

Erie County, Ohio

*Reports Issued Pursuant to
Government Auditing Standards
And OMB Circular A-133*

For the Year Ended
December 31, 2013



Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Erie County, prepared by Rea & Associates, Inc., for the audit period January 1, 2013 through December 31, 2013. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Erie County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

August 27, 2014

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ERIE COUNTY, OHIO

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June 25, 2014

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

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Erie County, Ohio (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 25, 2014, wherein we noted the County restated the 2012 financial statements to correct a misstatement.

Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2013-001 and 2013-002 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2013-003 and 2013-004 to be significant deficiencies.

Compliance and Other Matters

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

The County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Hea & Associates, Inc.

Medina, Ohio

June 25, 2014

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

**Independent Auditor's Report on Compliance for Each Major Federal Program;
Report on Internal Control over Compliance; and Report on the Schedule of
Expenditures of Federal Awards Required by OMB Circular A-133**

Report on Compliance for Each Major Federal Program

We have audited Erie County's, Ohio (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2013, and have issued our report thereon dated June 25, 2014, which contained an unmodified opinion on those financial statements, wherein we noted the County restated the 2012 financial statements to correct a misstatement. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Rea & Associates, Inc.

Medina, Ohio

ERIE COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR <i>Pass-Through Grantor</i>	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed through the Ohio Department of Agriculture:</i>			
Nutrition Cluster:			
Non-Cash Assistance:			
National School Lunch Program(Food Distribution)	10.555		\$ 2,711
<i>Passed through the Ohio Department of Education:</i>			
Nutrition Cluster:			
School Breakfast Program	10.553	074740-05PU	27,437
National School Lunch Program	10.555	074740-LLP4	43,051
Non-Cash Assistance:			
National School Lunch Program(Food Distribution)	10.555	222-1652	8,100
Total Nutrition Cluster			81,299
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Supplemental Nutrition Assistance Program (SNAP)	10.561		515,962
Total U.S. Department of Agriculture			597,261
<u>U.S. DEPARTMENT OF COMMERCE - ECONOMIC DEVELOPMENT ADMINISTRATION</u>			
<i>Direct:</i>			
Investments for Public Works and Economic Development Facilities	11.300	06-01-05319	1,841,649
Total U.S. Department of Commerce - Economic Development Administration			1,841,649
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Direct:</i>			
2010 Lead-Based Paint Hazard Control	14.900	OHLHB0476-10	1,036,546
<i>Passed through the Ohio Development Services Agency:</i>			
Community Development Block Grants Cluster:			
2008 Neighborhood Stabilization Program	14.228	B-Z-08-1AU-1	145,082
2010 Community Housing Investment Program	14.228	S-C-10-1AU-1	15,634
2011 Community Development Block Grants	14.228	B-F-11-1AU-1	372,390
2012 Community Development Block Grants	14.228	B-F-12-1AU-1	161,908
2013 Community Housing Investment Program	14.228	B-C-13-1AU-1	677
2013 Community Development Block Grants	14.228	B-F-13-1AU-1	3,999
Total Community Development Block Grants Cluster			699,690
2010 CHIP Grant Home Investment Partnerships	14.239	B-C-10-1AU-2	737
Total U.S. Department of Housing and Urban Development			1,736,973
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Direct:</i>			
Edward Byrne Memorial Justice Assistance Grant	16.738	2013-DJ-BX-0787	13,184
<i>Passed through the Ohio Department of Public Safety:</i>			
DV Advocacy and Awareness	16.582	2011-WF-VA5-8114	13,340
DV Advocacy and Awareness	16.582	2012-WF-VA5-8114	34,412
Total CFDA #16.582			47,752
<i>Passed through the Ohio Attorney General's Office:</i>			
VOCA: 2012-2013	16.575	2013VAGENE046	71,780
SVAA: 2012-2013	16.575	2013SAGENE046	6,189
VOCA: 2013-2014	16.575	2014VAGENE046	6,525
SVAA: 2013-2014	16.575	2014SAGENE046	2,062
Total CFDA #16.575			86,556
Total U.S. Department of Justice			\$ 147,492

ERIE COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Disbursements
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed through the Area 7 Workforce Investment Board:</i>			
Workforce Investment Act Cluster:			
WIA Adult	17.258		\$ 120,651
WIA Adult Administration	17.258		4,484
Total CFDA #17.258			<u>125,135</u>
WIA Youth ISY/OSY	17.259		208,732
WIA Youth Administration	17.259		13,509
Total CFDA #17.259			<u>222,241</u>
WIA Dislocated Worker	17.278		93,952
WIA Dislocated Worker Administration	17.278		1,801
Total CFDA #17.278			<u>95,753</u>
Total Workforce Investment Act Cluster			<u>443,129</u>
Total U.S. Department of Labor			<u>443,129</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	ERI-CRS-DATA E110346	4,755
Highway Planning and Construction	20.205	PID 87572	238,470
Highway Planning and Construction	20.205	PID 92742	6,822
Total Highway Planning and Construction			<u>250,047</u>
<i>Passed through the Ohio Department of Public Safety:</i>			
High Visibility Enforcement OT	20.600/20.601	HVEO-2013-22-00-00-00291-00	24,892
High Visibility Enforcement OT	20.600/20.601	HVEO-2014-22-00-00-00345-00	4,049
Total HVEO			<u>28,941</u>
Total U.S. Department of Transportation			<u>278,988</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed through the Ohio Department of Health:</i>			
Help Me Grow Part C	84.181		74,421
Total U.S. Department of Education			<u>74,421</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-1415-11-5352	57,985
Temporary Assistance for Needy Families	93.558	G-1415-11-5352	1,209,849
Child Support Enforcement	93.563	G-1415-11-5352	721,806
Child Care Block Grants Cluster			
Quality Child Care and Administration	93.575	G-1415-11-5352	57,854
Child Care Non-Administration	93.575	G-1415-11-5352	97,657
Total Child Care Block Grants Cluster			<u>155,511</u>
Community-Based Child Abuse Prevention Grant	93.590	G-1415-11-5352	1,957
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1415-11-5352	26,270
Foster Care Title IV-E:			
Foster Care Maintenance (FCM)	93.658	G-1415-11-5352	511,035
IV-E Administration and Training	93.658	G-1415-11-5352	73,907
Total Foster Care Title IV-E			<u>\$ 584,942</u>

ERIE COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Disbursements
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</u>			
<i>Passed through the Ohio Department of Jobs and Family Services (Continued):</i>			
Adoption Assistance:			
Non-Recurring Adoption Assistance	93.659	G-1415-11-5352	\$ 1,238
IV-E Administration and Training	93.659	G-1415-11-5352	94,186
Total Adoption Assistance			<u>95,424</u>
Social Services Block Grant	93.667	G-1415-11-5352	764,444
Chafee Foster Care Independence Program	93.674	G-1415-11-5352	28,211
Children's Health Insurance Program (CHIP)	93.767	G-1415-11-5352	3,866
Medical Assistance Program	93.778	G-1415-11-5352	257,348
<i>Passed through the Ohio Department of Developmental Disabilities:</i>			
Medicaid Cluster:			
Medicaid Administrative Claiming (MAC)	93.778		160,366
Total Medicaid Cluster			<u>417,714</u>
Social Services Block Grant	93.667		67,653
Memo Total CFDA # 93.667			<u>832,097</u>
Total U.S. Department of Health and Human Services			<u>4,135,632</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed through the Ohio Emergency Management Agency:</i>			
FY 2010 State Homeland Security	97.067	28025	16,610
FY 2011 State Homeland Security	97.067	35129	15,737
NBI Operation Stonegarden	97.067	EMW-2011-33-00070	47,395
Total CFDA #97.067			<u>79,742</u>
Emergency Management Performance Grant	97.042	EMPG2011-34/38572/48719	49,012
Hazard Mitigation Grant	97.047	EMC-2011-PD-002	11,250
Total U.S. Department of Homeland Security			<u>140,004</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 9,395,549</u>

The accompanying notes are an integral part of this schedule.

ERIE COUNTY, OHIO

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting. Timing differences between awarding agencies' records and the County's records may occur.

NOTE B – SUBRECIPIENTS

The County passes-through certain Federal assistance received from the U.S. Department of Labor and the U.S. Department of Health and Human Services, to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The County has certain compliance responsibilities, such as monitoring its sub-recipients to help assure they use these subawards as authorized by laws, regulations and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE C – CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE D – FOOD DONATION PROGRAM

The County reports commodities consumed on the Schedule at the fair value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities.

NOTE E – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

ERIE COUNTY, OHIO

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE E – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS (CONTINUED)

These loans are collateralized by mortgages on the property.

Activity in the CDGB RLF during 2013 is as follows:

Beginning loans receivable balance as of January 1, 2013	\$ 207,712
New loans issued during 2013	55,158
Loan principal repaid on loans issued prior to 2013	<u>48,982</u>
Ending loans receivable balance as of December 31, 2013	<u>\$ 213,888</u>
Cash balance on hand in the RLF as of December 31, 2013	\$ 162,937
Administrative costs expended during 2013	\$ 3,927

The table above represents gross loans receivable. None of the loans receivable as of December 31, 2013 were deemed to be uncollectible.

NOTE F – MATCHING REQUIREMENTS

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

ERIE COUNTY, OHIO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, Section .505
DECEMBER 31, 2013**

1. SUMMARY OF AUDITOR'S RESULTS
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(d) (1) (i)	Type of Financial Statement Opinion	Unmodified
(d) (1) (ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d) (1) (ii)	Were there any other significant deficiency conditions reported at the financial statement level (GAGAS)?	Yes
(d) (1) (iii)	Were there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d) (1) (iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d) (1) (iv)	Were there any other significant deficiencies reported for major federal programs?	No
(d) (1) (v)	Type of Major Programs' Compliance Opinion	Unmodified
(d) (1) (vi)	Are there any reportable findings under Section .510?	No
(d) (1) (vii)	Major Programs (list): Lead-Based Paint Hazard Control in Privately-Owned Housing Investments for Public Works and Economic Development Facilities	CFDA #14.900 CFDA #11.300
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: All Others
(d) (1) (ix)	Low Risk Auditee?	Yes

ERIE COUNTY, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
OMB CIRCULAR A-133, Section .505
DECEMBER 31, 2013

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

**FINDING 2013-001
Material Weakness-
Internal Control over Financial Reporting**

Criteria: The AICPA establishes auditing standards generally accepted in the United States that certified public accountants and government auditors must follow in conducting audits of state and local governments. SAS No. 122 establishes standards, responsibilities and guidance for auditors during a financial statement audit engagement for identifying and evaluating a client's internal control over financial reporting. This standard requires the audit to report in writing to management and the governing body any control deficiencies found during the audit that are considered significant deficiencies and/or material weaknesses. To this end, SAS No. 122 lists specific control deficiencies that should be regarded as at least a significant deficiency and a strong indicator of a material weakness in internal control.

Condition: There were material audit adjustments made to the financial statements presented for audit as well as a restatement of 2012 net position.

Cause: There were three factors that resulted in the adjustments to the financial statements, each independent of the other, identified below:

The County recorded a due to other governments liability in the water fund based on the review of subsequent disbursements for accounts payable. The same amount was then recorded again as part of the due to other governments calculation.

The County restated beginning net position in the landfill fund to correctly consider the remaining capacity of the landfill based on Governmental Accounting Standards Board (GASB) Statement No. 18. The estimated postclosure costs for the remaining life of the landfill were improperly excluded from the original GASB Statement No. 18 calculation.

Lastly, the amount of contracts payable capitalized in the Landfill fund was improperly excluded from the net investment in capital assets net position calculation.

Effect: The first condition described above resulted in an overstatement of water fund due to other governments and contractual services expenses in the amount of \$165,743. The second condition described above resulted in an understatement of landfill fund beginning net position in the amount of \$451,702 as well as an understatement of closure/postclosure costs payable and closure and postclosure costs expenses in the amount of \$72,463. The last condition described above resulted in an understatement of landfill fund net investment in capital assets and overstatement of unrestricted net position in the amount of \$216,662.

Recommendation: To ensure the County's financial statements and notes to the financial statements are complete and accurate, the County should adopt policies and procedures, including a final review of the statements and notes by the County Chief Financial Officer, to identify and correct errors and omissions.

Management Response: Management will scrutinize all major transactions more closely to ensure that accounting treatment is in accordance with GAAP. Where necessary management will seek the guidance from a third party accountant.

ERIE COUNTY, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
OMB CIRCULAR A-133, Section .505
DECEMBER 31, 2013

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

FINDING 2013-002
Material Weakness –
Care Facility

Criteria: Formal policies and procedures for determining the collectability of accounts receivable and posting write-offs in the accounting system are essential to ensuring the accounts receivable balance is accurate. Strong internal controls over accounting system conversions and daily receipt postings are essential to ensure the financial statements are free from material misstatement, whether due to fraud or error.

Condition: During our testing, we noted control deficiencies at the Care Facility as follows:

- During 2013 the Care Facility purchased and installed new accounting software. The installation of the new accounting system required a conversion of key financial information from the previous accounting software including patient account and trust balances. The Care Facility did not maintain proper documentation of reconciliations between the two accounting system. We noted that the accounts receivable balances in the new accounting system did not match the accounts receivable balances in the previous accounting system.
- The Care Facility has adopted policies and procedures for posting write-offs related to uncollectible accounts receivable in the accounting system. However, the Care Facility was not able to properly estimate the amount of uncollectible accounts receivable and did not properly post write-offs to the accounting system.
- During our testing, we also noted that 6 out of 93 receipts selected for testing did not have proper supporting documentation and there were 14 journal entries made to adjust cash receipt posting errors that did not have proper supporting documentation.

Cause: The County has entered into a contract with a third party to assist with the management of the Care Facility. The accounting system conversion and items noted above most significantly occurred under previous management and the previous Care Facility finance director. A lack of proper oversight and training also contributed to the control deficiencies noted above.

Potential Effect: The potential effects of each respective control deficiency noted above are as follows:

- Failure to properly implement internal controls over the conversion of the accounting system increases the risk of improper patient balances and financial statement misstatements whether due to fraud or error.
- Failure to properly post write-offs to the accounting system and to estimate the amount of uncollectible accounts receivable increases the risk of financial statement misstatement and can lead to management decisions being made based on inaccurate financial information.
- Failure to properly maintain supporting documentation for receipts and journal entries increases the risk of financial statement misstatement due to both fraud or error.

We noted during our testing, the County was able to properly prepare accrual basis financial statements for the Care Facility fund based on the County Auditor's accounting system independent of the Care Facility accounting system allowing for an unmodified opinion for the Care Facility fund.

ERIE COUNTY, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
OMB CIRCULAR A-133, Section .505
DECEMBER 31, 2013

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (CONTINUED)**

**FINDING 2013-002 (Continued)
Material Weakness –
Care Facility**

Recommendation: The recommendations for the respective control deficiencies noted above are as follows:

- We recommend the Care Facility review in detail each patient account and trust balance in the new accounting system and audit the balance to ensure all balances in the accounting system are accurate and up to date. The Care Facility should prepare internal financial statements on a monthly basis for management review to allow management to base operating decisions based on accurate and timely financial information.
- We recommend the Care Facility post uncollectible accounts receivable to a bad debt expense account as soon as they are deemed uncollectible based on the approved policies and procedures. Care Facility management should develop an uncollectible accounts receivable estimate based on past history for accounts receivable collections.
- We recommend the Care Facility maintain supporting documentation for each receipt and journal entry including support for the amount collected, the amount billed and the account the payment is being applied to. This documentation should be maintained in a packet for each receipt or journal entry allowing for easier review.

Management Response: Our response to the items noted above is as follows:

- Due to the discovery of the potential misappropriation of funds, many of the items cited have already been audited and new policies and procedures have been established. Until the State Auditors present final findings we cannot be 100% accurate on financial information regarding trust balances. All beginning accounts receivable balances in the new software system have been reconciled and documented from the prior system.
- An accounts receivable report is generated weekly and reviewed. A new collection policy is in place. We can establish a "Uncollectable Account" instead of a "Bad Debt Account" due to the fact that bad debt is terminology used for Medicare reimbursement issues. A procedure for estimating the bad debts for each fiscal year-end is being developed.
- Each Resident trust account was audited after the discovery of the misappropriation of funds. We also reconcile and send statements to the Responsible Party every month instead of past practice of quarterly statements. Proper supporting documentation is now being kept for all receipts and journal entries.

ERIE COUNTY, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
OMB CIRCULAR A-133, Section .505
DECEMBER 31, 2013

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

FINDING #2013-003
Significant Deficiency –
Department of Environmental Services

Criteria: Strong internal controls over daily receipt postings and cash collections are essential to ensure the financial statements are free from material misstatement, whether due to fraud or error.

Condition: During our testing, we noted control deficiencies at the Department of Environmental Services (DOES) as follows:

- DOES maintains a daily cash out sheet which reconciles the daily DOES collections. Included in the documentation for the daily cash out sheet is a copy of the deposit ticket used for making bank deposits. Eventually, this deposit ticket is also provided to the County Treasurer's office for posting to the Treasurer's module of the County accounting system. DOES does not maintain a copy of the validated bank deposit ticket to include in the daily cash out sheet support or the pay-in provided to the County Treasurer's office.
- During our testing, we noted significant timing delays between the date of cash collections and the date the pay-in is provided to the County Treasurer's office. We also noted that several days' worth of collections are typically included on the same pay-in. DOES also accepts payments via Automated Clearing House (ACH) transactions and credit cards. These types of payments are automatically deposited in the DOES bank account and can be automatically uploaded to the DOES accounting system. However, we noted the pay-ins made to the County Treasurer's office for these transaction types were only being done approximately monthly. One or two pay-ins were often combined rather than paying-in on a daily basis.
- DOES properly performs a reconciliation of the daily cash out sheet to the receipt posting in the DOES accounting system. However, there is no documentation maintained evidencing this reconciliation.

Cause: DOES has experienced staffing turnover recently which can make it difficult to properly implement the necessary controls over the daily collections process. A lack of proper oversight and training also contributed to the control deficiencies noted above.

Potential Effect: The potential effects of each respective control deficiency noted above are as follows:

- Failure to maintain validated deposit tickets increases the susceptibility of the daily cash collections to error or fraud. Maintaining the deposit tickets that have been validated by the bank will ensure that the proper amount was deposited in the bank and posted to the accounting system.
- Failure to make timely pay-ins to the County Treasurer's office increases the risk of misstatements due to fraud or error. These timing delays also significantly increase the difficulty of the monthly bank reconciliation process.
- Failure to maintain evidence of the reconciliation of the daily cash out sheet to the receipt postings in the DOES accounting system makes it difficult for management to ensure the accuracy of the receipt postings. This also increases the susceptibility of the daily cash collections to fraud since management cannot easily ensure all of the payments collected were properly posted to the accounting system.

Recommendation: The recommendations for the respective control deficiencies noted above are as follows:

ERIE COUNTY, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
OMB CIRCULAR A-133, Section .505
DECEMBER 31, 2013

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (CONTINUED)**

**FINDING #2013-003 (Continued)
Significant Deficiency –
Department of Environmental Services**

- We recommend DOES maintain the validated deposit ticket for each bank deposit. These validated deposit tickets should also be submitted to the County Treasurer's office with the pay-ins.
- We recommend DOES ensure pay-ins are made to the County Treasurer's office on a daily basis. Timely pay-ins will allow for an easier, more accurate monthly bank reconciliation.
- We recommend DOES maintain a copy of the receipt posting journal from the accounting system that reconciles to the daily cash sheet. This journal should be signed or initialed by the employee performing the reconciliation of the daily collections to the accounting system.

Management Response: Our response to the items noted above is as follows:

- Validated deposit tickets for daily cash collections are now maintained with pay-in documentation packet. According to the bank, from a documented e-mail, they are unable to provide validated tickets for check and credit card deposits. Due to timing issues with receiving the validated cash deposit tickets, the pay-in process would be further delayed. The documentation is eventually sent to the Treasurer's office as timely as possible. Now that the office has Internet access to the bank account, a process is in place to verify bank activity.
- When we became aware that combining days and different types of transactions caused difficulty for another office, procedures were changed to separate each day and different type of transactions into separate pay-ins. Due to bank timing issues with the different type of transactions, pay-ins are processed as timely as the Internet bank account access allows. Pay-in are prepared when our deposit data is verified to the on-line bank account data.
- As part of the daily balancing the cash out sheet to the receipt posting, the standard operating procedure is to verify the amounts and tapes balance before the posting journal is printed. The DOES billing office will begin making a copy of the total page of the receipt journal and have the person who balanced to the cash out sheet initial the journal. This page will be kept with the pay-in packet.

**FINDING 2013-004
Significant Deficiency –
Information Technology – Data Backups and Access**

Criteria: An essential element of proper Disaster Recovery/Business Continuity Plan is to periodically test the plan to ensure the viability and functionality of the plan. A key component of the Disaster Recovery/Business Continuity Plan is the backup of all key County information systems. To ensure the accuracy and reliability of the media backups periodic testing of the backups should be performed and documented. Lastly, in order to maintain the integrity and security of key County information systems the vendor access to these systems should be limited and reviewed for proper authorization.

ERIE COUNTY, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
OMB CIRCULAR A-133, Section .505
DECEMBER 31, 2013

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (CONTINUED)**

**FINDING 2013-004 (Continued)
Significant Deficiency –
Information Technology – Data Backups and Access**

Condition: During our testing, we noted control deficiencies related to the County's information systems as follows:

- The County utilizes a major application to assess real property, bill and collect the property taxes, and other related functions. Approximately one month of data was not properly backed up off-site. The information technology department was unaware of the information being excluded from the off-site data backups. The County was notified by the vendor; however, the issue was not detected until audit procedures were performed. Upon notification, the County corrected the issue. Also, the County did maintain on-site backups of the respective data.
- The County allowed certain outside vendors direct access to the County servers using a vpn application. Although the vendors have usernames and passwords, they do not periodically reset.
- The County has properly developed a Disaster Recovery/Business Continuity Plan; however, the plan has not been tested to ensure successful operation in the event of a disaster.

Cause: The information technology department has experienced significant staffing turnover and was not able to allocate the time necessary to implement or correct the control deficiencies noted above.

Potential Effect: The potential effects of each respective control deficiency noted above are as follows:

- Failure to ensure key information system data is being properly backed up and failing to periodically test the backups that have been performed could result in a significant loss of data in the event of a disaster. A significant loss of data in the event of a disaster would result in an extensive amount of time and resources required to recreate the lost data. This would also result in a significant delay in performing normal operating functions of the County after the disaster event.
- Failure to limit and properly authorize access to the County servers could pose a significant security risk. This type of security risk could result in server credentials being used to gain access to the County domain for malicious activity.
- Failure to periodically test the Disaster Recover/Business Continuity Plan could result in a significant delay in returning to normal operating functionality in the event of a disaster.

ERIE COUNTY, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
OMB CIRCULAR A-133, Section .505
DECEMBER 31, 2013

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (CONTINUED)**

**FINDING 2013-004 (Continued)
Significant Deficiency –
Information Technology – Data Backups and Access**

Recommendation: The recommendations for the respective control deficiencies noted above are as follows:

- We recommend the County review information system backup logs on a daily basis to ensure all key data is being properly backed up. The County should also periodically perform tests of the data backups and maintain documentation evidencing these tests.
- We recommend the County implement policies and procedures to ensure access to the County servers is properly authorized, properly limited, and timely terminated.
- We recommend the County periodically perform a test of the Disaster Recovery/Business Continuity Plan to ensure all necessary personnel are familiar with their responsibilities as well as the accuracy and reliability of the plan and backup media that is maintained.

Management Response: Since this audit was conducted Erie County has implemented the following changes:

- The backup process for servers has been reviewed, and the local backup media for the Auditor's server have been placed back on an offsite rotation. The electronic off site backup of the backup data for the Auditor's server has been re-established and the monitoring has been updated.
- Remote access for vendors is under review and a password policy enhancement is going to be implemented.
- A full server disaster recovery restoration test has been conducted and a server has been successfully recreated from an off-site backup. Also staffing levels for the Information Technology Department have increased since the audit by filling the position of Networking Administrator.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None Noted.

ERIE COUNTY, OHIO

SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2013

Finding Number	Finding Summary	Fully Corrected?	Noted Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2012-01	Bank Reconciliation and Unclaimed Funds	Yes	
2012-02	Internal Control over Financial Reporting	No	Reissued as finding #2013-001
2012-03	Appropriations in Excess of Certified Estimates of Resources	No	Partially Corrected, Reissued as a management letter comment.

ERIE COUNTY, OHIO

Comprehensive Annual Financial Report

FOR THE YEAR ENDED
DECEMBER 31, 2013

Richard H. Jeffrey, Auditor

**INTRODUCTORY
SECTION**

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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.

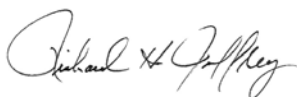
Acknowledgements

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".

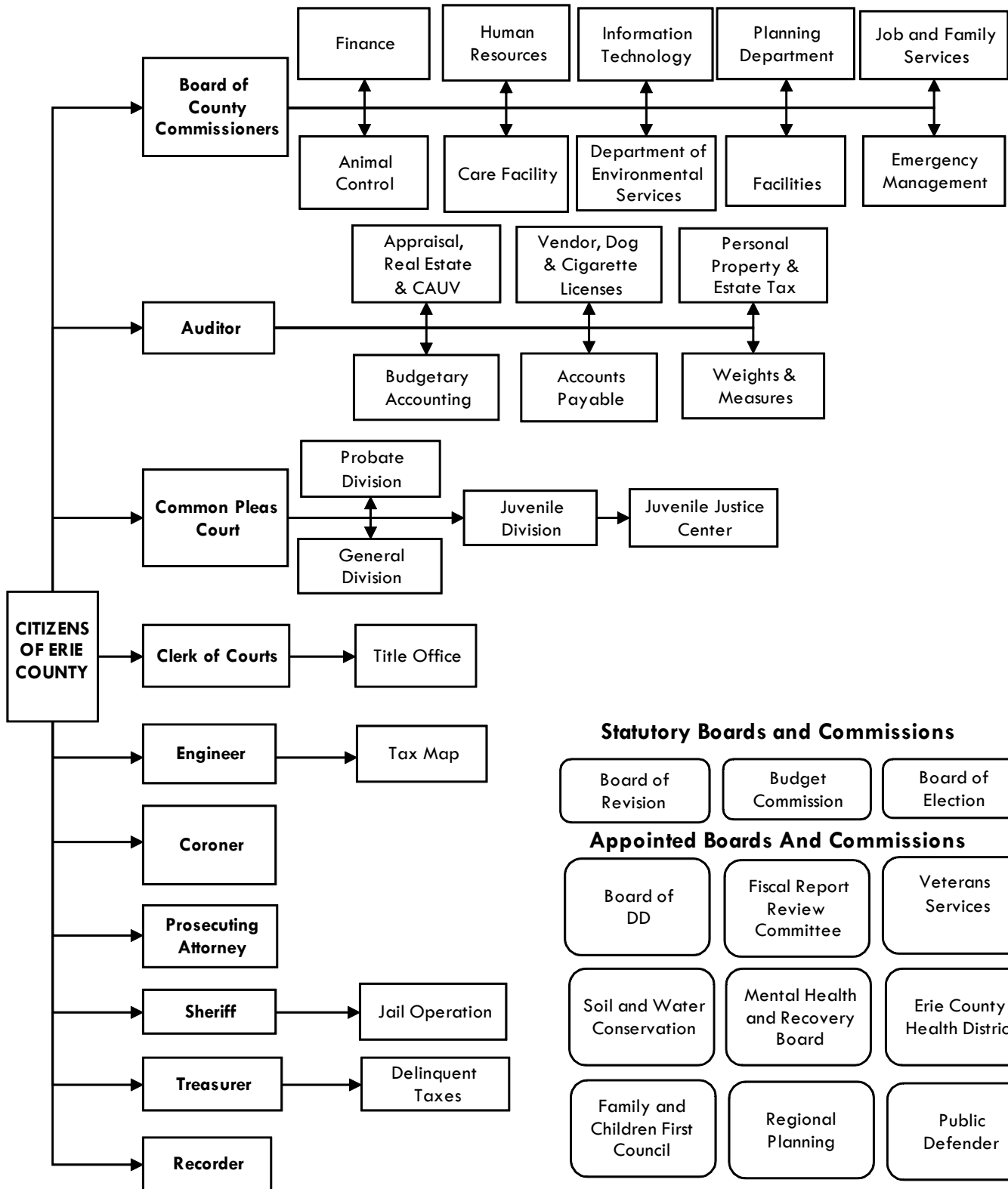
Richard H. Jeffrey
Erie County Auditor

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
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Presented to

**Erie County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

**FINANCIAL
SECTION**

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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.

Rea & Associates, Inc.

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
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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
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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	<u>121,494,941</u>	<u>121,491,999</u>	<u>129,931,465</u>	<u>131,245,162</u>	<u>251,426,406</u>	<u>252,737,161</u>
<u>Deferred Outflows of Resources</u>	<u>0</u>	<u>0</u>	<u>1,286,276</u>	<u>1,334,353</u>	<u>1,286,276</u>	<u>1,334,353</u>
<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	<u>20,758,750</u>	<u>23,198,424</u>	<u>91,022,189</u>	<u>94,982,079</u>	<u>111,780,939</u>	<u>118,180,503</u>
<u>Deferred Inflows of Resources</u>	<u>11,785,909</u>	<u>11,457,199</u>	<u>0</u>	<u>0</u>	<u>11,785,909</u>	<u>11,457,199</u>
<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	<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>

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
Management's Discussion and Analysis
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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>

Erie County, Ohio
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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
For the Year Ended December 31, 2013
Unaudited

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	<u>121,494,941</u>	<u>129,931,465</u>	<u>251,426,406</u>
<u>Deferred Outflows of Resources</u>			
Deferred Charge on Refunding	<u>0</u>	<u>1,286,276</u>	<u>1,286,276</u>
<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	<u>20,758,750</u>	<u>91,022,189</u>	<u>111,780,939</u>
<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	<u>11,785,909</u>	<u>0</u>	<u>11,785,909</u>
<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	<u>\$88,950,282</u>	<u>\$40,195,552</u>	<u>\$129,145,834</u>

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	58,391,922	10,543,796	18,361,997	699,030
<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	26,935,814	27,341,185	0	2,069,247
Total Primary Government	\$85,327,736	\$37,884,981	\$18,361,997	\$2,768,277

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>	
Accrued Interest Payable	\$13,079
Annual Accretion on Capital Appreciation Bonds	(2,555)
Payment of Accretion on Capital Appreciation Bonds	14,525
Amortization of Premium	<u>14,818</u>
	39,867
<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>	
Compensated Absences Payable	(139,192)
Compensated Absences Payable - Internal Service Fund	<u>1,139</u>
	(138,053)
<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>	
	(803,650)
<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>	
	<u>(105,975)</u>
Change in Net Position of Governmental Activities	<u><u>\$2,113,906</u></u>

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
<u>106,345,466</u>	<u>0</u>
<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
<u>(5,640,394)</u>	<u>1,781,919</u>
39,797,445	<u><u>\$1,781,919</u></u>
<u>398,107</u>	
<u><u>\$40,195,552</u></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	<u>(391,423)</u>	<u>378,920</u>	<u>889,443</u>	<u>(69,890)</u>
Capital Contributions	2,039,247	30,000	0	0
Transfers Out	0	(10,298)	0	0
Changes in Net Position	<u>1,647,824</u>	<u>398,622</u>	<u>889,443</u>	<u>(69,890)</u>
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	<u>\$48,149</u>
Due to Sewer Fund from:	
General Fund	\$524
Developmental Disabilities	134
Landfill	1,264
Care Facility	3,431
Total Sewer Fund	<u>\$5,353</u>
Due to Water Fund from:	
General Fund	\$513
Developmental Disabilities	166
Care Facility	8,303
Total Water Fund	<u>\$8,982</u>
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	<u>\$160,095</u>

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		356,855	0	89,505	267,350	89,790
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		2,435,115	243,345	108,545	2,569,915	722,575
Total Governmental Activities		\$19,025,089	\$392,736	\$2,731,163	\$16,686,662	\$2,147,780

	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
0	0	0	0	0	0
<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
0	0	0	0	0	0
<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
0	0	1,767,323	0	145,793	0
<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
0	0	0	0	(145,471)	0
<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

	Drainage Improvement	Route 250 Corridor Safety	Motor Vehicle and Gasoline Tax Construction	TIF Projects
<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	0	0	200,000	0
Total Fund Balance	\$145,551	\$1,020,000	\$200,000	\$846,547

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>
(25,907)	6,351	(10,898)	428	(358,247)	191
<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	4,186	156,024	1,033,363	669,384
<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	3,435	160,997	1,034,006	244,598
Excess of Revenues Over (Under) Expenditures	751	(4,973)	(643)	424,786
<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)	0	0	0	1,350
Changes in Fund Balance	751	(4,973)	(643)	426,136
Fund Balance (Deficit) Beginning of Year	376,092	48,076	24,948	347,922
Fund Balance (Deficit) End of Year	\$376,843	\$43,103	\$24,305	\$774,058

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
	<u>52,316</u>	<u>1,651,358</u>	<u>32,047</u>	<u>1,735,721</u>
Total Revenues	<u>52,316</u>	<u>1,651,358</u>	<u>32,047</u>	<u>1,735,721</u>
<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
	<u>1,810,866</u>	<u>1,792,982</u>	<u>100,706</u>	<u>3,704,554</u>
Total Expenditures	<u>1,810,866</u>	<u>1,792,982</u>	<u>100,706</u>	<u>3,704,554</u>
Excess of Revenues Under Expenditures	<u>(1,758,550)</u>	<u>(141,624)</u>	<u>(68,659)</u>	<u>(1,968,833)</u>
<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)
	<u>1,758,561</u>	<u>113,479</u>	<u>(130,639)</u>	<u>1,741,401</u>
Total Other Financing Sources (Uses)	<u>1,758,561</u>	<u>113,479</u>	<u>(130,639)</u>	<u>1,741,401</u>
Changes in Fund Balance	11	(28,145)	(199,298)	(227,432)
Fund Balance (Deficit) Beginning of Year	<u>(86,869)</u>	<u>1,354,902</u>	<u>511,814</u>	<u>1,779,847</u>
Fund Balance (Deficit) End of Year	<u>(\$86,858)</u>	<u>\$1,326,757</u>	<u>\$312,516</u>	<u>\$1,552,415</u>

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

	Workers' Compensation Retro Reserve	Employee Self-Insurance	Total
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	242,302	31,165	273,467
Net Increase (Decrease) in Cash and Cash Equivalents	174,895	(1,142,221)	(967,326)
Cash and Cash Equivalents Beginning of Year	1,232,673	2,590,650	3,823,323
Cash and Cash Equivalents End of Year	\$1,407,568	\$1,448,429	\$2,855,997
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>			
Operating Income (Loss)	\$35,768	(\$1,213,276)	(\$1,177,508)
<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	0	1,139	1,139
Total Adjustments	139,127	71,055	210,182
Net Cash Provided by (Used for) Operating Activities	\$174,895	(\$1,142,221)	(\$967,326)

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	370,000	370,000	385,221	15,221
<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	277,056	281,934	278,621	3,313
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	\$173,345	\$168,467	\$187,001	\$18,534

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<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>			
<u>Personal Services</u>			
Landfill Operations - DOES Administration	600,728	593,277	7,451
Landfill Operations - DOES Landfill	103,656	102,574	1,082
<u>Materials and Supplies</u>			
Landfill Operations - DOES Landfill	407,935	390,859	17,076
<u>Contractual Services</u>			
Landfill Operations - DOES Landfill	2,263,835	2,107,817	156,018
Closure and Postclosure Costs	41,050	35,662	5,388
<u>Other</u>			
Landfill Operations - DOES Landfill	78,391	78,391	0
<u>Capital Outlay</u>			
Landfill Operations - DOES Landfill	515,445	510,537	4,908
<u>Debt Service:</u>			
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>\$699</u>	<u>(\$263,600)</u>	<u>(\$264,299)</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	<u>292,000</u>	<u>294,911</u>	<u>2,911</u>
<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	<u>206,240</u>	<u>199,032</u>	<u>7,208</u>
Prosecutor			
Personal Services	131,350	131,238	112
Materials and Supplies	9,000	16	8,984
Total Prosecutor	<u>140,350</u>	<u>131,254</u>	<u>9,096</u>
Total Expenditures	<u>346,590</u>	<u>330,286</u>	<u>16,304</u>
Changes in Fund Balance	(54,590)	(35,375)	19,215
Fund Balance Beginning of Year	<u>253,485</u>	<u>253,485</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$198,895</u></u>	<u><u>\$218,110</u></u>	<u><u>\$19,215</u></u>

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)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Other Financing Sources</u>			
OWDA Loans Issued	\$0	\$146,836	\$146,836
Transfers In	<u>31,188</u>	<u>27,071</u>	<u>(4,117)</u>
Total Other Financing Sources	<u>31,188</u>	<u>173,907</u>	<u>142,719</u>
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	<u>229,964</u>	<u>229,964</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u>\$436,089</u>	<u>(\$188,656)</u>	<u>(\$624,745)</u>

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)
Total Revenues	<u>1,436,489</u>	<u>1,221,923</u>	<u>(214,566)</u>
<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
Total Expenditures	<u>1,342,505</u>	<u>1,251,829</u>	<u>90,676</u>
Changes in Fund Balance	93,984	(29,906)	(123,890)
Fund Balance Beginning of Year	116,239	116,239	0
Prior Year Encumbrances Appropriated	<u>25,165</u>	<u>25,165</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$235,388</u></u>	<u><u>\$111,498</u></u>	<u><u>(\$123,890)</u></u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<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	<u>\$0</u>	<u>\$255,710</u>	<u>\$255,710</u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<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	<u>\$4,221</u>	<u>\$7,299</u>	<u>\$3,078</u>

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

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

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$45,000	\$25,137	(\$19,863)
Intergovernmental	463,967	429,364	(34,603)
Total Revenues	<u>508,967</u>	<u>454,501</u>	<u>(54,466)</u>
<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	<u>522,134</u>	<u>445,049</u>	<u>77,085</u>
Changes in Fund Balance	(13,167)	9,452	22,619
Fund Balance Beginning of Year	223,097	223,097	0
Prior Year Encumbrances Appropriated	<u>8,435</u>	<u>8,435</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$218,365</u></u>	<u><u>\$240,984</u></u>	<u><u>\$22,619</u></u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Property Taxes	\$876,353	\$868,195	(\$8,158)
Intergovernmental	159,185	167,730	8,545
Other	0	223	223
	<u>1,035,538</u>	<u>1,036,148</u>	<u>610</u>
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	<u>(2,142)</u>	<u>(2,142)</u>	<u>0</u>
Fund Balance End of Year	<u>\$126</u>	<u>\$0</u>	<u>(\$126)</u>

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	525,500	744,149	218,649
<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	343,418	258,777	84,641
Excess of Revenues Over Expenditures	182,082	485,372	303,290
<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)	(184,900)	(183,550)	1,350
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	\$426,878	\$731,518	\$304,640

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
	(20,602)	8,746	29,348
Changes in Fund Balance			
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

	Budget	Actual	Variance Over (Under)
<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	\$465,950	\$461,391	(\$4,559)

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

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

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

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

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

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

**STATISTICAL
SECTION**

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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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Dave Yost • Auditor of State

ERIE COUNTY FINANCIAL CONDITION

ERIE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 9, 2014