Assessment Bond Retirement | Total |
|---|--------------------|---------------------------|---|--------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$1,326,757 | \$461,391 | \$1,788,148 |
| Interfund Receivable | 4,360 | 0 | 0 | 4,360 |
| Payment in Lieu of Taxes Receivable | 0 | 1,961,165 | 0 | 1,961,165 |
| Special Assessments Receivable | 0 | 0 | 467,854 | 467,854 |
| Total Assets | \$4,360 | \$3,287,922 | \$929,245 | \$4,221,527 |
| <u>Liabilities</u> | | | | |
| Interfund Payable | \$91,218 | \$0 | \$148,875 | \$240,093 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Payment in Lieu of Taxes | 0 | 1,961,165 | 0 | 1,961,165 |
| Unavailable Revenue | 0 | 0 | 467,854 | 467,854 |
| Total Deferred Inflows of Resources | 0 | 1,961,165 | 467,854 | 2,429,019 |
| <u>Fund Balance</u> | | | | |
| Restricted | 0 | 1,326,757 | 312,516 | 1,639,273 |
| Unassigned (Deficit) | (86,858) | 0 | 0 | (86,858) |
| Total Fund Balance (Deficit) | (86,858) | 1,326,757 | 312,516 | 1,552,415 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | \$4,360 | \$3,287,922 | \$929,245 | \$4,221,527 |

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2013

| | <u>Drainage Improvement</u> | <u>Route 250 Corridor Safety</u> | <u>Motor Vehicle and Gasoline Tax Construction</u> | <u>TIF Projects</u> |
|--|---------------------------------|--|--|-------------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$145,551 | \$1,020,000 | \$200,000 | \$846,547 |
| | | | | |
| <u>Fund Balance</u> | | | | |
| Restricted | 145,551 | 1,020,000 | 0 | 846,547 |
| Committed | <u>0</u> | <u>0</u> | <u>200,000</u> | <u>0</u> |
| Total Fund Balance | <u>\$145,551</u> | <u>\$1,020,000</u> | <u>\$200,000</u> | <u>\$846,547</u> |

Total
\$2,212,098

2,012,098
200,000
\$2,212,098

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Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|--|---|--------------------------------------|--|--|
| <u>Revenues</u> | | | | |
| Property Taxes | \$865,410 | \$0 | \$0 | \$865,410 |
| Payment in Lieu of Taxes | 0 | 1,651,358 | 0 | 1,651,358 |
| Charges for Services | 4,619,859 | 0 | 0 | 4,619,859 |
| Licenses and Permits | 494,527 | 0 | 0 | 494,527 |
| Fines and Forfeitures | 221,109 | 0 | 0 | 221,109 |
| Intergovernmental | 16,110,864 | 0 | 170,000 | 16,280,864 |
| Special Assessments | 207,593 | 32,047 | 16,063 | 255,703 |
| Interest | 15,437 | 0 | (1,124) | 14,313 |
| Other | 388,220 | 52,316 | 0 | 440,536 |
| | <u>22,923,019</u> | <u>1,735,721</u> | <u>184,939</u> | <u>24,843,679</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 2,045,359 | 25,662 | 0 | 2,071,021 |
| Judicial | 1,946,996 | 0 | 0 | 1,946,996 |
| Intergovernmental | 0 | 579,734 | 0 | 579,734 |
| Public Safety | 3,173,655 | 0 | 0 | 3,173,655 |
| Public Works | 5,392,152 | 0 | 0 | 5,392,152 |
| Health | 1,297,739 | 0 | 0 | 1,297,739 |
| Human Services | 7,725,614 | 0 | 0 | 7,725,614 |
| Economic Development | 2,307,957 | 0 | 0 | 2,307,957 |
| Capital Outlay | 0 | 0 | 191,522 | 191,522 |
| Debt Service: | | | | |
| Principal Retirement | 176,836 | 2,416,439 | 0 | 2,593,275 |
| Interest and Fiscal Charges | 26,102 | 668,194 | 0 | 694,296 |
| Interest on Capital Appreciation Bonds | 0 | 14,525 | 0 | 14,525 |
| | <u>24,092,410</u> | <u>3,704,554</u> | <u>191,522</u> | <u>27,988,486</u> |
| Excess of Revenues Under Expenditures | <u>(1,169,391)</u> | <u>(1,968,833)</u> | <u>(6,583)</u> | <u>(3,144,807)</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| OWDA Loans Issued | 146,836 | 0 | 0 | 146,836 |
| Sale of Capital Assets | 5,065 | 0 | 0 | 5,065 |
| Transfers In | 1,733,708 | 1,882,338 | 340,937 | 3,956,983 |
| Transfers Out | (808,652) | (140,937) | (6,445) | (956,034) |
| | <u>1,076,957</u> | <u>1,741,401</u> | <u>334,492</u> | <u>3,152,850</u> |
| Changes in Fund Balance | (92,434) | (227,432) | 327,909 | 8,043 |
| Fund Balance Beginning of Year | <u>11,293,063</u> | <u>1,779,847</u> | <u>1,884,189</u> | <u>14,957,099</u> |
| Fund Balance End of Year | <u>\$11,200,629</u> | <u>\$1,552,415</u> | <u>\$2,212,098</u> | <u>\$14,965,142</u> |

Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

| | Ditch Assessments | Job and Family Services | Children's Services | CSEA |
|---|----------------------|-------------------------------|------------------------|------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Charges for Services | 0 | 133,527 | 63,201 | 339,452 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 3,898,199 | 1,179,680 | 943,369 |
| Special Assessments | 207,593 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 110,829 | 193 |
| Total Revenues | <u>207,593</u> | <u>4,031,726</u> | <u>1,353,710</u> | <u>1,283,014</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 179,438 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 4,775,098 | 1,837,903 | 1,112,613 |
| Economic Development | 0 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 1,034 | 0 | 0 |
| Total Expenditures | <u>179,438</u> | <u>4,776,132</u> | <u>1,837,903</u> | <u>1,112,613</u> |
| Excess of Revenues Over (Under) Expenditures | <u>28,155</u> | <u>(744,406)</u> | <u>(484,193)</u> | <u>170,401</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| OWDA Loans Issued | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 440 | 0 | 0 |
| Transfers In | 0 | 787,860 | 800,000 | 85,371 |
| Transfers Out | 0 | (85,371) | (358,229) | (165,052) |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>702,929</u> | <u>441,771</u> | <u>(79,681)</u> |
| Changes in Fund Balance | 28,155 | (41,477) | (42,422) | 90,720 |
| Fund Balance (Deficit) Beginning of Year | <u>439,973</u> | <u>508,830</u> | <u>905,082</u> | <u>715,905</u> |
| Fund Balance (Deficit) End of Year | <u>\$468,128</u> | <u>\$467,353</u> | <u>\$862,660</u> | <u>\$806,625</u> |

| Dog and Kennel | Real Estate Assessment | Motor Vehicle and Gasoline Tax | Delinquent Real Estate | Moving Ohio Forward | CDBG |
|-------------------|---------------------------|--------------------------------------|---------------------------|------------------------|-----------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7,915 | 1,369,429 | 44,425 | 274,514 | 0 | 0 |
| 264,806 | 0 | 14,865 | 0 | 0 | 0 |
| 1,153 | 0 | 55,555 | 0 | 0 | 0 |
| 2,000 | 0 | 4,718,507 | 0 | 152,454 | 569,230 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 11,027 | 0 | 0 | 0 |
| 11,287 | 1,008 | 31,138 | 21,197 | 0 | 0 |
| <u>287,161</u> | <u>1,370,437</u> | <u>4,875,517</u> | <u>295,711</u> | <u>152,454</u> | <u>569,230</u> |
| 0 | 1,407,645 | 0 | 321,399 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 4,968,116 | 0 | 0 | 0 |
| 263,733 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 298,224 | 354,225 |
| 30,000 | 0 | 0 | 0 | 0 | 0 |
| 25,068 | 0 | 0 | 0 | 0 | 0 |
| <u>318,801</u> | <u>1,407,645</u> | <u>4,968,116</u> | <u>321,399</u> | <u>298,224</u> | <u>354,225</u> |
| <u>(31,640)</u> | <u>(37,208)</u> | <u>(92,599)</u> | <u>(25,688)</u> | <u>(145,770)</u> | <u>215,005</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 3,275 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 322 | 8,419 |
| 0 | 0 | (200,000) | 0 | 0 | 0 |
| <u>3,275</u> | <u>0</u> | <u>(200,000)</u> | <u>0</u> | <u>322</u> | <u>8,419</u> |
| (28,365) | (37,208) | (292,599) | (25,688) | (145,448) | 223,424 |
| 300,914 | 868,764 | 2,992,913 | 244,096 | (23) | (182,696) |
| <u>\$272,549</u> | <u>\$831,556</u> | <u>\$2,700,314</u> | <u>\$218,408</u> | <u>(\$145,471)</u> | <u>\$40,728</u> |

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013
(continued)

| | CHIP | Tax Abatements | Court Computerization | Common Pleas Court Special Projects |
|---|------------------------|-----------------------|--------------------------|---|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Charges for Services | 20,366 | 4,571 | 53,252 | 190,564 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 1,953,756 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 224 | 0 | 0 | 0 |
| Other | 109,902 | 0 | 0 | 0 |
| Total Revenues | <u>2,084,248</u> | <u>4,571</u> | <u>53,252</u> | <u>190,564</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 155,318 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 33,436 | 294,339 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Economic Development | 1,649,786 | 2,287 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 146,836 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>1,951,940</u> | <u>2,287</u> | <u>33,436</u> | <u>294,339</u> |
| Excess of Revenues Over (Under) Expenditures | <u>132,308</u> | <u>2,284</u> | <u>19,816</u> | <u>(103,775)</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| OWDA Loans Issued | 146,836 | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Transfers In | 27,071 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>173,907</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Changes in Fund Balance | 306,215 | 2,284 | 19,816 | (103,775) |
| Fund Balance (Deficit) Beginning of Year | <u>(222,184)</u> | <u>5,592</u> | <u>61,583</u> | <u>443,550</u> |
| Fund Balance (Deficit) End of Year | <u><u>\$84,031</u></u> | <u><u>\$7,876</u></u> | <u><u>\$81,399</u></u> | <u><u>\$339,775</u></u> |

| <u>Youth Services</u> | <u>Northern Ohio Juvenile Facility</u> | <u>Indigent Guardianship</u> | <u>Probate Conduct of Business</u> | <u>Municipal Court Special Projects</u> | <u>County Court</u> |
|-----------------------|--|------------------------------|------------------------------------|---|---------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 1,447 | 21,533 | 428 | 161,965 | 14,772 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 0 | 0 | 0 | 0 | 0 |
| 344,967 | 1,179,399 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 38,115 | 0 | 0 | 0 | 0 |
| <u>344,985</u> | <u>1,218,961</u> | <u>21,533</u> | <u>428</u> | <u>161,965</u> | <u>14,772</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 370,892 | 0 | 32,431 | 0 | 520,212 | 14,581 |
| 0 | 1,212,610 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>370,892</u> | <u>1,212,610</u> | <u>32,431</u> | <u>0</u> | <u>520,212</u> | <u>14,581</u> |
| <u>(25,907)</u> | <u>6,351</u> | <u>(10,898)</u> | <u>428</u> | <u>(358,247)</u> | <u>191</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>(25,907)</u> | <u>6,351</u> | <u>(10,898)</u> | <u>428</u> | <u>(358,247)</u> | <u>191</u> |
| <u>271,369</u> | <u>84,081</u> | <u>1,086</u> | <u>5,755</u> | <u>609,493</u> | <u>31,239</u> |
| <u>\$245,462</u> | <u>\$90,432</u> | <u>(\$9,812)</u> | <u>\$6,183</u> | <u>\$251,246</u> | <u>\$31,430</u> |

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013
(continued)

| | Indigent Municipal Court | Juvenile Court Donations | Concealed Carry License | School Resource Officer |
|---|--------------------------------|--------------------------------|----------------------------|-------------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Charges for Services | 9,897 | 0 | 0 | 954,178 |
| Licenses and Permits | 0 | 0 | 214,856 | 0 |
| Fines and Forfeitures | 2,776 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Other | 0 | 7,000 | 0 | 0 |
| Total Revenues | <u>12,673</u> | <u>7,000</u> | <u>214,856</u> | <u>954,178</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 |
| Judicial | 0 | 3,385 | 0 | 0 |
| Public Safety | 0 | 0 | 142,342 | 895,531 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>0</u> | <u>3,385</u> | <u>142,342</u> | <u>895,531</u> |
| Excess of Revenues Over (Under) Expenditures | <u>12,673</u> | <u>3,615</u> | <u>72,514</u> | <u>58,647</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| OWDA Loans Issued | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Changes in Fund Balance | 12,673 | 3,615 | 72,514 | 58,647 |
| Fund Balance (Deficit) Beginning of Year | <u>141,174</u> | <u>3,859</u> | <u>101,530</u> | <u>91,268</u> |
| Fund Balance (Deficit) End of Year | <u><u>\$153,847</u></u> | <u><u>\$7,474</u></u> | <u><u>\$174,044</u></u> | <u><u>\$149,915</u></u> |

| <u>Drug Task Force</u> | <u>Highway Safety</u> | <u>Adult Probation</u> | <u>Drug Enforcement</u> | <u>Emergency Management Agency</u> | <u>Indigent Immobilization</u> |
|------------------------|-----------------------|------------------------|-------------------------|------------------------------------|--------------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 25,137 | 0 | 26,000 | 200 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 25,011 | 0 | 0 | 79,763 | 0 | 0 |
| 0 | 26,740 | 417,662 | 0 | 207,252 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 940 | 0 |
| <u>25,011</u> | <u>26,740</u> | <u>442,799</u> | <u>79,763</u> | <u>234,192</u> | <u>200</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 446,814 | 0 | 0 | 0 |
| 34,694 | 26,367 | 0 | 75,481 | 245,447 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>34,694</u> | <u>26,367</u> | <u>446,814</u> | <u>75,481</u> | <u>245,447</u> | <u>0</u> |
| <u>(9,683)</u> | <u>373</u> | <u>(4,015)</u> | <u>4,282</u> | <u>(11,255)</u> | <u>200</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 24,665 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>24,665</u> | <u>0</u> |
| <u>(9,683)</u> | <u>373</u> | <u>(4,015)</u> | <u>4,282</u> | <u>13,410</u> | <u>200</u> |
| <u>26,439</u> | <u>(1,156)</u> | <u>292,259</u> | <u>51,094</u> | <u>194,581</u> | <u>1,382</u> |
| <u>\$16,756</u> | <u>(\$783)</u> | <u>\$288,244</u> | <u>\$55,376</u> | <u>\$207,991</u> | <u>\$1,582</u> |

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013
(continued)

| | Development Rotary | Crime Victims Assistance | Senior Citizens | Solid Waste District |
|---|-------------------------|-----------------------------|------------------------|-------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$0 | \$865,410 | \$0 |
| Charges for Services | 0 | 0 | 0 | 668,266 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 123,998 | 167,730 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 4,186 | 0 | 0 | 0 |
| Other | 0 | 32,026 | 223 | 1,118 |
| Total Revenues | <u>4,186</u> | <u>156,024</u> | <u>1,033,363</u> | <u>669,384</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 160,997 | 0 | 0 |
| Judicial | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 244,598 |
| Health | 0 | 0 | 1,034,006 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Economic Development | 3,435 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>3,435</u> | <u>160,997</u> | <u>1,034,006</u> | <u>244,598</u> |
| Excess of Revenues Over (Under) Expenditures | <u>751</u> | <u>(4,973)</u> | <u>(643)</u> | <u>424,786</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| OWDA Loans Issued | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 0 | 0 | 1,350 |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,350</u> |
| Changes in Fund Balance | 751 | (4,973) | (643) | 426,136 |
| Fund Balance (Deficit) Beginning of Year | <u>376,092</u> | <u>48,076</u> | <u>24,948</u> | <u>347,922</u> |
| Fund Balance (Deficit) End of Year | <u><u>\$376,843</u></u> | <u><u>\$43,103</u></u> | <u><u>\$24,305</u></u> | <u><u>\$774,058</u></u> |

| Law Library | Joint Dispatch | Justice Assistance | Indigent Ignition Interlock | 911 Services | Total |
|------------------|-------------------|-----------------------|-----------------------------------|------------------|---------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$865,410 |
| 226,065 | 0 | 0 | 8,755 | 0 | 4,619,859 |
| 0 | 0 | 0 | 0 | 0 | 494,527 |
| 56,833 | 0 | 0 | 0 | 0 | 221,109 |
| 3,626 | 0 | 16,537 | 0 | 205,758 | 16,110,864 |
| 0 | 0 | 0 | 0 | 0 | 207,593 |
| 0 | 0 | 0 | 0 | 0 | 15,437 |
| 23,244 | 0 | 0 | 0 | 0 | 388,220 |
| <u>309,768</u> | <u>0</u> | <u>16,537</u> | <u>8,755</u> | <u>205,758</u> | <u>22,923,019</u> |
| 0 | 0 | 0 | 0 | 0 | 2,045,359 |
| 230,906 | 0 | 0 | 0 | 0 | 1,946,996 |
| 0 | 0 | 16,537 | 0 | 524,646 | 3,173,655 |
| 0 | 0 | 0 | 0 | 0 | 5,392,152 |
| 0 | 0 | 0 | 0 | 0 | 1,297,739 |
| 0 | 0 | 0 | 0 | 0 | 7,725,614 |
| 0 | 0 | 0 | 0 | 0 | 2,307,957 |
| 0 | 0 | 0 | 0 | 0 | 176,836 |
| 0 | 0 | 0 | 0 | 0 | 26,102 |
| <u>230,906</u> | <u>0</u> | <u>16,537</u> | <u>0</u> | <u>524,646</u> | <u>24,092,410</u> |
| 78,862 | 0 | 0 | 8,755 | (318,888) | (1,169,391) |
| 0 | 0 | 0 | 0 | 0 | 146,836 |
| 0 | 0 | 0 | 0 | 0 | 5,065 |
| 0 | 0 | 0 | 0 | 0 | 1,733,708 |
| 0 | 0 | 0 | 0 | 0 | (808,652) |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,076,957</u> |
| 78,862 | 0 | 0 | 8,755 | (318,888) | (92,434) |
| 189,375 | 3,855 | 0 | 28,619 | 1,286,424 | 11,293,063 |
| <u>\$268,237</u> | <u>\$3,855</u> | <u>\$0</u> | <u>\$37,374</u> | <u>\$967,536</u> | <u>\$11,200,629</u> |

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Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013

| | Bond Retirement | TIF Bond Retirement | Special Assessment Bond Retirement | Total |
|--|--------------------|---------------------------|---|-------------|
| <u>Revenues</u> | | | | |
| Payment in Lieu of Taxes | \$0 | \$1,651,358 | \$0 | \$1,651,358 |
| Special Assessments | 0 | 0 | 32,047 | 32,047 |
| Other | 52,316 | 0 | 0 | 52,316 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Revenues | 52,316 | 1,651,358 | 32,047 | 1,735,721 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 25,499 | 163 | 25,662 |
| Intergovernmental | 0 | 579,734 | 0 | 579,734 |
| Debt Service: | | | | |
| Principal Retirement | 1,651,459 | 675,475 | 89,505 | 2,416,439 |
| Interest and Fiscal Charges | 159,407 | 497,749 | 11,038 | 668,194 |
| Interest on Capital Appreciation Bonds | 0 | 14,525 | 0 | 14,525 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Expenditures | 1,810,866 | 1,792,982 | 100,706 | 3,704,554 |
| Excess of Revenues Under Expenditures | | | | |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | (1,758,550) | (141,624) | (68,659) | (1,968,833) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 1,758,561 | 113,479 | 10,298 | 1,882,338 |
| Transfers Out | 0 | 0 | (140,937) | (140,937) |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Other Financing Sources (Uses) | 1,758,561 | 113,479 | (130,639) | 1,741,401 |
| Changes in Fund Balance | 11 | (28,145) | (199,298) | (227,432) |
| Fund Balance (Deficit) Beginning of Year | <hr/> | <hr/> | <hr/> | <hr/> |
| | (86,869) | 1,354,902 | 511,814 | 1,779,847 |
| Fund Balance (Deficit) End of Year | <hr/> | <hr/> | <hr/> | <hr/> |
| | (\$86,858) | \$1,326,757 | \$312,516 | \$1,552,415 |

Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013

| | Drainage Improvement | Route 250 Corridor Safety | Motor Vehicle and Gasoline Tax Construction | TIF Projects |
|---|-------------------------|---------------------------------|--|-----------------|
| <u>Revenues</u> | | | | |
| Intergovernmental | \$0 | \$170,000 | \$0 | \$0 |
| Special Assessments | 16,063 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | (1,124) |
| Total Revenues | 16,063 | 170,000 | 0 | (1,124) |
| <u>Expenditures</u> | | | | |
| Capital Outlay | 41,450 | 0 | 0 | 150,072 |
| Excess of Revenues Over (Under) Expenditures | (25,387) | 170,000 | 0 | (151,196) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 140,937 | 0 | 200,000 | 0 |
| Transfers Out | 0 | 0 | 0 | (6,445) |
| Total Other Financing Sources (Uses) | 140,937 | 0 | 200,000 | (6,445) |
| Changes in Fund Balance | 115,550 | 170,000 | 200,000 | (157,641) |
| Fund Balance Beginning of Year | 30,001 | 850,000 | 0 | 1,004,188 |
| Fund Balance End of the Year | \$145,551 | \$1,020,000 | \$200,000 | \$846,547 |

| |
|---------------------------|
| <u>Total</u> |
| \$170,000 |
| 16,063 |
| <u>(1,124)</u> |
| 184,939 |
| <u>191,522</u> |
| <u>(6,583)</u> |
| 340,937 |
| <u>(6,445)</u> |
| 334,492 |
| 327,909 |
| <u>1,884,189</u> |
| <u><u>\$2,212,098</u></u> |

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Erie County, Ohio
Combining Statements - Nonmajor Proprietary Funds

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

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

Employee Self-Insurance

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, 2013

| | Workers' Compensation Retro Reserve | Employee Self-Insurance | Total |
|--|---|----------------------------|--------------------|
| <u>Current Assets</u> | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,407,568 | \$1,448,429 | \$2,855,997 |
| Interfund Receivable | 160,095 | 0 | 160,095 |
| Total Assets | <u>1,567,663</u> | <u>1,448,429</u> | <u>3,016,092</u> |
| <u>Current Liabilities</u> | | | |
| Accrued Wages Payable | 0 | 1,228 | 1,228 |
| Accounts Payable | 0 | 8,164 | 8,164 |
| Due to Other Governments | 343,713 | 325 | 344,038 |
| Interfund Payable | 0 | 110 | 110 |
| Claims Payable | 158,275 | 721,219 | 879,494 |
| Compensated Absences Payable | 0 | 321 | 321 |
| Total Current Liabilities | <u>501,988</u> | <u>731,367</u> | <u>1,233,355</u> |
| <u>Non-Current Liabilities</u> | | | |
| Compensated Absences Payable | 0 | 818 | 818 |
| Total Liabilities | <u>501,988</u> | <u>732,185</u> | <u>1,234,173</u> |
| Total Net Position | | | |
| Unrestricted | <u>\$1,065,675</u> | <u>\$716,244</u> | <u>\$1,781,919</u> |

Erie County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2013

| | Workers' Compensation Retro Reserve | Employee Self-Insurance | Total |
|--------------------------------|---|----------------------------|---------------------------|
| <u>Operating Revenues</u> | | | |
| Charges for Services | \$188,077 | \$6,214,885 | \$6,402,962 |
| Other | 242,302 | 31,165 | 273,467 |
| Total Operating Revenues | <u>430,379</u> | <u>6,246,050</u> | <u>6,676,429</u> |
| <u>Operating Expenses</u> | | | |
| Personal Services | 0 | 34,713 | 34,713 |
| Contractual Services | 207,310 | 692,617 | 899,927 |
| Claims | 187,301 | 6,731,996 | 6,919,297 |
| Total Operating Expenses | <u>394,611</u> | <u>7,459,326</u> | <u>7,853,937</u> |
| Changes in Net Position | 35,768 | (1,213,276) | (1,177,508) |
| Net Position Beginning of Year | <u>1,029,907</u> | <u>1,929,520</u> | <u>2,959,427</u> |
| Net Position End of Year | <u><u>\$1,065,675</u></u> | <u><u>\$716,244</u></u> | <u><u>\$1,781,919</u></u> |

Erie County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2013

| | <u>Workers' Compensation Retro Reserve</u> | <u>Employee Self-Insurance</u> | <u>Total</u> |
|---|--|------------------------------------|----------------------|
| Increase (Decrease) in Cash and Cash Equivalents | | | |
| <u>Cash Flows from Operating Activities</u> | | | |
| Cash Received from Transactions with Other Funds | \$218,378 | \$6,214,885 | \$6,433,263 |
| Cash Payments for Personal Services | 0 | (33,516) | (33,516) |
| Cash Payments for Contractual Services | (237,611) | (684,453) | (922,064) |
| Cash Payments for Claims | (48,174) | (6,670,302) | (6,718,476) |
| Cash Received from Other Revenues | <u>242,302</u> | <u>31,165</u> | <u>273,467</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 174,895 | (1,142,221) | (967,326) |
| Cash and Cash Equivalents Beginning of Year | <u>1,232,673</u> | <u>2,590,650</u> | <u>3,823,323</u> |
| Cash and Cash Equivalents End of Year | <u>\$1,407,568</u> | <u>\$1,448,429</u> | <u>\$2,855,997</u> |
| | | | |
| <u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u> | | | |
| Operating Income (Loss) | <u>\$35,768</u> | <u>(\$1,213,276)</u> | <u>(\$1,177,508)</u> |
| | | | |
| <u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u> | | | |
| Decrease in Interfund Receivable | 30,301 | 0 | 30,301 |
| Increase in Accrued Wages Payable | 0 | 179 | 179 |
| Increase in Accounts Payable | 0 | 8,164 | 8,164 |
| Increase (Decrease) in Due to Other Governments | 105,143 | (100) | 105,043 |
| Decrease in Interfund Payable | 0 | (21) | (21) |
| Increase in Claims Payable | 3,683 | 61,694 | 65,377 |
| Increase in Compensated Absences Payable | <u>0</u> | <u>1,139</u> | <u>1,139</u> |
| Total Adjustments | <u>139,127</u> | <u>71,055</u> | <u>210,182</u> |
| Net Cash Provided by (Used for) Operating Activities | <u>\$174,895</u> | <u>(\$1,142,221)</u> | <u>(\$967,326)</u> |

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.

Agency Funds

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.

Commissary Rotary

To account for fees collected from the sale of contraband and accounted for in a separate account by the Sheriff's Department to be used to subsidize law enforcement efforts.

Undivided Tax

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

Undivided Local Government

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

Lodging Excise Tax

To account for local bed taxes charged to transient guests who stay in Erie County and which are used by agencies to promote tourism.

Care Facility

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

Health

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

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

Regional Planning

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

Soil and Water Conservation

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

(continued)

Erie County, Ohio
Combining Statements - Fiduciary Funds

Agency Funds
(continued)

Mental Health and Recovery Board

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

Family and Children First

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

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

Public Defender Fees

To account for the portion of court fines due to the Ohio Public Defender.

Subdivisions

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

Payroll

To account for the gross payroll of the County, along with employee contributions for various types of insurance.

Recorder's Escrow

To account for the State portion of fees for recording documents by the County Recorder.

Ohio Elections Commission

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

Resident's Account

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

County Court

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

Prosecutor

To account for the Prosecutor's Furtherance of Justice and Safehouse accounts.

Sheriff

To account for the Sheriff's Furtherance of Justice, Commissary, and other accounts.

Adult Probation

To account for the adult probation restitution account.

Micellaneous Agency

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

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities:
Agency Funds
For the Year Ended December 31, 2013

| | Balance January 1, 2013 | Additions | Reductions | Balance December 31, 2013 |
|--|-------------------------------|---------------|--------------|---------------------------------|
| <u>Domestic Shelters Fund</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$8,715 | \$0 | \$198 | \$8,517 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$8,715 | \$0 | \$198 | \$8,517 |
| <u>Commissary Rotary</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,639 | \$0 | \$0 | \$2,639 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$2,639 | \$0 | \$0 | \$2,639 |
| <u>Undivided Tax</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$5,375,132 | \$436,490 | \$1,885,664 | \$3,925,958 |
| Due from Other Governments | 690,343 | 685,464 | 690,343 | 685,464 |
| Due from External Parties | 1,473 | 0 | 1,473 | 0 |
| Property Taxes Receivable | 72,593,912 | 123,497,617 | 72,593,912 | 123,497,617 |
| Special Assessments Receivable | 4,828,306 | 4,616,799 | 4,828,306 | 4,616,799 |
| Total Assets | \$83,489,166 | \$129,236,370 | \$79,999,698 | \$132,725,838 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$83,489,166 | \$129,236,370 | \$79,999,698 | \$132,725,838 |
| <u>Undivided Local Government</u> | | | | |
| <u>Assets</u> | | | | |
| Due from Other Governments | \$1,586,272 | \$1,667,597 | \$1,586,272 | \$1,667,597 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$1,586,272 | \$1,667,597 | \$1,586,272 | \$1,667,597 |
| <u>Lodging Excise Tax</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$86,484 | \$0 | \$51,105 | \$35,379 |
| Other Local Taxes Receivable | 278,492 | 289,507 | 278,492 | 289,507 |
| Total Assets | \$364,976 | \$289,507 | \$329,597 | \$324,886 |
| <u>Liabilities</u> | | | | |
| Due to External Parties | \$8,355 | \$8,685 | \$8,355 | \$8,685 |
| Undistributed Assets | 356,621 | 280,822 | 321,242 | 316,201 |
| Total Liabilities | \$364,976 | \$289,507 | \$329,597 | \$324,886 |
| <u>Care Facility</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$8,961 | \$2,412 | \$1,248 | \$10,125 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$8,961 | \$2,412 | \$1,248 | \$10,125 |

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities:
Agency Funds
For the Year Ended December 31, 2013
(continued)

| | Balance January 1, 2013 | Additions | Reductions | Balance December 31, 2013 |
|--|-------------------------------|--------------------|--------------------|---------------------------------|
| <u>Health</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,433,689 | \$49,820 | \$746,080 | \$1,737,429 |
| Due from Other Governments | 130,957 | 151,890 | 130,957 | 151,890 |
| Due from External Parties | 15,434 | 43,614 | 15,434 | 43,614 |
| Property Taxes Receivable | 2,173,019 | 2,103,593 | 2,173,019 | 2,103,593 |
| Total Assets | <u>\$4,753,099</u> | <u>\$2,348,917</u> | <u>\$3,065,490</u> | <u>\$4,036,526</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$4,753,099</u> | <u>\$2,348,917</u> | <u>\$3,065,490</u> | <u>\$4,036,526</u> |
| <u>Metroparks</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$40,533 | \$36,737 | \$40,787 | \$36,483 |
| Due from Other Governments | 92,516 | 146,901 | 92,516 | 146,901 |
| Property Taxes Receivable | 1,541,814 | 1,535,227 | 1,541,814 | 1,535,227 |
| Total Assets | <u>\$1,674,863</u> | <u>\$1,718,865</u> | <u>\$1,675,117</u> | <u>\$1,718,611</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$1,674,863</u> | <u>\$1,718,865</u> | <u>\$1,675,117</u> | <u>\$1,718,611</u> |
| <u>Regional Planning</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$159,755 | \$624 | \$0 | \$160,379 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$159,755</u> | <u>\$624</u> | <u>\$0</u> | <u>\$160,379</u> |
| <u>Soil and Water Conservation</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$70,128 | \$0 | \$41,439 | \$28,689 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$70,128</u> | <u>\$0</u> | <u>\$41,439</u> | <u>\$28,689</u> |
| <u>Mental Health and Recovery Board</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,872,793 | \$48,891 | \$279,859 | \$2,641,825 |
| Due from Other Governments | 216,990 | 237,252 | 216,990 | 237,252 |
| Property Taxes Receivable | 3,615,941 | 3,612,227 | 3,615,941 | 3,612,227 |
| Total Assets | <u>\$6,705,724</u> | <u>\$3,898,370</u> | <u>\$4,112,790</u> | <u>\$6,491,304</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$6,705,724</u> | <u>\$3,898,370</u> | <u>\$4,112,790</u> | <u>\$6,491,304</u> |
| <u>Family and Children First</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$279,471 | \$16,254 | \$83,865 | \$211,860 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$279,471</u> | <u>\$16,254</u> | <u>\$83,865</u> | <u>\$211,860</u> |

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities:
Agency Funds
For the Year Ended December 31, 2013
(continued)

| | Balance January 1, 2013 | Additions | Reductions | Balance December 31, 2013 |
|--|-------------------------------|-----------|------------|---------------------------------|
| <u>Ohio Housing Trust</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$92,350 | \$0 | \$8,472 | \$83,878 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$92,350 | \$0 | \$8,472 | \$83,878 |
| <u>Public Defender Fees</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$7,066 | \$0 | \$3,460 | \$3,606 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$7,066 | \$0 | \$3,460 | \$3,606 |
| <u>Subdivisions</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$503,780 | \$503,780 | \$0 |
| <u>Liabilities</u> | | | | |
| Due to External Parties | \$503,780 | \$458,782 | \$503,780 | \$458,782 |
| Undistributed Assets | (503,780) | 44,998 | 0 | (458,782) |
| Total Liabilities | \$0 | \$503,780 | \$503,780 | \$0 |
| <u>Payroll</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$862,292 | \$9,111 | \$871,403 | \$0 |
| <u>Liabilities</u> | | | | |
| Due to External Parties | \$0 | \$9,111 | \$0 | \$9,111 |
| Undistributed Assets | 862,292 | 0 | 871,403 | (9,111) |
| Total Liabilities | \$862,292 | \$9,111 | \$871,403 | \$0 |
| <u>Recorder's Escrow</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$13,275 | \$0 | \$1,366 | \$11,909 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$13,275 | \$0 | \$1,366 | \$11,909 |
| <u>Ohio Elections Commission</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$120 | \$2,190 | \$0 | \$2,310 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$120 | \$2,190 | \$0 | \$2,310 |
| <u>Resident's Account</u> | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$15,870 | \$6,507 | \$15,870 | \$6,507 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$15,870 | \$6,507 | \$15,870 | \$6,507 |

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities:
Agency Funds
For the Year Ended December 31, 2013
(continued)

| | Balance January 1, 2013 | Additions | Reductions | Balance December 31, 2013 |
|--|-------------------------------|---------------|--------------|---------------------------------|
| <u>County Court</u> | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$4,603,066 | \$4,753,874 | \$4,603,066 | \$4,753,874 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$4,603,066 | \$4,753,874 | \$4,603,066 | \$4,753,874 |
| <u>Prosecutor</u> | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$90,730 | \$105,773 | \$90,730 | \$105,773 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$90,730 | \$105,773 | \$90,730 | \$105,773 |
| <u>Sheriff</u> | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$389,737 | \$495,206 | \$389,737 | \$495,206 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$389,737 | \$495,206 | \$389,737 | \$495,206 |
| <u>Adult Probation</u> | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$54,039 | \$54,437 | \$54,039 | \$54,437 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$54,039 | \$54,437 | \$54,039 | \$54,437 |
| <u>Miscellaneous Agency</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$27,648 | \$0 | \$5,827 | \$21,821 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$27,648 | \$0 | \$5,827 | \$21,821 |
| <u>Total - All Funds</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$12,341,051 | \$1,106,309 | \$4,524,553 | \$8,922,807 |
| Cash and Cash Equivalents in Segregated Accounts | 5,153,442 | 5,415,797 | 5,153,442 | 5,415,797 |
| Other Local Taxes Receivable | 278,492 | 289,507 | 278,492 | 289,507 |
| Due from Other Governments | 2,717,078 | 2,889,104 | 2,717,078 | 2,889,104 |
| Due from External Parties | 16,907 | 43,614 | 16,907 | 43,614 |
| Property Taxes Receivable | 79,924,686 | 130,748,664 | 79,924,686 | 130,748,664 |
| Special Assessments Receivable | 4,828,306 | 4,616,799 | 4,828,306 | 4,616,799 |
| Total Assets | \$105,259,962 | \$145,109,794 | \$97,443,464 | \$152,926,292 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$85,167,788 | \$130,903,967 | \$81,594,442 | \$134,477,313 |
| Due to External Parties | 512,135 | 476,578 | 512,135 | 476,578 |
| Undistributed Assets | 19,580,039 | 13,729,249 | 15,336,887 | 17,972,401 |
| Total Liabilities | \$105,259,962 | \$145,109,794 | \$97,443,464 | \$152,926,292 |

**INDIVIDUAL FUND SCHEDULES
OF REVENUES, EXPENDITURES/EXPENSES,
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

Erie County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|-------------------------------------|--------------------|-------------------|-------------------|-----------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$3,926,568 | \$3,926,568 | \$3,993,690 | \$67,122 |
| Permissive Sales Taxes | 13,966,500 | 13,966,500 | 14,266,480 | 299,980 |
| Charges for Services | 2,846,138 | 2,846,138 | 2,960,411 | 114,273 |
| Licenses and Permits | 555,200 | 555,200 | 586,307 | 31,107 |
| Fines and Forfeitures | 388,000 | 388,000 | 336,199 | (51,801) |
| Intergovernmental | 2,991,569 | 2,991,569 | 2,865,429 | (126,140) |
| Interest | 356,700 | 356,700 | 332,752 | (23,948) |
| Other | 1,140,081 | 1,707,281 | 1,459,802 | (247,479) |
| Total Revenues | 26,170,756 | 26,737,956 | 26,801,070 | 63,114 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Commissioners | | | | |
| Personal Services | 575,921 | 579,371 | 575,027 | 4,344 |
| Materials and Supplies | 13,421 | 15,891 | 12,961 | 2,930 |
| Contractual Services | 1,416,194 | 1,496,002 | 1,435,509 | 60,493 |
| Other | 500 | 500 | 383 | 117 |
| Capital Outlay | 10,030 | 10,030 | 10,030 | 0 |
| Total Commissioners | 2,016,066 | 2,101,794 | 2,033,910 | 67,884 |
| Finance | | | | |
| Personal Services | 233,336 | 242,918 | 235,650 | 7,268 |
| Materials and Supplies | 26,261 | 26,261 | 24,966 | 1,295 |
| Contractual Services | 15,039 | 20,312 | 15,293 | 5,019 |
| Total Finance | 274,636 | 289,491 | 275,909 | 13,582 |
| Human Resources | | | | |
| Personal Services | 268,317 | 268,317 | 265,578 | 2,739 |
| Materials and Supplies | 7,234 | 7,034 | 4,774 | 2,260 |
| Contractual Services | 18,199 | 18,399 | 7,917 | 10,482 |
| Total Human Resources | 293,750 | 293,750 | 278,269 | 15,481 |
| Microfilm | | | | |
| Personal Services | 111,304 | 111,304 | 110,983 | 321 |
| Materials and Supplies | 10,607 | 10,607 | 6,153 | 4,454 |
| Contractual Services | 13,222 | 13,222 | 12,287 | 935 |
| Capital Outlay | 6,800 | 6,800 | 5,000 | 1,800 |
| Total Microfilm | 141,933 | 141,933 | 134,423 | 7,510 |
| Information Technology | | | | |
| Personal Services | 293,443 | 303,243 | 299,122 | 4,121 |
| Materials and Supplies | 71,717 | 71,717 | 63,961 | 7,756 |
| Contractual Services | 208,938 | 199,138 | 167,530 | 31,608 |
| Capital Outlay | 80,000 | 80,000 | 58,742 | 21,258 |
| Total Information Technology | 654,098 | 654,098 | 589,355 | 64,743 |

(continued)

Erie County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|-----------------------------------|--------------------|-------------------|------------------|-----------------------------|
| Facilities | | | | |
| Personal Services | \$979,803 | \$979,961 | \$923,642 | \$56,319 |
| Materials and Supplies | 673,058 | 645,077 | 605,644 | 39,433 |
| Contractual Services | 1,140,612 | 1,199,684 | 1,129,987 | 69,697 |
| Capital Outlay | 263,260 | 632,391 | 629,877 | 2,514 |
| Total Facilities | 3,056,733 | 3,457,113 | 3,289,150 | 167,963 |
| Auditor | | | | |
| Personal Services | 451,779 | 460,547 | 447,263 | 13,284 |
| Materials and Supplies | 53,125 | 58,238 | 18,226 | 40,012 |
| Contractual Services | 252,853 | 243,216 | 268,313 | (25,097) |
| Total Auditor | 757,757 | 762,001 | 733,802 | 28,199 |
| Board of Revision | | | | |
| Contractual Services | 14,000 | 14,000 | 13,250 | 750 |
| Treasurer | | | | |
| Personal Services | 120,465 | 132,173 | 132,001 | 172 |
| Materials and Supplies | 3,621 | 1,860 | 1,215 | 645 |
| Contractual Services | 87,489 | 88,489 | 84,737 | 3,752 |
| Total Treasurer | 211,575 | 222,522 | 217,953 | 4,569 |
| Prepayment Interest | | | | |
| Personal Services | 500 | 630 | 125 | 505 |
| Materials and Supplies | 500 | 500 | 500 | 0 |
| Total Prepayment Interest | 1,000 | 1,130 | 625 | 505 |
| Prosecuting Attorney | | | | |
| Personal Services | 1,113,552 | 1,115,298 | 1,105,424 | 9,874 |
| Materials and Supplies | 40,593 | 40,593 | 32,918 | 7,675 |
| Contractual Services | 16,457 | 16,457 | 12,345 | 4,112 |
| Other | 61,352 | 61,452 | 57,951 | 3,501 |
| Total Prosecuting Attorney | 1,231,954 | 1,233,800 | 1,208,638 | 25,162 |
| Board of Elections | | | | |
| Personal Services | 274,869 | 281,827 | 278,393 | 3,434 |
| Materials and Supplies | 55,024 | 59,733 | 59,009 | 724 |
| Contractual Services | 132,221 | 165,672 | 134,756 | 30,916 |
| Total Board of Elections | 462,114 | 507,232 | 472,158 | 35,074 |
| Recorder | | | | |
| Personal Services | 258,015 | 258,565 | 244,571 | 13,994 |
| Materials and Supplies | 18,832 | 18,832 | 14,169 | 4,663 |
| Contractual Services | 44,445 | 43,895 | 27,522 | 16,373 |
| Total Recorder | 321,292 | 321,292 | 286,262 | 35,030 |

(continued)

Erie County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|---------------------------------|--------------------|-------------------|-----------|-----------------------------|
| Miscellaneous | | | | |
| Contractual Services | \$4,000 | \$66,000 | \$58,075 | \$7,925 |
| Other | 252,536 | 257,536 | 255,670 | 1,866 |
| Total Miscellaneous | 256,536 | 323,536 | 313,745 | 9,791 |
| Total Legislative and Executive | 9,693,444 | 10,323,692 | 9,847,449 | 476,243 |
| Judicial | | | | |
| Court Security | | | | |
| Personal Services | 72,410 | 38,157 | 34,339 | 3,818 |
| Materials and Supplies | 11,387 | 5,051 | 5,051 | 0 |
| Contractual Services | 100 | 0 | 0 | 0 |
| Total Court Security | 83,897 | 43,208 | 39,390 | 3,818 |
| Common Pleas | | | | |
| Personal Services | 838,502 | 838,052 | 837,191 | 861 |
| Materials and Supplies | 20,778 | 22,281 | 19,867 | 2,414 |
| Contractual Services | 440,957 | 514,904 | 219,322 | 295,582 |
| Capital Outlay | 16,268 | 16,268 | 11,564 | 4,704 |
| Total Common Pleas | 1,316,505 | 1,391,505 | 1,087,944 | 303,561 |
| Family Court | | | | |
| Personal Services | 1,891,467 | 1,882,935 | 1,818,839 | 64,096 |
| Materials and Supplies | 54,356 | 62,595 | 55,467 | 7,128 |
| Contractual Services | 135,862 | 160,247 | 131,655 | 28,592 |
| Capital Outlay | 24,402 | 24,402 | 17,645 | 6,757 |
| Total Family Court | 2,106,087 | 2,130,179 | 2,023,606 | 106,573 |
| Probate Court | | | | |
| Personal Services | 272,246 | 278,081 | 251,732 | 26,349 |
| Materials and Supplies | 8,717 | 8,717 | 5,819 | 2,898 |
| Contractual Services | 39,500 | 39,500 | 33,725 | 5,775 |
| Total Probate Court | 320,463 | 326,298 | 291,276 | 35,022 |
| Clerk of Court | | | | |
| Personal Services | 593,110 | 638,448 | 637,967 | 481 |
| Materials and Supplies | 20,832 | 21,352 | 20,186 | 1,166 |
| Contractual Services | 79,199 | 68,637 | 65,685 | 2,952 |
| Capital Outlay | 79,285 | 44,543 | 32,780 | 11,763 |
| Total Clerk of Court | 772,426 | 772,980 | 756,618 | 16,362 |
| County Court | | | | |
| Personal Services | 320,112 | 320,319 | 311,672 | 8,647 |
| Materials and Supplies | 17,889 | 17,889 | 17,457 | 432 |
| Contractual Services | 33,372 | 33,165 | 22,310 | 10,855 |
| Total County Court | 371,373 | 371,373 | 351,439 | 19,934 |

(continued)

Erie County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|-----------------------------------|--------------------|-------------------|-----------|-----------------------------|
| Huron Municipal Court | | | | |
| Personal Services | \$1,165 | \$1,165 | \$1,848 | (\$683) |
| Contractual Services | 92,462 | 92,462 | 83,289 | 9,173 |
| Total Huron Municipal Court | 93,627 | 93,627 | 85,137 | 8,490 |
| Sandusky Municipal Court | | | | |
| Personal Services | 7,580 | 7,580 | 6,237 | 1,343 |
| Contractual Services | 104,573 | 104,573 | 101,179 | 3,394 |
| Total Sandusky Municipal Court | 112,153 | 112,153 | 107,416 | 4,737 |
| Vermillion Municipal Court | | | | |
| Contractual Services | 50,295 | 50,295 | 43,436 | 6,859 |
| Adult Probation | | | | |
| Personal Services | 354,282 | 354,582 | 350,491 | 4,091 |
| Materials and Supplies | 11,832 | 5,690 | 5,690 | 0 |
| Contractual Services | 4,125 | 9,967 | 9,802 | 165 |
| Total Adult Probation | 370,239 | 370,239 | 365,983 | 4,256 |
| Public Defender | | | | |
| Personal Services | 523,841 | 520,207 | 488,496 | 31,711 |
| Materials and Supplies | 12,195 | 15,195 | 15,085 | 110 |
| Contractual Services | 337,061 | 337,695 | 312,096 | 25,599 |
| Total Public Defender | 873,097 | 873,097 | 815,677 | 57,420 |
| Total Judicial | 6,470,162 | 6,534,954 | 5,967,922 | 567,032 |
| Public Safety | | | | |
| Juvenile Detention Facility | | | | |
| Personal Services | 1,297,507 | 1,277,274 | 1,239,299 | 37,975 |
| Materials and Supplies | 107,366 | 119,866 | 102,504 | 17,362 |
| Contractual Services | 83,849 | 91,582 | 81,084 | 10,498 |
| Total Juvenile Detention Facility | 1,488,722 | 1,488,722 | 1,422,887 | 65,835 |
| Sheriff | | | | |
| Personal Services | 4,989,025 | 5,091,523 | 4,904,322 | 187,201 |
| Materials and Supplies | 538,201 | 577,684 | 495,845 | 81,839 |
| Contractual Services | 428,260 | 502,710 | 493,814 | 8,896 |
| Other | 134,956 | 45,956 | 30,832 | 15,124 |
| Capital Outlay | 49,000 | 292,850 | 283,000 | 9,850 |
| Total Sheriff | 6,139,442 | 6,510,723 | 6,207,813 | 302,910 |
| Coroner | | | | |
| Personal Services | 69,130 | 77,372 | 76,609 | 763 |
| Materials and Supplies | 100 | 100 | 81 | 19 |
| Contractual Services | 70,161 | 91,139 | 87,648 | 3,491 |
| Total Coroner | 139,391 | 168,611 | 164,338 | 4,273 |
| Total Public Safety | 7,767,555 | 8,168,056 | 7,795,038 | 373,018 |

(continued)

Erie County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|--|--------------------|--------------------|--------------------|-----------------------------|
| Public Works | | | | |
| Tax Map | | | | |
| Personal Services | \$60,155 | \$60,155 | \$59,041 | \$1,114 |
| Materials and Supplies | 1,600 | 1,600 | 507 | 1,093 |
| Contractual Services | 7,140 | 7,140 | 4,960 | 2,180 |
| Total Public Works | 68,895 | 68,895 | 64,508 | 4,387 |
| Health | | | | |
| Humane Agent | | | | |
| Personal Services | 3,074 | 3,074 | 3,066 | 8 |
| Materials and Supplies | 779 | 779 | 738 | 41 |
| Total Health | 3,853 | 3,853 | 3,804 | 49 |
| Human Services | | | | |
| Veteran Services | | | | |
| Personal Services | 305,249 | 315,987 | 262,014 | 53,973 |
| Materials and Supplies | 57,323 | 62,094 | 45,263 | 16,831 |
| Contractual Services | 348,500 | 354,218 | 214,225 | 139,993 |
| Other | 271,124 | 218,164 | 0 | 218,164 |
| Total Human Services | 982,196 | 950,463 | 521,502 | 428,961 |
| Capital Outlay | | | | |
| Capital Improvements | | | | |
| Capital Outlay | 0 | 10,000 | 9,500 | 500 |
| Total Expenditures | 24,986,105 | 26,059,913 | 24,209,723 | 1,850,190 |
| Excess of Revenues Over Expenditures | 1,184,651 | 678,043 | 2,591,347 | 1,913,304 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Sale of Capital Assets | 50 | 50 | 14,170 | 14,120 |
| Advances In | 0 | 0 | 197,273 | 197,273 |
| Advances Out | 0 | 0 | (200,437) | (200,437) |
| Transfers In | 91,254 | 91,254 | 91,254 | 0 |
| Transfers Out | (2,110,685) | (2,992,652) | (2,990,651) | 2,001 |
| Total Other Financing Sources (Uses) | (2,019,381) | (2,901,348) | (2,888,391) | 12,957 |
| Changes in Fund Balance | (834,730) | (2,223,305) | (297,044) | 1,926,261 |
| Fund Balance Beginning of Year | 6,800,756 | 6,800,756 | 6,800,756 | 0 |
| Prior Year Encumbrances Appropriated | 937,519 | 937,519 | 937,519 | 0 |
| Fund Balance End of Year | \$6,903,545 | \$5,514,970 | \$7,441,231 | \$1,926,261 |

Erie County, Ohio
Title Administration Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Original | Budget | Actual | Variance Over (Under) |
|--------------------------------------|------------------|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | | |
| Charges for Services | \$370,000 | \$370,000 | \$385,212 | \$15,212 |
| Other | 0 | 0 | 9 | 9 |
| Total Revenues | <u>370,000</u> | <u>370,000</u> | <u>385,221</u> | <u>15,221</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Clerk of Courts | | | | |
| Personal Services | 243,694 | 247,203 | 247,100 | 103 |
| Materials and Supplies | 14,419 | 17,462 | 15,879 | 1,583 |
| Contractual Services | 18,943 | 17,269 | 15,642 | 1,627 |
| Total Expenditures | <u>277,056</u> | <u>281,934</u> | <u>278,621</u> | <u>3,313</u> |
| Excess of Revenues Over Expenditures | 92,944 | 88,066 | 106,600 | 18,534 |
| <u>Other Financing Uses</u> | | | | |
| Transfers Out | (91,254) | (91,254) | (91,254) | 0 |
| Changes in Fund Balance | 1,690 | (3,188) | 15,346 | 18,534 |
| Fund Balance Beginning of Year | 164,293 | 164,293 | 164,293 | 0 |
| Prior Year Encumbrances Appropriated | 7,362 | 7,362 | 7,362 | 0 |
| Fund Balance End of Year | <u>\$173,345</u> | <u>\$168,467</u> | <u>\$187,001</u> | <u>\$18,534</u> |

This fund is combined with the General Fund for financial reporting purposes.

Erie County, Ohio
Developmental Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|--|--------------------|--------------------|--------------------|-----------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$4,100,745 | \$4,100,745 | \$4,368,964 | \$268,219 |
| Charges for Services | 181,864 | 156,186 | 108,698 | (47,488) |
| Intergovernmental | 2,882,545 | 2,930,584 | 3,253,744 | 323,160 |
| Interest | 93 | 93 | 50 | (43) |
| Other | 105,274 | 82,913 | 185,245 | 102,332 |
| Total Revenues | 7,270,521 | 7,270,521 | 7,916,701 | 646,180 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Health | | | | |
| Developmental Disabilities | | | | |
| Personal Services | 3,098,564 | 2,815,230 | 2,701,668 | 113,562 |
| Materials and Supplies | 386,600 | 211,837 | 186,849 | 24,988 |
| Contractual Services | 1,028,630 | 2,012,463 | 1,535,287 | 477,176 |
| Other | 235,038 | 89,268 | 62,069 | 27,199 |
| Capital Outlay | 339,720 | 318,725 | 297,542 | 21,183 |
| Total Developmental Disabilities | 5,088,552 | 5,447,523 | 4,783,415 | 664,108 |
| Residential and Individual Support Services | | | | |
| Contractual Services | 1,586,000 | 2,051,086 | 1,683,361 | 367,725 |
| Other | 380,977 | 302,379 | 5,918 | 296,461 |
| Total Residential and Individual Support Services | 1,966,977 | 2,353,465 | 1,689,279 | 664,186 |
| Help Me Grow | | | | |
| Personal Services | 324,251 | 335,784 | 288,218 | 47,566 |
| Materials and Supplies | 16,500 | 19,200 | 3,485 | 15,715 |
| Contractual Services | 31,630 | 45,624 | 20,872 | 24,752 |
| Other | 4,175 | 1,457 | 0 | 1,457 |
| Total Help Me Grow | 376,556 | 402,065 | 312,575 | 89,490 |
| Family Resource Services | | | | |
| Contractual Services | 2,044,400 | 2,618,047 | 2,396,780 | 221,267 |
| Donations | | | | |
| Materials and Supplies | 2,500 | 2,500 | 0 | 2,500 |
| Total Expenditures | 9,478,985 | 10,823,600 | 9,182,049 | 1,641,551 |
| Excess of Revenues Under Expenditures | (2,208,464) | (3,553,079) | (1,265,348) | 2,287,731 |
| <u>Other Financing Sources</u> | | | | |
| Sale of Capital Assets | 1,338 | 1,338 | 111,539 | 110,201 |
| Changes in Fund Balance | (2,207,126) | (3,551,741) | (1,153,809) | 2,397,932 |
| Fund Balance Beginning of Year | 5,312,953 | 5,312,953 | 5,312,953 | 0 |
| Prior Year Encumbrances Appropriated | 1,249,614 | 1,249,614 | 1,249,614 | 0 |
| Fund Balance End of Year | \$4,355,441 | \$3,010,826 | \$5,408,758 | \$2,397,932 |

Erie County, Ohio
Sewer Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|---|--------------------|--------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$7,030,000 | \$7,131,359 | \$101,359 |
| OWDA Loan Proceeds | 150,000 | 109,819 | (40,181) |
| Grants | 2,000,000 | 2,039,247 | 39,247 |
| Other | 0 | 4,575 | 4,575 |
| Total Revenues | 9,180,000 | 9,285,000 | 105,000 |
| <u>Expenses</u> | | | |
| <u>Personal Services</u> | | | |
| Erie County - DOES Administration | 2,928,274 | 937,454 | 1,990,820 |
| Erie County - DOES Sewer | 172,982 | 158,385 | 14,597 |
| <u>Materials and Supplies</u> | | | |
| Erie County - DOES Administration | 217,273 | 26,019 | 191,254 |
| Erie County - DOES Sewer | 264,153 | 251,415 | 12,738 |
| <u>Contractual Services</u> | | | |
| Erie County - DOES Administration | 240,933 | 18,824 | 222,109 |
| Erie County - DOES Sewer | 2,833,142 | 2,214,313 | 618,829 |
| <u>Other</u> | | | |
| Erie County - DOES Sewer | 204,850 | 150,850 | 54,000 |
| <u>Capital Outlay</u> | | | |
| Erie County - DOES Sewer | 615,474 | 611,235 | 4,239 |
| <u>Debt Service:</u> | | | |
| Principal Retirement | 2,098,734 | 2,033,293 | 65,441 |
| Interest Expense | 1,762,401 | 1,628,100 | 134,301 |
| Total Expenses | 11,338,216 | 8,029,888 | 3,308,328 |
| Changes in Fund Balance | (2,158,216) | 1,255,112 | 3,413,328 |
| Fund Balance Beginning of Year | 1,279,088 | 1,279,088 | 0 |
| Prior Year Encumbrances Appropriated | 826,900 | 826,900 | 0 |
| Fund Balance (Deficit) End of Year | (\$52,228) | \$3,361,100 | \$3,413,328 |

Erie County, Ohio
Water Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--|--------------------|--------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$8,151,000 | \$7,901,883 | (\$249,117) |
| OWDA Loan Proceeds | 0 | 3,127 | 3,127 |
| Grants | 180,000 | 30,000 | (150,000) |
| Total Revenues | 8,331,000 | 7,935,010 | (395,990) |
| <u>Expenses</u> | | | |
| Personal Services | | | |
| Water District A - DOES Administration | 726,954 | 684,476 | 42,478 |
| Water District A - DOES Water | 121,475 | 107,212 | 14,263 |
| Water District B - DOES Administration | 46,556 | 45,667 | 889 |
| Water District B - DOES Water | 6,296 | 5,415 | 881 |
| Materials and Supplies | | | |
| Water District A - DOES Water | 310,729 | 304,340 | 6,389 |
| Water District B - DOES Water | 7,000 | 6,338 | 662 |
| Contractual Services | | | |
| Water District A - DOES Water | 4,199,878 | 3,936,502 | 263,376 |
| Water District B - DOES Water | 117,900 | 110,548 | 7,352 |
| Other | | | |
| Water District A - DOES Water | 132,829 | 105,279 | 27,550 |
| Water District B - DOES Water | 20,158 | 20,158 | 0 |
| Capital Outlay | | | |
| Water District A - DOES Water | 557,072 | 469,487 | 87,585 |
| Water District B - DOES Water | 61,450 | 50,878 | 10,572 |
| Debt Service: | | | |
| Principal Retirement | 1,485,150 | 1,474,840 | 10,310 |
| Interest Expense | 1,165,606 | 1,158,317 | 7,289 |
| Total Expenses | 8,959,053 | 8,479,457 | 479,596 |
| Changes in Fund Balance | (628,053) | (544,447) | 83,606 |
| Fund Balance Beginning of Year | 1,816,008 | 1,816,008 | 0 |
| Prior Year Encumbrances Appropriated | 295,844 | 295,844 | 0 |
| Fund Balance End of Year | \$1,483,799 | \$1,567,405 | \$83,606 |

Erie County, Ohio
Landfill Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|---|--------------------|--------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$5,445,000 | \$5,870,188 | \$425,188 |
| Other | 133,000 | 124,783 | (8,217) |
| Total Revenues | 5,578,000 | 5,994,971 | 416,971 |
| <u>Expenses</u> | | | |
| Personal Services | | | |
| Landfill Operations - DOES Administration | 600,728 | 593,277 | 7,451 |
| Landfill Operations - DOES Landfill | 103,656 | 102,574 | 1,082 |
| Materials and Supplies | | | |
| Landfill Operations - DOES Landfill | 407,935 | 390,859 | 17,076 |
| Contractual Services | | | |
| Landfill Operations - DOES Landfill | 2,263,835 | 2,107,817 | 156,018 |
| Closure and Postclosure Costs | 41,050 | 35,662 | 5,388 |
| Other | | | |
| Landfill Operations - DOES Landfill | 78,391 | 78,391 | 0 |
| Capital Outlay | | | |
| Landfill Operations - DOES Landfill | 515,445 | 510,537 | 4,908 |
| Debt Service: | | | |
| Principal Retirement | 1,243,446 | 1,243,446 | 0 |
| Interest Expense | 552,631 | 552,631 | 0 |
| Total Expenses | 5,807,117 | 5,615,194 | 191,923 |
| Excess of Revenues Over (Under) Expenses | (229,117) | 379,777 | 608,894 |
| Advances In | 184,900 | 184,900 | 0 |
| Changes in Fund Balance | (44,217) | 564,677 | 608,894 |
| Fund Balance Beginning of Year | 8,093,638 | 8,093,638 | 0 |
| Prior Year Encumbrances Appropriated | 468,959 | 468,959 | 0 |
| Fund Balance End of Year | \$8,518,380 | \$9,127,274 | \$608,894 |

Erie County, Ohio
Care Facility Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--|---------------------|---------------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$6,572,466 | \$6,181,438 | (\$391,028) |
| Other | 6,000 | 10,693 | 4,693 |
| Total Revenues | <u>6,578,466</u> | <u>6,192,131</u> | <u>(386,335)</u> |
| <u>Expenses</u> | | | |
| Personal Services | 3,812,939 | 3,797,385 | 15,554 |
| Materials and Supplies | 451,764 | 419,047 | 32,717 |
| Contractual Services | 2,549,784 | 2,482,522 | 67,262 |
| Capital Outlay | 176,861 | 170,358 | 6,503 |
| Total Expenses | <u>6,991,348</u> | <u>6,869,312</u> | <u>122,036</u> |
| Changes in Fund Balance | (412,882) | (677,181) | (264,299) |
| Fund Balance (Deficit) Beginning of Year | (271,303) | (271,303) | 0 |
| Prior Year Encumbrances Appropriated | <u>684,884</u> | <u>684,884</u> | <u>0</u> |
| Fund Balance (Deficit) End of Year | <u><u>\$699</u></u> | <u><u>(\$263,600)</u></u> | <u><u>(\$264,299)</u></u> |

Erie County, Ohio
Ditch Assessments Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Special Assessments | \$203,656 | \$210,752 | \$7,096 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Works | | | |
| Ditch Maintenance | | | |
| Personal Services | 60,250 | 55,249 | 5,001 |
| Materials and Supplies | 7,500 | 3,358 | 4,142 |
| Contractual Services | 135,147 | 125,201 | 9,946 |
| Total Expenditures | 202,897 | 183,808 | 19,089 |
| Changes in Fund Balance | 759 | 26,944 | 26,185 |
| Fund Balance Beginning of Year | 440,280 | 440,280 | 0 |
| Prior Year Encumbrances Appropriated | 3,965 | 3,965 | 0 |
| Fund Balance End of Year | \$445,004 | \$471,189 | \$26,185 |

Erie County, Ohio
Job and Family Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|---|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$115,000 | \$145,082 | \$30,082 |
| Intergovernmental | 4,105,165 | 4,000,097 | (105,068) |
| Total Revenues | 4,220,165 | 4,145,179 | (74,986) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Human Services | | | |
| Job and Family Services | | | |
| Public Assistance | | | |
| Personal Services | 3,597,281 | 3,505,186 | 92,095 |
| Materials and Supplies | 34,449 | 27,150 | 7,299 |
| Contractual Services | 1,089,203 | 1,023,110 | 66,093 |
| Total Public Assistance | 4,720,933 | 4,555,446 | 165,487 |
| Work Force Investment Act | | | |
| Personal Services | 500 | 0 | 500 |
| Materials and Supplies | 10,000 | 5,267 | 4,733 |
| Contractual Services | 684,650 | 325,524 | 359,126 |
| Total Work Force Investment Act | 695,150 | 330,791 | 364,359 |
| Debt Service: | | | |
| Interest and Fiscal Charges | 1,034 | 1,034 | 0 |
| Total Expenditures | 5,417,117 | 4,887,271 | 529,846 |
| Excess of Revenues Under Expenditures | (1,196,952) | (742,092) | 454,860 |
| <u>Other Financing Sources (Uses)</u> | | | |
| Sale of Capital Assets | 3,000 | 440 | (2,560) |
| Advances Out | (4,005) | (4,005) | 0 |
| Transfers In | 1,075,000 | 787,860 | (287,140) |
| Transfers Out | (90,000) | (85,371) | 4,629 |
| Total Other Financing Sources (Uses) | 983,995 | 698,924 | (285,071) |
| Changes in Fund Balance | (212,957) | (43,168) | 169,789 |
| Fund Balance Beginning of Year | 436,349 | 436,349 | 0 |
| Prior Year Encumbrances Appropriated | 150,527 | 150,527 | 0 |
| Fund Balance End of Year | \$373,919 | \$543,708 | \$169,789 |

Erie County, Ohio
Children's Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|---|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$35,000 | \$18,735 | (\$16,265) |
| Intergovernmental | 1,150,000 | 1,183,365 | 33,365 |
| Other | 65,000 | 106,057 | 41,057 |
| Total Revenues | 1,250,000 | 1,308,157 | 58,157 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Human Services | | | |
| Children's Services | | | |
| Materials and Supplies | 12,500 | 11,236 | 1,264 |
| Contractual Services | 1,842,409 | 1,790,190 | 52,219 |
| Total Children's Services | 1,854,909 | 1,801,426 | 53,483 |
| Title IV-E | | | |
| Materials and Supplies | 14,075 | 10,204 | 3,871 |
| Contractual Services | 40,178 | 25,000 | 15,178 |
| Total Title IV-E | 54,253 | 35,204 | 19,049 |
| Total Expenditures | 1,909,162 | 1,836,630 | 72,532 |
| Excess of Revenues Under Expenditures | (659,162) | (528,473) | 130,689 |
| <u>Other Financing Sources (Uses)</u> | | | |
| Transfers In | 800,000 | 800,000 | 0 |
| Transfers Out | (646,800) | (358,229) | 288,571 |
| Total Other Financing Sources (Uses) | 153,200 | 441,771 | 288,571 |
| Changes in Fund Balance | (505,962) | (86,702) | 419,260 |
| Fund Balance Beginning of Year | 971,597 | 971,597 | 0 |
| Prior Year Encumbrances Appropriated | 27,962 | 27,962 | 0 |
| Fund Balance End of Year | \$493,597 | \$912,857 | \$419,260 |

Erie County, Ohio
CSEA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|---|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$355,000 | \$340,936 | (\$14,064) |
| Intergovernmental | 1,160,000 | 993,369 | (166,631) |
| Other | 1,000 | 0 | (1,000) |
| Total Revenues | 1,516,000 | 1,334,305 | (181,695) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Human Services | | | |
| CSEA | | | |
| Personal Services | 976,716 | 905,830 | 70,886 |
| Materials and Supplies | 4,000 | 231 | 3,769 |
| Contractual Services | 257,585 | 233,275 | 24,310 |
| Total CSEA | 1,238,301 | 1,139,336 | 98,965 |
| Child Support - Juvenile Court | | | |
| Materials and Supplies | 4,000 | 0 | 4,000 |
| Contractual Services | 3,500 | 0 | 3,500 |
| Total Child Support - Juvenile Court | 7,500 | 0 | 7,500 |
| Total Expenditures | 1,245,801 | 1,139,336 | 106,465 |
| Excess of Revenues Over Expenditures | 270,199 | 194,969 | (75,230) |
| <u>Other Financing Sources (Uses)</u> | | | |
| Transfers In | 90,000 | 85,371 | (4,629) |
| Transfers Out | (360,000) | (165,052) | 194,948 |
| Total Other Financing Sources (Uses) | (270,000) | (79,681) | 190,319 |
| Changes in Fund Balance | 199 | 115,288 | 115,089 |
| Fund Balance Beginning of Year | 688,376 | 688,376 | 0 |
| Prior Year Encumbrances Appropriated | 36,585 | 36,585 | 0 |
| Fund Balance End of Year | \$725,160 | \$840,249 | \$115,089 |

Erie County, Ohio
Dog and Kennel Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$10,400 | \$8,060 | (\$2,340) |
| Licenses and Permits | 269,000 | 262,736 | (6,264) |
| Fines and Forfeitures | 600 | 1,153 | 553 |
| Intergovernmental | 2,000 | 2,000 | 0 |
| Other | 7,500 | 11,107 | 3,607 |
| Total Revenues | 289,500 | 285,056 | (4,444) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Health | | | |
| Dog and Kennel | | | |
| Personal Services | 196,482 | 192,840 | 3,642 |
| Materials and Supplies | 21,385 | 17,568 | 3,817 |
| Contractual Services | 34,076 | 21,712 | 12,364 |
| Other | 1,905 | 0 | 1,905 |
| Capital Outlay | 31,000 | 30,516 | 484 |
| Debt Service: | | | |
| Principal Retirement | 30,000 | 30,000 | 0 |
| Interest and Fiscal Charges | 25,068 | 25,068 | 0 |
| Total Expenditures | 339,916 | 317,704 | 22,212 |
| Changes in Fund Balance | (50,416) | (32,648) | 17,768 |
| Fund Balance Beginning of Year | 299,699 | 299,699 | 0 |
| Prior Year Encumbrances Appropriated | 3,011 | 3,011 | 0 |
| Fund Balance End of Year | \$252,294 | \$270,062 | \$17,768 |

Erie County, Ohio
Real Estate Assessment Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|-------------------------|-------------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$1,327,001 | \$1,358,322 | \$31,321 |
| Other | 20,500 | 18,774 | (1,726) |
| Total Revenues | <u>1,347,501</u> | <u>1,377,096</u> | <u>29,595</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Treasurer | | | |
| Personal Services | 552,359 | 547,708 | 4,651 |
| Materials and Supplies | 77,560 | 64,520 | 13,040 |
| Contractual Services | 925,897 | 859,107 | 66,790 |
| Capital Outlay | 10,030 | 6,514 | 3,516 |
| Total Expenditures | <u>1,565,846</u> | <u>1,477,849</u> | <u>87,997</u> |
| Changes in Fund Balance | (218,345) | (100,753) | 117,592 |
| Fund Balance Beginning of Year | 853,683 | 853,683 | 0 |
| Prior Year Encumbrances Appropriated | <u>45,797</u> | <u>45,797</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$681,135</u></u> | <u><u>\$798,727</u></u> | <u><u>\$117,592</u></u> |

Erie County, Ohio
Motor Vehicle and Gasoline Tax Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--|--------------------|--------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$61,490 | \$45,015 | (\$16,475) |
| Licenses and Permits | 14,000 | 16,365 | 2,365 |
| Fines and Forfeitures | 60,000 | 55,798 | (4,202) |
| Intergovernmental | 4,646,974 | 4,969,507 | 322,533 |
| Interest | 35,000 | 15,654 | (19,346) |
| Other | 76,215 | 64,780 | (11,435) |
| Total Revenues | <u>4,893,679</u> | <u>5,167,119</u> | <u>273,440</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Works | | | |
| MVGT | | | |
| Personal Services | 2,066,994 | 1,920,646 | 146,348 |
| Materials and Supplies | 1,228,207 | 941,827 | 286,380 |
| Contractual Services | 1,585,304 | 1,493,662 | 91,642 |
| Capital Outlay | 1,233,939 | 850,031 | 383,908 |
| Total Expenditures | <u>6,114,444</u> | <u>5,206,166</u> | <u>908,278</u> |
| Excess of Revenues Under Expenditures | (1,220,765) | (39,047) | 1,181,718 |
| <u>Other Financing Uses</u> | | | |
| Transfers Out | (200,000) | (200,000) | 0 |
| Changes in Fund Balance | (1,420,765) | (239,047) | 1,181,718 |
| Fund Balance Beginning of Year | 2,241,770 | 2,241,770 | 0 |
| Prior Year Encumbrances Appropriated | 215,549 | 215,549 | 0 |
| Fund Balance End of Year | <u>\$1,036,554</u> | <u>\$2,218,272</u> | <u>\$1,181,718</u> |

Erie County, Ohio
Delinquent Real Estate Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|---------------------------------|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$252,000 | \$274,514 | \$22,514 |
| Other | 40,000 | 20,397 | (19,603) |
| Total Revenues | 292,000 | 294,911 | 2,911 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Treasurer | | | |
| Personal Services | 92,667 | 85,931 | 6,736 |
| Materials and Supplies | 5,240 | 5,240 | 0 |
| Contractual Services | 108,333 | 107,861 | 472 |
| Total Treasurer | 206,240 | 199,032 | 7,208 |
| Prosecutor | | | |
| Personal Services | 131,350 | 131,238 | 112 |
| Materials and Supplies | 9,000 | 16 | 8,984 |
| Total Prosecutor | 140,350 | 131,254 | 9,096 |
| Total Expenditures | 346,590 | 330,286 | 16,304 |
| Changes in Fund Balance | (54,590) | (35,375) | 19,215 |
| Fund Balance Beginning of Year | 253,485 | 253,485 | 0 |
| Fund Balance End of Year | \$198,895 | \$218,110 | \$19,215 |

Erie County, Ohio
Moving Ohio Forward Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--|-----------|-------------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$457,871 | \$152,454 | (\$305,417) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Economic Development | | | |
| Moving Ohio Forward | | | |
| Personal Services | 806 | 15 | 791 |
| Materials and Supplies | 1,000 | 416 | 584 |
| Contractual Services | 452,528 | 373,041 | 79,487 |
| Other | 4,737 | 1,997 | 2,740 |
| Total Expenditures | 459,071 | 375,469 | 83,602 |
| Excess of Revenues Under Expenditures | (1,200) | (223,015) | (221,815) |
| <u>Other Financing Sources</u> | | | |
| Transfers In | 1,200 | 322 | (878) |
| Changes in Fund Balance | 0 | (222,693) | (222,693) |
| Fund Balance Beginning of Year | 0 | 0 | 0 |
| Fund Balance (Deficit) End of Year | \$0 | (\$222,693) | (\$222,693) |

Erie County, Ohio
CDBG Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|---|------------------|-------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$882,324 | \$440,685 | (\$441,639) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Economic Development | | | |
| Block Grant | | | |
| Personal Services | 801 | 192 | 609 |
| Materials and Supplies | 1,403 | 680 | 723 |
| Contractual Services | 644,689 | 505,710 | 138,979 |
| Other | 35,069 | 35,294 | (225) |
| Capital Outlay | 8,000 | 5,000 | 3,000 |
| Total Expenditures | 689,962 | 546,876 | 143,086 |
| Excess of Revenues Over (Under) Expenditures | 192,362 | (106,191) | (298,553) |
| <u>Other Financing Sources</u> | | | |
| Transfers In | 10,553 | 8,419 | (2,134) |
| Changes in Fund Balance | 202,915 | (97,772) | (300,687) |
| Fund Balance (Deficit) Beginning of Year | (266,787) | (266,787) | 0 |
| Prior Year Encumbrances Appropriated | 276,906 | 276,906 | 0 |
| Fund Balance (Deficit) End of Year | <u>\$213,034</u> | <u>(\$87,653)</u> | <u>(\$300,687)</u> |

Erie County, Ohio
CHIP Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|---|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$29,000 | \$19,366 | (\$9,634) |
| Intergovernmental | 3,329,849 | 2,098,105 | (1,231,744) |
| Interest | 0 | 278 | 278 |
| Other | 241,018 | 117,822 | (123,196) |
| Total Revenues | 3,599,867 | 2,235,571 | (1,364,296) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive Commissioners | | | |
| Contractual Services | 179,650 | 161,818 | 17,832 |
| Economic Development | | | |
| CHIP | | | |
| Personal Services | 90 | 0 | 90 |
| Materials and Supplies | 128 | 68 | 60 |
| Contractual Services | 125,785 | 87,785 | 38,000 |
| Other | 17,241 | 17,035 | 206 |
| Total CHIP | 143,244 | 104,888 | 38,356 |
| Lead Removal | | | |
| Personal Services | 16,477 | 7,264 | 9,213 |
| Materials and Supplies | 71,460 | 3,905 | 67,555 |
| Contractual Services | 2,038,214 | 1,523,199 | 515,015 |
| Other | 326,310 | 277,426 | 48,884 |
| Capital Outlay | 3,000 | 2,880 | 120 |
| Total Lead Removal | 2,455,461 | 1,814,674 | 640,787 |
| Neighborhood Stabilization | | | |
| Personal Services | 48 | 48 | 0 |
| Materials and Supplies | 123 | 93 | 30 |
| Contractual Services | 165,397 | 139,498 | 25,899 |
| Other | 28,213 | 7,957 | 20,256 |
| Total Neighborhood Stabilization | 193,781 | 147,596 | 46,185 |
| Housing Revolving Loan | | | |
| Contractual Services | 800 | 292 | 508 |
| Total Economic Development | 2,793,286 | 2,067,450 | 725,836 |
| Debt Service: | | | |
| Principal Retirement | 0 | 146,836 | (146,836) |
| Total Expenditures | 2,972,936 | 2,376,104 | 596,832 |
| Excess of Revenues Over (Under) Expenditures | 626,931 | (140,533) | (767,464) |

(continued)

Erie County, Ohio
CHIP Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013
(continued)

| | Budget | Actual | Variance Over (Under) |
|--|-----------|-------------|-----------------------------|
| <u>Other Financing Sources</u> | | | |
| OWDA Loans Issued | \$0 | \$146,836 | \$146,836 |
| Transfers In | 31,188 | 27,071 | (4,117) |
| Total Other Financing Sources | 31,188 | 173,907 | 142,719 |
| Changes in Fund Balance | 658,119 | 33,374 | (624,745) |
| Fund Balance (Deficit) Beginning of Year | (451,994) | (451,994) | 0 |
| Prior Year Encumbrances Appropriated | 229,964 | 229,964 | 0 |
| Fund Balance (Deficit) End of Year | \$436,089 | (\$188,656) | (\$624,745) |

Erie County, Ohio
Tax Abatements Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|---------|---------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$3,000 | \$4,571 | \$1,571 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Economic Development | | | |
| Tax Abatements | | | |
| Contractual Services | 3,000 | 3,000 | 0 |
| Changes in Fund Balance | 0 | 1,571 | 1,571 |
| Fund Balance Beginning of Year | 6,305 | 6,305 | 0 |
| Fund Balance End of Year | \$6,305 | \$7,876 | \$1,571 |

Erie County, Ohio
Court Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$43,300 | \$51,420 | \$8,120 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Court Computerization | | | |
| Materials and Supplies | 13,599 | 3,615 | 9,984 |
| Contractual Services | 38,400 | 32,246 | 6,154 |
| Total Expenditures | 51,999 | 35,861 | 16,138 |
| Changes in Fund Balance | (8,699) | 15,559 | 24,258 |
| Fund Balance Beginning of Year | 61,298 | 61,298 | 0 |
| Prior Year Encumbrances Appropriated | 399 | 399 | 0 |
| Fund Balance End of Year | \$52,998 | \$77,256 | \$24,258 |

Erie County, Ohio
Common Pleas Court Special Projects Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--|------------------|------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$214,000 | \$191,507 | (\$22,493) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Common Pleas Court Special Projects | | | |
| Personal Services | 213,453 | 208,520 | 4,933 |
| Materials and Supplies | 14,056 | 11,703 | 2,353 |
| Contractual Services | 11,000 | 6,043 | 4,957 |
| Capital Outlay | 123,500 | 70,718 | 52,782 |
| Total Expenditures | 362,009 | 296,984 | 65,025 |
| Excess of Revenues Under Expenditures | (148,009) | (105,477) | 42,532 |
| <u>Other Financing Sources</u> | | | |
| Advances In | 59,500 | 59,500 | 0 |
| Changes in Fund Balance | (88,509) | (45,977) | 42,532 |
| Fund Balance Beginning of Year | 439,714 | 439,714 | 0 |
| Prior Year Encumbrances Appropriated | 3,056 | 3,056 | 0 |
| Fund Balance End of Year | <u>\$354,261</u> | <u>\$396,793</u> | <u>\$42,532</u> |

Erie County, Ohio
Youth Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|-------------------------|-------------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Fines and Forfeitures | \$100 | \$100 | \$0 |
| Intergovernmental | 412,346 | 415,940 | 3,594 |
| Total Revenues | <u>412,446</u> | <u>416,040</u> | <u>3,594</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Youth Services | | | |
| Personal Services | 334,037 | 296,638 | 37,399 |
| Materials and Supplies | 27,400 | 8,187 | 19,213 |
| Contractual Services | 117,305 | 90,440 | 26,865 |
| Total Expenditures | <u>478,742</u> | <u>395,265</u> | <u>83,477</u> |
| Changes in Fund Balance | (66,296) | 20,775 | 87,071 |
| Fund Balance Beginning of Year | 200,053 | 200,053 | 0 |
| Prior Year Encumbrances Appropriated | 14,205 | 14,205 | 0 |
| Fund Balance End of Year | <u><u>\$147,962</u></u> | <u><u>\$235,033</u></u> | <u><u>\$87,071</u></u> |

Erie County, Ohio
Northern Ohio Juvenile Facility Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|------------------|------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$3,000 | \$1,447 | (\$1,553) |
| Intergovernmental | 1,388,489 | 1,179,399 | (209,090) |
| Other | 45,000 | 41,077 | (3,923) |
| | <u>1,436,489</u> | <u>1,221,923</u> | <u>(214,566)</u> |
| Total Revenues | | | |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Northern Ohio Juvenile Facility | | | |
| Personal Services | 967,724 | 948,574 | 19,150 |
| Materials and Supplies | 130,686 | 108,019 | 22,667 |
| Contractual Services | 157,614 | 126,364 | 31,250 |
| Capital Outlay | 86,481 | 68,872 | 17,609 |
| | <u>1,342,505</u> | <u>1,251,829</u> | <u>90,676</u> |
| Total Expenditures | | | |
| Changes in Fund Balance | 93,984 | (29,906) | (123,890) |
| Fund Balance Beginning of Year | 116,239 | 116,239 | 0 |
| Prior Year Encumbrances Appropriated | 25,165 | 25,165 | 0 |
| | <u>235,388</u> | <u>111,498</u> | <u>(123,890)</u> |
| Fund Balance End of Year | | | |

Erie County, Ohio
Indigent Guardianship Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|------------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$20,923 | \$20,923 | \$0 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Indigent Guardianship | | | |
| Contractual Services | 22,796 | 19,398 | 3,398 |
| Changes in Fund Balance | (1,873) | 1,525 | 3,398 |
| Fund Balance Beginning of Year | 888 | 888 | 0 |
| Fund Balance (Deficit) End of Year | (\$985) | \$2,413 | \$3,398 |

Erie County, Ohio
 Probate Conduct of Business Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|---------|---------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$500 | \$430 | (\$70) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Conduct of Business | | | |
| Materials and Supplies | 5,000 | 0 | 5,000 |
| Changes in Fund Balance | (4,500) | 430 | 4,930 |
| Fund Balance Beginning of Year | 5,732 | 5,732 | 0 |
| Fund Balance End of Year | \$1,232 | \$6,162 | \$4,930 |

Erie County, Ohio
Municipal Court Special Projects Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$155,612 | \$160,122 | \$4,510 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Court Computerization | | | |
| Personal Services | 27,857 | 26,782 | 1,075 |
| Contractual Services | 67,463 | 41,295 | 26,168 |
| Capital Outlay | 949,378 | 725,421 | 223,957 |
| Total Expenditures | 1,044,698 | 793,498 | 251,200 |
| Changes in Fund Balance | (889,086) | (633,376) | 255,710 |
| Fund Balance Beginning of Year | 401,275 | 401,275 | 0 |
| Prior Year Encumbrances Appropriated | 487,811 | 487,811 | 0 |
| Fund Balance End of Year | \$0 | \$255,710 | \$255,710 |

Erie County, Ohio
County Court Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$13,296 | \$14,596 | \$1,300 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| County Court Computerization | | | |
| Contractual Services | 38,425 | 16,544 | 21,881 |
| Changes in Fund Balance | (25,129) | (1,948) | 23,181 |
| Fund Balance Beginning of Year | 30,384 | 30,384 | 0 |
| Prior Year Encumbrances Appropriated | 425 | 425 | 0 |
| Fund Balance End of Year | \$5,680 | \$28,861 | \$23,181 |

Erie County, Ohio
Indigent Municipal Court Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$12,239 | \$12,980 | \$741 |
| Fines and Forfeitures | 2,205 | 2,816 | 611 |
| | 14,444 | 15,796 | 1,352 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Indigent Driver | | | |
| Contractual Services | 100,000 | 0 | 100,000 |
| | (85,556) | 15,796 | 101,352 |
| Changes in Fund Balance | (85,556) | 15,796 | 101,352 |
| Fund Balance Beginning of Year | 137,095 | 137,095 | 0 |
| Fund Balance End of Year | \$51,539 | \$152,891 | \$101,352 |

Erie County, Ohio
 Juvenile Court Donations Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|---------|---------|-----------------------------|
| <u>Revenues</u> | | | |
| Other | \$8,788 | \$7,000 | (\$1,788) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Juvenile Court Donations | | | |
| Materials and Supplies | 9,825 | 4,959 | 4,866 |
| Changes in Fund Balance | (1,037) | 2,041 | 3,078 |
| Fund Balance Beginning of Year | 3,433 | 3,433 | 0 |
| Prior Year Encumbrances Appropriated | 1,825 | 1,825 | 0 |
| Fund Balance End of Year | \$4,221 | \$7,299 | \$3,078 |

Erie County, Ohio
 Concealed Carry License Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Licenses and Permits | \$270,000 | \$214,619 | (\$55,381) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Concealed Handgun | | | |
| Personal Services | 60,460 | 46,935 | 13,525 |
| Materials and Supplies | 15,158 | 10,284 | 4,874 |
| Contractual Services | 135,382 | 93,080 | 42,302 |
| Total Expenditures | 211,000 | 150,299 | 60,701 |
| Changes in Fund Balance | 59,000 | 64,320 | 5,320 |
| Fund Balance Beginning of Year | 91,671 | 91,671 | 0 |
| Prior Year Encumbrances Appropriated | 5,540 | 5,540 | 0 |
| Fund Balance End of Year | \$156,211 | \$161,531 | \$5,320 |

Erie County, Ohio
School Resource Officer Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------|-------------------------|-------------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$1,076,814 | \$944,042 | (\$132,772) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Sheriff | | | |
| School Resource Officer | | | |
| Personal Services | 1,050,936 | 889,314 | 161,622 |
| Capital Outlay | 2,900 | 0 | 2,900 |
| Total Expenditures | <u>1,053,836</u> | <u>889,314</u> | <u>164,522</u> |
| Changes in Fund Balance | 22,978 | 54,728 | 31,750 |
| Fund Balance Beginning of Year | <u>79,243</u> | <u>79,243</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$102,221</u></u> | <u><u>\$133,971</u></u> | <u><u>\$31,750</u></u> |

Erie County, Ohio
Drug Task Force Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Fines and Forfeitures | \$20,000 | \$35,011 | \$15,011 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Drug Task Force | | | |
| Personal Services | 35,126 | 34,433 | 693 |
| Changes in Fund Balance | (15,126) | 578 | 15,704 |
| Fund Balance Beginning of Year | 17,896 | 17,896 | 0 |
| Fund Balance End of Year | \$2,770 | \$18,474 | \$15,704 |

Erie County, Ohio
Highway Safety Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$33,221 | \$23,859 | (\$9,362) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Highway Safety | | | |
| Personal Services | 32,130 | 25,295 | 6,835 |
| Materials and Supplies | 1,091 | 573 | 518 |
| Total Expenditures | 33,221 | 25,868 | 7,353 |
| Changes in Fund Balance | 0 | (2,009) | (2,009) |
| Fund Balance (Deficit) Beginning of Year | (1,470) | (1,470) | 0 |
| Fund Balance (Deficit) End of Year | (\$1,470) | (\$3,479) | (\$2,009) |

Erie County, Ohio
Adult Probation Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$45,000 | \$25,137 | (\$19,863) |
| Intergovernmental | 463,967 | 429,364 | (34,603) |
| Total Revenues | 508,967 | 454,501 | (54,466) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Adult Probation | | | |
| Personal Services | 386,203 | 360,195 | 26,008 |
| Materials and Supplies | 34,295 | 16,447 | 17,848 |
| Contractual Services | 88,902 | 68,407 | 20,495 |
| Other | 12,734 | 0 | 12,734 |
| Total Expenditures | 522,134 | 445,049 | 77,085 |
| Changes in Fund Balance | (13,167) | 9,452 | 22,619 |
| Fund Balance Beginning of Year | 223,097 | 223,097 | 0 |
| Prior Year Encumbrances Appropriated | 8,435 | 8,435 | 0 |
| Fund Balance End of Year | \$218,365 | \$240,984 | \$22,619 |

Erie County, Ohio
Drug Enforcement Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------|------------------------|------------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Fines and Forfeitures | \$73,801 | \$79,963 | \$6,162 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Drug Enforcement | | | |
| Contractual Services | <u>77,701</u> | <u>75,481</u> | <u>2,220</u> |
| Changes in Fund Balance | (3,900) | 4,482 | 8,382 |
| Fund Balance Beginning of Year | <u>50,894</u> | <u>50,894</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$46,994</u></u> | <u><u>\$55,376</u></u> | <u><u>\$8,382</u></u> |

Erie County, Ohio
Emergency Management Agency Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$26,000 | \$26,000 | \$0 |
| Intergovernmental | 338,649 | 215,347 | (123,302) |
| Other | 12,077 | 1,642 | (10,435) |
| | <u>376,726</u> | <u>242,989</u> | <u>(133,737)</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| EMA | | | |
| Personal Services | 196,756 | 154,470 | 42,286 |
| Materials and Supplies | 80,560 | 53,577 | 26,983 |
| Contractual Services | 97,454 | 70,818 | 26,636 |
| Capital Outlay | 31,000 | 30,982 | 18 |
| | <u>405,770</u> | <u>309,847</u> | <u>95,923</u> |
| Excess of Revenues Under Expenditures | (29,044) | (66,858) | (37,814) |
| <u>Other Financing Sources</u> | | | |
| Transfers In | 24,665 | 24,665 | 0 |
| Changes in Fund Balance | (4,379) | (42,193) | (37,814) |
| Fund Balance Beginning of Year | 201,352 | 201,352 | 0 |
| Prior Year Encumbrances Appropriated | 4,151 | 4,151 | 0 |
| Fund Balance End of Year | <u>\$201,124</u> | <u>\$163,310</u> | <u>(\$37,814)</u> |

Erie County, Ohio
Indigent Immobilization Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|---------|---------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$0 | \$200 | \$200 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Indigent Immobilization | | | |
| Contractual Services | 1,200 | 0 | 1,200 |
| Changes in Fund Balance | (1,200) | 200 | 1,400 |
| Fund Balance Beginning of Year | 1,382 | 1,382 | 0 |
| Fund Balance End of Year | \$182 | \$1,582 | \$1,400 |

Erie County, Ohio
Development Rotary Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Interest | \$4,400 | \$4,466 | \$66 |
| Other | 9,000 | 48,982 | 39,982 |
| Total Revenues | 13,400 | 53,448 | 40,048 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Economic Development | | | |
| Development Rotary | | | |
| Contractual Services | 73,400 | 59,150 | 14,250 |
| Changes in Fund Balance | (60,000) | (5,702) | 54,298 |
| Fund Balance Beginning of Year | 168,511 | 168,511 | 0 |
| Fund Balance End of Year | \$108,511 | \$162,809 | \$54,298 |

Erie County, Ohio
Crime Victims Assistance Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|-----------------|-----------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$223,732 | \$134,308 | (\$89,424) |
| Other | 19,000 | 31,897 | 12,897 |
| Total Revenues | <u>242,732</u> | <u>166,205</u> | <u>(76,527)</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Crime Victims Assistance | | | |
| Personal Services | 200,311 | 132,756 | 67,555 |
| Materials and Supplies | 16,640 | 8,193 | 8,447 |
| Contractual Services | 33,674 | 31,097 | 2,577 |
| Total Expenditures | <u>250,625</u> | <u>172,046</u> | <u>78,579</u> |
| Changes in Fund Balance | (7,893) | (5,841) | 2,052 |
| Fund Balance Beginning of Year | 45,005 | 45,005 | 0 |
| Prior Year Encumbrances Appropriated | 10,414 | 10,414 | 0 |
| Fund Balance End of Year | <u>\$47,526</u> | <u>\$49,578</u> | <u>\$2,052</u> |

Erie County, Ohio
Senior Citizens Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Property Taxes | \$876,353 | \$868,195 | (\$8,158) |
| Intergovernmental | 159,185 | 167,730 | 8,545 |
| Other | 0 | 223 | 223 |
| Total Revenues | 1,035,538 | 1,036,148 | 610 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Health | | | |
| Senior Citizens | | | |
| Contractual Services | 1,033,270 | 1,034,006 | (736) |
| Changes in Fund Balance | 2,268 | 2,142 | (126) |
| Fund Balance (Deficit) Beginning of Year | (2,142) | (2,142) | 0 |
| Fund Balance End of Year | \$126 | \$0 | (\$126) |

Erie County, Ohio
Solid Waste District Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|---|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$496,500 | \$743,031 | \$246,531 |
| Other | 29,000 | 1,118 | (27,882) |
| Total Revenues | <u>525,500</u> | <u>744,149</u> | <u>218,649</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Works | | | |
| Solid Waste District | | | |
| Personal Services | 59,856 | 59,038 | 818 |
| Materials and Supplies | 4,750 | 2,117 | 2,633 |
| Contractual Services | 250,204 | 169,193 | 81,011 |
| Other | 7,608 | 7,608 | 0 |
| Capital Outlay | 21,000 | 20,821 | 179 |
| Total Expenditures | <u>343,418</u> | <u>258,777</u> | <u>84,641</u> |
| Excess of Revenues Over Expenditures | <u>182,082</u> | <u>485,372</u> | <u>303,290</u> |
| <u>Other Financing Sources (Uses)</u> | | | |
| Sale of Capital Assets | 0 | 1,350 | 1,350 |
| Advances Out | (184,900) | (184,900) | 0 |
| Total Other Financing Sources (Uses) | <u>(184,900)</u> | <u>(183,550)</u> | <u>1,350</u> |
| Changes in Fund Balance | (2,818) | 301,822 | 304,640 |
| Fund Balance Beginning of Year | 377,392 | 377,392 | 0 |
| Prior Year Encumbrances Appropriated | 52,304 | 52,304 | 0 |
| Fund Balance End of Year | <u>\$426,878</u> | <u>\$731,518</u> | <u>\$304,640</u> |

Erie County, Ohio
Law Library Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|------------------|------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$250,000 | \$226,065 | (\$23,935) |
| Fines and Forfeitures | 40,000 | 55,754 | 15,754 |
| Intergovernmental | 0 | 3,626 | 3,626 |
| Other | 25,000 | 23,244 | (1,756) |
| | <u>315,000</u> | <u>308,689</u> | <u>(6,311)</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Law Library | | | |
| Personal Services | 55,770 | 55,707 | 63 |
| Materials and Supplies | 11,993 | 10,542 | 1,451 |
| Contractual Services | 278,083 | 204,190 | 73,893 |
| | <u>345,846</u> | <u>270,439</u> | <u>75,407</u> |
| Total Expenditures | <u>345,846</u> | <u>270,439</u> | <u>75,407</u> |
| Changes in Fund Balance | (30,846) | 38,250 | 69,096 |
| Fund Balance Beginning of Year | 192,727 | 192,727 | 0 |
| Prior Year Encumbrances Appropriated | 38,475 | 38,475 | 0 |
| Fund Balance End of Year | <u>\$200,356</u> | <u>\$269,452</u> | <u>\$69,096</u> |

Erie County, Ohio
Joint Dispatch Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------|-----------------------|-----------------------|--------------------------------------|
| <u>Revenues</u> | \$0 | \$0 | \$0 |
| <u>Expenditures</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Changes in Fund Balance | 0 | 0 | 0 |
| Fund Balance Beginning of Year | <u>3,855</u> | <u>3,855</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$3,855</u></u> | <u><u>\$3,855</u></u> | <u><u>\$0</u></u> |

Erie County, Ohio
Justice Assistance Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$16,537 | \$16,537 | \$0 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Sheriff | | | |
| Justice Assistance | | | |
| Contractual Services | 16,537 | 16,537 | 0 |
| Changes in Fund Balance | 0 | 0 | 0 |
| Fund Balance Beginning of Year | 0 | 0 | 0 |
| Fund Balance End of Year | \$0 | \$0 | \$0 |

Erie County, Ohio
Indigent Ignition Interlock Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$7,398 | \$8,746 | \$1,348 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Indigent Interlock | | | |
| Contractual Services | 28,000 | 0 | 28,000 |
| Changes in Fund Balance | (20,602) | 8,746 | 29,348 |
| Fund Balance Beginning of Year | 28,133 | 28,133 | 0 |
| Fund Balance End of Year | \$7,531 | \$36,879 | \$29,348 |

Erie County, Ohio
 911 Services Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|------------------|------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$218,214 | \$190,831 | (\$27,383) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| 911 Wireless | | | |
| Personal Services | 55,085 | 52,496 | 2,589 |
| Materials and Supplies | 7,000 | 1,937 | 5,063 |
| Contractual Services | 552,740 | 255,094 | 297,646 |
| Capital Outlay | 629,965 | 617,931 | 12,034 |
| Total Expenditures | 1,244,790 | 927,458 | 317,332 |
| Changes in Fund Balance | (1,026,576) | (736,627) | 289,949 |
| Fund Balance Beginning of Year | 1,240,204 | 1,240,204 | 0 |
| Prior Year Encumbrances Appropriated | 3,040 | 3,040 | 0 |
| Fund Balance End of Year | <u>\$216,668</u> | <u>\$506,617</u> | <u>\$289,949</u> |

Erie County, Ohio
Bond Retirement Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--|-------------|-------------|-----------------------------|
| <u>Revenues</u> | | | |
| Other | \$58,780 | \$52,799 | (\$5,981) |
| <u>Expenditures</u> | | | |
| Debt Service: | | | |
| Principal Retirement | 1,651,459 | 1,651,459 | 0 |
| Interest and Fiscal Charges | 159,407 | 159,407 | 0 |
| Total Expenditures | 1,810,866 | 1,810,866 | 0 |
| Excess of Revenues Under Expenditures | (1,752,086) | (1,758,067) | (5,981) |
| <u>Other Financing Sources</u> | | | |
| Transfers In | 1,764,671 | 1,758,561 | (6,110) |
| Changes in Fund Balance | 12,585 | 494 | (12,091) |
| Fund Balance (Deficit) Beginning of Year | (91,712) | (91,712) | 0 |
| Fund Balance (Deficit) End of Year | (\$79,127) | (\$91,218) | (\$12,091) |

Erie County, Ohio
TIF Bond Retirement Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--|---------------------------|---------------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Payment in Lieu Taxes | \$1,627,860 | \$1,651,358 | \$23,498 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Other | 29,293 | 25,499 | 3,794 |
| Intergovernmental | 580,000 | 579,734 | 266 |
| Debt Service: | | | |
| Principal Retirement | 675,475 | 675,475 | 0 |
| Interest and Fiscal Charges | 517,888 | 491,304 | 26,584 |
| Interest on Capital Appreciation Bonds | 14,525 | 14,525 | 0 |
| Total Expenditures | <u>1,817,181</u> | <u>1,786,537</u> | <u>30,644</u> |
| Excess of Revenues Under Expenditures | (189,321) | (135,179) | 54,142 |
| <u>Other Financing Sources</u> | | | |
| Transfers In | <u>107,034</u> | <u>107,034</u> | <u>0</u> |
| Changes in Fund Balance | (82,287) | (28,145) | 54,142 |
| Fund Balance Beginning of Year | 1,352,802 | 1,352,802 | 0 |
| Prior Year Encumbrances Appropriated | <u>2,100</u> | <u>2,100</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$1,272,615</u></u> | <u><u>\$1,326,757</u></u> | <u><u>\$54,142</u></u> |

Erie County, Ohio
Special Assessment Bond Retirement Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--|------------------|------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Special Assessments | \$140,000 | \$135,404 | (\$4,596) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Other | 200 | 163 | 37 |
| Debt Service: | | | |
| Principal Retirement | 150,996 | 150,996 | 0 |
| Interest and Fiscal Charges | 42,606 | 42,606 | 0 |
| Total Expenditures | 193,802 | 193,765 | 37 |
| Excess of Revenues Under Expenditures | (53,802) | (58,361) | (4,559) |
| <u>Other Financing Sources (Uses)</u> | | | |
| Advances In | 160,000 | 140,937 | (19,063) |
| Advances Out | (13,268) | (13,268) | 0 |
| Transfers Out | (160,000) | (140,937) | 19,063 |
| Total Other Financing Sources (Uses) | (13,268) | (13,268) | 0 |
| Changes in Fund Balance | (67,070) | (71,629) | (4,559) |
| Fund Balance Beginning of Year | 533,020 | 533,020 | 0 |
| Fund Balance End of Year | <u>\$465,950</u> | <u>\$461,391</u> | <u>(\$4,559)</u> |

Erie County, Ohio
Drainage Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--|------------------|------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Special Assessments | \$20,000 | \$16,063 | (\$3,937) |
| <u>Expenditures</u> | | | |
| Capital Outlay | | | |
| Capital Improvement | | | |
| Contractual Services | 47,000 | 39,537 | 7,463 |
| Capital Outlay | 3,429 | 563 | 2,866 |
| Total Capital Outlay | 50,429 | 40,100 | 10,329 |
| Debt Service: | | | |
| Interest and Fiscal Charges | 1,350 | 1,350 | 0 |
| Total Expenditures | 51,779 | 41,450 | 10,329 |
| Excess of Revenues Under Expenditures | (31,779) | (25,387) | 6,392 |
| <u>Other Financing Sources (Uses)</u> | | | |
| Advances Out | (180,000) | (180,000) | 0 |
| Transfers In | 160,000 | 140,937 | (19,063) |
| Total Other Financing Sources (Uses) | (20,000) | (39,063) | (19,063) |
| Changes in Fund Balance | (51,779) | (64,450) | (12,671) |
| Fund Balance Beginning of Year | 206,572 | 206,572 | 0 |
| Prior Year Encumbrances Appropriated | 3,429 | 3,429 | 0 |
| Fund Balance End of Year | <u>\$158,222</u> | <u>\$145,551</u> | <u>(\$12,671)</u> |

Erie County, Ohio
Route 250 Corridor Safety Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|-------------|-------------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$170,000 | \$170,000 | \$0 |
| <u>Expenditures</u> | 0 | 0 | 0 |
| Changes in Fund Balance | 170,000 | 170,000 | 0 |
| Fund Balance Beginning of Year | 850,000 | 850,000 | 0 |
| Fund Balance End of Year | \$1,020,000 | \$1,020,000 | \$0 |

Erie County, Ohio
 Motor Vehicle and Gasoline Tax Construction Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|---|--------|-----------|-----------------------------|
| <u>Revenues</u> | \$0 | \$0 | \$0 |
| <u>Expenditures</u> | 0 | 0 | 0 |
| Excess of Revenues Over Expenditures | 0 | 0 | 0 |
| <u>Other Financing Sources</u> | | | |
| Transfers In | 0 | 200,000 | 200,000 |
| Changes in Fund Balance | 0 | 200,000 | 200,000 |
| Fund Balance Beginning of Year | 0 | 0 | 0 |
| Fund Balance End of Year | \$0 | \$200,000 | \$200,000 |

Erie County, Ohio
TIF Projects Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|------------------|------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Interest | \$7,506 | \$1,053 | (\$6,453) |
| <u>Expenditures</u> | | | |
| Capital Outlay | | | |
| TIF Projects | | | |
| Contractual Services | 3,160 | 0 | 3,160 |
| Capital Outlay | 692,708 | 195,559 | 497,149 |
| Total Capital Outlay | 695,868 | 195,559 | 500,309 |
| Debt Service: | | | |
| Interest and Fiscal Charges | 6,445 | 6,445 | 0 |
| Total Expenditures | 702,313 | 202,004 | 500,309 |
| Changes in Fund Balance | (694,807) | (200,951) | 493,856 |
| Fund Balance Beginning of Year | 1,000,630 | 1,000,630 | 0 |
| Prior Year Encumbrances Appropriated | 46,868 | 46,868 | 0 |
| Fund Balance End of Year | <u>\$352,691</u> | <u>\$846,547</u> | <u>\$493,856</u> |

Erie County, Ohio
Workers' Compensation Retro Reserve Internal Service Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-------------|-------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$230,000 | \$218,378 | (\$11,622) |
| Other | 124,400 | 242,302 | 117,902 |
| | 354,400 | 460,680 | 106,280 |
| <u>Expenses</u> | | | |
| Contractual Services | 256,800 | 237,922 | 18,878 |
| Claims | 120,000 | 48,174 | 71,826 |
| | 376,800 | 286,096 | 90,704 |
| Changes in Fund Balance | (22,400) | 174,584 | 196,984 |
| Fund Balance Beginning of Year | 1,231,273 | 1,231,273 | 0 |
| Prior Year Encumbrances Appropriated | 1,400 | 1,400 | 0 |
| | \$1,210,273 | \$1,407,257 | \$196,984 |
| Fund Balance End of Year | \$1,210,273 | \$1,407,257 | \$196,984 |

Erie County, Ohio
Employee Self-Insurance Internal Service Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|---------------------------|---------------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$6,592,087 | \$6,214,885 | (\$377,202) |
| Other | 6,000 | 30,410 | 24,410 |
| Total Revenues | <u>6,598,087</u> | <u>6,245,295</u> | <u>(352,792)</u> |
| <u>Expenses</u> | | | |
| Personal Services | 37,665 | 33,516 | 4,149 |
| Contractual Services | 801,840 | 721,589 | 80,251 |
| Claims | 6,886,783 | 6,692,981 | 193,802 |
| Total Expenses | <u>7,726,288</u> | <u>7,448,086</u> | <u>278,202</u> |
| Excess of Revenues Under Expenses | (1,128,201) | (1,202,791) | (74,590) |
| Transfers In | <u>2,000</u> | <u>0</u> | <u>(2,000)</u> |
| Changes in Fund Balance | (1,126,201) | (1,202,791) | (76,590) |
| Fund Balance Beginning of Year | 2,522,935 | 2,522,935 | 0 |
| Prior Year Encumbrances Appropriated | <u>67,715</u> | <u>67,715</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$1,464,449</u></u> | <u><u>\$1,387,859</u></u> | <u><u>(\$76,590)</u></u> |

Erie County, Ohio
Bluecoat Trust Private Purpose Trust Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------|------------------------|------------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Interest | \$500 | \$291 | (\$209) |
| <u>Expenditures</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Changes in Fund Balance | 500 | 291 | (209) |
| Fund Balance Beginning of Year | <u>53,486</u> | <u>53,486</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$53,986</u></u> | <u><u>\$53,777</u></u> | <u><u>(\$209)</u></u> |

**STATISTICAL
SECTION**

This part of the County’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**

Financial Trends..... S-2

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity S-12

These schedules contain information to help the reader assess the County’s most significant local revenue sources.

Debt Capacity..... S-28

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.

Demographic and Economic Information..... S-36

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

Operating Information S-38

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.

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

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

| | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> |
|--|----------------------|----------------------|----------------------|----------------------|
| Governmental Activities | | | | |
| Net Investment in Capital Assets | \$47,956,310 | \$46,340,620 | \$43,629,049 | \$43,521,250 |
| Restricted | 25,629,073 | 26,670,974 | 26,341,498 | 24,643,811 |
| Unrestricted | <u>15,364,899</u> | <u>13,824,782</u> | <u>13,349,429</u> | <u>12,342,363</u> |
| Total Governmental Activities Net Position | <u>88,950,282</u> | <u>86,836,376</u> | <u>83,319,976</u> | <u>80,507,424</u> |
| Business-Type Activities | | | | |
| Net Investment in Capital Assets | 45,437,839 | 44,767,064 | 45,101,692 | 43,603,843 |
| Unrestricted (Deficit) | <u>(5,242,287)</u> | <u>(7,169,628)</u> | <u>(9,630,750)</u> | <u>(10,007,830)</u> |
| Total Business-Type Activities Net Position | <u>40,195,552</u> | <u>37,597,436</u> | <u>35,470,942</u> | <u>33,596,013</u> |
| Primary Government | | | | |
| Net Investment in Capital Assets | 93,394,149 | 91,107,684 | 88,730,741 | 87,125,093 |
| Restricted | 25,629,073 | 26,670,974 | 26,341,498 | 24,643,811 |
| Unrestricted (Deficit) | <u>10,122,612</u> | <u>6,655,154</u> | <u>3,718,679</u> | <u>2,334,533</u> |
| Total Primary Government Net Position | <u>\$129,145,834</u> | <u>\$124,433,812</u> | <u>\$118,790,918</u> | <u>\$114,103,437</u> |

| <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> |
|----------------------|----------------------|----------------------|---------------------|---------------------|----------------------|
| \$43,259,597 | \$40,448,918 | \$47,630,198 | \$43,555,669 | \$38,513,147 | \$35,976,792 |
| 23,574,178 | 22,160,492 | 21,062,764 | 18,747,033 | 16,285,955 | 22,981,630 |
| <u>10,635,941</u> | <u>11,089,807</u> | <u>10,668,734</u> | <u>10,484,059</u> | <u>10,598,233</u> | <u>9,403,738</u> |
| <u>77,469,716</u> | <u>73,699,217</u> | <u>79,361,696</u> | <u>72,786,761</u> | <u>65,397,335</u> | <u>68,362,160</u> |
| 40,088,151 | 39,639,458 | 27,761,945 | 33,583,229 | 29,061,612 | 34,053,591 |
| (10,183,322) | (7,418,610) | 1,874,410 | (6,806,303) | 369,623 | 2,878,103 |
| <u>29,904,829</u> | <u>32,220,848</u> | <u>29,636,355</u> | <u>26,776,926</u> | <u>29,431,235</u> | <u>36,931,694</u> |
| 83,347,748 | 80,088,376 | 75,392,143 | 77,138,898 | 67,574,759 | 70,030,383 |
| 23,574,178 | 22,160,492 | 21,062,764 | 18,747,033 | 16,285,955 | 22,981,630 |
| 452,619 | 3,671,197 | 12,543,144 | 3,677,756 | 10,967,856 | 12,281,841 |
| <u>\$107,374,545</u> | <u>\$105,920,065</u> | <u>\$108,998,051</u> | <u>\$99,563,687</u> | <u>\$94,828,570</u> | <u>\$105,293,854</u> |

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

| | 2013 | 2012 | 2011 | 2010 |
|---|-------------------|-------------------|-------------------|-------------------|
| <u>Expenses</u> | | | | |
| Governmental Activities | | | | |
| General Government: | | | | |
| Legislative and Executive | \$11,236,516 | \$11,639,157 | \$12,132,251 | \$11,891,620 |
| Judicial | 8,159,781 | 7,742,425 | 7,235,013 | 7,367,137 |
| Intergovernmental | 579,734 | 514,304 | 847,046 | 1,416,660 |
| Internal Service Fund-External Portion | 706,854 | 653,895 | 654,045 | 656,263 |
| Public Safety | 10,946,809 | 10,093,201 | 10,045,865 | 9,508,291 |
| Public Works | 5,869,457 | 5,241,240 | 5,825,403 | 5,623,471 |
| Health | 9,525,277 | 8,467,729 | 8,743,885 | 8,281,075 |
| Human Services | 8,415,318 | 6,574,019 | 8,252,552 | 9,579,264 |
| Conservation and Recreation | 0 | 0 | 0 | 0 |
| Economic Development | 2,283,167 | 2,819,570 | 2,354,858 | 2,241,277 |
| Other | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 669,009 | 835,571 | 752,950 | 706,418 |
| Total Governmental Activities Expenses | <u>58,391,922</u> | <u>54,581,111</u> | <u>56,843,868</u> | <u>57,271,476</u> |
| Business-Type Activities | | | | |
| Sewer | 7,730,824 | 7,753,505 | 8,941,019 | 11,858,087 |
| Water | 7,739,798 | 8,047,076 | 7,627,088 | 7,826,088 |
| Landfill | 4,985,364 | 4,383,275 | 4,337,610 | 4,836,073 |
| Care Facility | 6,479,828 | 6,393,335 | 6,835,771 | 6,905,594 |
| Total Business-Type Activities Expenses | <u>26,935,814</u> | <u>26,577,191</u> | <u>27,741,488</u> | <u>31,425,842</u> |
| Total Primary Government Expenses | <u>85,327,736</u> | <u>81,158,302</u> | <u>84,585,356</u> | <u>88,697,318</u> |
| <u>Program Revenues</u> | | | | |
| Governmental Activities | | | | |
| Charges for Services | | | | |
| General Government: | | | | |
| Legislative and Executive | 4,117,835 | 3,850,860 | 4,102,971 | 3,816,759 |
| Judicial | 2,360,926 | 2,124,029 | 2,405,856 | 2,035,496 |
| Internal Service Fund-External Portion | 600,879 | 615,929 | 593,128 | 594,620 |
| Public Safety | 1,462,324 | 998,536 | 808,209 | 865,882 |
| Public Works | 1,058,205 | 961,531 | 1,448,535 | 1,534,955 |
| Health | 382,510 | 460,202 | 372,165 | 355,877 |
| Human Services | 536,180 | 461,075 | 550,046 | 496,327 |
| Conservation and Recreation | 0 | 0 | 0 | 0 |
| Economic Development | 24,937 | 9,057 | 7,727 | 5,475 |
| Other | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| Total Charges for Services | <u>10,543,796</u> | <u>9,481,219</u> | <u>10,288,637</u> | <u>9,705,391</u> |
| Operating Grants, Contributions, and Interest | 18,361,997 | 18,467,972 | 18,977,431 | 20,112,985 |
| Capital Grants and Contributions | 699,030 | 519,366 | 870,873 | 514,605 |
| Total Governmental Activities Program Revenues | <u>29,604,823</u> | <u>28,468,557</u> | <u>30,136,941</u> | <u>30,332,981</u> |
| Business-Type Activities | | | | |
| Charges for Services | | | | |
| Sewer | 7,292,440 | 7,217,745 | 6,814,640 | 6,995,410 |
| Water | 8,089,251 | 8,140,909 | 7,928,243 | 7,999,634 |
| Landfill | 5,736,821 | 5,972,748 | 5,886,065 | 5,447,927 |
| Care Facility | 6,222,673 | 6,000,490 | 5,976,298 | 6,765,031 |
| Total Charges for Services | <u>27,341,185</u> | <u>27,331,892</u> | <u>26,605,246</u> | <u>27,208,002</u> |
| Operating Grants, Contributions, and Interest | 0 | 0 | 0 | 0 |
| Capital Grants and Contributions | 2,069,247 | 1,164,730 | 2,032,719 | 90,375 |
| Total Business-Type Activities Program Revenues | <u>29,410,432</u> | <u>28,496,622</u> | <u>28,637,965</u> | <u>27,298,377</u> |
| Total Primary Government Program Revenues | <u>59,015,255</u> | <u>56,965,179</u> | <u>58,774,906</u> | <u>57,631,358</u> |

| 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$13,394,587 | \$14,555,386 | \$12,366,772 | \$12,405,267 | \$11,496,817 | \$10,660,925 |
| 7,396,642 | 7,256,725 | 7,253,310 | 6,879,431 | 4,503,871 | 4,472,525 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 679,911 | 581,543 | 0 | 0 | 0 | 0 |
| 9,705,854 | 10,540,475 | 10,038,323 | 10,177,442 | 11,123,785 | 10,883,001 |
| 4,279,304 | 6,185,722 | 4,969,973 | 4,008,180 | 8,869,473 | 3,644,897 |
| 8,340,474 | 7,764,924 | 7,776,716 | 7,939,922 | 7,052,513 | 7,752,486 |
| 14,269,060 | 15,944,134 | 15,838,281 | 14,465,802 | 13,193,898 | 13,820,685 |
| 0 | 0 | 0 | 0 | 119,624 | 387,953 |
| 716,727 | 509,497 | 598,902 | 1,146,781 | 5,203,106 | 805,844 |
| 0 | 0 | 387,405 | 301,971 | 665 | 806,895 |
| 1,156,810 | 873,393 | 643,704 | 904,320 | 592,492 | 790,720 |
| <u>59,939,369</u> | <u>64,211,799</u> | <u>59,873,386</u> | <u>58,229,116</u> | <u>62,156,244</u> | <u>54,025,931</u> |
| 10,145,334 | 9,364,997 | 9,234,652 | 16,299,710 | 8,007,501 | 7,254,224 |
| 7,628,167 | 8,670,267 | 7,091,831 | 8,464,381 | 8,900,896 | 9,185,142 |
| 4,523,335 | 5,151,904 | 3,372,280 | 5,182,822 | 9,845,410 | 6,625,044 |
| 7,137,835 | 7,699,589 | 7,800,726 | 8,453,719 | 8,106,692 | 8,888,201 |
| <u>29,434,671</u> | <u>30,886,757</u> | <u>27,499,489</u> | <u>38,400,632</u> | <u>34,860,499</u> | <u>31,952,611</u> |
| <u>89,374,040</u> | <u>95,098,556</u> | <u>87,372,875</u> | <u>96,629,748</u> | <u>97,016,743</u> | <u>85,978,542</u> |
| 5,752,730 | 2,921,969 | 3,013,970 | 2,927,126 | 2,363,681 | 2,814,142 |
| 1,814,973 | 1,753,120 | 1,567,060 | 1,577,983 | 943,573 | 1,064,450 |
| 743,597 | 841,064 | 0 | 0 | 0 | 0 |
| 769,828 | 1,483,956 | 1,397,279 | 1,371,915 | 1,117,814 | 1,435,635 |
| 866,054 | 1,373,884 | 3,928,848 | 400,296 | 285,206 | 947,830 |
| 679,125 | 1,334,042 | 1,107,093 | 1,299,972 | 639,348 | 764,953 |
| 611,296 | 828,936 | 872,231 | 1,199,820 | 1,486,157 | 1,084,997 |
| 0 | 0 | 0 | 0 | 15,567 | 66,569 |
| 3,774 | 7,982 | 31,193 | 84,923 | 12,250 | 1,024 |
| 0 | 0 | 64,217 | 31,241 | 349,848 | 3,964 |
| 0 | 0 | 0 | 533,549 | 790 | 0 |
| <u>11,241,377</u> | <u>10,544,953</u> | <u>11,981,891</u> | <u>9,426,825</u> | <u>7,214,234</u> | <u>8,183,564</u> |
| <u>24,655,336</u> | <u>22,535,612</u> | <u>22,485,797</u> | <u>24,958,834</u> | <u>19,408,078</u> | <u>18,819,954</u> |
| <u>170,000</u> | <u>170,000</u> | <u>0</u> | <u>0</u> | <u>250,000</u> | <u>200,000</u> |
| <u>36,066,713</u> | <u>33,250,565</u> | <u>34,467,688</u> | <u>34,385,659</u> | <u>26,872,312</u> | <u>27,203,518</u> |
| 6,555,883 | 6,968,890 | 7,185,584 | 7,385,797 | 6,511,853 | 6,562,902 |
| 8,342,984 | 7,204,960 | 7,866,467 | 7,653,276 | 7,562,090 | 7,514,759 |
| 3,966,515 | 4,340,862 | 4,118,369 | 3,962,796 | 3,982,682 | 3,986,350 |
| 7,713,187 | 7,635,996 | 7,753,089 | 7,814,150 | 8,346,646 | 8,250,668 |
| <u>26,578,569</u> | <u>26,150,708</u> | <u>26,923,509</u> | <u>26,816,019</u> | <u>26,403,271</u> | <u>26,314,679</u> |
| 137,397 | 17,500 | 0 | 3,937,409 | 180,513 | 0 |
| 525,456 | 346,165 | 2,879,114 | 4,337,514 | 25,805 | 2,980,788 |
| <u>27,241,422</u> | <u>26,514,373</u> | <u>29,802,623</u> | <u>35,090,942</u> | <u>26,609,589</u> | <u>29,295,467</u> |
| <u>63,308,135</u> | <u>59,764,938</u> | <u>64,270,311</u> | <u>69,476,601</u> | <u>53,481,901</u> | <u>56,498,985</u> |

(continued)

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

| | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> |
|--|---------------------|---------------------|---------------------|---------------------|
| <u>Net (Expense) Revenue</u> | | | | |
| Governmental Activities | (\$28,787,099) | (\$26,112,554) | (\$26,706,927) | (\$26,938,495) |
| Business-Type Activities | <u>2,474,618</u> | <u>1,919,431</u> | <u>896,477</u> | <u>(4,127,465)</u> |
| Total Primary Government Net Expense | <u>(26,312,481)</u> | <u>(24,193,123)</u> | <u>(25,810,450)</u> | <u>(31,065,960)</u> |
| <u>General Revenues and Other Changes in Net Position</u> | | | | |
| Governmental Activities | | | | |
| Property Taxes Levied for: | | | | |
| General Operating | 3,882,496 | 4,205,081 | 4,218,414 | 4,222,751 |
| Developmental Disabilities | 4,277,854 | 4,347,789 | 4,334,210 | 4,325,874 |
| Senior Citizens | 843,916 | 923,940 | 835,402 | 831,141 |
| Payment in Lieu of Taxes | 1,651,358 | 1,665,439 | 1,538,286 | 1,518,696 |
| Permissive Sales Taxes | 15,730,216 | 13,708,095 | 13,483,885 | 12,757,185 |
| Grants and Entitlements not Restricted to Specific Programs | 3,325,932 | 3,165,997 | 3,002,294 | 3,922,025 |
| Interest | 218,120 | 381,422 | 646,395 | 946,058 |
| Other | 960,815 | 1,220,557 | 1,730,642 | 1,442,077 |
| Transfers | <u>10,298</u> | <u>10,634</u> | <u>10,351</u> | <u>10,396</u> |
| Total Governmental Activities | <u>30,901,005</u> | <u>29,628,954</u> | <u>29,799,879</u> | <u>29,976,203</u> |
| Business-Type Activities | | | | |
| Grants | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Other | 133,796 | 217,697 | 708,403 | 187,938 |
| Transfers | <u>(10,298)</u> | <u>(10,634)</u> | <u>(10,351)</u> | <u>(10,396)</u> |
| Total Business-Type Activities | <u>123,498</u> | <u>207,063</u> | <u>698,052</u> | <u>177,542</u> |
| Total Primary Government | <u>31,024,503</u> | <u>29,836,017</u> | <u>30,497,931</u> | <u>30,153,745</u> |
| <u>Change in Net Position</u> | | | | |
| Governmental Activities | 2,113,906 | 3,516,400 | 3,092,952 | 3,037,708 |
| Business-Type Activities | <u>2,598,116</u> | <u>2,126,494</u> | <u>1,594,529</u> | <u>(3,949,923)</u> |
| Total Primary Government | <u>\$4,712,022</u> | <u>\$5,642,894</u> | <u>\$4,687,481</u> | <u>(\$912,215)</u> |

| 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|----------------|----------------|----------------|----------------|----------------|----------------|
| (\$23,872,656) | (\$30,961,234) | (\$25,405,698) | (\$23,843,457) | (\$35,283,932) | (\$26,822,413) |
| (2,193,249) | (4,372,384) | 2,303,134 | (3,309,690) | (8,250,910) | (2,657,144) |
| (26,065,905) | (35,333,618) | (23,102,564) | (27,153,147) | (43,534,842) | (29,479,557) |
| 4,174,831 | 5,357,164 | 5,740,976 | 5,664,832 | 5,185,358 | 5,289,231 |
| 4,236,448 | 4,796,520 | 5,191,679 | 4,782,238 | 5,051,749 | 5,238,921 |
| 820,030 | 918,136 | 967,456 | 790,739 | 842,202 | 867,153 |
| 1,216,976 | 1,216,976 | 0 | 0 | 0 | 0 |
| 11,811,430 | 15,974,096 | 13,434,723 | 14,173,097 | 13,911,581 | 13,232,060 |
| 2,613,527 | 3,029,188 | 2,970,341 | 2,399,031 | 3,826,400 | 2,847,235 |
| 1,252,801 | 2,594,770 | 3,453,150 | 2,589,340 | 1,637,755 | 862,142 |
| 1,370,190 | 647,105 | 368,472 | 1,031,370 | 2,102,063 | 468,355 |
| 146,922 | (14,214) | (146,164) | (197,764) | (238,001) | (84,525) |
| 27,643,155 | 34,519,741 | 31,980,633 | 31,232,883 | 32,319,107 | 28,720,572 |
| 0 | 0 | 40,594 | 0 | 0 | 0 |
| 0 | 0 | 947 | 81,256 | 1,222 | 20,571 |
| 24,152 | 184,612 | 368,590 | 376,361 | 511,228 | 153,735 |
| (146,922) | 14,214 | 146,164 | 197,764 | 238,001 | 84,525 |
| (122,770) | 198,826 | 556,295 | 655,381 | 750,451 | 258,831 |
| 27,520,385 | 34,718,567 | 32,536,928 | 31,888,264 | 33,069,558 | 28,979,403 |
| 3,770,499 | 3,558,507 | 6,574,935 | 7,389,426 | (2,964,825) | 1,898,159 |
| (2,316,019) | (4,173,558) | 2,859,429 | (2,654,309) | (7,500,459) | (2,398,313) |
| \$1,454,480 | (\$615,051) | \$9,434,364 | \$4,735,117 | (\$10,465,284) | (\$500,154) |

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

| | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> |
|------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| General Fund | | | | |
| Reserved | \$0 | \$0 | \$0 | \$0 |
| Unreserved | 0 | 0 | 0 | 0 |
| Nonspendable | 1,354,305 | 1,187,049 | 1,151,648 | 949,718 |
| Committed | 534,771 | 622,454 | 320,791 | 268,600 |
| Assigned | 1,018,904 | 537,256 | 324,499 | 276,849 |
| Unassigned | <u>7,708,841</u> | <u>7,266,195</u> | <u>7,505,360</u> | <u>6,698,139</u> |
| Total General Fund | <u>10,616,821</u> | <u>9,612,954</u> | <u>9,302,298</u> | <u>8,193,306</u> |
| All Other Governmental Funds | | | | |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved, Reported in: | | | | |
| Special Revenue Funds | 0 | 0 | 0 | 0 |
| Debt Service Funds | 0 | 0 | 0 | 0 |
| Capital Projects Funds | 0 | 0 | 0 | 0 |
| Nonspendable | 131,775 | 154,354 | 216,568 | 153,922 |
| Restricted | 22,340,195 | 23,086,165 | 20,323,719 | 19,013,191 |
| Committed | 200,000 | 0 | 0 | 0 |
| Unassigned (Deficit) | <u>(242,924)</u> | <u>(492,928)</u> | <u>(323,873)</u> | <u>(2,385,509)</u> |
| Total All Other Governmental Funds | <u>22,429,046</u> | <u>22,747,591</u> | <u>20,216,414</u> | <u>16,781,604</u> |
| Total Governmental Funds | <u><u>\$33,045,867</u></u> | <u><u>\$32,360,545</u></u> | <u><u>\$29,518,712</u></u> | <u><u>\$24,974,910</u></u> |

Note: The County implemented GASB Statement No. 54 in 2011.

| 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$998,648 | \$866,600 | \$144,804 | \$164,914 | \$405,830 | \$634,069 |
| 5,152,533 | 6,988,154 | 9,609,185 | 9,122,140 | 8,651,613 | 7,418,190 |
| n/a | n/a | n/a | n/a | n/a | n/a |
| n/a | n/a | n/a | n/a | n/a | n/a |
| n/a | n/a | n/a | n/a | n/a | n/a |
| n/a | n/a | n/a | n/a | n/a | n/a |
| 6,151,181 | 7,854,754 | 9,753,989 | 9,287,054 | 9,057,443 | 8,052,259 |
| 2,679,798 | 88,154 | 203,668 | 192,184 | 3,152,357 | 3,752,106 |
| 11,168,833 | 13,158,225 | 14,031,603 | 15,167,090 | 9,654,898 | 11,505,806 |
| 1,657,323 | 1,208,205 | 1,292,533 | 687,501 | 383,975 | 283,669 |
| 765,886 | 554,026 | 470,467 | 1,076,613 | 1,678,353 | 4,309,757 |
| n/a | n/a | n/a | n/a | n/a | n/a |
| n/a | n/a | n/a | n/a | n/a | n/a |
| n/a | n/a | n/a | n/a | n/a | n/a |
| n/a | n/a | n/a | n/a | n/a | n/a |
| 16,271,840 | 15,008,610 | 15,998,271 | 17,123,388 | 14,869,583 | 19,851,338 |
| \$22,423,021 | \$22,863,364 | \$25,752,260 | \$26,410,442 | \$23,927,026 | \$27,903,597 |

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

| | 2013 | 2012 | 2011 | 2010 |
|--|-------------------|--------------------|--------------------|--------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$9,202,593 | \$9,475,195 | \$9,398,307 | \$9,272,153 |
| Payment in Lieu of Taxes | 1,651,358 | 1,665,439 | 1,538,286 | 1,518,696 |
| Permissive Sales Taxes | 14,743,106 | 13,680,238 | 13,369,498 | 12,632,831 |
| Other Local Taxes | 0 | 0 | 0 | 0 |
| Charges for Services | 8,038,988 | 7,379,708 | 7,446,397 | 6,919,910 |
| Licenses and Permits | 1,072,240 | 906,070 | 767,666 | 781,090 |
| Fines and Forfeitures | 557,040 | 468,326 | 543,002 | 483,820 |
| Intergovernmental | 22,262,837 | 21,916,298 | 22,525,009 | 23,463,955 |
| Special Assessments | 255,703 | 353,857 | 753,948 | 842,236 |
| Interest | 235,900 | 408,697 | 719,669 | 964,422 |
| Other | 1,041,655 | 1,314,900 | 1,783,057 | 2,392,415 |
| Total Revenues | 59,061,420 | 57,568,728 | 58,844,839 | 59,271,528 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 10,356,402 | 10,283,527 | 10,803,077 | 10,361,035 |
| Judicial | 8,209,677 | 9,485,130 | 7,059,098 | 7,145,793 |
| Intergovernmental | 579,734 | 514,304 | 847,046 | 1,416,660 |
| Public Safety | 10,482,680 | 9,835,348 | 9,918,634 | 9,108,140 |
| Public Works | 5,455,977 | 5,190,682 | 5,833,673 | 6,337,760 |
| Health | 9,542,940 | 8,280,425 | 8,933,605 | 8,370,858 |
| Human Services | 8,230,574 | 6,465,954 | 8,114,631 | 9,421,775 |
| Conservation and Recreation | 0 | 0 | 0 | 0 |
| Economic Development | 2,307,957 | 2,851,212 | 2,352,891 | 2,239,873 |
| Other | 0 | 0 | 0 | 0 |
| Capital Outlay | 191,522 | 1,128,996 | 35,419 | 91,490 |
| Debt Service: | | | | |
| Principal Retirement | 2,597,667 | 1,581,051 | 1,582,461 | 1,551,903 |
| Interest and Fiscal Charges | 694,351 | 692,208 | 751,401 | 710,313 |
| Interest on Capital Appreciation Bonds | 14,525 | 46,420 | 0 | 0 |
| Issuance Costs | 0 | 0 | 0 | 0 |
| Total Expenditures | 58,664,006 | 56,355,257 | 56,231,936 | 56,755,600 |
| Excess of Revenues Over (Under) Expenditures | 397,414 | 1,213,471 | 2,612,903 | 2,515,928 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| General Obligation Bonds Issued | 0 | 1,610,000 | 2,200,000 | 0 |
| Bond Anticipation Notes Issued | 0 | 0 | 0 | 0 |
| Special Assessment Notes Issued | 0 | 0 | 0 | 0 |
| OWDA Loans Issued | 146,836 | 0 | 0 | 0 |
| Premium | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 130,774 | 9,533 | 3,643 | 11,294 |
| Inception of Capital Lease | 0 | 0 | 0 | 18,970 |
| Transfers In | 3,956,983 | 4,782,377 | 5,361,516 | 4,106,290 |
| Transfers Out | (3,946,685) | (4,773,548) | (5,353,860) | (4,100,593) |
| Total Other Financing Sources (Uses) | 287,908 | 1,628,362 | 2,211,299 | 35,961 |
| Changes in Fund Balance | \$685,322 | \$2,841,833 | \$4,824,202 | \$2,551,889 |
| Debt Service as a Percentage of Noncapital Expenditures | 5.89% | 4.49% | 4.31% | 4.17% |

| 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|--------------------|----------------------|---------------------|---------------------|----------------------|--------------------|
| \$9,167,445 | \$11,113,531 | \$11,570,772 | \$11,047,974 | \$11,075,917 | \$11,319,822 |
| 1,216,976 | 1,114,581 | 0 | 0 | 0 | 0 |
| 10,924,137 | 14,888,891 | 14,657,463 | 14,061,737 | 13,901,743 | 13,090,448 |
| 1,808,276 | 0 | 0 | 0 | 0 | 0 |
| 6,706,962 | 5,154,192 | 4,854,442 | 4,259,243 | 4,815,339 | 5,320,398 |
| 790,324 | 581,353 | 584,341 | 580,402 | 7,375 | 160,800 |
| 429,123 | 715,798 | 698,973 | 803,545 | 596,436 | 681,387 |
| 26,697,584 | 25,345,819 | 24,822,028 | 27,260,139 | 23,643,032 | 21,613,136 |
| 261,146 | 241,686 | 1,145,758 | 652,788 | 668,825 | 815,600 |
| 1,318,668 | 2,594,770 | 3,453,150 | 2,589,340 | 1,637,755 | 862,142 |
| 2,123,122 | 2,443,941 | 2,490,621 | 3,467,763 | 3,481,903 | 2,438,627 |
| <u>61,443,763</u> | <u>64,194,562</u> | <u>64,277,548</u> | <u>64,722,931</u> | <u>59,828,325</u> | <u>56,302,360</u> |
| 12,357,430 | 14,430,886 | 12,279,250 | 11,640,810 | 11,150,890 | 9,878,987 |
| 7,622,529 | 7,172,740 | 6,880,378 | 6,431,119 | 4,493,881 | 4,180,572 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 9,528,589 | 10,629,150 | 10,149,317 | 9,592,517 | 11,600,152 | 10,068,742 |
| 6,289,084 | 4,198,652 | 6,871,866 | 6,772,270 | 7,841,642 | 6,624,106 |
| 8,574,664 | 7,792,151 | 8,387,225 | 7,630,682 | 7,195,669 | 7,374,286 |
| 14,449,756 | 15,795,599 | 15,626,220 | 13,672,942 | 13,261,603 | 13,343,714 |
| 0 | 0 | 0 | 0 | 112,977 | 367,649 |
| 728,351 | 490,635 | 580,658 | 1,101,319 | 5,211,304 | 793,539 |
| 0 | 0 | 380,565 | 255,790 | 665 | 794,574 |
| 67,073 | 3,951,093 | 1,126,718 | 1,810,481 | 2,961,926 | 5,886,797 |
| 1,440,611 | 1,458,546 | 24,588,967 | 16,100,128 | 14,488,699 | 4,106,771 |
| 1,083,192 | 892,235 | 880,681 | 840,007 | 554,950 | 635,492 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 172,111 | 0 | 0 | 0 |
| <u>62,141,279</u> | <u>66,811,687</u> | <u>87,923,956</u> | <u>75,848,065</u> | <u>78,874,358</u> | <u>64,055,229</u> |
| <u>(697,516)</u> | <u>(2,617,125)</u> | <u>(23,646,408)</u> | <u>(11,125,134)</u> | <u>(19,046,033)</u> | <u>(7,752,869)</u> |
| 4,513,330 | 100,000 | 12,594,055 | 0 | 0 | 560,000 |
| 0 | 0 | 10,000,000 | 13,675,000 | 15,120,000 | 13,450,000 |
| 0 | 0 | 0 | 55,525 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 344,663 | 0 | 27,487 | 5,410 |
| (4,433,207) | 0 | 0 | 0 | 0 | 0 |
| 40,125 | 0 | 0 | 28,799 | 0 | 8,553 |
| 0 | 3,864 | 213,668 | 46,770 | 0 | 0 |
| 4,703,630 | 5,265,774 | 5,194,101 | 4,114,761 | 4,434,355 | 4,683,548 |
| (4,566,705) | (5,351,768) | (5,393,933) | (4,367,810) | (4,515,233) | (4,787,486) |
| <u>257,173</u> | <u>17,870</u> | <u>22,952,554</u> | <u>13,553,045</u> | <u>15,066,609</u> | <u>13,920,025</u> |
| <u>(\$440,343)</u> | <u>(\$2,599,255)</u> | <u>(\$693,854)</u> | <u>\$2,427,911</u> | <u>(\$3,979,424)</u> | <u>\$6,167,156</u> |
| 4.40% | 3.68% | 41.53% | 29.67% | 24.71% | 8.88% |

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

| Year | Real Property | | | Public Utility Personal Property | |
|------|------------------------------|---|------------------------|----------------------------------|------------------------|
| | Assessed Value | | Estimated Actual Value | Assessed Value | Estimated Actual Value |
| | Residential/ Agricultural | Commercial/Industrial Public Utility | | | |
| 2013 | \$1,483,740,740 | \$418,092,000 | 5,433,807,828 | \$59,901,000 | \$68,069,318 |
| 2012 | 1,575,245,020 | 434,456,000 | 5,742,002,914 | 55,211,000 | 62,739,773 |
| 2011 | 1,576,391,940 | 437,497,000 | 5,753,968,400 | 52,907,000 | 60,121,591 |
| 2010 | 1,571,333,970 | 446,965,280 | 5,766,569,285 | 51,169,000 | 58,146,591 |
| 2009 | 1,563,819,780 | 432,279,000 | 5,703,139,371 | 49,043,000 | 55,730,682 |
| 2008 | 1,549,780,110 | 422,145,120 | 5,634,072,086 | 65,070,590 | 73,943,852 |
| 2007 | 1,546,352,670 | 404,691,170 | 5,574,410,971 | 64,700,620 | 73,523,432 |
| 2006 | 1,363,137,810 | 359,195,440 | 4,920,952,143 | 68,214,930 | 77,516,966 |
| 2005 | 1,341,354,350 | 345,557,120 | 4,819,747,057 | 73,648,020 | 83,690,932 |
| 2004 | 1,341,531,310 | 345,325,850 | 4,819,591,886 | 72,786,890 | 82,712,375 |

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 12.5 percent for 2007, 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. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

| 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 | \$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 |
| 26,300,255 | 210,402,040 | 2,063,296,075 | 5,918,417,978 | 34.86 | 7.43 |
| 52,600,510 | 280,536,053 | 2,068,344,970 | 5,928,470,457 | 34.89 | 7.46 |
| 102,116,750 | 408,467,000 | 1,892,664,930 | 5,406,936,109 | 35.00 | 7.17 |
| 146,213,020 | 584,852,080 | 1,906,772,510 | 5,488,290,069 | 34.74 | 7.56 |
| 194,400,010 | 777,600,040 | 1,954,044,060 | 5,679,904,301 | 34.40 | 7.61 |

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

| | 2013 | 2012 | 2011 | 2010 | 2009 |
|--|----------|----------|----------|----------|----------|
| Voted Millage | | | | | |
| Developmental Disabilities | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agricultural | \$2.4532 | \$2.3033 | \$2.2941 | \$2.2941 | \$2.2904 |
| Commercial/Industrial | 2.6377 | 2.5112 | 2.4899 | 2.4899 | 2.4659 |
| Tangible/Public Utility Personal | 3.0000 | 3.0000 | 3.0000 | 3.0000 | 3.0000 |
| Senior Citizens | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agricultural | 0.5000 | 0.5000 | 0.5000 | 0.4481 | 0.4474 |
| Commercial/Industrial | 0.5000 | 0.5000 | 0.5000 | 0.4666 | 0.4621 |
| Tangible/Public Utility Personal | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| Metroparks Board | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agricultural | 0.7107 | 0.6978 | 0.6970 | 0.6970 | 0.4430 |
| Commercial/Industrial | 0.8551 | 0.8380 | 0.8352 | 0.8352 | 0.7012 |
| Tangible/Public Utility Personal | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| Health District | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agricultural | 0.9808 | 0.9511 | 0.9494 | 0.9494 | 0.9487 |
| Commercial/Industrial | 0.9925 | 0.9696 | 0.9658 | 0.9658 | 0.9614 |
| Tangible/Public Utility Personal | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| Alcohol, Drug Addiction, and Mental Health and Recovery Board | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agricultural | 1.0000 | 0.9910 | 0.9900 | 0.9900 | 0.8525 |
| Commercial/Industrial | 1.0000 | 1.0000 | 0.9977 | 0.9977 | 0.9150 |
| Tangible/Public Utility Personal | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| Total Voted Millage | | | | | |
| Total Effective Voted Millage by Type of Property | | | | | |
| Residential/Agricultural | 5.6447 | 5.4432 | 5.4305 | 5.3786 | 4.9820 |
| Commercial/Industrial | 5.9853 | 5.8188 | 5.7886 | 5.7552 | 5.5056 |
| Tangible/Public Utility Personal | 6.5000 | 6.5000 | 6.5000 | 6.5000 | 6.5000 |
| Unvoted Millage | | | | | |
| General Fund | 2.3000 | 2.3000 | 2.3000 | 2.3000 | 2.3000 |
| Total Erie County (Total Direct Rate) | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agricultural | 7.9447 | 7.7432 | 7.7305 | 7.6786 | 7.2820 |
| Commercial/Industrial | 8.2853 | 8.1188 | 8.0886 | 8.0552 | 7.8056 |
| Tangible/Public Utility Personal | 8.8000 | 8.8000 | 8.8000 | 8.8000 | 8.8000 |
| Total Weighted Average Tax Rate | 8.0434 | 7.8505 | 7.8337 | 7.7877 | 7.4320 |

| 2008 | 2007 | 2006 | 2005 | 2004 |
|----------|----------|----------|----------|----------|
| \$2.2898 | \$2.2937 | \$2.2817 | \$2.5596 | \$2.5669 |
| 2.4591 | 2.4626 | 2.4714 | 2.6680 | 2.6913 |
| 3.0000 | 3.0000 | 3.0000 | 3.0000 | 3.0000 |
| 0.4473 | 0.4480 | 0.4458 | 0.4260 | 0.4272 |
| 0.4609 | 0.4615 | 0.4632 | 0.4427 | 0.4466 |
| 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| 0.4428 | 0.4436 | 0.4413 | 0.4950 | 0.4964 |
| 0.6993 | 0.7003 | 0.7028 | 0.7587 | 0.7653 |
| 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| 0.9135 | 0.9154 | 0.8644 | 0.8968 | 0.8999 |
| 0.9334 | 0.9346 | 0.9017 | 0.9189 | 0.9268 |
| 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| 0.8636 | 0.8663 | 0.5291 | 0.6021 | 0.6057 |
| 0.9219 | 0.9246 | 0.7364 | 0.7869 | 0.7936 |
| 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| 4.9570 | 4.9670 | 4.5623 | 4.9795 | 4.9961 |
| 5.4746 | 5.4836 | 5.2755 | 5.5752 | 5.6236 |
| 6.5000 | 6.5000 | 6.5000 | 6.5000 | 6.5000 |
| 2.3000 | 2.3000 | 2.3000 | 2.3000 | 2.3000 |
| 7.2570 | 7.2670 | 6.8623 | 7.2795 | 7.2961 |
| 7.7746 | 7.7836 | 7.5755 | 7.8752 | 7.9236 |
| 8.8000 | 8.8000 | 8.8000 | 8.8000 | 8.8000 |
| 7.4313 | 7.4550 | 7.1721 | 7.5628 | 7.6127 |

(continued)

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

| | 2013 | 2012 | 2011 | 2010 | 2009 |
|--|-----------|-----------|-----------|-----------|-----------|
| School Districts | | | | | |
| Bellevue CSD | \$43.0500 | \$42.9000 | \$43.1000 | \$43.1000 | \$37.9500 |
| Berlin-Milan LSD | 61.3500 | 61.2000 | 60.8000 | 61.2000 | 61.2000 |
| Firelands LSD | 52.4800 | 51.9800 | 47.0300 | 47.0700 | 47.0600 |
| Huron CSD | 73.7200 | 73.8000 | 74.3500 | 75.0500 | 75.1500 |
| Kelleys Island LSD | 7.1500 | 6.5500 | 12.3500 | 14.1500 | 14.1500 |
| Margaretta LSD | 63.8500 | 63.7000 | 63.7000 | 56.8000 | 56.8000 |
| Monroeville LSD | 38.2000 | 35.8000 | 35.8000 | 42.8000 | 46.3500 |
| Perkins LSD | 60.9000 | 60.9000 | 60.9000 | 60.9000 | 60.9000 |
| Sandusky CSD | 80.5250 | 75.4100 | 75.4000 | 75.4000 | 75.9500 |
| Vermilion LSD | 68.7200 | 68.0000 | 68.0700 | 68.0700 | 68.7000 |
| Western Reserve LSD | 33.8500 | 34.0500 | 34.0500 | 34.0500 | 34.1500 |
| Joint Vocational School Districts | | | | | |
| EHOVE JVSD | 3.9500 | 3.9500 | 3.9500 | 3.9500 | 3.9500 |
| Corporations | | | | | |
| Bay View Village | 16.0000 | 16.0000 | 16.0000 | 16.0000 | 16.0000 |
| Bellevue City | 6.1000 | 6.1000 | 6.1000 | 6.1000 | 6.1000 |
| Berlin Heights Village | 10.5000 | 10.5000 | 10.5000 | 10.5000 | 10.5000 |
| Castalia Village | 8.6600 | 8.6600 | 10.6600 | 10.6600 | 8.6600 |
| Huron City | 4.9000 | 4.9000 | 4.9000 | 4.9000 | 4.9000 |
| Kelleys Island Village | 10.0800 | 8.6300 | 8.6300 | 8.6300 | 8.2500 |
| Milan Village | 8.8000 | 8.8000 | 8.8000 | 8.8000 | 8.8000 |
| Sandusky City | 5.2500 | 5.2500 | 5.2500 | 5.2500 | 5.2500 |
| Vermilion City | 10.7500 | 10.7500 | 10.7500 | 10.7500 | 10.7500 |
| Townships | | | | | |
| Berlin | 3.5000 | 5.3000 | 5.3000 | 5.3000 | 5.3000 |
| Florence | 5.1000 | 6.1000 | 5.1000 | 6.1000 | 6.1000 |
| Groton | 5.7500 | 5.7500 | 5.7500 | 5.7500 | 5.7500 |
| Huron | 5.1400 | 5.1400 | 5.1400 | 5.1400 | 5.1400 |
| Margaretta | 9.7000 | 9.7000 | 9.7000 | 10.7000 | 10.7000 |
| Milan | 5.3000 | 5.3000 | 5.3000 | 5.3000 | 5.3000 |
| Oxford | 4.5000 | 4.5000 | 4.5000 | 4.5000 | 4.5000 |
| Perkins | 10.2000 | 10.2000 | 10.2000 | 10.2000 | 10.2000 |
| Vermilion | 5.1000 | 5.1000 | 5.1000 | 5.1000 | 5.1000 |
| Other Units | | | | | |
| Bellevue Public Library | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| Huron Public Library | 1.8600 | 1.9600 | 1.9600 | 1.9600 | 1.9600 |
| Kelleys Island Branch Library | 0.8000 | 0.8000 | 0.8000 | 0.8000 | 0.8000 |
| Milan-Berlin Township Public Library | 1.8000 | 1.8000 | 1.8000 | 1.8000 | 1.8000 |
| Ritter Public Library | 2.2250 | 1.1000 | 1.1000 | 1.1000 | 1.1000 |
| Sandusky Library | 1.5000 | 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.

| 2008 | 2007 | 2006 | 2005 | 2004 |
|-----------|-----------|-----------|-----------|-----------|
| \$37.7500 | \$38.8000 | \$38.8000 | \$38.8000 | \$38.8000 |
| 61.2000 | 57.3000 | 57.3000 | 57.3000 | 57.3000 |
| 47.0100 | 47.4900 | 47.4900 | 47.4900 | 47.6200 |
| 75.1500 | 66.3500 | 66.3500 | 66.3500 | 66.3500 |
| 15.1500 | 15.5500 | 15.5500 | 15.5500 | 15.5500 |
| 56.8000 | 56.8000 | 56.8000 | 56.8000 | 56.8000 |
| 46.2000 | 46.8000 | 46.8000 | 46.8000 | 46.9000 |
| 60.9000 | 60.9000 | 60.9000 | 60.9000 | 60.9000 |
| 70.5500 | 70.5500 | 70.5500 | 70.5500 | 70.5500 |
| 68.2000 | 63.3500 | 63.3500 | 63.3500 | 63.3500 |
| 34.1500 | 34.3500 | 34.3500 | 34.3500 | 34.3500 |
| 3.9500 | 3.9500 | 3.9500 | 3.9500 | 3.9500 |
| 16.0000 | 16.0000 | 16.0000 | 16.0000 | 16.0000 |
| 6.1000 | 6.1000 | 6.1000 | 6.1000 | 6.1000 |
| 10.5000 | 11.5000 | 11.5000 | 11.5000 | 11.5000 |
| 8.6600 | 10.6600 | 10.6600 | 10.6600 | 10.6600 |
| 4.9000 | 4.9000 | 4.9000 | 4.9000 | 4.9000 |
| 8.2500 | 8.6500 | 8.6500 | 8.6500 | 8.6500 |
| 8.8000 | 8.8000 | 8.8000 | 8.8000 | 8.8000 |
| 5.2500 | 4.9500 | 4.9500 | 4.9500 | 4.9500 |
| 10.7500 | 10.7500 | 10.7500 | 10.7500 | 10.7500 |
| 5.3000 | 6.3000 | 6.3000 | 6.3000 | 6.3000 |
| 5.1000 | 6.1000 | 6.1000 | 6.1000 | 6.1000 |
| 5.7500 | 5.7500 | 5.7500 | 5.7500 | 5.7500 |
| 5.1400 | 5.1400 | 5.1400 | 5.1400 | 5.1400 |
| 10.6500 | 10.6500 | 10.6500 | 10.6500 | 10.6500 |
| 5.3000 | 5.3000 | 5.3000 | 5.3000 | 5.3000 |
| 4.5000 | 4.5000 | 4.5000 | 4.5000 | 4.5000 |
| 10.2000 | 10.2000 | 10.2000 | 10.2000 | 10.2000 |
| 5.1000 | 4.1000 | 4.1000 | 4.1000 | 4.1000 |
| 1.0000 | 1.0000 | 1.0000 | 0.8000 | 0.8000 |
| 1.9600 | 1.9600 | 1.9600 | 1.9600 | 1.9600 |
| 0.8000 | 0.8000 | 0.8000 | 0.8000 | 0.8000 |
| 1.8000 | 1.8000 | 1.8000 | 0.8000 | 0.8000 |
| 1.1000 | 1.1000 | 1.1000 | 1.1000 | 1.1000 |
| 0.8000 | 0.8000 | 0.8000 | 0.8000 | 0.8000 |

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 |
|------|--------------------------|-------------------------|---|----------------------------|-----------------------|---|--------------|---------------------------------------|
| 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 |
| 2009 | 4,725,351 | 4,496,893 | 95.17 | 184,055 | 4,680,948 | 99.06 | 455,721 | 9.64 |
| 2008 | 4,670,685 | 3,907,471 | 83.66 | 196,588 | 4,104,059 | 87.87 | 422,086 | 9.04 |
| 2007 | 4,535,428 | 4,193,746 | 92.47 | 209,895 | 4,403,641 | 97.09 | 396,538 | 8.74 |
| 2006 | 3,707,230 | 3,558,940 | 96.00 | 163,372 | 3,722,312 | 100.41 | 255,517 | 6.89 |
| 2005 | 3,466,196 | 3,404,391 | 98.22 | 162,883 | 3,567,274 | 102.92 | 104,498 | 3.01 |
| 2004 | 3,125,778 | 3,044,090 | 97.39 | 92,850 | 3,136,940 | 100.36 | 138,415 | 4.43 |

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
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 | 2013 | | | 2004 | | |
|-------------------------------------|------------------|--------------------------|------|-------------------------------------|--------------------------|------|-------------------------------------|
| | | Total Assessed Valuation | Rank | Percent of Total Assessed Valuation | Total Assessed Valuation | Rank | Percent of Total Assessed Valuation |
| Ohio Edison Company | Utility | \$53,983,420 | 1 | 2.75% | \$26,404,700 | 2 | 1.35% |
| Cedar Fair L.P./Magnum | Entertainment | 37,990,790 | 2 | 1.95 | 60,263,500 | 1 | 3.08 |
| LMN Development LLC | Entertainment | 15,179,680 | 3 | 0.77 | | | |
| Sandusky Mall Company | Retail | 11,419,770 | 4 | 0.58 | 7,527,173 | 9 | 0.39 |
| Norfolk & Western Railway | Railroad | 10,087,810 | 5 | 0.51 | 12,453,530 | 5 | 0.64 |
| CNL Income | Entertainment | 7,727,100 | 6 | 0.40 | 8,363,056 | 7 | 0.43 |
| Columbia Gas of Ohio, Inc. | Utility | 7,667,810 | 7 | 0.39 | | | |
| Park Place Enterprises | Retail | 6,366,820 | 8 | 0.32 | | | |
| BCC Sandusky Permanent LLC | Retail | 5,247,940 | 9 | 0.27 | | | |
| Firelands Regional Medical Center | Hospital | 4,977,380 | 10 | 0.25 | | | |
| Visteon Corporation | Manufacturer | | | | 25,288,610 | 3 | 1.29 |
| Delphi Automotive Systems | Manufacturer | | | | 12,712,485 | 4 | 0.65 |
| American Transmission Systems, Inc. | Utility | | | | 9,987,156 | 6 | 0.51 |
| Lear Operations Corp. | Automotive | | | | 7,852,783 | 8 | 0.40 |
| S & S Realty Ltd. | Real Estate | | | | 7,189,996 | 10 | 0.37 |
| Total Principal Taxpayers | | <u>160,648,520</u> | | <u>8.19</u> | <u>178,042,989</u> | | <u>9.11</u> |
| All Other Taxpayers | | <u>1,801,085,220</u> | | <u>91.81</u> | <u>1,776,001,071</u> | | <u>90.89</u> |
| Total County Assessed Value | | <u>\$1,961,733,740</u> | | <u>100.00%</u> | <u>\$1,954,044,060</u> | | <u>100.00%</u> |

Source: Erie County Auditor

Erie County, Ohio
Taxable Sales by Type
Last Six Years

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Sales Tax Payments | \$4,592,960 | \$4,110,214 | \$4,154,429 | \$3,903,154 | \$3,766,929 | \$5,160,188 |
| Direct Pay Tax Return Payments | 1,035,601 | 878,973 | 770,097 | 636,170 | 372,764 | 568,035 |
| Seller's Use Tax Return Payments | 898,884 | 712,018 | 701,667 | 656,019 | 664,890 | 870,410 |
| Consumer's Use Tax Return Payments | 288,016 | 252,128 | 253,640 | 191,039 | 230,687 | 348,133 |
| Motor Vehicle Tax Payments | 1,677,209 | 1,450,010 | 1,497,757 | 1,316,654 | 1,193,244 | 1,584,822 |
| Non-Resident Motor Vehicle Tax Payments | 14,932 | 15,480 | 9,949 | 6,672 | 6,838 | 7,375 |
| Watercraft and Outboard Motors | 70,400 | 72,107 | 48,803 | 44,489 | 44,453 | 73,889 |
| Department of Liquor Control | 54,958 | 46,230 | 42,484 | 44,373 | 47,029 | 56,233 |
| Sales Tax on Motor Vehicle Fuel Refunds | 2,983 | 3,202 | 2,478 | 2,071 | 3,131 | 3,396 |
| Sales/Use Tax Voluntary Payments | 108,418 | 75,988 | 59,052 | 63,254 | 28,827 | 76,407 |
| Statewide Master Numbers | 7,080,965 | 6,181,531 | 6,023,393 | 5,993,431 | 5,498,314 | 7,393,411 |
| Sales/Use Tax Assessment Payments | 55,166 | 66,629 | 61,413 | 57,016 | 121,856 | 23,909 |
| Streamlined Sales Tax Payments | 4,628 | 5,147 | 7,627 | 2,793 | 3,434 | 2,806 |
| Use Tax Amnesty Payments | 25,150 | 1,511 | 5,088 | 0 | 0 | 0 |
| Administrative Rotary Fund Fee | (158,891) | (138,467) | (136,199) | (128,859) | (119,307) | (161,354) |
| Sales/Use Tax Refunds Approved | (21,163) | (24,606) | (17,793) | (31,091) | (51,659) | (33,564) |
| Total | <u>\$15,730,216</u> | <u>\$13,708,095</u> | <u>\$13,483,885</u> | <u>\$12,757,185</u> | <u>\$11,811,430</u> | <u>\$15,974,096</u> |
| Sales Tax Rate | 1-1.50% | 1.00% | 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.

Information prior to 2008 was not available.

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

| Year | Sewer | | Water | | Total | |
|------|-------------|------------|-------------|------------|-------------|------------|
| | Residential | Commercial | Residential | Commercial | Residential | Commercial |
| 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 |
| 2009 | 9,284 | 414 | 9,710 | 740 | 18,994 | 1,154 |
| 2008 | 9,276 | 410 | 9,610 | 723 | 18,886 | 1,133 |
| 2007 | 9,248 | 405 | 9,530 | 717 | 18,778 | 1,122 |
| 2006 | 8,930 | 392 | 9,197 | 643 | 18,127 | 1,035 |
| 2005 | 8,928 | 389 | 8,976 | 628 | 17,904 | 1,017 |

Source: Erie County DOES Billing Office

Note: Information prior to 2005 was not available.

Erie County, Ohio
Principal Sewer Customers
Last Five Years

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

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

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Five Years
(continued)

| 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> |

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Five Years
(continued)

| Customer | 2009 | | |
|------------------------------|--------------------|------|----------------|
| | Amount | Rank | Percentage |
| Kalahari Resort | \$521,526 | 1 | 7.96% |
| JH Routh Packing Company | 470,209 | 2 | 7.17 |
| Great Wolf Lodge | 120,005 | 3 | 1.83 |
| Ohio Veterans Home | 119,549 | 4 | 1.82 |
| The Glidden Company | 98,187 | 5 | 1.50 |
| Kyklos Bearing International | 87,017 | 6 | 1.33 |
| Sawmill Creek Resort, Ltd. | 53,425 | 7 | 0.81 |
| Visteon Corporation | 39,069 | 8 | 0.60 |
| NASA | 36,795 | 9 | 0.56 |
| Erie County Care Facility | 30,258 | 10 | 0.46 |
| Total | 1,576,040 | | 24.04 |
| Balance from Other Customers | 4,979,843 | | 75.96 |
| Total Sewer Revenue | <u>\$6,555,883</u> | | <u>100.00%</u> |

Source: Erie County DOES Billing Office

Note: Information prior to 2009 was not available.

Erie County, Ohio
Principal Water Customers
Last Five 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 | <u>\$8,089,251</u> | | <u>100.00%</u> |

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

(continued)

Erie County, Ohio
Principal Water Customers
Last Five Years
(continued)

| 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 | <u>\$7,928,243</u> | | <u>100.00%</u> |

| 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 | <u>\$7,999,634</u> | | <u>100.00%</u> |

(continued)

Erie County, Ohio
Principal Water Customers
Last Five Years
(continued)

| Customer | 2009 | | |
|------------------------------|--------------------|------|----------------|
| | Amount | Rank | Percentage |
| Kalahari Resort | \$425,604 | 1 | 5.10% |
| JH Routh Packing Company | 352,772 | 2 | 4.23 |
| Corso's Realty | 341,443 | 3 | 4.09 |
| The Glidden Company | 180,443 | 4 | 2.16 |
| Kyklos Bearing International | 178,149 | 5 | 2.14 |
| Ohio Veterans Home | 174,259 | 6 | 2.09 |
| Sinchcomb Realty, LLC | 170,677 | 7 | 2.05 |
| Great Wolf Lodge | 108,770 | 8 | 1.30 |
| Visteon Corporation | 55,887 | 9 | 0.67 |
| Sawmill Creek Resort, Ltd. | 43,291 | 10 | 0.52 |
| Total | 2,031,295 | | 24.35 |
| Balance from Other Customers | 6,311,689 | | 75.65 |
| Total Water Revenue | <u>\$8,342,984</u> | | <u>100.00%</u> |

Source: Erie County DOES Billing Office

Note: Information prior to 2009 was not available.

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

| Year | Governmental Activities | | | | Business-Type Activities | | | |
|------|-------------------------|--------------------------|--------------------------|----------------|--------------------------|--------------------------|--------------------------|------------|
| | Bond Anticipation Notes | General Obligation Bonds | Special Assessment Bonds | Capital Leases | Bond Anticipation Notes | General Obligation Bonds | Special Assessment Bonds | OPWC Loans |
| 2013 | \$0 | \$13,849,397 | \$267,350 | \$0 | \$0 | \$22,099,277 | \$691,850 | \$62,625 |
| 2012 | 0 | 16,233,119 | 356,855 | 4,392 | 0 | 24,642,562 | 762,062 | 85,462 |
| 2011 | 1,700,000 | 16,158,738 | 439,933 | 15,760 | 0 | 27,114,761 | 809,805 | 127,859 |
| 2010 | 3,600,000 | 15,408,084 | 535,727 | 54,402 | 0 | 27,958,362 | 873,230 | 334,866 |
| 2009 | 3,200,000 | 16,841,638 | 621,733 | 70,914 | 0 | 30,050,045 | 936,655 | 277,370 |
| 2008 | 3,600,000 | 18,010,254 | 677,500 | 120,525 | 0 | 32,028,331 | 1,000,080 | 314,749 |
| 2007 | 0 | 19,209,163 | 827,451 | 215,195 | 0 | 33,512,704 | 1,062,649 | 363,609 |
| 2006 | 13,675,000 | 7,240,000 | 1,077,448 | 40,497 | 5,000,000 | 30,325,000 | 1,120,000 | 451,317 |
| 2005 | 15,120,000 | 7,840,000 | 1,395,778 | 0 | 5,000,000 | 32,076,000 | 1,170,000 | 539,025 |
| 2004 | 13,450,000 | 8,425,000 | 1,849,477 | 0 | 0 | 33,772,000 | 1,220,000 | 563,607 |

Source: Erie County Auditor

(1) See Schedule on S-34 for population and personal income.

| OWDA Loans | Capital Leases | Total Primary Government | Per Capita (1) | Percentage of Personal Income (1) |
|---------------|-------------------|--------------------------------|-------------------|---|
| \$56,092,700 | \$215,856 | \$93,279,055 | \$1,226.58 | 4.37% |
| 58,215,952 | 283,401 | 100,583,805 | 1,316.58 | 5.12 |
| 60,621,055 | 17,644 | 107,005,555 | 1,391.06 | 4.37 |
| 62,718,926 | 1,955 | 111,485,552 | 1,446.38 | 3.94 |
| 61,022,548 | 85,344 | 113,106,247 | 1,469.62 | 4.86 |
| 59,104,462 | 165,593 | 115,021,494 | 1,492.58 | 4.79 |
| 56,174,438 | 242,820 | 111,608,029 | 1,443.40 | 4.49 |
| 44,013,072 | 317,140 | 103,259,474 | 1,321.87 | 4.28 |
| 38,117,141 | 478,484 | 101,736,428 | 1,298.09 | 4.37 |
| 30,358,660 | 129,034 | 89,767,778 | 1,138.75 | 3.99 |

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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) |
|------|--------------------------------|---|----------------------------------|
| 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 |
| 2009 | 46,891,683 | 0.81 | 609.28 |
| 2008 | 50,038,585 | 0.85 | 649.33 |
| 2007 | 52,721,867 | 0.89 | 681.84 |
| 2006 | 37,565,000 | 0.69 | 480.89 |
| 2005 | 39,916,000 | 0.73 | 509.30 |
| 2004 | 42,197,000 | 0.74 | 535.29 |

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-34 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

| | 2013 | 2012 | 2011 | 2010 |
|--|------------------------|------------------------|------------------------|------------------------|
| Total Assessed Valuation | <u>\$1,961,733,740</u> | <u>\$2,064,912,020</u> | <u>\$2,066,795,940</u> | <u>\$2,071,641,165</u> |
| Overall Debt Limitation (1) | 47,543,344 | 50,122,801 | 50,169,899 | 50,291,029 |
| Gross Indebtedness | 92,466,326 | 99,612,889 | 106,008,922 | 110,611,300 |
| Less Debt Outside Limitation | | | | |
| General Obligation Bonds | 21,758,628 | 24,242,451 | 26,483,558 | 27,473,814 |
| Special Assessment Bonds | 959,200 | 1,118,917 | 1,249,738 | 1,408,957 |
| Bond Anticipation Notes | 0 | 0 | 0 | 0 |
| OPWC Loans | 62,625 | 85,462 | 127,859 | 334,866 |
| OWDA Loans | <u>56,092,700</u> | <u>58,215,952</u> | <u>60,621,055</u> | <u>62,718,926</u> |
| Net Indebtedness | 13,593,173 | 15,950,107 | 17,526,712 | 18,674,737 |
| Less Fund Balance in Debt Service Fund | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Debt Within Limitation | <u>13,593,173</u> | <u>15,950,107</u> | <u>17,526,712</u> | <u>18,674,737</u> |
| Legal Debt Margin Within Limitation | <u>\$33,950,171</u> | <u>\$34,172,694</u> | <u>\$32,643,187</u> | <u>\$31,616,292</u> |
| Legal Debt Margin as a Percentage of the Overall Debt Limitation | 71.41% | 68.18% | 65.07% | 62.87% |
| Unvoted Debt Limitation - 1 Percent of Assessed Valuation | \$19,617,337 | \$20,649,120 | \$20,667,959 | \$20,716,412 |
| Gross Indebtedness | 92,466,326 | 99,612,889 | 106,008,922 | 110,611,300 |
| Less Debt Outside Limitation | | | | |
| General Obligation Bonds | 21,758,628 | 24,242,451 | 26,483,558 | 27,473,814 |
| Special Assessment Bonds | 959,200 | 1,118,917 | 1,249,738 | 1,408,957 |
| Bond Anticipation Notes | 0 | 0 | 0 | 0 |
| OPWC Loans | 62,625 | 85,462 | 127,859 | 334,866 |
| OWDA Loans | <u>56,092,700</u> | <u>58,215,952</u> | <u>60,621,055</u> | <u>62,718,926</u> |
| Net Indebtedness | 13,593,173 | 15,950,107 | 17,526,712 | 18,674,737 |
| Less Fund Balance in Debt Service Fund | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Debt Within Unvoted Debt Limitation | <u>13,593,173</u> | <u>15,950,107</u> | <u>17,526,712</u> | <u>18,674,737</u> |
| Legal Debt Margin Within Unvoted Debt Limitation | <u>\$6,024,164</u> | <u>\$4,699,013</u> | <u>\$3,141,247</u> | <u>\$2,041,675</u> |
| Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation | 30.71% | 22.76% | 15.20% | 9.86% |

Source: Erie County Auditor

- (1) The Debt Limitation is calculated as follows:
3 percent of first \$100,000,000 of assessed value
1 1/2 percent of next \$200,000,000 of assessed value
2 1/2 percent of amount of assessed value in excess of \$300,000,000

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.

| 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <u>\$2,049,487,610</u> | <u>\$2,063,296,075</u> | <u>\$2,068,344,970</u> | <u>\$1,892,664,930</u> | <u>\$1,906,772,510</u> | <u>\$1,954,044,060</u> |
| 49,737,190 | 50,082,402 | 50,208,624 | 45,816,623 | 46,169,313 | 47,351,102 |
| 112,139,425 | 113,924,718 | 110,948,661 | 102,901,837 | 101,257,944 | 89,638,744 |
| 29,575,967 | 31,558,872 | 33,311,351 | 30,325,000 | 32,076,000 | 33,772,000 |
| 1,558,388 | 1,677,580 | 1,890,100 | 2,197,448 | 2,565,778 | 3,069,477 |
| 0 | 0 | 0 | 18,675,000 | 20,120,000 | 13,450,000 |
| 277,370 | 314,749 | 363,609 | 451,317 | 539,025 | 563,607 |
| <u>61,022,548</u> | <u>59,104,462</u> | <u>56,174,438</u> | <u>44,013,072</u> | <u>38,117,141</u> | <u>30,358,660</u> |
| 19,705,152 | 21,269,055 | 19,209,163 | 7,240,000 | 7,840,000 | 8,425,000 |
| <u>218,529</u> | <u>209,359</u> | <u>1,292,533</u> | <u>687,501</u> | <u>383,975</u> | <u>283,669</u> |
| <u>19,486,623</u> | <u>21,059,696</u> | <u>17,916,630</u> | <u>6,552,499</u> | <u>7,456,025</u> | <u>8,141,331</u> |
| <u>\$30,250,567</u> | <u>\$29,022,706</u> | <u>\$32,291,994</u> | <u>\$39,264,124</u> | <u>\$38,713,288</u> | <u>\$39,209,771</u> |
| 60.82% | 57.95% | 64.32% | 85.70% | 83.85% | 82.81% |
| \$20,494,876 | \$20,632,961 | \$20,683,450 | \$18,926,649 | \$19,067,725 | \$19,540,441 |
| 112,139,425 | 113,924,718 | 110,948,661 | 102,901,837 | 101,257,944 | 89,638,744 |
| 29,575,967 | 31,558,872 | 33,311,351 | 30,325,000 | 32,076,000 | 33,772,000 |
| 1,558,388 | 1,677,580 | 1,890,100 | 2,197,448 | 2,565,778 | 3,069,477 |
| 0 | 0 | 0 | 18,675,000 | 20,120,000 | 13,450,000 |
| 277,370 | 314,749 | 363,609 | 451,317 | 539,025 | 563,607 |
| <u>61,022,548</u> | <u>59,104,462</u> | <u>56,174,438</u> | <u>44,013,072</u> | <u>38,117,141</u> | <u>30,358,660</u> |
| 19,705,152 | 21,269,055 | 19,209,163 | 7,240,000 | 7,840,000 | 8,425,000 |
| <u>218,529</u> | <u>209,359</u> | <u>1,292,533</u> | <u>687,501</u> | <u>383,975</u> | <u>283,669</u> |
| <u>19,486,623</u> | <u>21,059,696</u> | <u>17,916,630</u> | <u>6,552,499</u> | <u>7,456,025</u> | <u>8,141,331</u> |
| <u>\$1,008,253</u> | <u>(\$426,735)</u> | <u>\$2,766,820</u> | <u>\$12,374,150</u> | <u>\$11,611,700</u> | <u>\$11,399,110</u> |
| 4.92% | (2.07%) | 13.38% | 65.38% | 60.90% | 58.34% |

Erie County
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 | |
| 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) |
| 2009 | 6,561,079 | 6,094,902 | 466,177 | 1,064,704 | 1,224,739 | 2,289,443 | 0.20 |
| 2008 | 7,033,412 | 5,404,980 | 1,628,432 | 1,084,364 | n/a | 1,084,364 | 1.50 |
| 2007 | 7,300,839 | 6,120,469 | 1,180,370 | 945,132 | n/a | 945,132 | 1.25 |
| 2006 | 7,573,815 | 13,121,770 | (5,547,955) | 599,151 | n/a | 599,151 | (9.26) |
| 2005 | 6,620,615 | 5,323,339 | 1,297,276 | 513,623 | n/a | 513,623 | 2.53 |
| 2004 | 6,598,733 | 4,063,668 | 2,535,065 | 521,571 | n/a | 521,571 | 4.86 |

Source: County Records

(1) Includes operating revenues and interest.

(2) Total operating expenses exclusive of depreciation.

Note: Includes OWDA and OPWC loans

n/a - not available

Erie County
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 | |
| 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 |
| 2009 | 8,357,354 | 4,790,277 | 3,567,077 | 764,555 | 998,468 | 1,763,023 | 2.02 |
| 2008 | 7,304,433 | 5,977,732 | 1,326,701 | 1,101,818 | n/a | 1,101,818 | 1.20 |
| 2007 | 7,974,289 | 4,883,094 | 3,091,195 | 923,893 | n/a | 923,893 | 3.35 |
| 2006 | 7,858,172 | 5,701,590 | 2,156,582 | 633,423 | n/a | 633,423 | 3.40 |
| 2005 | 7,714,568 | 6,304,728 | 1,409,840 | 385,237 | n/a | 385,237 | 3.66 |
| 2004 | 7,544,520 | 6,451,227 | 1,093,293 | 485,413 | n/a | 485,413 | 2.25 |

Source: County Records

(1) Includes operating revenues and interest.

(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 |
|------|---------------------------|--------------------|----------------------------------|----------------------|
| 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 |
| 2009 | 76,963 | 2,325,667,934 | 30,218 | 11.50 |
| 2008 | 77,062 | 2,400,712,486 | 31,153 | 7.30 |
| 2007 | 77,323 | 2,483,305,468 | 32,116 | 6.10 |
| 2006 | 78,116 | 2,412,300,196 | 30,881 | 5.90 |
| 2005 | 78,374 | 2,327,159,182 | 29,693 | 6.30 |
| 2004 | 78,830 | 2,250,675,330 | 28,551 | 6.50 |

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

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

| Employer | Type of Business | 2013 | | | 2004 | | |
|--|----------------------|---------------------|------|-----------------------------|---------------------|------|-----------------------------|
| | | Number of Employees | Rank | Percent of Total Employment | Number of Employees | Rank | Percent of Total Employment |
| Firelands Regional Medical Center | Hospital | 2,000 | 1 | 5.42% | 1,644 | 2 | 4.25% |
| Cedar Fair L.P./Magnum | Entertainment | 1,700 | 2 | 4.60 | 5,245 | 1 | 13.55 |
| Kalahari Resort | Entertainment | 1,200 | 3 | 3.25 | | | |
| International Automotive Components | Automotive | 675 | 4 | 1.83 | 1,275 | 3 | 3.29 |
| Erie County | Government | 647 | 5 | 1.75 | 861 | 5 | 2.23 |
| Ohio Veterans Home | Health Care Facility | 600 | 6 | 1.62 | | | |
| Kyklos Bearing International | Automotive | 580 | 7 | 1.57 | 985 | 4 | 2.55 |
| Sandusky City School District | Education | 443 | 8 | 1.20 | 563 | 6 | 1.45 |
| Total | | <u>7,845</u> | | <u>21.24%</u> | <u>10,573</u> | | <u>27.32%</u> |
| Total Employment Within Erie County | | <u>36,938</u> | | | <u>38,703</u> | | |

Source: Erie County Economic Development Corporation
Bureau of Labor Statistics

Note: County could only obtain eight employers for 2013 and six employers for 2004

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

| | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
|---------------------------|---------------|---------------|---------------|---------------|---------------|
| General Government: | | | | | |
| Legislative and Executive | 85.00 | 93.00 | 116.00 | 110.00 | 108.00 |
| Judicial | 105.00 | 102.00 | 75.00 | 75.00 | 90.00 |
| Public Safety | 150.00 | 136.00 | 126.00 | 133.00 | 138.00 |
| Public Works | 39.00 | 35.00 | 31.00 | 44.00 | 46.00 |
| Health | 80.00 | 93.00 | 71.00 | 65.00 | 64.00 |
| Human Services | 147.00 | 155.00 | 185.00 | 200.00 | 229.00 |
| Water/Sewer/Landfill | 41.00 | 43.00 | 41.00 | 42.00 | 52.00 |
| Total | <u>647.00</u> | <u>657.00</u> | <u>645.00</u> | <u>669.00</u> | <u>727.00</u> |

Source: Erie County Auditor

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

| <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> |
|---------------|---------------|---------------|---------------|---------------|
| 120.00 | 117.00 | 119.00 | 115.00 | 124.00 |
| 91.00 | 78.00 | 75.00 | 75.00 | 65.00 |
| 141.00 | 144.00 | 146.00 | 134.00 | 123.00 |
| 72.00 | 75.00 | 77.00 | 93.00 | 98.00 |
| 76.00 | 101.00 | 95.00 | 93.00 | 103.00 |
| 262.00 | 263.00 | 264.00 | 288.00 | 283.00 |
| 62.00 | 61.00 | 63.00 | 65.00 | 65.00 |
| <u>824.00</u> | <u>839.00</u> | <u>839.00</u> | <u>863.00</u> | <u>861.00</u> |

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

| | 2013 | 2012 | 2011 | 2010 |
|--|---------|---------|---------|---------|
| General Government: | | | | |
| Legislative and Executive | | | | |
| Commissioners | | | | |
| Number of Resolutions | 576 | 634 | 650 | 537 |
| Number of Meetings | 56 | 61 | 63 | 63 |
| Finance | | | | |
| Number of Bid Contracts Awarded | 28 | 27 | 27 | 26 |
| Number of Purchase Orders Issued | 6,003 | 5,998 | 6,522 | 6,571 |
| Information Technology | | | | |
| Number of Users Served | 850 | 533 | 750 | 596 |
| Facilities | | | | |
| Number of Buildings | 34 | 34 | 38 | 38 |
| Square Footage of Buildings | 611,243 | 611,243 | 611,445 | 611,445 |
| Auditor | | | | |
| Number of Non-Exempt Conveyances | 1,468 | 1,363 | 1,279 | 1,171 |
| Number of Exempt Conveyances | 1,668 | 1,558 | 1,382 | 1,262 |
| Number of Parcels Transferred | 4,857 | 3,637 | 2,661 | 2,564 |
| Number of Checks Issued | 22,775 | 22,513 | 26,758 | 23,587 |
| Treasurer | | | | |
| Number of Parcels Billed | 45,836 | 45,814 | 45,780 | 45,800 |
| Number of Parcels Collected | 42,088 | 42,577 | 43,750 | 41,800 |
| Return on Portfolio Percentage | 0.71 | 0.72 | 1.03 | 2.00 |
| Prosecuting Attorney | | | | |
| Number of Cases - Criminal | 480 | 445 | 503 | 385 |
| Board of Elections | | | | |
| Number of Registered Voters | 52,726 | 54,009 | 52,043 | 53,980 |
| Number of Voters Last General Election | 16,540 | 39,908 | 27,209 | 29,466 |
| Percentage of Register Voters that Voted | 31 | 74 | 52 | 55 |
| Recorder | | | | |
| Number of Deeds Filed | 2,838 | 2,838 | 2,489 | 2,460 |
| Number of Mortgages Filed | 3,373 | 3,154 | 2,538 | 2,540 |
| Number of Military Discharges Filed | 36 | 57 | 93 | 71 |
| Judicial | | | | |
| Common Pleas | | | | |
| Number of Civil Cases Filed | 1,256 | 996 | 1,388 | 1,550 |
| Number of Criminal Cases Filed | 502 | 418 | 484 | 419 |
| Number of Domestic Cases Filed | 334 | 465 | 476 | 455 |
| Number of Civil Stalking Protection Orders | 115 | 121 | 130 | 120 |
| Probate Court | | | | |
| Number of Civil Cases Filed | 1,165 | 1,159 | 1,182 | 1,153 |
| Clerk of Courts | | | | |
| Number of Civil Cases Filed | 839 | 939 | 916 | 1,067 |
| Number of Criminal Cases Filed | 563 | 519 | 539 | 460 |
| County Court | | | | |
| Number of Civil Cases Filed | 125 | 198 | 220 | 254 |
| Number of Criminal Cases Filed | 644 | 673 | 570 | 421 |
| Number of Small Claims Cases Filed | 19 | 17 | 26 | 31 |
| Number of Traffic Cases | 7,306 | 7,542 | 6,491 | 6,322 |
| Huron Municipal Court | | | | |
| Number of Civil Cases Filed | 183 | 206 | 238 | 236 |
| Number of Criminal Cases Filed | 858 | 824 | 562 | 577 |
| Number of Small Claims Cases Filed | 158 | 75 | 33 | 36 |
| Number of Traffic Cases | 3,383 | 2,515 | 2,335 | 2,397 |
| Sandusky Municipal Court | | | | |
| Number of Civil Cases Filed | 2,153 | 2,246 | 1,970 | 2,180 |
| Number of Criminal Cases Filed | 12,843 | 11,597 | 9,879 | 10,295 |
| Number of Small Claims Cases Filed | 465 | 500 | 532 | 548 |
| Vermilion Municipal Court | | | | |
| Number of Civil Cases Filed | 285 | 466 | 469 | 539 |
| Number of Criminal Cases Filed | 568 | 627 | 623 | 732 |
| Number of Small Claims Cases Filed | 108 | 69 | 53 | 38 |
| Number of Traffic Cases | 3,427 | 2,474 | 2,892 | 3,283 |
| Adult Probation | | | | |
| Average Daily Case Load Per Officer | 125 | 125 | 140 | 140 |
| Average Number of Supervised Offenders | 745 | 800 | 850 | 891 |

| 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|---------|---------|---------|---------|---------|---------|
| 548 | 572 | 570 | 611 | 525 | 592 |
| 68 | 66 | 61 | 58 | 69 | 69 |
| 30 | 28 | 33 | 29 | 19 | N/A |
| 12,776 | 13,020 | 13,322 | 12,609 | 15,077 | 6,415 |
| 596 | 400 | 400 | 400 | 400 | 400 |
| 38 | 38 | 38 | 38 | 37 | 37 |
| 611,445 | 611,445 | 611,445 | 611,445 | 608,745 | 608,745 |
| 1,273 | 1,456 | 1,701 | 2,051 | 2,112 | 2,013 |
| 1,319 | 1,340 | 1,377 | 1,669 | 1,624 | 1,738 |
| 2,730 | 2,900 | 3,343 | 3,621 | 3,885 | 3,907 |
| 21,061 | 24,897 | 24,710 | 24,767 | 23,133 | 26,884 |
| 44,446 | 44,615 | 44,446 | 44,394 | 44,057 | 43,786 |
| 43,490 | 40,490 | 40,840 | 40,100 | 39,900 | 40,000 |
| 2.84 | 4.29 | 5.33 | 4.29 | 2.73 | 1.54 |
| 454 | 616 | 622 | 684 | 535 | 549 |
| 55,277 | 55,185 | 51,775 | 51,017 | 54,478 | 55,517 |
| 26,342 | 41,729 | 22,109 | 31,216 | 25,366 | 40,551 |
| 48 | 76 | 43 | 61 | 47 | 73 |
| 2,497 | 3,429 | 3,749 | 4,156 | 4,387 | 4,444 |
| 2,981 | 2,846 | 4,033 | 4,720 | 5,496 | 5,670 |
| 68 | 70 | 80 | 74 | 81 | 72 |
| 1,766 | 1,170 | 1,233 | 1,415 | 1,382 | 875 |
| 766 | 768 | 726 | 722 | 647 | 643 |
| 624 | 369 | 417 | 15 | 15 | N/A |
| 177 | 64 | 37 | 14 | 19 | N/A |
| 1,156 | 1,167 | 1,203 | 1,154 | 1,303 | 1,243 |
| 1,105 | 1,156 | 1,096 | 1,033 | 942 | 875 |
| 529 | 705 | 767 | 785 | 663 | 643 |
| 267 | N/A | N/A | N/A | N/A | N/A |
| 445 | N/A | N/A | N/A | N/A | N/A |
| 28 | N/A | N/A | N/A | N/A | N/A |
| 6,341 | N/A | N/A | N/A | N/A | N/A |
| 259 | 260 | 206 | 173 | 182 | 332 |
| 649 | 756 | 595 | 671 | 748 | 800 |
| 33 | 117 | 79 | 233 | 118 | N/A |
| 2,454 | 2,307 | 2,617 | 2,916 | 3,339 | 3,642 |
| 2,512 | 2,631 | 2,466 | 2,037 | 2,147 | 1,978 |
| 14,560 | 15,367 | 12,052 | 10,915 | 11,311 | 11,955 |
| 649 | 645 | 631 | 853 | 830 | 753 |
| 523 | 523 | 499 | 434 | 401 | 485 |
| 780 | 823 | 727 | 722 | 708 | 886 |
| 52 | 73 | 45 | 81 | 58 | 81 |
| 2,642 | 3,053 | 2,983 | 2,904 | 3,354 | 3,161 |
| 140 | 130 | 110 | 100 | 100 | N/A |
| 972 | 950 | 830 | 800 | 740 | N/A |

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

| | 2013 | 2012 | 2011 | 2010 |
|---|--------------|--------------|--------------|--------------|
| Juvenile Court | | | | |
| Number of Adjudged Delinquent Cases Filed | 1,441 | 1,793 | 1,439 | 1,356 |
| Public Defender | | | | |
| Number of Cases | 2,901 | 2,879 | 0 | 0 |
| Law Library | | | | |
| Number of Volumes in Collection | 20,868 | 20,661 | 20,456 | 20,254 |
| Public Safety | | | | |
| Juvenile Detention Facility | | | | |
| Average Daily Center Census | 23 | 22 | 24 | 24 |
| Sheriff | | | | |
| Jail Operation | | | | |
| Average Daily Jail Census | 131 | 123 | 111 | 106 |
| Prisoners Booked | 4,567 | 3,862 | 3,888 | 3,870 |
| Prisoners Released | 5,114 | 3,582 | 2,855 | 3,773 |
| Out of County Bed Days Used | N/A | N/A | N/A | N/A |
| Enforcement | | | | |
| Number of Incidents Reported | 22,112 | 19,657 | 16,173 | 14,503 |
| Number of Citations Reported | 1,829 | 2,179 | 1,721 | 1,265 |
| Number of Papers Served | 4,770 | 5,113 | 4,857 | 4,755 |
| Number of Telephone Calls | 3,766 | 30,164 | 11,069 | 71,358 |
| Number of Transport Hours | 3,328 | 3,328 | 3,328 | 3,328 |
| Number of Court Security Hours | 4,992 | 4,992 | 4,992 | 4,992 |
| Coroner | | | | |
| Number of Cases Investigated | 157 | 181 | 174 | 103 |
| Number of Autopsies Performed | 52 | 68 | 25 | 79 |
| Emergency Management | | | | |
| Number of Emergency Responses | 15 | 33 | 37 | 21 |
| Public Works | | | | |
| Engineer | | | | |
| Miles of Roads Resurfaced | 3 | 3 | 3 | 3 |
| Miles of Roads With Chip Seal | 54 | 1 | 16 | 26 |
| Number of Bridges Replaced/Improved | 8 | 3 | 3 | 5 |
| Number of Culverts Replaced | 2 | 4 | 4 | 4 |
| Health | | | | |
| Developmental Disabilities | | | | |
| Number of Clients Enrolled - Children | 469 | 372 | 467 | 327 |
| Number of Clients Enrolled - Early Intervention | 188 | 207 | 198 | 127 |
| Number of Clients Enrolled - Preschool | 120 | 34 | 53 | 51 |
| Number of Clients Enrolled - School Age | 161 | 131 | 216 | 149 |
| Number of Clients Enrolled - Adults | 357 | 479 | 312 | 229 |
| Human Services | | | | |
| Veteran Services | | | | |
| Number of Clients Served | 165 | 172 | 199 | 196 |
| Amount of Benefits Paid to County Residents | \$184,047 | \$181,175 | \$241,238 | \$205,339 |
| Jobs and Family Services | | | | |
| Average Client Count - Food Stamps | 6,017 | 4,945 | 504 | 474 |
| Average Client Count - Day Care | 600 | 686 | 665 | 800 |
| Average Client Count - WIA | 607 | 780 | 163 | 683 |
| Average Client Count - Heating Assistance | N/A | N/A | N/A | N/A |
| Average Client Count - Job Placement | 476 | 309 | 142 | 614 |
| Children's Services | | | | |
| Average Client Count - Foster Care | 90 | 82 | 50 | 60 |
| Average Client Count - Adoption | 3 | 3 | 6 | 3 |
| Child Support Enforcement Agency | | | | |
| Total Child Support Collected | \$15,012,871 | \$15,412,871 | \$15,913,478 | \$15,665,984 |
| Percentage Collected | 71 | 70 | 69 | 68 |

| 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 1,521 | 1,510 | 1,656 | 1,636 | 1,502 | 1,671 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 19,290 | 18,371 | 17,836 | N/A | N/A | N/A |
| 25 | 22 | 23 | 23 | 20 | 22 |
| 114 | 121 | 116 | 98 | 93 | 96 |
| 4,285 | 4,428 | 4,603 | 4,277 | 4,494 | 4,519 |
| 4,294 | 1,196 | 4,587 | 4,298 | 4,477 | 4,506 |
| 391 | 3,311 | 1,012 | N/A | N/A | N/A |
| 14,788 | 16,019 | 15,865 | 17,410 | 15,837 | 13,663 |
| 1,346 | 1,645 | 2,074 | 2,471 | 2,003 | 1,734 |
| 5,856 | 5,857 | 5,691 | 6,348 | 6,112 | 6,208 |
| N/A | 70,667 | 77,205 | 54,613 | 15,947 | 5,610 |
| 4,160 | 4,160 | 4,160 | 4,160 | 4,160 | 4,160 |
| 6,240 | 6,240 | 6,240 | 6,240 | 6,240 | 6,240 |
| 103 | 46 | 51 | 28 | 61 | N/A |
| 39 | 46 | 32 | 28 | 47 | N/A |
| 42 | 34 | 52 | 39 | 52 | 61 |
| 4 | 4 | 3 | 13 | 9 | 6 |
| 68 | 80 | 48 | 44 | N/A | N/A |
| 23 | 2 | 8 | 12 | 9 | 4 |
| 12 | 5 | 4 | 3 | 1 | 3 |
| 257 | 247 | 210 | 315 | 334 | 278 |
| 106 | 97 | 87 | 76 | 90 | 70 |
| 39 | 39 | 43 | 104 | 108 | 85 |
| 112 | 111 | 80 | 135 | 136 | 123 |
| 219 | 212 | 212 | 221 | 237 | 216 |
| 190 | 201 | 174 | 172 | 183 | 194 |
| \$207,927 | \$206,649 | \$165,397 | \$181,825 | \$170,310 | \$206,973 |
| 4,835 | 3,338 | 152 | 196 | 204 | 200 |
| 664 | 628 | 521 | 437 | 400 | 358 |
| 1,622 | 65 | 62 | 73 | 93 | 54 |
| N/A | N/A | 46 | 7 | 44 | 32 |
| 258 | 84 | 101 | 88 | 214 | 79 |
| 90 | 110 | 115 | 103 | 193 | 164 |
| 6 | 4 | 4 | 5 | 19 | 5 |
| \$16,070,144 | \$16,771,324 | \$16,544,083 | \$16,859,318 | \$17,019,350 | \$17,053,902 |
| 69 | 70 | 70 | 68 | 67 | 66 |

(continued)

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

| | 2013 | 2012 | 2011 | 2010 |
|---|-----------|-----------|-----------|-----------|
| Economic Development | | | | |
| CHIP Number of Projects | 4 | 6 | 4 | N/A |
| CDBG Number of Projects | 8 | 7 | 5 | 5 |
| Number of Related Infrastructure Projects | 8 | 4 | 1 | 1 |
| Sewer District | | | | |
| Average Daily Sewage Treated | 1,850,000 | 1,745,000 | 2,434,000 | 1,709,234 |
| Number of Tap-Ins | 50 | 42 | 49 | 50 |
| Number of Customers | 9,860 | 9,880 | 9,805 | 9,708 |
| Water District | | | | |
| Average Daily Water Treated | N/A | N/A | N/A | N/A |
| Average Daily Water Billed | 3,010,000 | N/A | N/A | 4,383,562 |
| Number of Tap-Ins | 53 | 69 | 75 | 66 |
| Number of Customers | 10,666 | 10,675 | 10,629 | 10,483 |
| Care Facility | | | | |
| Private Pay Average Daily Census | 19 | 18 | 17 | 16 |
| Medicare Average Daily Census | 5 | 3 | 5 | 5 |
| Medicare Managed Care Average Daily Census | 1 | N/A | N/A | 2 |
| Medicaid Average Daily Census | 67 | 69 | 74 | 78 |
| Hospice Average Daily Census | 13 | 13 | 9 | 9 |
| Conservation and Recreation - Erie Metroparks | | | | |
| Number of Parks | 10 | 10 | 10 | 10 |

Source: Erie County Departments and Offices

| 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-----------|-----------|--------|-------|-------|------|
| N/A | 12 | 11 | 8 | 9 | 8 |
| 6 | 5 | 4 | 6 | 5 | 7 |
| 4 | N/A | 1 | 5 | 3 | 5 |
| 1,610,300 | 2,105,000 | 1,747 | N/A | N/A | N/A |
| 21 | 33 | 81 | 253 | 145 | 259 |
| 9,698 | 9,686 | 9,653 | 9,322 | 9,317 | N/A |
| N/A | N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A | N/A |
| 93 | 86 | 113 | 215 | 199 | N/A |
| 10,450 | 10,333 | 10,247 | 9,840 | 9,604 | N/A |
| N/A | N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A | N/A |
| 10 | 10 | 10 | 10 | 9 | 9 |

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

| | 2013 | 2012 | 2011 | 2010 | 2009 |
|---|--------|--------|--------|--------|--------|
| General Government | | | | | |
| Legislative and Executive | | | | | |
| Administrative Office Space (square feet) | | | | | |
| Commissioners | 5,712 | 5,712 | 5,712 | 5,712 | 5,712 |
| Auditor | 3,210 | 3,210 | 3,096 | 3,096 | 3,096 |
| Treasurer | 1,759 | 1,759 | 1,759 | 1,759 | 1,759 |
| Prosecuting Attorney | 3,576 | 3,576 | 3,576 | 3,576 | 3,576 |
| Board of Elections | 2,700 | 2,700 | 2,700 | 2,700 | 2,520 |
| Recorder | 3,096 | 3,096 | 3,096 | 3,096 | 3,096 |
| Facilities | 1,440 | 1,060 | 1,060 | 1,060 | 1,060 |
| Veterans Services | 1,325 | 1,325 | 1,325 | 1,325 | 1,325 |
| IT/Data Processing | 1,451 | 1,451 | 1,451 | 1,451 | 1,451 |
| Human Services | 26,236 | 26,236 | 26,236 | 26,236 | 26,236 |
| Central Purchasing | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| Risk Management | 525 | 525 | 525 | 525 | 525 |
| Judicial | | | | | |
| Number of Courtrooms | | | | | |
| Common Pleas Court | 3 | 3 | 3 | 3 | 3 |
| Probate Court | 1 | 1 | 1 | 1 | 1 |
| Juvenile Court | 4 | 4 | 4 | 4 | 4 |
| Huron Municipal Court | 1 | 1 | 1 | 1 | 1 |
| Sandusky Municipal Court | 1 | 1 | 1 | 1 | 1 |
| Vermillion Municipal Court | 1 | 1 | 1 | 1 | 1 |
| Public Safety | | | | | |
| Patrol Vehicles | 37 | 26 | 26 | 35 | 35 |
| Jail Capacity | 106 | 106 | 106 | 106 | 106 |
| Detention Center Capacity | 36 | 36 | 36 | 36 | 36 |
| Emergency Management Response Vehicles | 1 | 1 | 1 | 1 | 1 |
| Public Works | | | | | |
| Centerline Miles of Roads | 140 | 140 | 140 | 140 | 140 |
| Number of Bridges | 137 | 136 | 130 | 130 | 130 |
| Number of Culverts | 718 | 718 | 717 | 716 | 655 |
| Vehicles | 36 | 29 | 29 | 29 | 30 |
| Health | | | | | |
| Developmental Disabilities Buildings | 2 | 2 | 2 | 2 | 2 |
| Developmental Disabilities Buses and Vans | 10 | 17 | 18 | 18 | 16 |
| Human Services | | | | | |
| Job and Family Services Vehicles | 8 | 8 | 8 | 8 | 8 |
| Veterans Services Vehicles | 2 | 2 | 2 | 2 | 2 |
| Conservation and Recreation | | | | | |
| Number of Parks | 10 | 10 | 10 | 10 | 10 |
| Sewer | | | | | |
| Number of Treatment Facilities | 3 | 3 | 3 | 4 | 4 |
| Number of Pumping Stations | 42 | 42 | 39 | 37 | 37 |
| Total Lines (in miles) | 132 | 132 | 132 | 132 | 132 |
| Water | | | | | |
| Total Lines (in miles) | 313 | 313 | 311 | 311 | 311 |

Source: Erie County

| 2008 | 2007 | 2006 | 2005 | 2004 |
|--------|--------|--------|--------|--------|
| 5,712 | 5,712 | 5,712 | 5,712 | 5,712 |
| 3,096 | 3,096 | 3,096 | 3,096 | 3,096 |
| 1,759 | 1,759 | 1,759 | 1,759 | 1,759 |
| 3,576 | 3,576 | 3,576 | 3,576 | 3,576 |
| 2,520 | 2,520 | 2,520 | 2,520 | 2,520 |
| 3,096 | 3,096 | 3,096 | 3,096 | 3,096 |
| 1,060 | 1,060 | 1,060 | 1,060 | 1,060 |
| 1,325 | 1,325 | 1,325 | 1,325 | 1,325 |
| 1,104 | 1,104 | 1,104 | 1,104 | 1,104 |
| 26,236 | 26,236 | 26,236 | 26,236 | 26,236 |
| 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 525 | 525 | 525 | 525 | 525 |
| 3 | 3 | 3 | 2 | 1 |
| 1 | 1 | 1 | 1 | 1 |
| 4 | 4 | 4 | 4 | 4 |
| 1 | 1 | 1 | 1 | 1 |
| 1 | 1 | 1 | 1 | 1 |
| 1 | 1 | 1 | 1 | 1 |
| 35 | 35 | 35 | 33 | 34 |
| 106 | 88 | 88 | 88 | 88 |
| 36 | 36 | 14 | 14 | 14 |
| 1 | 1 | 1 | 1 | 1 |
| 140 | 140 | 140 | 140 | 140 |
| 130 | 130 | 129 | 129 | 129 |
| 863 | 859 | 855 | 854 | 852 |
| 30 | 32 | 31 | 31 | 33 |
| 2 | 2 | 2 | 2 | 2 |
| 18 | 19 | 19 | 13 | 13 |
| 8 | 8 | 8 | 7 | 7 |
| 2 | 1 | 1 | 1 | 1 |
| 10 | 10 | 10 | 9 | 9 |
| 4 | 4 | 4 | 4 | 4 |
| 37 | 37 | 38 | 38 | 38 |
| 132 | 132 | 147 | 145 | 143 |
| 311 | 311 | 320 | 316 | 312 |

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