

COMPREHENSIVE ANNUAL FINANCIAL REPORT

ERIE COUNTY,

Ohio



*For Fiscal Year Ended
December 31, 2012*



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, 2012 through December 31, 2012. 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

July 18, 2013

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**INTRODUCTORY
SECTION**

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ERIE COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2012

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, 2012

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RICHARD H. JEFFREY

Erie County Auditor

June 25, 2013

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, 2012. 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, 2012. 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 40,100 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.

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 2012 by *Amusement Today*. 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.

The County has successfully implemented a wellness program and it is in its seventh 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.

The Erie County Commissioners and the Erie County Land Reutilization Corporation (the Land Bank) applied for and was awarded \$472,871 from the State Attorney Generals, "Moving Ohio Forward" demolition program, to be used in the removal of vacant, blighted, or abandoned residential structures throughout Erie County. The grant will be administered through a partnership between the Land Bank and the Erie Regional Planning Commission. Twenty-five properties have been identified in the initial phase of the program. They include properties from the City of Huron, the City of Sandusky, Oxford Township, Perkins Township, and Vermilion Township.

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 allowable 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 2012. The County Commissioners continue to monitor changes to adjust the budget as needed. Investment income continues to be stagnant and the State has cut local government funding by 50 percent. Sales tax increased over \$224,000 in 2012 and is expected to increase again for 2013. This has helped to offset the decrease in property tax revenue which is expected to decrease \$240,000 in 2013 due to declining property values. Additionally, the County received \$200,000 in casino revenue in 2012 and expects to receive close to \$1,000,000 in 2013 if projections from the State are accurate.

In spite of the struggling economy, 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, 2011.

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".

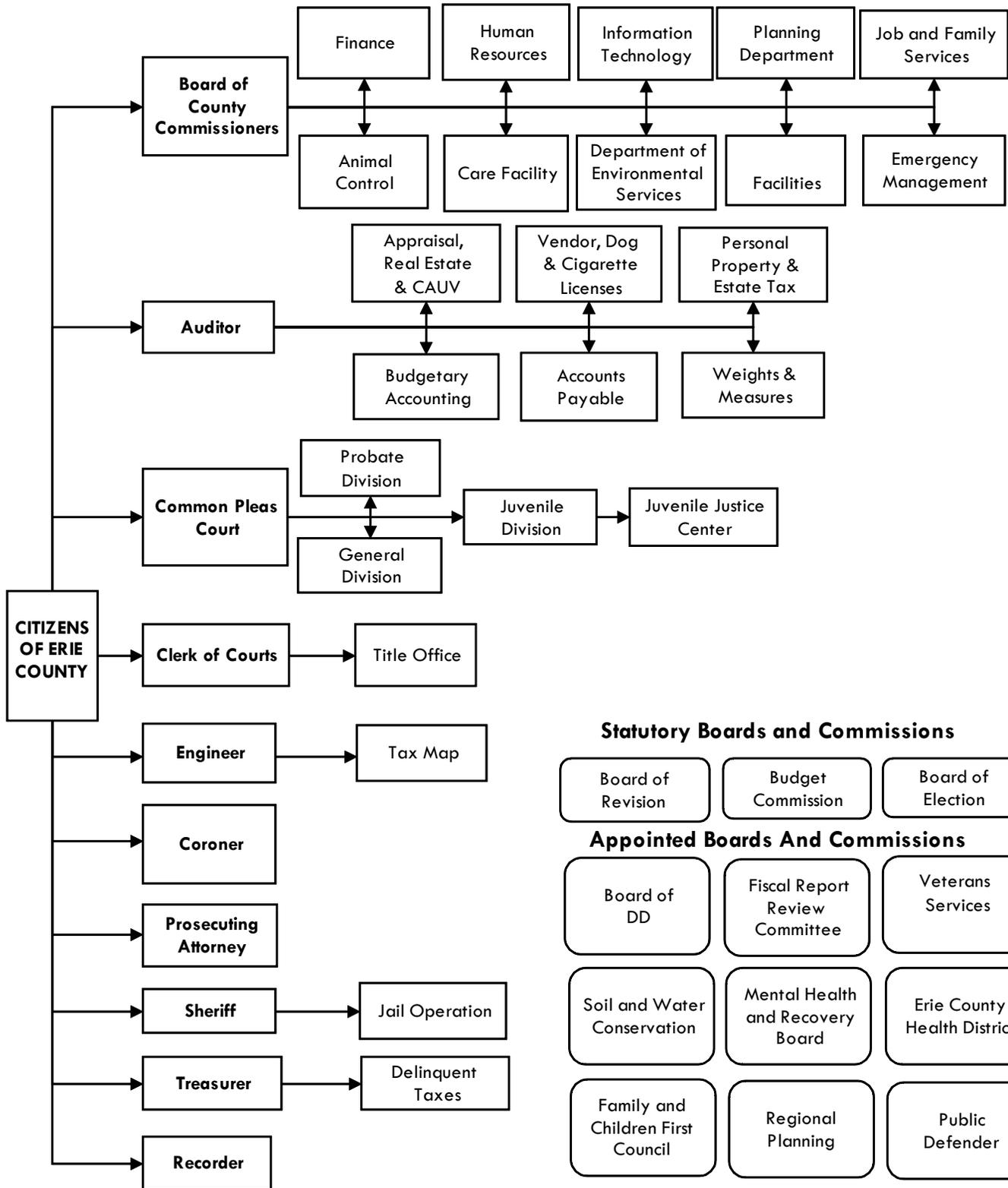
Richard H. Jeffrey
Erie County Auditor

ERIE COUNTY, OHIO

PRINCIPAL OFFICIALS December 31, 2012

ELECTED OFFICIALS

Commissioner	Thomas M. Ferrell, Jr.
Commissioner	William J. Monaghan
Commissioner	Patrick J. Shenigo
Auditor	Richard H. Jeffrey
Treasurer	JoDee Fantozz
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



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Erie County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Christopher P. Morrell

President

Jeffrey R. Emor

Executive Director

**FINANCIAL
SECTION**

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June 25, 2013

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, 2012, 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, 2012, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Developmental Disabilities, Job and Family Services, and Motor Vehicle and Gasoline Tax funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 3 to the financial statements, during 2012, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Also, as described in Note 3 of the financial statements, during 2012, the County restated fund balance and net position to appropriately account for interfund transactions. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 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 nonmajor 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 nonmajor 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 nonmajor 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, 2013 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.

Hea & Associates, Inc.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
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, 2012. 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 2012 are as follows:

In total, the County's net position increased 5 percent from the prior year; governmental activities net position increased 4 percent and business-type activities increased almost 8 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, Job and Family Services, Motor Vehicle and Gasoline Tax, 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 2012. 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, 2012
Unaudited

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

Governmental Activities - Most of the County's programs and services are reported here including general government, public safety, public works, health, human services, and economic development. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

Business-Type Activities - These services are provided on a charge for services basis and are intended to recover all or most of the costs of the services provided. The County's Sewer, Water, Landfill, and Care Facility are reported here.

Reporting the County's Most Significant Funds

Fund financial statements provide detailed information about the County's major funds, the General, Developmental Disabilities, Job and Family Services, Motor Vehicle and Gasoline Tax, 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, 2012
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2012 and 2011.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
<u>Assets</u>						
Current and Other Assets	\$58,838,253	\$59,981,601	\$18,629,334	\$16,466,026	\$77,467,587	\$76,447,627
Capital Assets, Net	62,653,746	61,467,906	112,615,828	116,912,687	175,269,574	178,380,593
Total Assets	121,491,999	121,449,507	131,245,162	133,378,713	252,737,161	254,828,220
<u>Deferred Outflows of Resources</u>	0	0	1,334,353	1,381,161	1,334,353	1,381,161
<u>Liabilities</u>						
Current and Other Liabilities	4,173,335	7,097,753	1,876,992	1,739,333	6,050,327	8,837,086
Long-Term Liabilities	19,025,089	19,119,514	100,746,194	105,190,706	119,771,283	124,310,220
Total Liabilities	23,198,424	26,217,267	102,623,186	106,930,039	125,821,610	133,147,306
<u>Deferred Inflows of Resources</u>	11,457,199	11,912,264	0	0	11,457,199	11,912,264
<u>Net Position</u>						
Net Investment in Capital Assets	46,340,620	43,629,049	44,767,064	45,101,692	91,107,684	88,730,741
Restricted	26,670,974	26,341,498	0	0	26,670,974	26,341,498
Unrestricted (Deficit)	13,824,782	13,349,429	(14,810,735)	(17,271,857)	(985,953)	(3,922,428)
Total Net Position	\$86,836,376	\$83,319,976	\$29,956,329	\$27,829,835	\$116,792,705	\$111,149,811

For governmental activities, there was a modest 4 percent increase in net position from the prior year and few changes of significance. The decrease in current and other assets reflects a decrease in cash and cash equivalents of approximately \$733 thousand, largely the result of court renovations and infrastructure improvements. However, there was also an increase in amounts due from other governments of \$733 thousand resulting from a receivable related to the new casino tax as well as from grant and entitlement resources due to developmental disabilities and for child support enforcement. The two most significant items leading to the overall decrease in current and other assets was a decrease in the receivable for property taxes (lower assessed valuation) and the receivable for special assessments (as assessments are being paid off). There was a sizable change in the decrease in current and other liabilities. The County retired \$1.7 million in bond anticipation notes and made the final payment to the City of Sandusky for the County's share of wastewater treatment plant improvements. The increase in the net investments in capital assets represents cash acquisitions of capital assets as well as the effect of debt reduction (principal retirement).

For business-type activities, there was an overall increase in net position of almost 8 percent. There was an increase in cash and cash equivalents of over \$2.8 million due to grant resources received related to a Jobs Ready Site 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
For the Year Ended December 31, 2012
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Table 2 reflects the change in net position for 2012 and 2011.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$9,481,219	\$10,288,637	\$27,331,892	\$26,605,246	\$36,813,111	\$36,893,883
Operating Grants, Contributions, and Interest	18,467,972	18,977,431	0	0	18,467,972	18,977,431
Capital Grants and Contributions	519,366	870,873	1,164,730	2,032,719	1,684,096	2,903,592
Total Program Revenues	<u>28,468,557</u>	<u>30,136,941</u>	<u>28,496,622</u>	<u>28,637,965</u>	<u>56,965,179</u>	<u>58,774,906</u>
General Revenues						
Property Taxes Levied for:						
General Operating	4,205,081	4,218,414	0	0	4,205,081	4,218,414
Developmental Disabilities	4,347,789	4,334,210	0	0	4,347,789	4,334,210
Senior Citizens	923,940	835,402	0	0	923,940	835,402
Payment in Lieu of Taxes	1,665,439	1,538,286	0	0	1,665,439	1,538,286
Permissive Sales Taxes	13,708,095	13,483,885	0	0	13,708,095	13,483,885
Grants and Entitlements	3,165,997	3,002,294	0	0	3,165,997	3,002,294
Interest	381,422	646,395	0	0	381,422	646,395
Other	1,220,557	1,730,642	217,697	708,403	1,438,254	2,439,045
Total General Revenues	<u>29,618,320</u>	<u>29,789,528</u>	<u>217,697</u>	<u>708,403</u>	<u>29,836,017</u>	<u>30,497,931</u>
Total Revenues	<u>58,086,877</u>	<u>59,926,469</u>	<u>28,714,319</u>	<u>29,346,368</u>	<u>86,801,196</u>	<u>89,272,837</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	11,639,157	12,132,251	0	0	11,639,157	12,132,251
Judicial	7,742,425	7,235,013	0	0	7,742,425	7,235,013
Intergovernmental	514,304	847,046	0	0	514,304	847,046
Internal Service Fund-External Portion	653,895	654,045	0	0	653,895	654,045
Public Safety	10,093,201	10,045,865	0	0	10,093,201	10,045,865
Public Works	5,241,240	5,825,403	0	0	5,241,240	5,825,403
Health	8,467,729	8,743,885	0	0	8,467,729	8,743,885
Human Services	6,574,019	8,252,552	0	0	6,574,019	8,252,552
Economic Development	2,819,570	2,354,858	0	0	2,819,570	2,354,858
Interest and Fiscal Charges	835,571	752,950	0	0	835,571	752,950
Sewer	0	0	7,753,505	8,941,019	7,753,505	8,941,019
Water	0	0	8,047,076	7,627,088	8,047,076	7,627,088
Landfill	0	0	4,383,275	4,337,610	4,383,275	4,337,610
Care Facility	0	0	6,393,335	6,835,771	6,393,335	6,835,771
Total Expenses	<u>54,581,111</u>	<u>56,843,868</u>	<u>26,577,191</u>	<u>27,741,488</u>	<u>81,158,302</u>	<u>84,585,356</u>
Increase in Net Position before Transfers	3,505,766	3,082,601	2,137,128	1,604,880	5,642,894	4,687,481
Transfers	10,634	10,351	(10,634)	(10,351)	0	0
Increase in Net Position	<u>3,516,400</u>	<u>3,092,952</u>	<u>2,126,494</u>	<u>1,594,529</u>	<u>5,642,894</u>	<u>4,687,481</u>
Net Position Beginning of Year	83,319,976	80,227,024	27,829,835	26,235,306	111,149,811	106,462,330
Net Position End of Year	<u>\$86,836,376</u>	<u>\$83,319,976</u>	<u>\$29,956,329</u>	<u>\$27,829,835</u>	<u>\$116,792,705</u>	<u>\$111,149,811</u>

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Overall revenues for governmental activities decreased 3 percent from the prior year due to decreases in program revenues. There was a decrease in charges for services due largely to payments on special assessments and the payment in 2011 of a court ordered settlement to the County. Operating grants and contributions decreased due to reductions in State funding for some programs and capital grants and contributions decreased due to grant resources obtained in the prior year for infrastructure improvements. General revenues remained very similar to the prior year.

Governmental activities expenses decreased almost 4 percent with reductions in a number of programs. Expenses in the public works program decreased due to fewer infrastructure improvements in 2012. Expenses within the human services program continued to decline as a result of decreased state funding. Programs with an increase in expenses included the judicial program as a result of the county courts upgrading its security system and increasing staff levels on a temporary basis. The economic development program expenses increased due to CHIP (community housing improvement program) and CDBG (community development block grant) program activities.

For business-type activities, there was an increase in charges for services; customer usage was up for both water and sewer and there was an increase in outstanding room and board fees for clients of the care facility. There was a decrease in capital grants and contributions due to Ohio Public Works Commission grants received in the prior year for infrastructure improvements.

There was a substantial decrease in expenses related to sewer operations. This was generally due to contracted services in the prior year related to improvements to the sewer system. Expenses increased for water operations as there were additional contracted services for sandblasting and painting water towers and for a water leak study. Expenses for the landfill were similar to the prior year. Staffing reductions at the care facility contributed largely to the decrease in care facility expenses for 2012.

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	
	2012	2011	2012	2011
General Government:				
Legislative and Executive	\$11,639,157	\$12,132,251	\$7,555,844	\$7,875,192
Judicial	7,742,425	7,235,013	4,812,922	3,895,909
Intergovernmental	514,304	847,046	514,304	847,046
Internal Service Fund-External Portion	653,895	654,045	37,966	60,917
Public Safety	10,093,201	10,045,865	7,352,795	7,408,832
Public Works	5,241,240	5,825,403	(549,697)	(1,478,500)
Health	8,467,729	8,743,885	5,426,356	5,483,730
Human Services	6,574,019	8,252,552	(101,598)	1,700,966
Economic Development	2,819,570	2,354,858	228,091	159,885
Interest and Fiscal Charges	835,571	752,950	835,571	752,950
Total Expenses	<u>\$54,581,111</u>	<u>\$56,843,868</u>	<u>\$26,112,554</u>	<u>\$26,706,927</u>

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For 2012, 48 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, 33 and 27 percent, respectively. 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 2012. 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 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, Job and Family Services, and Motor Vehicle and Gasoline Tax special revenue funds.

For the General Fund, there was a 3 percent increase in fund balance from the prior year. There were modest decreases for both revenues and expenditures; however, revenues were in excess of expenditures.

The 8 percent increase in fund balance in the Developmental Disabilities Fund is a result of expenditures in 2012 being reduced more than the reduction of state revenues.

Fund balance increased in the Job and Family Services Fund. While revenues did increase slightly, the County continued to reduce expenditures to help maintain the fund balance.

The Motor Vehicle and Gasoline Tax Fund had a 10 percent increase in fund balance. There was a 10 percent reduction in revenues but an 11 percent decrease in expenditures. This is largely due to the number of projects that need to be undertaken in any given year.

Business-Type Activities Financial Analysis

The change in net position for both the Sewer and Water funds was not significant, 2 percent and less than 1 percent, respectively.

There was an increase of over 9 percent in net position in the Landfill Fund. Closure and postclosure costs decreased in 2012 as the landfill is basically considered 100 percent full. However, note the fund still has a deficit net position.

The Care Facility had a 22 percent decrease in net position. Revenues decreased 8 percent and expenses decreased 6 percent from the prior year. The decrease is similar to the decrease that occurred in 2011.

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.

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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. There was a 4 percent change from the final budget to actual revenues as the County's revenues did not meet expectations. However, the most significant decrease was related to "other" revenues (miscellaneous items) which are somewhat unpredictable. For expenditures, the County increased the final budget by over 5 percent; however, actual expenditures were similar to the original budget estimates.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2012, was \$46,340,620 and \$44,767,064, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of continued construction of bridge improvements, road and bridge improvements, and the replacement of equipment and vehicles. Additions for business-type activities consisted of equipment replacement. For further information regarding the County's capital assets, refer to Note 11 to the basic financial statements.

Debt - At December 31, 2012, the County had a number of long-term obligations outstanding including \$40,875,681 in general obligation bonds, \$1,118,917 in special assessment bonds, \$85,462 in OPWC loans, and \$58,215,952 in OWDA loans. Of this amount, \$83,706,038 will be repaid from business-type activities. Debt activity for 2012 was primarily principal retirement of existing debt issues.

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 19, 20, and 21 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. Budgets for the County remain at the 2011 levels for 2013. 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 over 5 percent in 2011 and additional 1 percent increase in 2012. However, local government funding through the State will be cut by an additional 25 percent resulting in a 50 percent decrease based on 2008 levels. The State has also discounted the tangible personal property reimbursements which were supposed to offset the loss in personal property tax revenue resulting from the State's elimination of this tax. The State is now projecting that casino revenue will take the place of personal property tax revenue for some local governments. During 2012, approximately \$200,000 was collected by the County from casino revenues. The State currently projects that Erie County will receive close to \$1 million in 2013, although the County Commissioners continue to be watchful.

The County has completed three years with the new financial software system and it continues to provide stability to the financial records, particularly between the Auditor's and Treasurer's offices where the County has successfully reconciled every month for the last three years (was a significant problem prior to the implementation of the new software). The Treasurer's Office has confidently taken steps to strengthen internal controls to mitigate the chance of theft occurring again.

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The projected increase in health care costs for 2013 is between 10 and 20 percent. Due to rising claims in 2011 and in order to keep the Employee Self-Insurance Fund solvent, premium increases were necessary. The County allowed employees different options to help control costs and introduced a Health Savings Account, which has the capability to save both the County and the employee money. For 2012, these strategies seemed to pay off as claims were reduced by 2 percent. The County's Wellness Program continues to save health care dollars by promoting a healthy lifestyle through individual health assessments, nicotine-free rewards, and health education seminars.

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, 2012

	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$33,558,042	\$13,611,626	\$47,169,668
Cash and Cash Equivalents in Segregated Accounts	16	0	16
Cash and Cash Equivalents with Fiscal Agent	1,125,341	0	1,125,341
Accounts Receivable	188,796	3,422,940	3,611,736
Accrued Interest Receivable	28,949	0	28,949
Permissive Sales Taxes Receivable	3,246,889	0	3,246,889
Due from Other Governments	6,298,021	81,847	6,379,868
Prepaid Items	150,935	0	150,935
Materials and Supplies Inventory	275,353	224,106	499,459
Due from External Parties	512,135	0	512,135
Internal Balances	4,627	(4,627)	0
Property Taxes Receivable	10,689,281	0	10,689,281
Payment in Lieu of Taxes Receivable	1,874,263	0	1,874,263
Notes Receivable	207,712	0	207,712
Special Assessments Receivable	677,893	1,293,442	1,971,335
Nondepreciable Capital Assets	5,509,124	7,602,895	13,112,019
Depreciable Capital Assets, Net	57,144,622	105,012,933	162,157,555
Total Assets	121,491,999	131,245,162	252,737,161
<u>Deferred Outflows of Resources</u>			
Deferred Charge on Refunding	0	1,334,353	1,334,353
<u>Liabilities</u>			
Accrued Wages Payable	979,045	203,281	1,182,326
Accounts Payable	1,016,055	789,910	1,805,965
Contracts Payable	222,373	30,647	253,020
Matured Compensated Absences Payable	109,175	0	109,175
Due to Other Governments	728,971	667,171	1,396,142
Due to External Parties	13,289	3,618	16,907
Accrued Interest Payable	114,845	182,365	297,210
Claims Payable	814,117	0	814,117
Unearned Revenue	10,441	0	10,441
Retainage Payable	165,024	0	165,024
Long-Term Liabilities:			
Due Within One Year	2,162,599	4,940,681	7,103,280
Due in More Than One Year	16,862,490	95,805,513	112,668,003
Total Liabilities	23,198,424	102,623,186	125,821,610
<u>Deferred Inflows of Resources</u>			
Property Taxes	9,582,936	0	9,582,936
Payment in Lieu of Taxes	1,874,263	0	1,874,263
Total Deferred Inflows of Resources	11,457,199	0	11,457,199
<u>Net Position</u>			
Net Investment in Capital Assets	46,340,620	44,767,064	91,107,684
Restricted for:			
Debt Service	1,932,769	0	1,932,769
Capital Projects	1,884,566	0	1,884,566
Public Safety	1,673,842	0	1,673,842
Public Works	5,646,832	0	5,646,832
Health	8,914,323	0	8,914,323
Human Services	2,465,326	0	2,465,326
Economic Development	376,154	0	376,154
Other Purposes	3,777,162	0	3,777,162
Unrestricted (Deficit)	13,824,782	(14,810,735)	(985,953)
Total Net Position	\$86,836,376	\$29,956,329	\$116,792,705

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
Statement of Activities
For the Year Ended December 31, 2012

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$11,639,157	\$3,850,860	\$232,453	\$0
Judicial	7,742,425	2,124,029	805,474	0
Intergovernmental	514,304	0	0	0
Internal Service Fund-External Portion	653,895	615,929	0	0
Public Safety				
Sheriff	9,504,366	972,536	1,442,104	0
Other	588,835	26,000	299,766	0
Public Works	5,241,240	961,531	4,310,040	519,366
Health				
Developmental Disabilities	7,143,277	180,003	2,448,846	0
Other	1,324,452	280,199	132,325	0
Human Services				
Children's Services	487,193	33,970	1,048,131	0
Job and Family Services	4,840,814	110,850	3,807,654	0
Other	1,246,012	316,255	1,358,757	0
Economic Development	2,819,570	9,057	2,582,422	0
Interest and Fiscal Charges	835,571	0	0	0
Total Governmental Activities	54,581,111	9,481,219	18,467,972	519,366
<u>Business-Type Activities</u>				
Sewer	7,753,505	7,217,745	0	1,164,730
Water	8,047,076	8,140,909	0	0
Landfill	4,383,275	5,972,748	0	0
Care Facility	6,393,335	6,000,490	0	0
Total Business-Type Activities	26,577,191	27,331,892	0	1,164,730
Total Primary Government	\$81,158,302	\$36,813,111	\$18,467,972	\$1,684,096

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

Governmental Activities	Business-Type Activities	Total
(\$7,555,844)	\$0	(\$7,555,844)
(4,812,922)	0	(4,812,922)
(514,304)	0	(514,304)
(37,966)	0	(37,966)
(7,089,726)	0	(7,089,726)
(263,069)	0	(263,069)
549,697	0	549,697
(4,514,428)	0	(4,514,428)
(911,928)	0	(911,928)
594,908	0	594,908
(922,310)	0	(922,310)
429,000	0	429,000
(228,091)	0	(228,091)
(835,571)	0	(835,571)
(26,112,554)	0	(26,112,554)
0	628,970	628,970
0	93,833	93,833
0	1,589,473	1,589,473
0	(392,845)	(392,845)
0	1,919,431	1,919,431
(26,112,554)	1,919,431	(24,193,123)
4,205,081	0	4,205,081
4,347,789	0	4,347,789
923,940	0	923,940
1,665,439	0	1,665,439
13,708,095	0	13,708,095
3,165,997	0	3,165,997
381,422	0	381,422
1,220,557	217,697	1,438,254
29,618,320	217,697	29,836,017
10,634	(10,634)	0
29,628,954	207,063	29,836,017
3,516,400	2,126,494	5,642,894
83,319,976	27,829,835	111,149,811
\$86,836,376	\$29,956,329	\$116,792,705

Erie County, Ohio
Balance Sheet
Governmental Funds
December 31, 2012

	General	Developmental Disabilities	Job and Family Services	Motor Vehicle and Gasoline Tax
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,344,294	\$6,698,948	\$588,309	\$2,462,876
Cash and Cash Equivalents in Segregated Accounts	16	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	1,125,341	0	0
Accounts Receivable	125,438	4,229	125	1,963
Accrued Interest Receivable	27,115	0	0	1,260
Permissive Sales Taxes Receivable	3,246,889	0	0	0
Due from Other Governments	1,292,291	712,175	848,773	2,358,405
Prepaid Items	150,935	0	0	0
Materials and Supplies Inventory	120,999	0	0	147,793
Due from External Parties	512,135	0	0	0
Interfund Receivable	1,413,288	0	0	2,509
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	61,137	0	0	0
Property Taxes Receivable	4,734,392	4,925,674	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$19,028,929	\$13,466,367	\$1,437,207	\$4,974,806
<u>Liabilities</u>				
Accrued Wages Payable	\$497,983	\$87,687	\$151,750	\$70,497
Accounts Payable	262,319	114,559	28,923	49,016
Contracts Payable	71,769	0	0	0
Matured Compensated Absences Payable	68,510	9,612	0	31,053
Due to Other Governments	260,253	90,005	48,079	21,849
Due to External Parties	7,409	0	0	0
Interfund Payable	86,781	29,340	72,713	16,413
Unearned Revenue	0	0	0	0
Retainage Payable	6,241	0	0	0
Total Liabilities	1,261,265	331,203	301,465	188,828
<u>Deferred Inflows of Resources</u>				
Property Taxes	4,241,989	4,418,776	0	0
Payment in Lieu of Taxes	0	0	0	0
Unavailable Revenue	3,912,721	925,896	626,912	1,793,065
Total Deferred Inflows of Resources	8,154,710	5,344,672	626,912	1,793,065
<u>Fund Balance</u>				
Nonspendable	1,187,049	0	0	147,793
Restricted	0	7,790,492	508,830	2,845,120
Committed	622,454	0	0	0
Assigned	537,256	0	0	0
Unassigned (Deficit)	7,266,195	0	0	0
Total Fund Balance	9,612,954	7,790,492	508,830	2,992,913
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$19,028,929	\$13,466,367	\$1,437,207	\$4,974,806

See Accompanying Notes to the Basic Financial Statements

Other Governmental	Total
\$12,579,155	\$29,673,582
0	16
0	1,125,341
57,041	188,796
574	28,949
0	3,246,889
1,086,377	6,298,021
0	150,935
6,561	275,353
0	512,135
5,882	1,421,679
0	61,137
1,029,215	10,689,281
1,874,263	1,874,263
207,712	207,712
677,893	677,893
<u>\$17,524,673</u>	<u>\$56,431,982</u>
\$170,079	\$977,996
561,238	1,016,055
150,604	222,373
0	109,175
69,790	489,976
5,880	13,289
736,080	941,327
10,441	10,441
158,783	165,024
<u>1,862,895</u>	<u>3,945,656</u>
922,171	9,582,936
1,874,263	1,874,263
1,409,988	8,668,582
<u>4,206,422</u>	<u>20,125,781</u>
6,561	1,341,403
11,941,723	23,086,165
0	622,454
0	537,256
(492,928)	6,773,267
<u>11,455,356</u>	<u>32,360,545</u>
<u>\$17,524,673</u>	<u>\$56,431,982</u>

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Erie County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Position of Governmental Activities
 December 31, 2012

Total Governmental Fund Balance		\$32,360,545
<p>Amounts reported for governmental activities on the statement of net position are different because of the following:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</p>		62,653,746
<p>Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds:</p>		
Accrued Interest Receivable	23,113	
Permissive Sales Taxes Receivable	2,239,096	
Due from Other Governments	4,622,135	
Delinquent Property Taxes Receivable	1,106,345	
Special Assessments Receivable	677,893	
		8,668,582
<p>An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.</p>		(665,990)
<p>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.</p>		(114,845)
<p>Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:</p>		
General Obligation Bonds Payable	(16,233,119)	
Special Assessment Bonds Payable	(356,855)	
Compensated Absences Payable	(2,430,723)	
Capital Leases Payable	(4,392)	
		(19,025,089)
<p>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.</p>		2,959,427
Net Position of Governmental Activities		\$86,836,376

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2012

	General	Developmental Disabilities	Job and Family Services	Motor Vehicle and Gasoline Tax
<u>Revenues</u>				
Property Taxes	\$4,209,344	\$4,350,871	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Permissive Sales Taxes	13,680,238	0	0	0
Charges for Services	2,984,922	180,003	110,850	105,806
Licenses and Permits	522,539	0	0	14,945
Fines and Forfeitures	354,297	0	0	53,492
Intergovernmental	2,452,480	2,925,442	3,733,296	4,771,735
Special Assessments	0	0	0	0
Interest	376,933	56	0	18,780
Other	802,158	90,285	2,431	50,002
Total Revenues	25,382,911	7,546,657	3,846,577	5,014,760
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	8,605,829	0	0	0
Judicial	6,430,850	0	0	0
Intergovernmental	0	0	0	0
Public Safety	7,179,866	0	0	0
Public Works	59,993	0	0	4,740,177
Health	3,576	6,976,663	0	0
Human Services	539,609	0	4,750,169	0
Economic Development	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	2,021	0	0	0
Interest and Fiscal Charges	23	0	0	0
Interest on Capital Appreciation Bonds	0	0	0	0
Total Expenditures	22,821,767	6,976,663	4,750,169	4,740,177
Excess of Revenues Over (Under) Expenditures	2,561,144	569,994	(903,592)	274,583
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	0	0	0
Sale of Capital Assets	3,284	6,219	30	0
Transfers In	0	0	1,106,354	0
Transfers Out	(2,253,772)	0	(88,928)	0
Total Other Financing Sources (Uses)	(2,250,488)	6,219	1,017,456	0
Changes in Fund Balance	310,656	576,213	113,864	274,583
Fund Balance Beginning of Year - Restated (Note 3)	9,302,298	7,214,279	394,966	2,718,330
Fund Balance End of Year	\$9,612,954	\$7,790,492	\$508,830	\$2,992,913

See Accompanying Notes to the Basic Financial Statements

Other Governmental	Total
\$914,980	\$9,475,195
1,665,439	1,665,439
0	13,680,238
3,998,127	7,379,708
368,586	906,070
60,537	468,326
8,033,345	21,916,298
353,857	353,857
12,928	408,697
370,024	1,314,900
<u>15,777,823</u>	<u>57,568,728</u>
1,677,698	10,283,527
3,054,280	9,485,130
514,304	514,304
2,655,482	9,835,348
390,512	5,190,682
1,300,186	8,280,425
1,176,176	6,465,954
2,851,212	2,851,212
1,128,996	1,128,996
1,579,030	1,581,051
692,185	692,208
46,420	46,420
<u>17,066,481</u>	<u>56,355,257</u>
<u>(1,288,658)</u>	<u>1,213,471</u>
1,610,000	1,610,000
0	9,533
3,676,023	4,782,377
<u>(2,430,848)</u>	<u>(4,773,548)</u>
<u>2,855,175</u>	<u>1,628,362</u>
1,566,517	2,841,833
<u>9,888,839</u>	<u>29,518,712</u>
<u>\$11,455,356</u>	<u>\$32,360,545</u>

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, 2012

Changes in Fund Balance - Total Governmental Funds \$2,841,833

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 capital outlays exceeded depreciation in the current year:

Capital Outlay - Nondepreciable Capital Assets	2,714,851	
Capital Outlay - Depreciable Capital Assets	1,944,523	
Capital Contributions	35,804	
Depreciation	<u>(3,082,734)</u>	1,612,444

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	(9,533)	
Gain on Disposal of Capital Assets	2,093	
Loss on Disposal of Capital Assets	<u>(419,164)</u>	(426,604)

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

Delinquent Property Taxes	1,615	
Permissive Sales Taxes	27,857	
Intergovernmental	86,625	
Special Assessments	(248,224)	
Interest	<u>(3,550)</u>	(135,677)

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	1,486,605	
Special Assessment Bonds Payable	83,078	
Capital Leases Payable	<u>11,368</u>	1,581,051

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. (1,610,000)

(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, 2012
 (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	(\$145,957)	
Annual Accretion on Capital Appreciation Bonds	(12,224)	
Payment of Accretion on Capital Appreciation Bonds	46,420	
Amortization of Premium	<u>14,818</u>	(96,943)
<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>		
		74,360
<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>		
Allocated to Activities	(287,903)	
Transfers In	<u>1,805</u>	(286,098)
<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>(37,966)</u>
Change in Net Position of Governmental Activities		<u><u>\$3,516,400</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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$4,203,157	\$4,203,157	\$4,192,735	(\$10,422)
Permissive Sales Taxes	13,867,200	13,867,200	13,692,654	(174,546)
Charges for Services	2,764,929	2,774,569	2,618,770	(155,799)
Licenses and Permits	454,000	454,000	514,509	60,509
Fines and Forfeitures	372,500	372,500	377,334	4,834
Intergovernmental	2,420,455	2,420,455	2,434,969	14,514
Interest	389,125	389,125	437,886	48,761
Other	1,528,177	1,930,513	1,139,032	(791,481)
Total Revenues	25,999,543	26,411,519	25,407,889	(1,003,630)
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	9,449,899	9,869,436	9,311,268	558,168
Judicial	5,796,211	6,682,417	6,418,039	264,378
Public Safety	7,652,904	7,715,994	7,406,971	309,023
Public Works	66,635	66,635	60,349	6,286
Health	3,806	3,806	3,639	167
Human Services	1,056,996	1,023,995	544,912	479,083
Total Expenditures	24,026,451	25,362,283	23,745,178	1,617,105
Excess of Revenues Over Expenditures	1,973,092	1,049,236	1,662,711	613,475
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	3,284	3,284
Advances In	50,000	50,000	71,089	21,089
Advances Out	0	0	(220,045)	(220,045)
Transfers In	98,773	342,773	342,773	0
Transfers Out	(2,256,554)	(2,256,554)	(2,253,772)	2,782
Total Other Financing Sources (Uses)	(2,107,781)	(1,863,781)	(2,056,671)	(192,890)
Changes in Fund Balance	(134,689)	(814,545)	(393,960)	420,585
Fund Balance Beginning of Year	6,644,561	6,644,561	6,644,561	0
Prior Year Encumbrances Appropriated	550,155	550,155	550,155	0
Fund Balance End of Year	\$7,060,027	\$6,380,171	\$6,800,756	\$420,585

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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,214,163	\$4,214,163	\$4,326,174	\$112,011
Charges for Services	158,227	158,227	179,941	21,714
Intergovernmental	3,104,575	3,122,568	2,616,430	(506,138)
Interest	90	90	64	(26)
Other	125,808	125,808	86,729	(39,079)
Total Revenues	7,602,863	7,620,856	7,209,338	(411,518)
<u>Expenditures</u>				
Current:				
Health	9,671,048	10,141,821	8,228,674	1,913,147
Excess of Revenues Under Expenditures	(2,068,185)	(2,520,965)	(1,019,336)	1,501,629
<u>Other Financing Sources</u>				
Sale of Capital Assets	0	0	6,219	6,219
Changes in Fund Balance	(2,068,185)	(2,520,965)	(1,013,117)	1,507,848
Fund Balance Beginning of Year	5,737,445	5,737,445	5,737,445	0
Prior Year Encumbrances Appropriated	588,625	588,625	588,625	0
Fund Balance End of Year	\$4,257,885	\$3,805,105	\$5,312,953	\$1,507,848

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
Job and Family Services Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		Actual	Variance with
	Original	Final		Final Budget Over (Under)
<u>Revenues</u>				
Charges for Services	\$180,000	\$180,000	\$113,445	(\$66,555)
Intergovernmental	4,634,251	4,634,251	3,951,815	(682,436)
Other	2,000	2,000	2,431	431
Total Revenues	4,816,251	4,816,251	4,067,691	(748,560)
<u>Expenditures</u>				
Current:				
Human Services	5,428,295	5,673,547	5,061,182	612,365
Excess of Revenues Under Expenditures	(612,044)	(857,296)	(993,491)	(136,195)
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	30	30
Advances In	0	42,000	40,045	(1,955)
Transfers In	1,100,000	1,100,000	1,106,354	6,354
Transfers Out	(120,000)	(120,000)	(88,928)	31,072
Total Other Financing Sources (Uses)	980,000	1,022,000	1,057,501	35,501
Changes in Fund Balance	367,956	164,704	64,010	(100,694)
Fund Balance Beginning of Year	127,087	127,087	127,087	0
Prior Year Encumbrances Appropriated	245,252	245,252	245,252	0
Fund Balance End of Year	\$740,295	\$537,043	\$436,349	(\$100,694)

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
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Charges for Services	\$102,700	\$102,700	\$105,875	\$3,175
Licenses and Permits	14,000	14,000	13,225	(775)
Fines and Forfeitures	60,000	60,000	58,445	(1,555)
Intergovernmental	4,476,282	4,476,282	4,599,873	123,591
Interest	40,000	40,000	23,814	(16,186)
Other	30,500	30,500	58,337	27,837
Total Revenues	4,723,482	4,723,482	4,859,569	136,087
<u>Expenditures</u>				
Current:				
Public Works	3,932,828	6,371,572	5,151,206	1,220,366
Changes in Fund Balance	790,654	(1,648,090)	(291,637)	1,356,453
Fund Balance Beginning of Year	2,226,423	2,226,423	2,226,423	0
Prior Year Encumbrances Appropriated	306,984	306,984	306,984	0
Fund Balance End of Year	\$3,324,061	\$885,317	\$2,241,770	\$1,356,453

See Accompanying Notes to the Basic Financial Statements

Erie County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2012

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,200,955	\$2,190,256	\$8,699,426	\$520,989
Accounts Receivable	1,296,102	1,121,749	549,950	455,139
Due from Other Governments	81,847	0	0	0
Materials and Supplies Inventory	80,138	105,564	14,247	24,157
Interfund Receivable	0	0	184,900	0
Special Assessments Receivable	62,908	0	0	0
Total Current Assets	3,721,950	3,417,569	9,448,523	1,000,285
<u>Non-Current Assets</u>				
Special Assessments Receivable	1,230,534	0	0	0
Nondepreciable Capital Assets	6,106,599	82,768	1,308,052	105,476
Depreciable Capital Assets, Net	56,997,315	41,295,105	4,944,092	1,776,421
Total Non-Current Assets	64,334,448	41,377,873	6,252,144	1,881,897
Total Assets	68,056,398	44,795,442	15,700,667	2,882,182
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	77,284	72,349	1,184,720	0
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	34,938	25,501	19,066	123,776
Accounts Payable	43,198	43,141	184,701	518,870
Contracts Payable	30,647	0	0	0
Due to Other Governments	311,980	258,360	44,509	52,322
Due to External Parties	0	0	3,618	0
Interfund Payable	5,952	12,954	3,386	833,225
Claims Payable	0	0	0	0
Accrued Interest Payable	40,139	40,775	101,451	0
General Obligation Bonds Payable	609,006	631,371	1,243,446	0
Special Assessment Bonds Payable	70,212	0	0	0
OPWC Loans Payable	22,837	0	0	0
OWDA Loans Payable	1,260,481	831,900	0	0
Compensated Absences Payable	40,586	13,146	14,077	136,074
Capital Leases Payable	0	0	64,105	3,440
Total Current Liabilities	2,469,976	1,857,148	1,678,359	1,667,707
<u>Non-Current Liabilities</u>				
General Obligation Bonds Payable	2,722,325	3,640,185	15,796,229	0
Special Assessment Bonds Payable	691,850	0	0	0
OPWC Loans Payable	62,625	0	0	0
OWDA Loans Payable	34,972,401	21,151,170	0	0
Compensated Absences Payable	93,120	24,899	29,590	60,090
Capital Leases Payable	0	0	204,889	10,967
Closure/Postclosure Costs Payable	0	0	16,345,173	0
Total Non-Current Liabilities	38,542,321	24,816,254	32,375,881	71,057
Total Liabilities	41,012,297	26,673,402	34,054,240	1,738,764
<u>Net Position</u>				
Net Investment in Capital Assets	37,575,783	15,195,596	(9,871,805)	1,867,490
Unrestricted (Deficit)	(10,454,398)	2,998,793	(7,297,048)	(724,072)
Total Net Position (Deficit)	\$27,121,385	\$18,194,389	(\$17,168,853)	\$1,143,418

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

Total Enterprise	Governmental Activity
	Internal Service
\$13,611,626	\$3,823,323
3,422,940	0
81,847	0
224,106	0
184,900	190,396
62,908	0
<u>17,588,327</u>	<u>4,013,719</u>
1,230,534	0
7,602,895	0
105,012,933	0
<u>113,846,362</u>	<u>0</u>
<u>131,434,689</u>	<u>4,013,719</u>
<u>1,334,353</u>	<u>0</u>
203,281	1,049
789,910	0
30,647	0
667,171	238,995
3,618	0
855,517	131
0	814,117
182,365	0
2,483,823	0
70,212	0
22,837	0
2,092,381	0
203,883	0
67,545	0
<u>7,673,190</u>	<u>1,054,292</u>
22,158,739	0
691,850	0
62,625	0
56,123,571	0
207,699	0
215,856	0
16,345,173	0
<u>95,805,513</u>	<u>0</u>
<u>103,478,703</u>	<u>1,054,292</u>
44,767,064	0
(15,476,725)	2,959,427
29,290,339	<u>\$2,959,427</u>
<u>665,990</u>	
<u>\$29,956,329</u>	

Erie County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2012

	Business-Type Activities			
	Sewer	Water	Landfill	Care Facility
<u>Operating Revenues</u>				
Charges for Services	\$7,217,745	\$8,140,909	\$5,972,748	\$6,000,490
Other	2,016	1,132	203,949	2,629
Total Operating Revenues	<u>7,219,761</u>	<u>8,142,041</u>	<u>6,176,697</u>	<u>6,003,119</u>
<u>Operating Expenses</u>				
Personal Services	1,114,102	798,216	632,326	4,025,458
Materials and Supplies	191,157	284,505	325,313	405,343
Contractual Services	1,855,948	3,815,342	1,919,159	1,772,237
Claims	0	0	0	0
Closure and Postclosure Costs	0	0	257,324	0
Other	151,673	119,873	57,395	0
Depreciation	2,415,566	1,530,006	429,674	110,086
Total Operating Expenses	<u>5,728,446</u>	<u>6,547,942</u>	<u>3,621,191</u>	<u>6,313,124</u>
Operating Income (Loss)	<u>1,491,315</u>	<u>1,594,099</u>	<u>2,555,506</u>	<u>(310,005)</u>
<u>Non-Operating Revenues (Expenses)</u>				
Gain on Disposal of Capital Assets	6,071	0	0	1,900
Loss on Disposal of Capital Assets	(212,565)	(225,125)	(20,072)	(16,088)
Interest Expense	(1,797,139)	(1,263,453)	(735,293)	(785)
Total Non-Operating Revenues (Expenses)	<u>(2,003,633)</u>	<u>(1,488,578)</u>	<u>(755,365)</u>	<u>(14,973)</u>
Income (Loss) Before Contributions and Transfers	(512,318)	105,521	1,800,141	(324,978)
Capital Contributions	1,164,730	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	(10,634)	0	0
Changes in Net Position	652,412	94,887	1,800,141	(324,978)
Net Position (Deficit) Beginning of Year - Restated (Note 3)	26,468,973	18,099,502	(18,968,994)	1,468,396
Net Position (Deficit) End of Year	<u>\$27,121,385</u>	<u>\$18,194,389</u>	<u>(\$17,168,853)</u>	<u>\$1,143,418</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

	Governmental Activity
Total Enterprise	Internal Service
\$27,331,892	\$6,694,472
<u>209,726</u>	<u>149,186</u>
27,541,618	6,843,658
6,570,102	22,555
1,206,318	0
9,362,686	938,890
0	6,304,050
257,324	0
328,941	0
<u>4,485,332</u>	<u>0</u>
22,210,703	7,265,495
<u>5,330,915</u>	<u>(421,837)</u>
7,971	0
(473,850)	0
<u>(3,796,670)</u>	<u>0</u>
(4,262,549)	0
1,068,366	(421,837)
1,164,730	0
0	1,805
<u>(10,634)</u>	<u>0</u>
2,222,462	(420,032)
	<u>3,379,459</u>
	<u>\$2,959,427</u>
<u>(95,968)</u>	
<u>\$2,126,494</u>	

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012

	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	\$7,678,937	\$8,161,753	\$5,856,922	\$5,914,717
Cash Received from Transactions with Other Funds	0	0	0	0
Cash Payments for Personal Services	(949,009)	(684,741)	(539,112)	(3,431,562)
Cash Payments to Suppliers	(81,698)	(283,831)	(380,362)	(417,618)
Cash Payments for Contractual Services	(1,884,919)	(3,793,021)	(1,766,398)	(1,683,389)
Cash Payments for Claims	0	0	0	0
Cash Payments for Transactions with Other Funds	(161,187)	(113,272)	(86,735)	(615,511)
Cash Received for Other Revenues	1,571	0	198,399	178,180
Cash Payments for Other Expenses	(151,673)	(119,873)	(57,395)	0
Net Cash Provided by (Used for) Operating Activities	<u>4,452,022</u>	<u>3,167,015</u>	<u>3,225,319</u>	<u>(55,183)</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Advances In	0	0	150,000	0
Cash Received from Transfers In	0	0	0	0
Cash Payments for Transfers Out	0	(10,634)	0	0
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>0</u>	<u>(10,634)</u>	<u>150,000</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Acquisition of Capital Assets	(350,784)	0	(315,000)	0
Capital Contributions	1,164,730	0	0	0
Proceeds from Sale of Capital Assets	6,071	0	0	1,900
Principal Paid on General Obligation Bonds	(643,871)	(613,329)	(1,197,956)	0
Principal Paid on Special Assessment Bonds	(44,047)	0	0	0
Principal Paid on OPWC Loans	(25,009)	(17,388)	0	0
Principal Paid on OWDA Loans	(1,333,186)	(1,099,799)	0	0
Interest Paid on General Obligation Bonds	(156,869)	(182,623)	(596,508)	0
Interest Paid on Special Assessment Bonds	(29,822)	0	0	0
Interest Paid on OWDA Loans	(1,561,577)	(1,029,846)	0	0
OWDA Loans Issued	20,148	7,734	0	0
Lease Principal	0	0	(62,117)	(3,237)
Lease Interest	0	0	(10,596)	(785)
Net Cash Used for Capital and Related Financing Activities	<u>(2,954,216)</u>	<u>(2,935,251)</u>	<u>(2,182,177)</u>	<u>(2,122)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,497,806	221,130	1,193,142	(57,305)
Cash and Cash Equivalents Beginning of Year	<u>703,149</u>	<u>1,969,126</u>	<u>7,506,284</u>	<u>578,294</u>
Cash and Cash Equivalents End of Year	<u>\$2,200,955</u>	<u>\$2,190,256</u>	<u>\$8,699,426</u>	<u>\$520,989</u>

	<u>Governmental Activity</u>	
<u>Total Enterprise</u>	<u>Internal Service</u>	
\$27,612,329	\$0	
0	6,718,399	
(5,604,424)	(21,760)	
(1,163,509)	0	
(9,127,727)	(962,817)	
0	(6,347,013)	
(976,705)	0	
378,150	149,186	
(328,941)	0	
<u>10,789,173</u>	<u>(464,005)</u>	
150,000	0	
0	1,805	
<u>(10,634)</u>	<u>0</u>	
<u>139,366</u>	<u>1,805</u>	
(665,784)	0	
1,164,730	0	
7,971	0	
(2,455,156)	0	
(44,047)	0	
(42,397)	0	
(2,432,985)	0	
(936,000)	0	
(29,822)	0	
(2,591,423)	0	
27,882	0	
(65,354)	0	
<u>(11,381)</u>	<u>0</u>	
<u>(8,073,766)</u>	<u>0</u>	
2,854,773	(462,200)	
<u>10,756,853</u>	<u>4,285,523</u>	
<u>\$13,611,626</u>	<u>\$3,823,323</u>	

(continued)

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012
(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)	\$1,491,315	\$1,594,099	\$2,555,506	(\$310,005)
<u>Adjustments to Reconcile Operating Income (Loss) to</u>				
<u>Net Cash Provided by (Used for) Operating Activities</u>				
Depreciation	2,415,566	1,530,006	429,674	110,086
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(173,073)	19,712	(121,376)	(86,003)
Decrease in Due from Other Governments	585,312	0	0	0
(Increase) Decrease in Materials and Supplies Inventory	(4,222)	5,460	(5,430)	3,222
Decrease in Interfund Receivable	0	0	0	0
Decrease in Special Assessments Receivable	48,508	0	0	0
Increase (Decrease) in Accrued Wages Payable	2,503	1,912	1,374	(5,335)
Increase (Decrease) in Accounts Payable	(14,479)	13,896	137,333	244,481
Increase (Decrease) in Due to Other Governments	101,349	(941)	(2,525)	(1,684)
Increase in Due to External Parties	0	0	1,425	0
Increase (Decrease) in Interfund Payable	(3,020)	4,232	(33,376)	(3,502)
Increase in Claims Payable	0	0	0	0
Increase (Decrease) in Compensated Absences Payable	2,263	(1,361)	5,390	(6,443)
Increase in Closure/Postclosure Costs Payable	0	0	257,324	0
Total Adjustments	2,960,707	1,572,916	669,813	254,822
Net Cash Provided by (Used for) Operating Activities	\$4,452,022	\$3,167,015	\$3,225,319	(\$55,183)

Non-Cash Capital Transactions

In 2012, the Landfill enterprise fund entered into a new capital lease for equipment, in the amount of \$331,111.

See Accompanying Notes to the Basic Financial Statements

	Governmental Activity
Total Enterprise	Internal Service
<u>\$5,330,915</u>	<u>(\$421,837)</u>
4,485,332	0
(360,740)	0
585,312	0
(970)	0
0	23,927
48,508	0
454	484
381,231	0
96,199	(76,144)
1,425	0
(35,666)	131
0	9,434
(151)	0
257,324	0
<u>5,458,258</u>	<u>(42,168)</u>
<u>\$10,789,173</u>	<u>(\$464,005)</u>

Erie County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2012

	Private Purpose Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$53,588	\$12,341,051
Cash and Cash Equivalents in Segregated Accounts	0	5,153,442
Accrued Interest Receivable	24	0
Other Local Taxes Receivable	0	278,492
Due from Other Governments	0	2,717,078
Due from External Parties	0	16,907
Property Taxes Receivable	0	79,924,686
Special Assessments Receivable	0	4,828,306
	53,612	\$105,259,962
<u>Liabilities</u>		
Due to Other Governments	0	\$85,167,788
Due to External Parties	0	512,135
Undistributed Assets	0	19,580,039
	0	\$105,259,962
<u>Net Position</u>		
Held in Trust for Others	53,612	
Total Net Position	\$53,612	

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, 2012

<u>Additions</u>	
Interest	\$314
<u>Deductions</u>	
Operating Expenses	<u>0</u>
Change in Net Position	314
Net Position Beginning of Year	<u>53,298</u>
Net Position End of Year	<u><u>\$53,612</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, 2012

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. There were no component units of Erie County in 2012.

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, 2012
(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 25, 26, and 27 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, 2012
(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 deferred outflows of resources, 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.

Job and Family Services Fund - This fund accounts for federal, state, and local resources restricted to providing general relief and to pay providers of medical assistance and social services.

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

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Proprietary Funds

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

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

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

Water - 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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 all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities 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 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, 2012
(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 net 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, 2012, but which were levied to finance 2013 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, 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, 2012
(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 within departments of the County, and not included in the County treasury, are recorded as "Cash and Cash Equivalents in Segregated Accounts". Cash and cash equivalents that are held separately with Clearwater Council of Governments are recorded as "Cash and Cash Equivalents with Fiscal Agent".

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

During 2012, the County invested in nonnegotiable certificates of deposit, federal agency securities, commercial paper, U.S. treasury securities, municipal securities, 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. 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, 2012.

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 2012 was \$376,933, which includes \$321,550 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, 2012, 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, 2012
(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 2012.

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:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
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, 2012
(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, special assessment bonds, and capital leases 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 net 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, 2012
(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. The County Commissioners have authorized 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 resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(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, 2012
(continued)

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

A. Change in Accounting Principles

For 2012, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements", Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements", Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position", Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions-an amendment of GASB Statement No. 53", Statement No. 65, "Items Previously Reported as Assets and Liabilities", and Statement No. 66, "Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62".

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements which are a type of public-public or public-private partnership. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 62 incorporates into GASB's authoritative literature certain FASB and AICPA pronouncements issued on or before November 30, 1989. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in the statement of financial position and related note disclosures. These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position and/or fund balance.

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets or liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets or liabilities as inflows of resources (revenues) or outflows of resources (expenses or expenditures). These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position and/or fund balance.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and, thereby, enhance the usefulness of the financial reports. The implementation of this statement did not result in any change to the County's financial statements.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 3 - Change in Accounting Principles and Restatement of Fund Balance/Net Position (continued)

B. Restatement of Fund Balance/Net Assets

In the prior year, the County failed to appropriately record an interfund transaction. The restatement had the following effect on fund balance of the major and nonmajor funds of the County as they were previously reported.

	General	Developmental Disabilities	Job and Family Services	Motor Vehicle and Gasoline Tax	Other Governmental	Total Governmental Funds
Fund Balance						
December 31, 2011	\$9,302,298	\$7,214,279	\$394,966	\$2,718,330	\$10,169,239	\$29,799,112
Interfund	0	0	0	0	(280,400)	(280,400)
Adjusted Fund Balance						
December 31, 2011	<u>\$9,302,298</u>	<u>\$7,214,279</u>	<u>\$394,966</u>	<u>\$2,718,330</u>	<u>\$9,888,839</u>	<u>\$29,518,712</u>

The restatement had the following effect on net position.

	Sewer	Water	Landfill	Care Facility	Total Enterprise	Internal Service
Net Position						
December 31, 2011	\$26,468,973	\$18,099,502	(\$19,249,394)	\$1,468,396	\$26,787,477	\$3,379,459
Interfund	0	0	280,400	0	280,400	0
Adjusted Net Position						
December 31, 2011	<u>\$26,468,973</u>	<u>\$18,099,502</u>	<u>(\$18,968,994)</u>	<u>\$1,468,396</u>	<u>\$27,067,877</u>	<u>\$3,379,459</u>

	Total Governmental Activities	Total Business-Type Activities
Net Position December 31, 2011	\$83,600,376	\$27,549,435
Interfund	(280,400)	280,400
Adjusted Net Position December 31, 2011	<u>\$83,319,976</u>	<u>\$27,829,835</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2012, the following funds had deficit fund balances/net position:

Fund Type/Fund	Deficit
Special Revenue Funds	
Moving Ohio Forward	\$23
CDBG	182,696
CHIP	222,184
Highway Safety	1,156
Debt Service Fund	
Bond Retirement	86,869
Enterprise Fund	
Landfill	17,168,853

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 CHIP 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 \$255,643, \$136, 92,843, and \$2,430,070; respectively, for the year ended December 31, 2012. The Auditor will review appropriations to ensure they are within estimated resources.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 4 - Accountability and Compliance (continued)

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2012.

Fund Program/Department/Account	Appropriations	Expenditures Plus Encumbrances	Excess
General Fund			
General Government - Legislative and Executive Auditor			
Materials and Supplies	\$36,602	\$57,238	\$20,636
Special Revenue Funds			
Municipal Court Special Projects			
General Government - Judicial Court Computerization			
Contractual Services	49,000	115,490	66,490
Debt Service Fund			
TIF Bond Retirement			
General Government - Legislative and Executive Other	46,373	65,225	18,852
Enterprise Funds			
Water			
Debt Service			
Principal Retirement	1,683,195	1,687,392	4,197

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

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, Job and Family Services, and Motor Vehicle and Gasoline Tax special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The major differences between the budget basis and 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).

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

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	Job and Family Services	Motor Vehicle and Gasoline Tax
GAAP Basis	\$310,656	\$576,213	\$113,864	\$274,583
<u>Increase (Decrease) Due To</u>				
Revenue Accruals:				
Accrued 2011, Received in Cash 2012	1,417,862	611	262,889	402,448
Accrued 2012, Not Yet Received in Cash	(1,326,697)	(297,406)	(221,986)	(571,072)
Expenditure Accruals:				
Accrued 2011, Paid in Cash 2012	(1,190,509)	(350,632)	(421,906)	(442,586)
Accrued 2012, Not Yet Paid in Cash	1,261,265	331,203	261,420	188,828
Cash Adjustments:				
Unrecorded Activity 2011	332,554	1,238,230	181,644	10,226
Unrecorded Activity 2012	(314,407)	(1,261,722)	(1,433)	(5,557)
Prepaid Items	5,820	0	0	0
Materials and Supplies Inventory	7,193	0	0	67,042
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses into Financial Statement Fund Types	196,140	0	0	0
Advances In	71,089	0	0	0
Advances Out	(220,045)	0	40,045	0
Encumbrances Outstanding at Year End (Budget Basis)	(944,881)	(1,249,614)	(150,527)	(215,549)
Budget Basis	<u>(\$393,960)</u>	<u>(\$1,013,117)</u>	<u>\$64,010</u>	<u>(\$291,637)</u>

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 6 - Deposits and Investments (continued)

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;
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;

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 6 - Deposits and Investments (continued)

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.

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, \$13,485,129 of the County's bank balance of \$40,942,313 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 6 - Deposits and Investments (continued)

Investments

As of December 31, 2012, the County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
Federal Farm Credit Bank Notes	\$1,000,880	6/11/14
Federal Farm Credit Bank Notes	997,720	11/13/15
Federal Farm Credit Bank Notes	1,998,380	11/29/16
Federal Farm Credit Bank Notes	1,004,000	11/13/17
Federal Home Loan Bank Notes	1,003,260	3/20/13
Federal Home Loan Bank Notes	1,018,996	6/14/13
Federal Home Loan Bank Notes	2,000,940	2/28/14
Federal Home Loan Bank Notes	1,022,800	11/28/14
Federal Home Loan Bank Notes	1,034,500	8/20/15
Federal Home Loan Bank Notes	999,470	12/28/15
Federal Home Loan Bank Notes	2,000,000	12/28/17
Commercial Paper	2,991,750	5/31/13
Commercial Paper	393,987	7/2/13
Commercial Paper	997,686	9/6/13
U.S. Treasury Notes	1,005,310	12/15/13
Municipal Securities	411,330	12/1/13
STAR Ohio	2,926,219	55.4 days
	<u>\$22,807,228</u>	

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 commercial paper carries a rating of P-1 by Moody's. The municipal securities carry a rating of Aa2 by Moody's. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that commercial paper must be rated in the highest qualification by two nationally recognized standard rating services 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:

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Federal Farm Credit Bank	\$5,000,980	21.9%
Federal Home Loan Bank	9,079,966	39.8
Commercial Paper	4,383,423	19.2
U.S. Treasury	1,005,310	4.4
Municipal Securities	411,330	1.8

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 7 - Receivables

Receivables at December 31, 2012, 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 \$164,641, will not be received within one year. Special assessments receivable, in the amount of \$1,230,534, 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 2012 follows:

	Balance January 1, 2012	New Loans	Repayments	Balance December 31, 2012
Special Revenue Fund				
Development Rotary	\$234,332	\$5,424	\$32,044	\$207,712

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$598,431
Estate Tax	21,601
Homestead and Rollback	263,463
Casino Tax	355,442
State of Ohio	46,739
City of Huron	2,528
City of Sandusky	250
North Point Educational Service Center	3,837
Total General Fund	1,292,291
Developmental Disabilities	
Help Me Grow	28,086
Title XX	66,981
Homestead and Rollback	281,015
Personal Property Phase-Out	42,916
State of Ohio	293,177
Total Developmental Disabilities	712,175

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 7 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Job and Family Services	
Job and Family Services	\$804,912
Workforce Investment Act	43,861
Total Job and Family Services	848,773
Motor Vehicle and Gasoline Tax	
Gasoline Tax	1,161,273
Motor Vehicle License Fees	932,335
Ohio Public Works Commission	258,497
State of Ohio	6,300
Total Motor Vehicle and Gasoline Tax	2,358,405
Total Major Funds	5,211,644
Nonmajor Funds	
Children's Services	
Title VI-E	69,218
State of Ohio	1,700
Total Children's Services	70,918
CSEA	
CSEA	193,620
CDBG	
CDBG	34,932
CHIP	
CHIP	28,502
Lead Hazard Control	213,409
Neighborhood Stabilization	8,062
Total CHIP	249,973
Youth Services	
Reclaim	141,946
State of Ohio	82
Total Youth Services	142,028
Indigent Municipal Court	
State of Ohio	3,200
School Resource Officer Grant	
Bowling Green State University	14,053
North Point Educational Service Center	5,381
EHOVE Career Center	5,294
City of Huron	6,060
Huron Township	19,745
Vermilion Township	50
Total School Resource Officer Grant	50,583

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 7 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Highway Safety	
High Visibility Enforcement	\$2,108
Adult Probation	
Community Corrections	158,941
Emergency Management Agency	
State Homeland Security	54,013
Crime Victims Assistance	
VAWA	13,340
VOCA	16,516
Total Crime Victims Assistance	29,856
Senior Citizens	
Homestead and Rollback	57,275
Personal Property Phase-Out	6,109
Total Senior Citizens	63,384
Indigent Ignition Interlock	
State of Ohio	284
Village of Milan	12
Total Indigent Ignition Interlock	296
911 Services	
State of Ohio	29,936
City of Huron	2,589
Total 911 Services	32,525
Total Nonmajor Funds	1,086,377
Total Governmental Activities	\$6,298,021
Business-Type Activities	
Sewer Fund	
City of Sandusky	\$81,847
Agency Funds	
Gasoline Tax	\$404,846
Motor Vehicle License Fees	285,497
Local Government	673,809
Library Local Government	912,463
Homestead and Rollback	401,952
Personal Property Phase-Out	38,511
Total Agency Funds	\$2,717,078

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 8 - Permissive Sales and Use Tax

The County Commissioners, by resolution, imposed a 1 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within 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 2012 represent the collection of 2011 taxes. Real property taxes received in 2012 were levied after October 1, 2011, on the assessed values as of January 1, 2011, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2012 represent the collection of 2011 taxes. Public utility real and tangible personal property taxes received in 2012 became a lien on December 31, 2010, were levied after October 1, 2011, 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, 2012, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2012 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 9 - Property Taxes (continued)

The full tax rate for all County operations for the year ended December 31, 2012, was \$8.80 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2012 property tax receipts were based are as follows:

Real Property	
Residential	\$1,496,060,280
Agriculture	79,184,740
Commercial/Industrial	427,684,800
Public Utility Property	
Real	6,771,200
Personal	55,211,000
Total Assessed Value	\$2,064,912,020

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.

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2012, was as follows:

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,572,594	\$0	(\$12,810)	\$2,559,784
Construction in Progress	1,102,656	2,714,851	(868,167)	2,949,340
Total Nondepreciable Capital Assets	3,675,250	2,714,851	(880,977)	5,509,124
Depreciable Capital Assets				
Land Improvements	1,148,575	0	(6,228)	1,142,347
Buildings and Building Improvements	46,088,906	0	(83,439)	46,005,467
Roads and Bridges	38,274,716	2,014,343	(363,245)	39,925,814
Equipment	9,569,826	715,063	(1,038,805)	9,246,084
Vehicles	4,431,063	119,088	(169,612)	4,380,539
Total Depreciable Capital Assets	99,513,086	2,848,494	(1,661,329)	100,700,251

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
Governmental Activities (continued):				
Less Accumulated Depreciation for				
Land Improvements	(\$534,180)	(\$49,094)	\$6,228	(\$577,046)
Buildings and Building Improvements	(16,616,742)	(932,262)	16,303	(17,532,701)
Roads and Bridges	(15,118,237)	(1,192,880)	269,536	(16,041,581)
Equipment	(6,536,448)	(567,139)	847,984	(6,255,603)
Vehicles	(2,914,823)	(341,359)	107,484	(3,148,698)
Total Accumulated Depreciation	<u>(41,720,430)</u>	<u>(3,082,734)</u>	<u>1,247,535</u>	<u>(43,555,629)</u>
Total Depreciable Capital Assets, Net	<u>57,792,656</u>	<u>(234,240)</u>	<u>(413,794)</u>	<u>57,144,622</u>
Governmental Activities Capital Assets, Net	<u>\$61,467,906</u>	<u>\$2,480,611</u>	<u>(\$1,294,771)</u>	<u>\$62,653,746</u>

During 2012, governmental activities accepted contributions of capital assets from outside sources, in the amount of \$35,804.

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$2,427,182	\$0	(\$32,127)	\$2,395,055
Construction in Progress	5,191,628	16,212	0	5,207,840
Total Nondepreciable Capital Assets	<u>7,618,810</u>	<u>16,212</u>	<u>(32,127)</u>	<u>7,602,895</u>
Depreciable Capital Assets				
Land Improvements	7,286,068	0	(21,664)	7,264,404
Buildings and Building Improvements	34,650,190	0	(63,475)	34,586,715
Sewer and Water Lines	130,036,582	0	(259,557)	129,777,025
Equipment	9,478,109	646,111	(1,178,923)	8,945,297
Vehicles	1,268,285	0	(56,618)	1,211,667
Total Depreciable Capital Assets	<u>182,719,234</u>	<u>646,111</u>	<u>(1,580,237)</u>	<u>181,785,108</u>
Less Accumulated Depreciation for				
Land Improvements	(4,037,412)	(227,209)	18,000	(4,246,621)
Buildings and Building Improvements	(16,895,881)	(683,865)	26,685	(17,553,061)
Sewer and Water Lines	(45,448,431)	(3,120,828)	134,593	(48,434,666)
Equipment	(5,955,184)	(390,739)	903,679	(5,442,244)
Vehicles	(1,088,449)	(62,691)	55,557	(1,095,583)
Total Accumulated Depreciation	<u>(73,425,357)</u>	<u>(4,485,332)</u>	<u>1,138,514</u>	<u>(76,772,175)</u>
Total Depreciable Capital Assets, Net	<u>109,293,877</u>	<u>(3,839,221)</u>	<u>(441,723)</u>	<u>105,012,933</u>
Business-Type Activities Capital Assets, Net	<u>\$116,912,687</u>	<u>(\$3,823,009)</u>	<u>(\$473,850)</u>	<u>\$112,615,828</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 11 - Capital Assets (continued)

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$1,125,962
Judicial	124,281
Public Safety	285,146
Public Works	1,360,063
Health	138,470
Human Services	45,002
Economic Development	3,810
Total Depreciation Expense - Governmental Activities	\$3,082,734

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2012, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Developmental Disabilities	\$13,161
Job and Family Services	50,090
Motor Vehicle and Gasoline Tax	6,430
Other Governmental	525,625
Water	6,163
Care Facility	811,819
Total General Fund	\$1,413,288
Due to Motor Vehicle and Gasoline Tax Fund from:	
Water	\$2,509
Due to Other Governmental Funds from:	
General Fund	\$1,039
Job and Family Services	4,843
Total Other Governmental Funds	\$5,882
Due to Landfill Fund from:	
Other Governmental	\$184,900

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 12 - Interfund Receivables/Payables (continued)

Due to Internal Service Fund from:	
General Fund	\$85,742
Developmental Disabilities	16,179
Job and Family Services	17,780
Motor Vehicle and Gasoline Tax	9,983
Other Governmental	25,555
Sewer	5,952
Water	4,282
Landfill	3,386
Care Facility	21,406
Internal Service Fund	131
Total Internal Service Fund	<u>\$190,396</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 \$43,978 and \$810,000, respectively, are expected to be received within one year.

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 \$154,592 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2012, 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 entire liability will be paid within one year. The changes in the claims liability for 2012 and 2011 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2012	\$122,041	\$80,725	(\$100,571)	\$52,397	\$154,592
2011	274,816	26,545	(74,743)	(104,577)	122,041

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 13 - Risk Management (continued)

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.

Claims payable at December 31, 2012, was estimated by a third party administrator at \$659,525. The entire liability will be paid within one year. The changes in the claims liability for 2012 and 2011 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2012	\$682,642	\$6,223,325	\$6,246,442	\$659,525
2011	813,814	6,402,936	6,534,108	682,642

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 2012, 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	176,093,761
Flood and Earthquake	100,000,000
Comprehensive Boiler and Machinery	100,000,000

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 13 - Risk Management (continued)

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, 2012. The following amounts remain on these contracts.

Vendor	Contract Amount	Amount Paid as of 12/31/12	Outstanding Balance
Lindsay Concrete Products	\$88,060	\$63,014	\$25,046
Studer-Obringer, Inc.	1,727,802	1,281,456	446,346
N & N Construction	105,860	102,999	2,861
Erie Blacktop	49,775	0	49,775
Precision Paving	178,403	0	178,403
Thyssen Krupp	44,000	14,630	29,370
Tusing Builders	242,010	0	242,010
Layne Inliner, LLC	476,654	0	476,654
Daniel Frederick Architects	111,152	105,544	5,608
D & M Earthmoving	251,511	237,980	13,531
Buckeye Excavating and Construction	1,175,607	885,320	290,287
Mannik and Smith Group	542,025	471,937	70,088

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2012 are as follows:

General Fund	\$944,881
Developmental Disabilities	1,249,614
Job and Family Services	150,527
Motor Vehicle and Gasoline Tax	215,549
Nonmajor Governmental Funds	1,331,832
Total	<u>3,892,403</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

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.

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 and 12 percent for public safety and law enforcement members. For the year ended December 31, 2012, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.5 percent and 12.1 percent, respectively. Effective January 1, 2013, the member contribution rate for public safety and law enforcement increased to 12 percent and 12.6 percent, respectively. 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 2012, 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, 2012
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

The County's 2012 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 the traditional plan was 4 percent for 2012. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2012. 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, 2012, 2011, and 2010 was \$2,698,448, \$2,697,964, and \$2,397,851, respectively. For 2012, 89 percent has been contributed with the balance recorded as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. Contributions to the member-directed plan for 2012 were \$45,101 made by the County and \$32,215 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.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 16 - Postemployment Benefits (continued)

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, 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 the traditional plan was 4 percent for 2012. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2012. Effective January 1, 2013, the portion of the employer contribution allocated to health care was lowered to 1 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, 2012, 2011, and 2010 was \$1,062,289, \$1,060,683, and \$1,334,496, respectively. For 2012, 89 percent has been contributed with the balance recorded as intergovernmental payable. The full amount has been contributed for 2011 and 2010.

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, deputies, sergeants, and lieutenants are paid for 50 percent of accumulated unused sick leave upon retirement or separation after at least ten years of service 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, 2012
(continued)

Note 18 - Notes Payable

The changes in the County's notes payable during 2012 were as follows:

	Interest Rate	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
<u>Governmental Activities</u>					
<u>General Obligation Bond Anticipation Notes</u>					
2011 Infrastructure Improvement	2.25%	\$1,700,000	\$0	\$1,700,000	\$0

According to Ohio law, notes may be issued in anticipation of bond proceeds or for up to 50 percent of anticipated revenue collections.

The notes previously issued for construction of public infrastructure improvements in Perkins Township along State Route 250, in the amount of \$1,700,000, were retired by general obligation bonds issued in 2012.

Note 19 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2012, was as follows:

	Interest Rate	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
<u>Governmental Activities</u>						
<u>General Obligation Bonds</u>						
1987 Human Services Building (Original Amount \$1,470,000)	7.38%	\$60,000	\$0	\$60,000	\$0	\$0
2002 Juvenile Detention Facility (Original Amount \$1,800,000)	2-5.375	1,155,000	0	80,000	1,075,000	85,000
2004 Various Purpose Refunding (Original Amount \$560,000)	2-3.75	180,000	0	60,000	120,000	60,000
Premium		2,229	0	457	1,772	0
2007 Public Infrastructure I (Original Amount \$7,200,000)	4-5	5,375,000	0	505,000	4,870,000	525,000
Premium		283,631	0	14,361	269,270	0
2007 Public Infrastructure II Serial (Original Amount \$1,514,999)	4-4.5	1,230,000	0	20,000	1,210,000	55,000
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	39,529	0	29,054	10,475	10,475
Accretion on Capital Appreciation Bonds		33,759	9,157	30,946	11,970	0

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
Governmental Activities (continued)						
General Obligation Bonds (continued)						
2007 Courthouse Improvements (Original Amount \$1,000,000)	4-5%	\$645,000	\$0	\$95,000	\$550,000	\$100,000
2007 Building Construction						
Serial (Original Amount \$545,000)	4-5	445,000	0	10,000	435,000	30,000
Term (Original Amount \$145,000)	4.375-4.5	145,000	0	0	145,000	0
Capital Appreciation (Original Amount \$9,684)	15	9,684	0	9,684	0	0
Accretion on Capital Appreciation Bonds		8,272	2,044	10,316	0	0
2007 Jail Improvements						
Serial (Original Amount \$795,000)	4	165,000	0	165,000	0	0
Capital Appreciation (Original Amount \$4,842)	15	4,842	0	4,842	0	0
Accretion on Capital Appreciation Bonds		4,135	1,023	5,158	0	0
2009 Various Purpose Refunding (Original Amount \$3,931,097)		3,102,657	0	403,025	2,699,632	416,459
2011 Public Infrastructure						
Serial (Original Amount \$435,000)	4-4.5	435,000	0	45,000	390,000	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	0	1,610,000	0	1,610,000	30,000
Total General Obligation Bonds		<u>16,158,738</u>	<u>1,622,224</u>	<u>1,547,843</u>	<u>16,233,119</u>	<u>1,366,934</u>
Special Assessment Bonds with Governmental Commitment						
1996 Joppa Road (Original Amount \$64,000)	3.375	25,000	0	4,000	21,000	5,000
2009 Refunding						
Glidden/Riverport Road (Original Amount \$265,000)	2-2.75	180,000	0	40,000	140,000	45,000
2009 Refunding Parker Road (Original Amount \$155,000)	2-2.875	110,000	0	20,000	90,000	20,000
2009 Refunding						
1997 Various Purpose (Original Amount \$49,350)	2-3.125	38,384	0	6,267	32,117	6,267
2009 Refunding 1998 Various Purpose (Original Amount \$122,883)	2-3.5	86,549	0	12,811	73,738	13,238
Total Special Assessment Bonds		<u>439,933</u>	<u>0</u>	<u>83,078</u>	<u>356,855</u>	<u>89,505</u>
Other Long-Term Obligations						
Compensated Absences Payable		2,505,083	76,328	150,688	2,430,723	701,768
Capital Leases Payable		15,760	0	11,368	4,392	4,392
Total Other Long-Term Obligations		<u>2,520,843</u>	<u>76,328</u>	<u>162,056</u>	<u>2,435,115</u>	<u>706,160</u>
Total Governmental Activities		<u>\$19,119,514</u>	<u>\$1,698,552</u>	<u>\$1,792,977</u>	<u>\$19,025,089</u>	<u>\$2,162,599</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
Business-Type Activities						
General Obligation Bonds						
2002 Perkins Township Rehab (Original Amount \$685,000)	2-5.375%	\$440,000	\$0	\$30,000	\$410,000	\$30,000
2004 Refunding (Original Amount \$2,640,000)	2-3.75	875,000	0	285,000	590,000	295,000
Premium		7,644	0	2,552	5,092	0
2007 Refunding 1999 Various Purpose (Original Amount \$1,715,259)	4-5	1,416,362	0	149,448	1,266,914	173,224
Premium		120,941	0	12,405	108,536	0
2007 Refunding 2000 Various Purpose Serial (Original Amount \$101,065)	4-5	98,932	0	5,668	93,264	10,134
Capital Appreciation (Original Amount \$1,923)	15	1,923	0	1,923	0	0
Accretion on Capital Appreciation Bonds		1,643	406	2,049	0	0
2007 Refunding 2001 Various Purpose Serial (Original Amount \$733,897)	4-5	719,458	0	6,933	712,525	65,648
Capital Appreciation (Original Amount \$35,275)	15	35,275	0	35,275	0	0
Accretion on Capital Appreciation Bonds		30,128	7,447	37,575	0	0
2009 Refunding Marshall Avenue (Original Amount \$135,000)	2	50,000	0	50,000	0	0
2009 Refunding Cleveland Road East (Original Amount \$255,000)	2-2.875	185,000	0	40,000	145,000	35,000
2004 Refunding (Original Amount \$2,480,000)	2-3.75	1,085,000	0	205,000	880,000	210,000
Premium		10,096	0	1,968	8,128	0
2007 Refunding 1999 Various Purpose (Original Amount \$809,741)	4-5	668,638	0	70,552	598,086	81,776
Premium		108,859	0	11,165	97,694	0
2007 Refunding 2000 Various Purpose Serial (Original Amount \$953,789)	4-5	934,353	0	53,532	880,821	95,706
Capital Appreciation (Original Amount \$18,879)	15	18,879	0	18,879	0	0
Accretion on Capital Appreciation Bonds		16,125	3,985	20,110	0	0

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
Business-Type Activities (continued)						
General Obligation Bonds						
2007 Refunding						
2001 Various Purpose						
Serial	4-5%	\$1,236,522	\$0	\$44,209	\$1,192,313	\$109,854
(Original Amount \$1,254,108)						
Capital Appreciation	15	33,000	0	33,000	0	0
(Original Amount \$33,000)						
Accretion on Capital						
Appreciation Bonds		28,184	6,966	35,150	0	0
2009 Refunding State Route 4	2-2.75	105,000	0	25,000	80,000	25,000
(Original Amount \$155,000)						
2009 Refunding Billings Road	2-2.875	205,000	0	40,000	165,000	40,000
(Original Amount \$280,000)						
2009 Refunding						
1997 Various Purpose						
	2-3.5	206,616	0	33,733	172,883	33,733
(Original Amount \$265,650)						
2009 Refunding						
1998 Various Purpose						
	2-3.5	230,795	0	34,164	196,631	35,302
(Original Amount \$265,650)						
2004 Garbage and Refuse						
Improvements						
	3-5.5	1,020,000	0	500,000	520,000	520,000
(Original Amount \$11,700,000)						
Premium						
		24,220	0	12,110	12,110	0
2007 Landfill Improvement						
Serial						
	4-4.5	3,210,000	0	135,000	3,075,000	200,000
(Original Amount \$3,920,000)						
Term						
	4.375-4.5	1,050,000	0	0	1,050,000	0
(Original Amount \$1,050,000)						
Capital Appreciation						
	15	29,053	0	29,053	0	0
(Original Amount \$29,053)						
Accretion on Capital						
Appreciation Bonds		24,814	6,133	30,947	0	0
Premium		187,814	0	19,263	168,551	0
2007 Refunding						
2000 Various Purpose						
Serial						
	4-5	1,846,716	0	105,802	1,740,914	189,160
(Original Amount \$1,1885,146)						
Capital Appreciation						
	15	37,304	0	37,304	0	0
(Original Amount \$37,304)						
Accretion on Capital						
Appreciation Bonds		31,860	7,875	39,735	0	0
2007 Refunding						
2001 Various Purpose						
Serial						
	4-5	1,849,215	0	66,115	1,783,100	164,286
(Original Amount \$1,879,346)						
Capital Appreciation						
	15	45,517	0	45,517	0	0
(Original Amount \$45,517)						
Accretion on Capital						
Appreciation Bonds		38,875	9,608	48,483	0	0

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
Business-Type Activities (continued)						
General Obligation Bonds						
2011 Refunding 2004 Garbage and Refuse Improvements						
Serial	2-2.85%	\$8,850,000	\$0	\$160,000	\$8,690,000	\$170,000
		(Original Amount \$8,850,000)				
		<u>27,114,761</u>	<u>42,420</u>	<u>2,514,619</u>	<u>24,642,562</u>	<u>2,483,823</u>
Special Assessment Bonds						
2007 Refunding Chappel Creek						
(Original Amount \$822,649)						
	4-5	809,805	0	47,743	762,062	70,212
OPWC Loans						
Cleveland Road Pump Station and Tank Sewer						
	0	18,477	0	3,695	14,782	3,695
		(Original Amount \$73,905)				
Stoney Ridge Pump Station						
	0	29,641	0	4,560	25,081	4,560
		(Original Amount \$91,202)				
Perkins Sanitary Sewer Rehab						
	0	6,520	0	4,346	2,174	2,174
		(Original Amount \$43,462)				
Hull Road, Fitzgerald Subdivision, Beachwood Cove Sewer						
	0	55,833	0	12,408	43,425	12,408
		(Original Amount \$124,076)				
South Columbus Avenue/ Taylor Road Water						
	0	17,388	0	17,388	0	0
		(Original Amount \$173,897)				
		<u>127,859</u>	<u>0</u>	<u>42,397</u>	<u>85,462</u>	<u>22,837</u>
Total OPWC Loans						
OWDA Loans						
Sewer Sawmill WWTP						
	6.91	1,810,447	0	476,102	1,334,345	509,001
		(Original Amount \$6,413,963)				
Sanitary Sewer Rehab						
	4.34	790,287	0	22,853	767,434	23,855
		(Original Amount \$949,566)				
State Route 4 Sewer Extension						
	4.28	2,675,187	0	77,899	2,597,288	81,269
		(Original Amount \$3,219,566)				
"A" Street Sewer Rehab						
	4.16	1,295,522	0	33,376	1,262,146	34,779
		(Original Amount \$1,481,971)				
Sewer Rehab						
	4.1	1,015,049	0	24,689	990,360	25,711
		(Original Amount \$1,134,297)				
Huron Basin WWTP Improvements						
	4	201,186	0	17,793	183,393	18,512
		(Original Amount \$287,392)				
Sanitary Sewer and Pump Station Elimination						
	3.99	337,241	0	8,325	328,916	8,660
		(Original Amount \$377,587)				
Sewer Extension						
	4	3,314,155	0	79,152	3,235,003	82,349
		(Original Amount \$3,666,129)				
Pump Station Improvements						
	3.79	1,165,946	0	41,322	1,124,624	42,903
		(Original Amount \$1,367,458)				

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
Business-Type Activities (continued)						
OWDA Loans						
Huron Basin WWTP Headworks Improvements (Original Amount \$7,369,471)	3.99%	\$6,019,335	\$0	\$139,522	\$5,879,813	\$145,144
Sulpher Brook SAS Rehab Phase I (Original Amount \$1,311,779)	4.09	1,215,946	0	27,790	1,188,156	28,938
Sandusky WWTP Improvements Phase I (Original Amount \$9,096,016)	3.62	8,171,833	0	205,576	7,966,257	213,085
Sulpher Brook to Kob Ditch Diversion Sewer (Original Amount \$2,417,000)	4.28	2,402,704	0	44,356	2,358,348	46,275
Design/Plum Brook Tank and Pump Station Renovation (Original Amount \$182,580)	5.27	176,479	7,931	7,676	176,734	0
Sandusky WWTP Improvements (Original Amount \$3,205,252)	4.27	6,954,603	12,217	126,755	6,840,065	0
U.S. Route 250 Waterline Construction (Original Amount \$2,160,388)	6.91	687,287	0	155,009	532,278	165,721
Water System Expansion (Original Amount \$5,575,695)	4.74	4,689,403	0	129,412	4,559,991	135,618
Water System Expansion (Original Amount \$5,317,996)	4.65	4,522,423	0	121,624	4,400,799	127,345
Water Booster Station (Original Amount \$749,868)	4.7	638,459	0	17,067	621,392	17,879
Water Main Extension (Original Amount \$3,883,647)	4.34	3,321,746	0	89,538	3,232,208	93,466
Water District "B" (Original Amount \$3,514,926)	4.28	3,118,110	0	76,502	3,041,608	79,811
Elevated Storage Tanks (Original Amount \$3,142,343)	4.56	2,833,940	0	64,762	2,769,178	67,749
SCADA System (Original Amount \$572,082)	4.56	289,462	0	59,348	230,114	62,085
Perkins Avenue Water Main Loop (Original Amount \$451,975)	3.99	360,844	0	18,804	342,040	19,561
Berlin Heights Booster Station (Original Amount \$341,893)	3.75	237,981	0	21,282	216,699	22,088
State Route 60 and Chappel Creek Water Tanks (Original Amount \$133,852)	5.09	127,328	1,920	129,248	0	0
State Route 101, Huron East and State Route 60 Water Booster Station Design (Original Amount \$183,700)	5.09	175,617	2,648	178,265	0	0

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
Business-Type Activities (continued)						
OWDA Loans						
Water System Expansion (Original Amount \$1,933,981)	4.11%	\$1,840,095	\$0	\$35,971	\$1,804,124	\$37,465
Waterline Replacement Design (Original Amount \$75,586)	5.27	68,632	3,166	0	71,798	0
State Route 60 Water Distribution Improvement (Original Amount \$170,641)	4.79	163,808	0	2,967	160,841	3,112
Total OWDA Loans		<u>60,621,055</u>	<u>27,882</u>	<u>2,432,985</u>	<u>58,215,952</u>	<u>2,092,381</u>
Other Long-Term Obligations						
Compensated Absences Payable		411,733	6,478	6,629	411,582	203,883
Capital Leases Payable		17,644	331,111	65,354	283,401	67,545
Closure/Postclosure Costs Payable		16,087,849	257,324	0	16,345,173	0
Total Other Long Term Obligations		<u>16,517,226</u>	<u>594,913</u>	<u>71,983</u>	<u>17,040,156</u>	<u>271,428</u>
Total Business-Type Activities		<u>\$105,190,706</u>	<u>\$665,215</u>	<u>\$5,109,727</u>	<u>\$100,746,194</u>	<u>\$4,940,681</u>

General Obligation Bonds

All general obligation bonds are supported by the full faith and credit of Erie County.

In 2004, the County issued refunding bonds to refund bonds previously issued in 1993 for the Various Purposes. As of December 31, 2012, \$1,655,000 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, 2012, \$8,310,000 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, 2012, \$3,483,000 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, 2012, \$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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 19- Long-Term Obligations (continued)

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, 2012, \$755,000 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, 2012, \$352,000 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, Job and Family Services, Motor Vehicle and Gasoline Tax, Ditch Assessments, CSEA, Real Estate Assessment, Delinquent Real Estate, Common Pleas Court Special Projects, Youth Services, Northern Ohio Juvenile Facility, School Resource Officer Grant, Drug Task Force, Adult Probation, Emergency Management Agency, Crime Victims Assistance, Solid Waste District, and 911 Services special revenue funds, and the Sewer, Water, Landfill, and Care Facility enterprise funds.

Capital Leases Payable

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

Business-Type Activities Obligations

The general obligation bonds 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.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 19- Long-Term Obligations (continued)

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, 2012, a number of projects funded by OWDA loans had not been completed. An amortization schedule for the repayment of the loans will not 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 \$85,462. The total principal and interest, for which amortization schedules are currently available, remaining to be paid on the OWDA loans is \$51,127,355 and \$27,839,668, respectively. Principal and interest paid in the Sewer and Water enterprise funds for the current year were \$2,919,772 and \$2,147,033, respectively. Total net revenues for the Sewer and Water enterprise funds were 3,906,881 and \$3,124,105, respectively.

Principal and interest requirements to retire governmental activities general long-term obligations outstanding at December 31, 2012, were as follows:

General Obligation Bonds				
Year	Serial	Term	Capital Appreciation	Interest
2013	\$1,356,459	\$0	\$10,475	\$683,008
2014	1,425,415	0	0	620,759
2015	1,328,244	0	0	568,644
2016	1,377,722	0	0	517,760
2017	1,436,157	0	0	466,021
2018-2022	4,440,635	185,000	0	1,485,444
2023-2027	595,000	910,000	0	872,232
2028-2032	335,000	1,055,000	0	530,063
2033-2037	450,000	485,000	0	266,575
2038-2040	215,000	345,000	0	48,814
	\$12,959,632	\$2,980,000	\$10,475	\$6,059,320

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 19 - Long-Term Obligations (continued)

Year	Special Assessment Bonds	
	Principal	Interest
2013	\$89,505	\$10,204
2014	89,790	8,193
2015	97,655	5,860
2016	48,797	2,993
2017	19,008	1,380
2018	12,100	787
	\$356,855	\$29,417

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2012, from the enterprise funds were as follows:

General Obligation Bonds			
Year	Serial	Term	Interest
2013	\$2,483,823	\$0	\$855,862
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
2018-2022	9,081,509	0	1,438,286
2023-2027	2,295,000	1,050,000	294,764
	\$23,192,451	\$1,050,000	\$5,166,269

Year	Special Assessment Bonds		OPWC Loans	OWDA Loans	
	Principal	Interest	Principal	Principal	Interest
2013	\$70,212	\$33,145	\$22,837	\$2,092,381	\$2,177,666
2014	71,925	3,037	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
2018-2022	370,756	40,560	2,281	8,991,069	7,897,741
2023-2027	0	0	0	10,799,173	5,845,258
2028-2032	0	0	0	13,043,302	3,360,887
2033-2037	0	0	0	8,249,561	840,186
2038-2040	0	0	0	571,299	34,141
	\$762,062	\$149,703	\$85,462	\$51,127,355	\$27,839,668

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 19 - Long-Term Obligations (continued)

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, 2012, was an overall debt margin of \$34,172,694 and an unvoted debt margin of \$4,699,013.

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

	Date of Issue	Amount of Issue	Amount Outstanding December 31, 2012
Firelands Regional Medical Center	8/15/12	\$10,000,000	\$10,000,000
Firelands Regional Medical Center	8/15/12	59,890,000	59,890,000
		\$69,890,000	\$69,890,000

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

Note 20 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for equipment. Principal payments in 2012 were \$11,368 for the governmental funds and \$65,354 for the enterprise funds.

	Governmental Activities	Business-Type Activities
Equipment	\$49,190	\$350,047
Less Accumulated Depreciation	(24,595)	(25,862)
Carrying Value, December 31, 2012	\$24,595	\$324,185

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 20 - Capital Leases - Lessee Disclosure

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, 2012.

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2013	\$4,392	\$55	\$67,545	\$9,393
2014	0	0	69,814	7,125
2015	0	0	72,160	4,778
2016	0	0	73,882	352
Total	\$4,392	\$55	\$283,401	\$21,648

Note 21 - 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 \$16,345,173 reported as the landfill closure and postclosure liability at December 31, 2012, represents the cumulative amount reported to date based on the use of 100 percent of the capacity of the landfill. As of December 31, 2012, the County has recognized the estimated costs of closure and postclosure based on what it would cost to perform all closure and postclosure care in 2012. The County expects to close the landfill in 2019, at which time the County will begin to pay the liability. 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.

Note 22 - 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 22 - Fund Balance (continued)

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balance	General	Developmental Disabilities	Job and Family Services	Motor Vehicle and Gasoline Tax	Other Governmental Funds
Nonspendable for:					
Interfund Loans	\$853,978	\$0	\$0	\$0	\$0
Materials and Supplies Inventory	120,999	0	0	147,793	6,561
Prepaid Items	150,935	0	0	0	0
Unclaimed Monies	61,137	0	0	0	0
Total Nonspendable	1,187,049	0	0	147,793	6,561
Restricted for:					
Child Support Enforcement	0	0	0	0	715,905
Court Operations	0	0	0	0	1,619,999
Crime Victim Assistance	0	0	0	0	48,076
Debt Retirement	0	0	0	0	1,866,716
Delinquent Tax Collections	0	0	0	0	244,096
Developmental Disabilities Operations	0	7,790,492	0	0	0
Ditch Maintenance	0	0	0	0	439,973
Dog and Kennel Operations	0	0	0	0	296,707
Economic Development and Rehabilitation	0	0	0	0	376,092
Emergency Management Agency	0	0	0	0	192,227
Job and Family Services Operations	0	0	508,830	0	905,082
Juvenile Corrections	0	0	0	0	355,450
Landfill	0	0	0	0	347,922
Law Library Operations	0	0	0	0	189,375
Real Estate Assesment	0	0	0	0	868,764
Road and Bridge Repair/Improvement	0	0	0	2,845,120	1,884,189
Senior Citizens	0	0	0	0	24,948
Sheriff Operations	0	0	0	0	1,560,610
Tax Abatements	0	0	0	0	5,592
Total Restricted	0	7,790,492	508,830	2,845,120	11,941,723

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 22 - Fund Balance (continued)

Fund Balance	General	Developmental Disabilities	Job and Family Services	Motor Vehicle and Gasoline Tax	Other Governmental Funds
Committed to:					
Capital Improvements	\$164,000	\$0	\$0	\$0	\$0
Future Severance Payments	458,454	0	0	0	0
Total Committed	622,454	0	0	0	0
Assigned for:					
Capital Improvements	19,203	0	0	0	0
Document Recording	74,553	0	0	0	0
Land Acquisitions	2,000	0	0	0	0
Public Defender	15,937	0	0	0	0
Sheriff Operations	1,097	0	0	0	0
Unpaid Obligations	424,466	0	0	0	0
Total Assigned	537,256	0	0	0	0
Unassigned (Deficit)	7,266,195	0	0	0	(492,928)
Total Fund Balance	\$9,612,954	\$7,790,492	\$508,830	\$2,992,913	\$11,455,356

Note 23 - Interfund Transfers

During 2012, the following transfers were made:

		Transfers Out				
		General	Job and Family Services	Other Governmental	Water	Total
Transfers In	Governmental Activities					
	Job and Family Services	\$285,506	\$0	\$820,848	\$0	\$1,106,354
	Other Governmental	1,966,461	88,928	1,610,000	10,634	3,676,023
	Total Governmental Activities	2,251,967	88,928	2,430,848	10,634	4,782,377
Internal Service Fund						
	Employee Self-Insurance	1,805	0	0	0	1,805
	Total	\$2,253,772	\$88,928	\$2,430,848	\$10,634	\$4,784,182

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 24 - 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 \$53,612 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.

Note 25 - 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 2012, the County provided \$20,000 for operations. Financial information can be obtained from the Regional Airport Authority, 3255 East State Road, Port Clinton, Ohio 43452.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

Note 26 - 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.

Note 27 - 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 28 - 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. In the opinion of the Prosecuting Attorney, any potential claims or liabilities from these lawsuits would not have a material adverse effect on the financial statements.

**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.

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.

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.

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.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

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.

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 Grant

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

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.

Law Library

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

Joint Dispatch

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

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.

TIF Projects

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

Erie County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012

	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	\$8,581,652	\$1,887,922	\$2,109,581	\$12,579,155
Accounts Receivable	57,041	0	0	57,041
Accrued Interest Receivable	102	0	472	574
Due from Other Governments	1,086,377	0	0	1,086,377
Materials and Supplies Inventory	6,561	0	0	6,561
Interfund Receivable	1,039	4,843	0	5,882
Property Taxes Receivable	1,029,215	0	0	1,029,215
Payment in Lieu of Taxes Receivable	0	1,874,263	0	1,874,263
Notes Receivable	207,712	0	0	207,712
Special Assessments Receivable	227,725	450,168	0	677,893
Total Assets	<u>\$11,197,424</u>	<u>\$4,217,196</u>	<u>\$2,110,053</u>	<u>\$17,524,673</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$170,079	\$0	\$0	\$170,079
Accounts Payable	561,238	0	0	561,238
Contracts Payable	150,604	0	0	150,604
Due to Other Governments	69,790	0	0	69,790
Due to External Parties	5,880	0	0	5,880
Interfund Payable	443,162	112,918	180,000	736,080
Unearned Revenue	10,441	0	0	10,441
Retainage Payable	113,296	0	45,487	158,783
Total Liabilities	<u>1,524,490</u>	<u>112,918</u>	<u>225,487</u>	<u>1,862,895</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	922,171	0	0	922,171
Payment in Lieu of Taxes	0	1,874,263	0	1,874,263
Unavailable Revenue	959,443	450,168	377	1,409,988
Total Deferred Inflows of Resources	<u>1,881,614</u>	<u>2,324,431</u>	<u>377</u>	<u>4,206,422</u>
<u>Fund Balance</u>				
Nonspendable	6,561	0	0	6,561
Restricted	8,190,818	1,866,716	1,884,189	11,941,723
Unassigned (Deficit)	(406,059)	(86,869)	0	(492,928)
Total Fund Balance	<u>7,791,320</u>	<u>1,779,847</u>	<u>1,884,189</u>	<u>11,455,356</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$11,197,424</u>	<u>\$4,217,196</u>	<u>\$2,110,053</u>	<u>\$17,524,673</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012

	Ditch Assessments	Children's Services	CSEA	Dog and Kennel
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$444,245	\$999,559	\$724,961	\$306,819
Accounts Receivable	0	279	1,614	0
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	0	70,918	193,620	0
Materials and Supplies Inventory	0	0	0	4,207
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	227,725	0	0	0
Total Assets	<u>\$671,970</u>	<u>\$1,070,756</u>	<u>\$920,195</u>	<u>\$311,026</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$1,615	\$0	\$38,273	\$6,422
Accounts Payable	1,717	122,663	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	662	0	9,239	2,421
Due to External Parties	0	0	0	0
Interfund Payable	278	0	13,158	1,269
Unearned Revenue	0	10,441	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>4,272</u>	<u>133,104</u>	<u>60,670</u>	<u>10,112</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	227,725	32,570	143,620	0
Total Deferred Inflows of Resources	<u>227,725</u>	<u>32,570</u>	<u>143,620</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	4,207
Restricted	439,973	905,082	715,905	296,707
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>439,973</u>	<u>905,082</u>	<u>715,905</u>	<u>300,914</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$671,970</u>	<u>\$1,070,756</u>	<u>\$920,195</u>	<u>\$311,026</u>

Real Estate Assessment	Delinquent Real Estate	Moving Ohio Forward	CDBG	CHIP	Tax Abatements
\$899,480	\$253,485	\$0	\$10,119	\$0	\$6,305
0	0	0	0	7,920	0
0	0	0	0	24	0
0	0	0	34,932	249,973	0
0	0	0	0	0	0
1,039	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$900,519</u>	<u>\$253,485</u>	<u>\$0</u>	<u>\$45,051</u>	<u>\$257,917</u>	<u>\$6,305</u>
\$15,902	\$5,612	\$23	\$261	\$691	\$0
6,633	0	0	191,653	132,242	713
0	0	0	0	0	0
6,455	2,745	0	131	507	0
0	0	0	0	0	0
2,765	1,032	0	0	221,928	0
0	0	0	0	0	0
0	0	0	770	0	0
<u>31,755</u>	<u>9,389</u>	<u>23</u>	<u>192,815</u>	<u>355,368</u>	<u>713</u>
0	0	0	0	0	0
0	0	0	34,932	124,733	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>34,932</u>	<u>124,733</u>	<u>0</u>
0	0	0	0	0	0
868,764	244,096	0	0	0	5,592
0	0	(23)	(182,696)	(222,184)	0
<u>868,764</u>	<u>244,096</u>	<u>(23)</u>	<u>(182,696)</u>	<u>(222,184)</u>	<u>5,592</u>
<u>\$900,519</u>	<u>\$253,485</u>	<u>\$0</u>	<u>\$45,051</u>	<u>\$257,917</u>	<u>\$6,305</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012
(continued)

	<u>Court Computerization</u>	<u>Common Pleas Court Special Projects</u>	<u>Youth Services</u>	<u>Northern Ohio Juvenile Facility</u>
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$61,697	\$442,770	\$214,258	\$141,404
Accounts Receivable	2,641	13,997	0	3,101
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	0	0	142,028	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>\$64,338</u>	<u>\$456,767</u>	<u>\$356,286</u>	<u>\$144,505</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$6,542	\$7,834	\$36,679
Accounts Payable	2,755	2,892	0	4,189
Contracts Payable	0	0	0	0
Due to Other Governments	0	2,656	4,334	9,079
Due to External Parties	0	0	0	5,880
Interfund Payable	0	1,127	1,776	4,597
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>2,755</u>	<u>13,217</u>	<u>13,944</u>	<u>60,424</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	70,973	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>70,973</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	61,583	443,550	271,369	84,081
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>61,583</u>	<u>443,550</u>	<u>271,369</u>	<u>84,081</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$64,338</u>	<u>\$456,767</u>	<u>\$356,286</u>	<u>\$144,505</u>

<u>Indigent Guardianship</u>	<u>Probate Conduct of Business</u>	<u>Municipal Court Special Projects</u>	<u>County Court</u>	<u>Indigent Municipal Court</u>	<u>Juvenile Court Donations</u>
\$888	\$5,732	\$889,086	\$30,809	\$137,095	\$5,258
1,049	23	13,134	1,206	879	0
0	0	0	0	0	0
0	0	0	0	3,200	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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,937</u>	<u>\$5,755</u>	<u>\$902,220</u>	<u>\$32,015</u>	<u>\$141,174</u>	<u>\$5,258</u>
\$0	\$0	\$440	\$0	\$0	\$0
851	0	28,900	776	0	1,399
0	0	150,604	0	0	0
0	0	181	0	0	0
0	0	0	0	0	0
0	0	76	0	0	0
0	0	0	0	0	0
0	0	112,526	0	0	0
<u>851</u>	<u>0</u>	<u>292,727</u>	<u>776</u>	<u>0</u>	<u>1,399</u>
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
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
1,086	5,755	609,493	31,239	141,174	3,859
0	0	0	0	0	0
<u>1,086</u>	<u>5,755</u>	<u>609,493</u>	<u>31,239</u>	<u>141,174</u>	<u>3,859</u>
<u>\$1,937</u>	<u>\$5,755</u>	<u>\$902,220</u>	<u>\$32,015</u>	<u>\$141,174</u>	<u>\$5,258</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012
(continued)

	Concealed Carry License	School Resource Officer Grant	Drug Task Force	Highway Safety
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$107,177	\$79,243	\$17,896	\$0
Accounts Receivable	0	0	10,000	0
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	0	50,583	0	2,108
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>\$107,177</u>	<u>\$129,826</u>	<u>\$27,896</u>	<u>\$2,108</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$983	\$23,130	\$960	\$32
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	4,473	11,383	390	251
Due to External Parties	0	0	0	0
Interfund Payable	191	4,045	107	1,610
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>5,647</u>	<u>38,558</u>	<u>1,457</u>	<u>1,893</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	1,371
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,371</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	101,530	91,268	26,439	0
Unassigned (Deficit)	0	0	0	(1,156)
Total Fund Balance (Deficit)	<u>101,530</u>	<u>91,268</u>	<u>26,439</u>	<u>(1,156)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$107,177</u>	<u>\$129,826</u>	<u>\$27,896</u>	<u>\$2,108</u>

<u>Adult Probation</u>	<u>Drug Enforcement</u>	<u>Emergency Management Agency</u>	<u>Indigent Immobilization</u>	<u>Development Rotary</u>	<u>Crime Victims Assistance</u>
\$231,532	\$50,894	\$205,503	\$1,382	\$168,856	\$55,419
0	200	702	0	0	0
0	0	0	0	78	0
158,941	0	54,013	0	0	29,856
0	0	2,354	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	207,712	0
0	0	0	0	0	0
<u>\$390,473</u>	<u>\$51,094</u>	<u>\$262,572</u>	<u>\$1,382</u>	<u>\$376,646</u>	<u>\$85,275</u>
\$11,179	\$0	\$3,704	\$0	\$0	\$3,839
1,285	0	3,008	0	492	11,547
0	0	0	0	0	0
4,537	0	6,504	0	0	1,569
0	0	0	0	0	0
1,743	0	762	0	0	698
0	0	0	0	0	0
0	0	0	0	0	0
<u>18,744</u>	<u>0</u>	<u>13,978</u>	<u>0</u>	<u>492</u>	<u>17,653</u>
0	0	0	0	0	0
<u>79,470</u>	<u>0</u>	<u>54,013</u>	<u>0</u>	<u>62</u>	<u>19,546</u>
<u>79,470</u>	<u>0</u>	<u>54,013</u>	<u>0</u>	<u>62</u>	<u>19,546</u>
0	0	2,354	0	0	0
292,259	51,094	192,227	1,382	376,092	48,076
0	0	0	0	0	0
<u>292,259</u>	<u>51,094</u>	<u>194,581</u>	<u>1,382</u>	<u>376,092</u>	<u>48,076</u>
<u>\$390,473</u>	<u>\$51,094</u>	<u>\$262,572</u>	<u>\$1,382</u>	<u>\$376,646</u>	<u>\$85,275</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012
(continued)

	Senior Citizens	Solid Waste District	Law Library	Joint Dispatch
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$24,948	\$545,063	\$231,202	\$3,855
Accounts Receivable	0	106	0	0
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	63,384	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	1,029,215	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,117,547</u>	<u>\$545,169</u>	<u>\$231,202</u>	<u>\$3,855</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$2,629	\$1,865	\$0
Accounts Payable	0	8,636	38,887	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	918	757	0
Due to External Parties	0	0	0	0
Interfund Payable	0	185,064	318	0
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>197,247</u>	<u>41,827</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	922,171	0	0	0
Unavailable Revenue	170,428	0	0	0
Total Deferred Inflows of Resources	<u>1,092,599</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	24,948	347,922	189,375	3,855
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>24,948</u>	<u>347,922</u>	<u>189,375</u>	<u>3,855</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$1,117,547</u>	<u>\$545,169</u>	<u>\$231,202</u>	<u>\$3,855</u>

Indigent Ignition Interlock	911 Services	Total
\$28,133	\$1,256,579	\$8,581,652
190	0	57,041
0	0	102
296	32,525	1,086,377
0	0	6,561
0	0	1,039
0	0	1,029,215
0	0	207,712
0	0	227,725
<u>\$28,619</u>	<u>\$1,289,104</u>	<u>\$11,197,424</u>
\$0	\$1,464	\$170,079
0	0	561,238
0	0	150,604
0	598	69,790
0	0	5,880
0	618	443,162
0	0	10,441
0	0	113,296
<u>0</u>	<u>2,680</u>	<u>1,524,490</u>
0	0	922,171
<u>0</u>	<u>0</u>	<u>959,443</u>
<u>0</u>	<u>0</u>	<u>1,881,614</u>
0	0	6,561
28,619	1,286,424	8,190,818
<u>0</u>	<u>0</u>	<u>(406,059)</u>
<u>28,619</u>	<u>1,286,424</u>	<u>7,791,320</u>
<u>\$28,619</u>	<u>\$1,289,104</u>	<u>\$11,197,424</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2012

	Bond Retirement	TIF Bond Retirement	Special Assessment Bond Retirement	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,354,902	\$533,020	\$1,887,922
Interfund Receivable	4,843	0	0	4,843
Payment in Lieu of Taxes Receivable	0	1,874,263	0	1,874,263
Special Assessments Receivable	0	0	450,168	450,168
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	\$4,843	\$3,229,165	\$983,188	\$4,217,196
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Liabilities</u>				
Interfund Payable	\$91,712	\$0	\$21,206	\$112,918
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Deferred Inflows of Resources</u>				
Payment in Lieu of Taxes	0	1,874,263	0	1,874,263
Unavailable Revenue	0	0	450,168	450,168
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	0	1,874,263	450,168	2,324,431
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Fund Balance</u>				
Restricted	0	1,354,902	511,814	1,866,716
Unassigned (Deficit)	(86,869)	0	0	(86,869)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance (Deficit)	(86,869)	1,354,902	511,814	1,779,847
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$4,843	\$3,229,165	\$983,188	\$4,217,196
	<hr/>	<hr/>	<hr/>	<hr/>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2012

	<u>Drainage Improvement</u>	<u>Route 250 Corridor Safety</u>	<u>TIF Projects</u>	<u>Total</u>
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$210,001	\$850,000	\$1,049,580	\$2,109,581
Accrued Interest Receivable	0	0	472	472
Total Assets	<u>\$210,001</u>	<u>\$850,000</u>	<u>\$1,050,052</u>	<u>\$2,110,053</u>
<u>Liabilities</u>				
Interfund Payable	\$180,000	\$0	\$0	\$180,000
Retainage Payable	0	0	45,487	45,487
Total Liabilities	180,000	0	45,487	225,487
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	0	377	377
<u>Fund Balance</u>				
Restricted	<u>30,001</u>	<u>850,000</u>	<u>1,004,188</u>	<u>1,884,189</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$210,001</u>	<u>\$850,000</u>	<u>\$1,050,052</u>	<u>\$2,110,053</u>

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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, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$914,980	\$0	\$0	\$914,980
Payment in Lieu of Taxes	0	1,665,439	0	1,665,439
Charges for Services	3,998,127	0	0	3,998,127
Licenses and Permits	368,586	0	0	368,586
Fines and Forfeitures	60,537	0	0	60,537
Intergovernmental	7,863,345	0	170,000	8,033,345
Special Assessments	194,222	159,635	0	353,857
Interest	5,334	0	7,594	12,928
Other	308,909	61,115	0	370,024
	<u>13,714,040</u>	<u>1,886,189</u>	<u>177,594</u>	<u>15,777,823</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,607,309	70,389	0	1,677,698
Judicial	3,054,280	0	0	3,054,280
Intergovernmental	0	514,304	0	514,304
Public Safety	2,655,482	0	0	2,655,482
Public Works	390,512	0	0	390,512
Health	1,300,186	0	0	1,300,186
Human Services	1,176,176	0	0	1,176,176
Economic Development	2,851,212	0	0	2,851,212
Capital Outlay	0	0	1,128,996	1,128,996
Debt Service:				
Principal Retirement	29,031	1,549,999	0	1,579,030
Interest and Fiscal Charges	28,238	632,816	31,131	692,185
Interest on Capital Appreciation Bonds	10,316	36,104	0	46,420
	<u>13,102,742</u>	<u>2,803,612</u>	<u>1,160,127</u>	<u>17,066,481</u>
Excess of Revenues Over (Under) Expenditures	<u>611,298</u>	<u>(917,423)</u>	<u>(982,533)</u>	<u>(1,288,658)</u>
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	1,610,000	0	1,610,000
Transfers In	953,377	1,112,646	1,610,000	3,676,023
Transfers Out	(820,848)	(1,610,000)	0	(2,430,848)
	<u>132,529</u>	<u>1,112,646</u>	<u>1,610,000</u>	<u>2,855,175</u>
Changes in Fund Balance	743,827	195,223	627,467	1,566,517
Fund Balance Beginning of Year	7,047,493	1,584,624	1,256,722	9,888,839
Fund Balance End of Year	<u>\$7,791,320</u>	<u>\$1,779,847</u>	<u>\$1,884,189</u>	<u>\$11,455,356</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	Ditch Assessments	Children's Services	CSEA	Dog and Kennel
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	33,970	316,255	11,206
Licenses and Permits	0	0	0	268,588
Fines and Forfeitures	0	0	0	405
Intergovernmental	0	1,074,997	1,215,137	0
Special Assessments	194,222	0	0	0
Interest	0	0	0	0
Other	0	64,853	474	9,243
Total Revenues	194,222	1,173,820	1,531,866	289,442
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	1,583	0
Public Safety	0	0	0	0
Public Works	132,599	0	0	0
Health	0	0	0	199,874
Human Services	0	487,193	688,983	0
Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	19,684
Interest and Fiscal Charges	0	0	0	25,468
Interest on Capital Appreciation Bonds	0	0	0	10,316
Total Expenditures	132,599	487,193	690,566	255,342
Excess of Revenues Over (Under) Expenditures	61,623	686,627	841,300	34,100
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	800,000	88,928	0
Transfers Out	0	(583,682)	(237,166)	0
Total Other Financing Sources (Uses)	0	216,318	(148,238)	0
Changes in Fund Balance	61,623	902,945	693,062	34,100
Fund Balance (Deficit) Beginning of Year	378,350	2,137	22,843	266,814
Fund Balance (Deficit) End of Year	\$439,973	\$905,082	\$715,905	\$300,914

Real Estate Assessment	Delinquent Real Estate	Moving Ohio Forward	CDBG	CHIP	Tax Abatements
\$0	\$0	\$0	\$0	\$0	\$0
1,237,543	222,304	0	0	3,628	5,429
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	221,013	2,370,050	0
0	0	0	0	0	0
0	0	0	0	309	0
17,731	30,027	0	0	45,661	0
<u>1,255,274</u>	<u>252,331</u>	<u>0</u>	<u>221,013</u>	<u>2,419,648</u>	<u>5,429</u>
1,136,659	300,441	0	0	6,733	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	23	397,294	2,444,297	713
0	0	0	0	0	0
2,333	0	0	0	0	0
0	0	0	0	0	0
<u>1,138,992</u>	<u>300,441</u>	<u>23</u>	<u>397,294</u>	<u>2,451,030</u>	<u>713</u>
116,282	(48,110)	(23)	(176,281)	(31,382)	4,716
0	0	0	10,613	29,170	0
0	0	0	0	0	0
0	0	0	10,613	29,170	0
116,282	(48,110)	(23)	(165,668)	(2,212)	4,716
752,482	292,206	0	(17,028)	(219,972)	876
<u>\$868,764</u>	<u>\$244,096</u>	<u>(\$23)</u>	<u>(\$182,696)</u>	<u>(\$222,184)</u>	<u>\$5,592</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, 2012
(continued)

	Court Computerization	Common Pleas Court Special Projects	Youth Services	Northern Ohio Juvenile Facility
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	42,149	223,140	2,160	12,637
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	225	0
Intergovernmental	0	0	533,308	1,063,160
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	125	0	82	29,050
Total Revenues	42,274	223,140	535,775	1,104,847
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	16,088	214,082	413,911	0
Public Safety	0	0	0	1,107,140
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
Interest on Capital Appreciation Bonds	0	0	0	0
Total Expenditures	16,088	214,082	413,911	1,107,140
Excess of Revenues Over (Under) Expenditures	26,186	9,058	121,864	(2,293)
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Changes in Fund Balance	26,186	9,058	121,864	(2,293)
Fund Balance (Deficit) Beginning of Year	35,397	434,492	149,505	86,374
Fund Balance (Deficit) End of Year	<u>\$61,583</u>	<u>\$443,550</u>	<u>\$271,369</u>	<u>\$84,081</u>

<u>Indigent Guardianship</u>	<u>Probate Conduct of Business</u>	<u>Municipal Court Special Projects</u>	<u>County Court</u>	<u>Indigent Municipal Court</u>	<u>Juvenile Court Donations</u>
\$0	\$0	\$0	\$0	\$0	\$0
19,522	467	170,473	15,134	18,777	0
0	0	0	0	0	0
0	0	0	0	2,766	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	4,000
<u>19,522</u>	<u>467</u>	<u>170,473</u>	<u>15,134</u>	<u>21,543</u>	<u>4,000</u>
0	0	0	0	0	0
24,246	0	1,695,038	12,606	0	6,000
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>24,246</u>	<u>0</u>	<u>1,695,038</u>	<u>12,606</u>	<u>0</u>	<u>6,000</u>
<u>(4,724)</u>	<u>467</u>	<u>(1,524,565)</u>	<u>2,528</u>	<u>21,543</u>	<u>(2,000)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>(4,724)</u>	<u>467</u>	<u>(1,524,565)</u>	<u>2,528</u>	<u>21,543</u>	<u>(2,000)</u>
<u>5,810</u>	<u>5,288</u>	<u>2,134,058</u>	<u>28,711</u>	<u>119,631</u>	<u>5,859</u>
<u>\$1,086</u>	<u>\$5,755</u>	<u>\$609,493</u>	<u>\$31,239</u>	<u>\$141,174</u>	<u>\$3,859</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, 2012
(continued)

	Concealed Carry License	School Resource Officer Grant	Drug Task Force	Highway Safety
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	662,824	0	0
Licenses and Permits	99,998	0	0	0
Fines and Forfeitures	0	0	22,425	0
Intergovernmental	0	132,222	0	22,607
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	151	0	0
Total Revenues	<u>99,998</u>	<u>795,197</u>	<u>22,425</u>	<u>22,607</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	85,985	782,747	16,389	23,760
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	9,347	0
Interest and Fiscal Charges	0	0	437	0
Interest on Capital Appreciation Bonds	0	0	0	0
Total Expenditures	<u>85,985</u>	<u>782,747</u>	<u>26,173</u>	<u>23,760</u>
Excess of Revenues Over (Under) Expenditures	<u>14,013</u>	<u>12,450</u>	<u>(3,748)</u>	<u>(1,153)</u>
<u>Other Financing Sources (Uses)</u>				
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	14,013	12,450	(3,748)	(1,153)
Fund Balance (Deficit) Beginning of Year	<u>87,517</u>	<u>78,818</u>	<u>30,187</u>	<u>(3)</u>
Fund Balance (Deficit) End of Year	<u>\$101,530</u>	<u>\$91,268</u>	<u>\$26,439</u>	<u>(\$1,156)</u>

<u>Adult Probation</u>	<u>Drug Enforcement</u>	<u>Emergency Management Agency</u>	<u>Indigent Immobilization</u>	<u>Development Rotary</u>	<u>Crime Victims Assistance</u>
\$0	\$0	\$0	\$0	\$0	\$0
42,526	0	26,000	0	0	0
0	0	0	0	0	0
0	11,511	0	0	0	0
389,133	0	291,226	0	0	135,928
0	0	0	0	0	0
0	0	0	0	5,025	0
0	0	24,439	0	0	31,117
<u>431,659</u>	<u>11,511</u>	<u>341,665</u>	<u>0</u>	<u>5,025</u>	<u>167,045</u>
0	0	0	0	0	163,476
391,800	0	0	0	0	0
0	4,856	388,586	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	8,885	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>391,800</u>	<u>4,856</u>	<u>388,586</u>	<u>0</u>	<u>8,885</u>	<u>163,476</u>
<u>39,859</u>	<u>6,655</u>	<u>(46,921)</u>	<u>0</u>	<u>(3,860)</u>	<u>3,569</u>
0	0	24,666	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>24,666</u>	<u>0</u>	<u>0</u>	<u>0</u>
39,859	6,655	(22,255)	0	(3,860)	3,569
<u>252,400</u>	<u>44,439</u>	<u>216,836</u>	<u>1,382</u>	<u>379,952</u>	<u>44,507</u>
<u>\$292,259</u>	<u>\$51,094</u>	<u>\$194,581</u>	<u>\$1,382</u>	<u>\$376,092</u>	<u>\$48,076</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, 2012
(continued)

	Senior Citizens	Solid Waste District	Law Library	Joint Dispatch
<u>Revenues</u>				
Property Taxes	\$914,980	\$0	\$0	\$0
Charges for Services	0	676,631	250,881	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	23,205	0
Intergovernmental	188,418	2,000	3,950	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	431	25,301	26,224	0
Total Revenues	<u>1,103,829</u>	<u>703,932</u>	<u>304,260</u>	<u>0</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	278,926	0
Public Safety	0	0	0	0
Public Works	0	257,913	0	0
Health	1,100,312	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
Interest on Capital Appreciation Bonds	0	0	0	0
Total Expenditures	<u>1,100,312</u>	<u>257,913</u>	<u>278,926</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>3,517</u>	<u>446,019</u>	<u>25,334</u>	<u>0</u>
<u>Other Financing Sources (Uses)</u>				
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	3,517	446,019	25,334	0
Fund Balance (Deficit) Beginning of Year	<u>21,431</u>	<u>(98,097)</u>	<u>164,041</u>	<u>3,855</u>
Fund Balance (Deficit) End of Year	<u>\$24,948</u>	<u>\$347,922</u>	<u>\$189,375</u>	<u>\$3,855</u>

<u>Indigent Ignition Interlock</u>	<u>911 Services</u>	<u>Total</u>
\$0	\$0	\$914,980
4,471	0	3,998,127
0	0	368,586
0	0	60,537
0	220,196	7,863,345
0	0	194,222
0	0	5,334
0	0	308,909
<u>4,471</u>	<u>220,196</u>	<u>13,714,040</u>
0	0	1,607,309
0	0	3,054,280
0	246,019	2,655,482
0	0	390,512
0	0	1,300,186
0	0	1,176,176
0	0	2,851,212
0	0	29,031
0	0	28,238
0	0	10,316
<u>0</u>	<u>246,019</u>	<u>13,102,742</u>
<u>4,471</u>	<u>(25,823)</u>	<u>611,298</u>
0	0	953,377
0	0	(820,848)
<u>0</u>	<u>0</u>	<u>132,529</u>
4,471	(25,823)	743,827
<u>24,148</u>	<u>1,312,247</u>	<u>7,047,493</u>
<u>\$28,619</u>	<u>\$1,286,424</u>	<u>\$7,791,320</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2012

	Bond Retirement	TIF Bond Retirement	Special Assessment Bond Retirement	Total
<u>Revenues</u>				
Payment in Lieu of Taxes	\$0	\$1,665,439	\$0	\$1,665,439
Special Assessments	0	0	159,635	159,635
Other	61,115	0	0	61,115
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	61,115	1,665,439	159,635	1,886,189
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	63,125	7,264	70,389
Intergovernmental	0	514,304	0	514,304
Debt Service:				
Principal Retirement	867,867	599,054	83,078	1,549,999
Interest and Fiscal Charges	183,471	435,525	13,820	632,816
Interest on Capital Appreciation Bonds	5,158	30,946	0	36,104
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	1,056,496	1,642,954	104,162	2,803,612
Excess of Revenues Over (Under) Expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	(995,381)	22,485	55,473	(917,423)
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	1,610,000	0	1,610,000
Transfers In	995,382	106,630	10,634	1,112,646
Transfers Out	0	(1,610,000)	0	(1,610,000)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	995,382	106,630	10,634	1,112,646
Changes in Fund Balance	1	129,115	66,107	195,223
Fund Balance (Deficit) Beginning of Year	<hr/>	<hr/>	<hr/>	<hr/>
	(86,870)	1,225,787	445,707	1,584,624
Fund Balance (Deficit) End of Year	<hr/>	<hr/>	<hr/>	<hr/>
	(\$86,869)	\$1,354,902	\$511,814	\$1,779,847

Erie County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012

	Drainage Improvement	Route 250 Corridor Safety	TIF Projects	Total
<u>Revenues</u>				
Intergovernmental	\$0	\$170,000	\$0	\$170,000
Interest	0	0	7,594	7,594
Total Revenues	0	170,000	7,594	177,594
<u>Expenditures</u>				
Capital Outlay	115,596	0	1,013,400	1,128,996
Debt Service: Interest and Fiscal Charges	0	0	31,131	31,131
Total Expenditures	115,596	0	1,044,531	1,160,127
Excess of Revenues Over (Under) Expenditures	(115,596)	170,000	(1,036,937)	(982,533)
<u>Other Financing Sources</u>				
Transfers In	0	0	1,610,000	1,610,000
Changes in Fund Balance	(115,596)	170,000	573,063	627,467
Fund Balance Beginning of Year	145,597	680,000	431,125	1,256,722
Fund Balance End of the Year	<u>\$30,001</u>	<u>\$850,000</u>	<u>\$1,004,188</u>	<u>\$1,884,189</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, 2012

	Workers' Compensation Retro Reserve	Employee Self-Insurance	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$1,232,673	\$2,590,650	\$3,823,323
Interfund Receivable	190,396	0	190,396
Total Assets	<u>1,423,069</u>	<u>2,590,650</u>	<u>4,013,719</u>
<u>Current Liabilities</u>			
Accrued Wages Payable	0	1,049	1,049
Due to Other Governments	238,570	425	238,995
Interfund Payable	0	131	131
Claims Payable	154,592	659,525	814,117
Total Liabilities	<u>393,162</u>	<u>661,130</u>	<u>1,054,292</u>
Total Net Position Unrestricted	<u>\$1,029,907</u>	<u>\$1,929,520</u>	<u>\$2,959,427</u>

Erie County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2012

	Workers' Compensation Retro Reserve	Employee Self-Insurance	Total
<u>Operating Revenues</u>			
Charges for Services	\$221,795	\$6,472,677	\$6,694,472
Other	141,159	8,027	149,186
Total Operating Revenues	<u>362,954</u>	<u>6,480,704</u>	<u>6,843,658</u>
<u>Operating Expenses</u>			
Personal Services	0	22,555	22,555
Contractual Services	241,595	697,295	938,890
Claims	80,725	6,223,325	6,304,050
Total Operating Expenses	<u>322,320</u>	<u>6,943,175</u>	<u>7,265,495</u>
Operating Income (Loss)	40,634	(462,471)	(421,837)
<u>Non-Operating Revenues</u>			
Transfers In	<u>0</u>	<u>1,805</u>	<u>1,805</u>
Changes in Net Position	40,634	(460,666)	(420,032)
Net Position Beginning of Year	<u>989,273</u>	<u>2,390,186</u>	<u>3,379,459</u>
Net Position End of Year	<u><u>\$1,029,907</u></u>	<u><u>\$1,929,520</u></u>	<u><u>\$2,959,427</u></u>

Erie County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2012

	<u>Workers' Compensation Retro Reserve</u>	<u>Employee Self-Insurance</u>	<u>Total</u>
Increase (Decrease) in Cash and Cash Equivalents			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Transactions with Other Funds	\$245,722	\$6,472,677	\$6,718,399
Cash Payments for Personal Services	0	(21,760)	(21,760)
Cash Payments for Contractual Services	(265,522)	(697,295)	(962,817)
Cash Payments for Claims	(100,571)	(6,246,442)	(6,347,013)
Cash Received from Other Revenues	<u>141,159</u>	<u>8,027</u>	<u>149,186</u>
Net Cash Provided by (Used for) Operating Activities	20,788	(484,793)	(464,005)
<u>Cash Flows from Noncapital Financing Activities</u>			
Cash Received from Transfers In	<u>0</u>	<u>1,805</u>	<u>1,805</u>
Net Increase (Decrease) in Cash and Cash Equivalents	20,788	(482,988)	(462,200)
Cash and Cash Equivalents Beginning of Year	<u>1,211,885</u>	<u>3,073,638</u>	<u>4,285,523</u>
Cash and Cash Equivalents End of Year	<u><u>\$1,232,673</u></u>	<u><u>\$2,590,650</u></u>	<u><u>\$3,823,323</u></u>
 <u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>			
Operating Income (Loss)	<u>\$40,634</u>	<u>(\$462,471)</u>	<u>(\$421,837)</u>
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>			
Decrease in Interfund Receivable	23,927	0	23,927
Increase in Accrued Wages Payable	0	484	484
Increase (Decrease) in Due to Other Governments	(76,324)	180	(76,144)
Increase in Interfund Payable	0	131	131
Increase (Decrease) in Claims Payable	<u>32,551</u>	<u>(23,117)</u>	<u>9,434</u>
Total Adjustments	<u>(19,846)</u>	<u>(22,322)</u>	<u>(42,168)</u>
Net Cash Provided by (Used for) Operating Activities	<u><u>\$20,788</u></u>	<u><u>(\$484,793)</u></u>	<u><u>(\$464,005)</u></u>

Erie County, Ohio
Combining Statements - Fiduciary Funds

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

Private Purpose Trust Fund

Bluecoat Trust Fund

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

Agency Funds

Domestic Shelters Fund

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

Commissary Rotary

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

Undivided Tax

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

Undivided Local Government

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

Lodging Excise Tax

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

Care Facility

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

Health

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

Metroparks

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

Regional Planning

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

Soil and Water Conservation

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

(continued)

Erie County, Ohio
Combining Statements - Fiduciary Funds

Agency Funds
(continued)

Mental Health and Recovery Board

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

Family and Children First

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

Ohio Housing Trust

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

Public Defender Fees

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

Subdivisions

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

Payroll

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

Recorder's Escrow

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

Ohio Elections Commission

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

Resident's Account

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

County Court

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

Prosecutor

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

Sheriff

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

Adult Probation

To account for the adult probation restitution account.

Micellaneous Agency

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

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2012

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
<u>Domestic Shelters Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,902	\$0	\$187	\$8,715
<u>Liabilities</u>				
Undistributed Assets	\$8,902	\$0	\$187	\$8,715
<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	\$4,528,606	\$1,283,016	\$436,490	\$5,375,132
Due from Other Governments	688,719	690,343	688,719	690,343
Due from External Parties	1,394	1,473	1,394	1,473
Property Taxes Receivable	75,446,036	72,593,912	75,446,036	72,593,912
Special Assessments Receivable	4,655,555	4,828,306	4,655,555	4,828,306
Total Assets	\$85,320,310	\$79,397,050	\$81,228,194	\$83,489,166
<u>Liabilities</u>				
Due to Other Governments	\$85,320,310	\$79,397,050	\$81,228,194	\$83,489,166
<u>Undivided Local Government</u>				
<u>Assets</u>				
Due from Other Governments	\$1,679,303	\$1,586,272	\$1,679,303	\$1,586,272
<u>Liabilities</u>				
Due to Other Governments	\$1,679,303	\$1,586,272	\$1,679,303	\$1,586,272
<u>Lodging Excise Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$49,117	\$37,367	\$0	\$86,484
Other Local Taxes Receivable	273,650	278,492	273,650	278,492
Total Assets	\$322,767	\$315,859	\$273,650	\$364,976
<u>Liabilities</u>				
Due to External Parties	\$8,209	\$8,355	\$8,209	\$8,355
Undistributed Assets	314,558	307,504	265,441	356,621
Total Liabilities	\$322,767	\$315,859	\$273,650	\$364,976
<u>Care Facility</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,656	\$1,248	\$943	\$8,961
<u>Liabilities</u>				
Undistributed Assets	\$8,656	\$1,248	\$943	\$8,961

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2012
(continued)

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,251,056	\$230,458	\$47,825	\$2,433,689
Accounts Receivable	5,963	0	5,963	0
Due from Other Governments	131,452	130,957	131,452	130,957
Due from External Parties	44,909	15,434	44,909	15,434
Property Taxes Receivable	2,187,464	2,173,019	2,187,464	2,173,019
Total Assets	<u>\$4,620,844</u>	<u>\$2,549,868</u>	<u>\$2,417,613</u>	<u>\$4,753,099</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$4,620,844</u>	<u>\$2,549,868</u>	<u>\$2,417,613</u>	<u>\$4,753,099</u>
<u>Metroparks</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$34,487	\$40,787	\$34,741	\$40,533
Due from Other Governments	105,778	92,516	105,778	92,516
Property Taxes Receivable	1,612,855	1,541,814	1,612,855	1,541,814
Total Assets	<u>\$1,753,120</u>	<u>\$1,675,117</u>	<u>\$1,753,374</u>	<u>\$1,674,863</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,753,120</u>	<u>\$1,675,117</u>	<u>\$1,753,374</u>	<u>\$1,674,863</u>
<u>Regional Planning</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$134,005	\$25,750	\$0	\$159,755
<u>Liabilities</u>				
Undistributed Assets	<u>\$134,005</u>	<u>\$25,750</u>	<u>\$0</u>	<u>\$159,755</u>
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$58,567	\$11,561	\$0	\$70,128
<u>Liabilities</u>				
Undistributed Assets	<u>\$58,567</u>	<u>\$11,561</u>	<u>\$0</u>	<u>\$70,128</u>
<u>Mental Health and Recovery Board</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,714,716	\$214,267	\$56,190	\$2,872,793
Due from Other Governments	231,085	216,990	231,085	216,990
Property Taxes Receivable	3,758,197	3,615,941	3,758,197	3,615,941
Total Assets	<u>\$6,703,998</u>	<u>\$4,047,198</u>	<u>\$4,045,472</u>	<u>\$6,705,724</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$6,703,998</u>	<u>\$4,047,198</u>	<u>\$4,045,472</u>	<u>\$6,705,724</u>
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$360,780	\$7,240	\$88,549	\$279,471
<u>Liabilities</u>				
Undistributed Assets	<u>\$360,780</u>	<u>\$7,240</u>	<u>\$88,549</u>	<u>\$279,471</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2012
(continued)

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
<u>Ohio Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$81,899	\$10,451	\$0	\$92,350
<u>Liabilities</u>				
Due to Other Governments	\$81,899	\$10,451	\$0	\$92,350
<u>Public Defender Fees</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4	\$7,062	\$0	\$7,066
<u>Liabilities</u>				
Undistributed Assets	\$4	\$7,062	\$0	\$7,066
<u>Subdivisions</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$543,065	\$543,065	\$0
<u>Liabilities</u>				
Due to External Parties	\$543,065	\$503,780	\$543,065	\$503,780
Undistributed Assets	(543,065)	39,285	0	(503,780)
Total Liabilities	\$0	\$543,065	\$543,065	\$0
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,042,619	\$0	\$180,327	\$862,292
<u>Liabilities</u>				
Undistributed Assets	\$1,042,619	\$0	\$180,327	\$862,292
<u>Recorder's Escrow</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,967	\$7,308	\$0	\$13,275
<u>Liabilities</u>				
Undistributed Assets	\$5,967	\$7,308	\$0	\$13,275
<u>Ohio Elections Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$60	\$60	\$0	\$120
<u>Liabilities</u>				
Undistributed Assets	\$60	\$60	\$0	\$120
<u>Resident's Account</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$19,580	\$15,870	\$19,580	\$15,870
<u>Liabilities</u>				
Undistributed Assets	\$19,580	\$15,870	\$19,580	\$15,870

(continued)

Erie County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2012
(continued)

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$4,555,655	\$4,603,066	\$4,555,655	\$4,603,066
<u>Liabilities</u>				
Undistributed Assets	\$4,555,655	\$4,603,066	\$4,555,655	\$4,603,066
<u>Prosecutor</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$81,630	\$90,730	\$81,630	\$90,730
<u>Liabilities</u>				
Undistributed Assets	\$81,630	\$90,730	\$81,630	\$90,730
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$326,303	\$389,737	\$326,303	\$389,737
<u>Liabilities</u>				
Undistributed Assets	\$326,303	\$389,737	\$326,303	\$389,737
<u>Adult Probation</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$47,868	\$54,039	\$47,868	\$54,039
<u>Liabilities</u>				
Undistributed Assets	\$47,868	\$54,039	\$47,868	\$54,039
<u>Miscellaneous Agency</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$26,536	\$1,112	\$0	\$27,648
<u>Liabilities</u>				
Undistributed Assets	\$26,536	\$1,112	\$0	\$27,648
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$11,308,616	\$2,420,752	\$1,388,317	\$12,341,051
Cash and Cash Equivalents in Segregated Accounts	5,031,036	5,153,442	5,031,036	5,153,442
Accounts Receivable	5,963	0	5,963	0
Other Local Taxes Receivable	273,650	278,492	273,650	278,492
Due from Other Governments	2,836,337	2,717,078	2,836,337	2,717,078
Due from External Parties	46,303	16,907	46,303	16,907
Property Taxes Receivable	83,004,552	79,924,686	83,004,552	79,924,686
Special Assessments Receivable	4,655,555	4,828,306	4,655,555	4,828,306
Total Assets	\$107,162,012	\$95,339,663	\$97,241,713	\$105,259,962
<u>Liabilities</u>				
Due to Other Governments	\$87,081,512	\$80,993,773	\$82,907,497	\$85,167,788
Due to External Parties	551,274	512,135	551,274	512,135
Undistributed Assets	19,529,226	13,833,755	13,782,942	19,580,039
Total Liabilities	\$107,162,012	\$95,339,663	\$97,241,713	\$105,259,962

**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, 2012

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,203,157	\$4,203,157	\$4,192,735	(\$10,422)
Permissive Sales Taxes	13,867,200	13,867,200	13,692,654	(174,546)
Charges for Services	2,764,929	2,774,569	2,618,770	(155,799)
Licenses and Permits	454,000	454,000	514,509	60,509
Fines and Forfeitures	372,500	372,500	377,334	4,834
Intergovernmental	2,420,455	2,420,455	2,434,969	14,514
Interest	389,125	389,125	437,886	48,761
Other	1,528,177	1,930,513	1,139,032	(791,481)
Total Revenues	25,999,543	26,411,519	25,407,889	(1,003,630)
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	583,975	597,972	592,262	5,710
Materials and Supplies	15,905	16,692	11,847	4,845
Contractual Services	1,377,682	1,387,119	1,274,309	112,810
Other	2,400	2,400	490	1,910
Total Commissioners	1,979,962	2,004,183	1,878,908	125,275
Finance				
Personal Services	292,351	285,958	267,488	18,470
Materials and Supplies	21,921	22,218	21,710	508
Contractual Services	12,750	15,500	12,629	2,871
Total Finance	327,022	323,676	301,827	21,849
Human Resources				
Personal Services	268,793	271,298	261,924	9,374
Materials and Supplies	3,234	3,234	1,534	1,700
Contractual Services	13,090	19,264	13,012	6,252
Total Human Resources	285,117	293,796	276,470	17,326
Microfilm				
Personal Services	116,897	116,897	116,333	564
Materials and Supplies	6,911	7,911	6,749	1,162
Contractual Services	9,500	8,500	7,139	1,361
Capital Outlay	0	8,890	8,882	8
Total Microfilm	133,308	142,198	139,103	3,095
Information Technology				
Personal Services	343,376	342,979	339,600	3,379
Materials and Supplies	27,770	63,283	56,736	6,547
Contractual Services	187,613	180,610	176,830	3,780
Capital Outlay	2,356	2,356	0	2,356
Total Information Technology	561,115	589,228	573,166	16,062

(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, 2012
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Facilities				
Personal Services	\$1,051,219	\$1,050,713	\$1,013,536	\$37,177
Materials and Supplies	674,237	704,801	686,514	18,287
Contractual Services	1,066,791	1,092,900	988,823	104,077
Capital Outlay	5,935	255,935	247,945	7,990
Total Facilities	2,798,182	3,104,349	2,936,818	167,531
Auditor				
Personal Services	461,327	461,327	436,487	24,840
Materials and Supplies	36,602	36,602	57,238	(20,636)
Contractual Services	272,465	272,465	216,780	55,685
Capital Outlay	34,405	34,405	31,913	2,492
Total Auditor	804,799	804,799	742,418	62,381
Board of Revision				
Contractual Services	13,000	13,000	12,595	405
Treasurer				
Personal Services	119,641	126,156	125,203	953
Materials and Supplies	2,123	2,123	2,060	63
Contractual Services	82,304	82,304	69,096	13,208
Total Treasurer	204,068	210,583	196,359	14,224
Prepayment Interest				
Personal Services	28,443	28,443	22,139	6,304
Materials and Supplies	500	500	500	0
Contractual Services	700	700	0	700
Total Prepayment Interest	29,643	29,643	22,639	7,004
Prosecuting Attorney				
Personal Services	1,068,388	1,084,871	1,076,604	8,267
Materials and Supplies	26,675	17,675	15,919	1,756
Contractual Services	13,564	14,164	12,160	2,004
Other	61,352	61,352	60,852	500
Total Prosecuting Attorney	1,169,979	1,178,062	1,165,535	12,527
Board of Elections				
Personal Services	279,609	312,618	304,707	7,911
Materials and Supplies	79,591	77,701	74,980	2,721
Contractual Services	166,000	169,403	158,370	11,033
Total Board of Elections	525,200	559,722	538,057	21,665
Recorder				
Personal Services	248,208	245,901	241,923	3,978
Materials and Supplies	17,762	17,762	10,499	7,263
Contractual Services	24,439	24,439	24,439	0
Total Recorder	290,409	288,102	276,861	11,241

(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, 2012
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Miscellaneous				
Contractual Services	\$7,000	\$7,000	\$5,826	\$1,174
Other	321,095	321,095	244,686	76,409
Total Miscellaneous	328,095	328,095	250,512	77,583
Total Legislative and Executive	9,449,899	9,869,436	9,311,268	558,168
Judicial				
Court Security				
Personal Services	71,816	71,816	63,728	8,088
Materials and Supplies	11,978	11,978	9,791	2,187
Contractual Services	100	100	0	100
Total Court Security	83,894	83,894	73,519	10,375
Common Pleas				
Personal Services	845,187	844,411	818,351	26,060
Materials and Supplies	23,738	25,237	19,756	5,481
Contractual Services	135,584	331,364	312,749	18,615
Capital Outlay	0	194,389	194,389	0
Total Common Pleas	1,004,509	1,395,401	1,345,245	50,156
Family Court				
Personal Services	1,829,813	1,823,863	1,788,948	34,915
Materials and Supplies	79,894	87,139	75,087	12,052
Contractual Services	131,400	153,635	107,750	45,885
Capital Outlay	0	97,500	97,500	0
Total Family Court	2,041,107	2,162,137	2,069,285	92,852
Probate Court				
Personal Services	267,043	271,944	269,894	2,050
Materials and Supplies	6,718	6,718	6,297	421
Contractual Services	44,360	44,360	33,420	10,940
Total Probate Court	318,121	323,022	309,611	13,411
Clerk of Court				
Personal Services	602,895	636,068	617,139	18,929
Materials and Supplies	15,362	34,028	22,078	11,950
Contractual Services	18,613	106,007	83,731	22,276
Capital Outlay	0	162,500	162,500	0
Total Clerk of Court	636,870	938,603	885,448	53,155
County Court				
Personal Services	310,972	315,082	308,822	6,260
Materials and Supplies	19,320	18,710	16,889	1,821
Contractual Services	26,912	23,412	15,895	7,517
Total County Court	357,204	357,204	341,606	15,598

(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, 2012
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Huron Municipal Court				
Personal Services	\$1,165	\$1,167	\$626	\$541
Contractual Services	81,861	98,259	96,054	2,205
Total Huron Municipal Court	83,026	99,426	96,680	2,746
Sandusky Municipal Court				
Personal Services	8,150	7,942	6,500	1,442
Contractual Services	101,500	101,708	101,647	61
Total Sandusky Municipal Court	109,650	109,650	108,147	1,503
Vermillion Municipal Court				
Contractual Services	46,615	46,615	44,945	1,670
Adult Probation				
Personal Services	348,820	350,474	347,978	2,496
Materials and Supplies	7,195	7,235	5,777	1,458
Contractual Services	5,274	10,080	7,549	2,531
Total Adult Probation	361,289	367,789	361,304	6,485
Public Defender				
Personal Services	458,591	458,591	451,992	6,599
Materials and Supplies	13,282	13,282	10,364	2,918
Contractual Services	282,053	326,803	319,893	6,910
Total Public Defender	753,926	798,676	782,249	16,427
Total Judicial	5,796,211	6,682,417	6,418,039	264,378
Public Safety				
Juvenile Detention Facility				
Personal Services	1,312,412	1,298,642	1,255,663	42,979
Materials and Supplies	128,337	141,107	124,598	16,509
Contractual Services	82,546	83,546	77,540	6,006
Total Juvenile Detention Facility	1,523,295	1,523,295	1,457,801	65,494
Sheriff				
Personal Services	4,897,530	4,979,574	4,861,499	118,075
Materials and Supplies	457,418	515,809	504,489	11,320
Contractual Services	371,547	392,547	386,224	6,323
Other	265,744	132,399	30,832	101,567
Capital Outlay	7,754	7,754	6,548	1,206
Total Sheriff	5,999,993	6,028,083	5,789,592	238,491

(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, 2012
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Coroner				
Personal Services	\$68,137	\$68,527	\$68,247	\$280
Materials and Supplies	100	100	80	20
Contractual Services	61,379	95,989	91,251	4,738
Total Coroner	<u>129,616</u>	<u>164,616</u>	<u>159,578</u>	<u>5,038</u>
Total Public Safety	<u>7,652,904</u>	<u>7,715,994</u>	<u>7,406,971</u>	<u>309,023</u>
Public Works				
Tax Map				
Personal Services	57,265	57,265	56,837	428
Materials and Supplies	1,200	1,200	323	877
Contractual Services	8,170	8,170	3,189	4,981
Total Public Works	<u>66,635</u>	<u>66,635</u>	<u>60,349</u>	<u>6,286</u>
Health				
Humane Agent				
Personal Services	3,044	3,044	3,037	7
Materials and Supplies	762	762	602	160
Total Health	<u>3,806</u>	<u>3,806</u>	<u>3,639</u>	<u>167</u>
Human Services				
Veteran Services				
Personal Services	356,303	356,303	283,454	72,849
Materials and Supplies	60,500	50,056	29,942	20,114
Contractual Services	348,557	345,000	208,018	136,982
Other	268,138	249,138	0	249,138
Capital Outlay	23,498	23,498	23,498	0
Total Human Services	<u>1,056,996</u>	<u>1,023,995</u>	<u>544,912</u>	<u>479,083</u>
Total Expenditures	<u>24,026,451</u>	<u>25,362,283</u>	<u>23,745,178</u>	<u>1,617,105</u>
Excess of Revenues Over Expenditures	<u>1,973,092</u>	<u>1,049,236</u>	<u>1,662,711</u>	<u>613,475</u>
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	3,284	3,284
Advances In	50,000	50,000	71,089	21,089
Advances Out	0	0	(220,045)	(220,045)
Transfers In	98,773	342,773	342,773	0
Transfers Out	(2,256,554)	(2,256,554)	(2,253,772)	2,782
Total Other Financing Sources (Uses)	<u>(2,107,781)</u>	<u>(1,863,781)</u>	<u>(2,056,671)</u>	<u>(192,890)</u>
Changes in Fund Balance	(134,689)	(814,545)	(393,960)	420,585
Fund Balance Beginning of Year	6,644,561	6,644,561	6,644,561	0
Prior Year Encumbrances Appropriated	550,155	550,155	550,155	0
Fund Balance End of Year	<u>\$7,060,027</u>	<u>\$6,380,171</u>	<u>\$6,800,756</u>	<u>\$420,585</u>

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, 2012

	Original	Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Charges for Services	\$369,000	\$369,000	\$373,230	\$4,230
Interest	1,000	1,000	0	(1,000)
Total Revenues	<u>370,000</u>	<u>370,000</u>	<u>373,230</u>	<u>3,230</u>
<u>Expenditures</u>				
Current:				
General Government:				
Judicial				
Clerk of Courts				
Personal Services	236,837	217,900	205,959	11,941
Materials and Supplies	8,520	28,037	12,961	15,076
Contractual Services	6,091	5,511	2,792	2,719
Other	0	4,885	4,885	0
Total Expenditures	<u>251,448</u>	<u>256,333</u>	<u>226,597</u>	<u>29,736</u>
Excess of Revenues Over Expenditures	118,552	113,667	146,633	32,966
<u>Other Financing Uses</u>				
Transfers Out	(98,773)	(342,773)	(342,773)	0
Changes in Fund Balance	19,779	(229,106)	(196,140)	32,966
Fund Balance Beginning of Year	359,822	359,822	359,822	0
Prior Year Encumbrances Appropriated	611	611	611	0
Fund Balance End of Year	<u>\$380,212</u>	<u>\$131,327</u>	<u>\$164,293</u>	<u>\$32,966</u>

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

Erie County, Ohio
Developmental Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2012

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,214,163	\$4,214,163	\$4,326,174	\$112,011
Charges for Services	158,227	158,227	179,941	21,714
Intergovernmental	3,104,575	3,122,568	2,616,430	(506,138)
Interest	90	90	64	(26)
Other	125,808	125,808	86,729	(39,079)
Total Revenues	7,602,863	7,620,856	7,209,338	(411,518)
<u>Expenditures</u>				
Current:				
Health				
Developmental Disabilities				
Personal Services	3,352,154	3,360,864	3,050,435	310,429
Materials and Supplies	231,300	345,175	285,503	59,672
Contractual Services	1,301,738	1,685,392	1,401,104	284,288
Other	267,554	84,754	51,629	33,125
Capital Outlay	263,500	298,700	260,609	38,091
Total Developmental Disabilities	5,416,246	5,774,885	5,049,280	725,605
Residential and Individual Support Services				
Contractual Services	1,653,250	1,705,105	1,260,955	444,150
Other	50,000	73,225	67,894	5,331
Total Residential and Individual Support Services	1,703,250	1,778,330	1,328,849	449,481
Help Me Grow				
Personal Services	380,771	377,225	256,411	120,814
Materials and Supplies	34,100	35,835	5,768	30,067
Contractual Services	40,720	49,268	30,810	18,458
Other	61,083	61,083	0	61,083
Total Help Me Grow	516,674	523,411	292,989	230,422
Family Resource Services				
Contractual Services	2,033,878	2,064,195	1,557,556	506,639
Donations				
Materials and Supplies	1,000	1,000	0	1,000
Total Expenditures	9,671,048	10,141,821	8,228,674	1,913,147
Excess of Revenues Under Expenditures	(2,068,185)	(2,520,965)	(1,019,336)	1,501,629
<u>Other Financing Sources</u>				
Sale of Capital Assets	0	0	6,219	6,219
Changes in Fund Balance	(2,068,185)	(2,520,965)	(1,013,117)	1,507,848
Fund Balance Beginning of Year	5,737,445	5,737,445	5,737,445	0
Prior Year Encumbrances Appropriated	588,625	588,625	588,625	0
Fund Balance End of Year	\$4,257,885	\$3,805,105	\$5,312,953	\$1,507,848

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, 2012

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Charges for Services	\$180,000	\$180,000	\$113,445	(\$66,555)
Intergovernmental	4,634,251	4,634,251	3,951,815	(682,436)
Other	2,000	2,000	2,431	431
Total Revenues	4,816,251	4,816,251	4,067,691	(748,560)
<u>Expenditures</u>				
Current:				
Human Services				
Job and Family Services				
Public Assistance				
Personal Services	3,566,295	3,576,295	3,410,549	165,746
Materials and Supplies	103,000	53,000	23,381	29,619
Contractual Services	984,000	1,014,777	939,115	75,662
Capital Outlay	0	41,000	39,795	1,205
Total Public Assistance	4,653,295	4,685,072	4,412,840	272,232
Work Force Investment Act				
Personal Services	2,000	2,000	67	1,933
Materials and Supplies	40,000	37,027	1,248	35,779
Contractual Services	733,000	949,448	647,027	302,421
Total Work Force Investment Act	775,000	988,475	648,342	340,133
Total Expenditures	5,428,295	5,673,547	5,061,182	612,365
Excess of Revenues				
Under Expenditures	(612,044)	(857,296)	(993,491)	(136,195)
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	30	30
Advances In	0	42,000	40,045	(1,955)
Transfers In	1,100,000	1,100,000	1,106,354	6,354
Transfers Out	(120,000)	(120,000)	(88,928)	31,072
Total Other Financing Sources (Uses)	980,000	1,022,000	1,057,501	35,501
Changes in Fund Balance	367,956	164,704	64,010	(100,694)
Fund Balance Beginning of Year	127,087	127,087	127,087	0
Prior Year Encumbrances Appropriated	245,252	245,252	245,252	0
Fund Balance End of Year	\$740,295	\$537,043	\$436,349	(\$100,694)

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, 2012

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Charges for Services	\$102,700	\$102,700	\$105,875	\$3,175
Licenses and Permits	14,000	14,000	13,225	(775)
Fines and Forfeitures	60,000	60,000	58,445	(1,555)
Intergovernmental	4,476,282	4,476,282	4,599,873	123,591
Interest	40,000	40,000	23,814	(16,186)
Other	30,500	30,500	58,337	27,837
Total Revenues	<u>4,723,482</u>	<u>4,723,482</u>	<u>4,859,569</u>	<u>136,087</u>
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	2,034,913	2,032,313	1,834,845	197,468
Materials and Supplies	1,010,450	1,201,508	914,432	287,076
Contractual Services	387,465	1,559,522	1,405,015	154,507
Capital Outlay	500,000	1,578,229	996,914	581,315
Total Expenditures	<u>3,932,828</u>	<u>6,371,572</u>	<u>5,151,206</u>	<u>1,220,366</u>
Changes in Fund Balance	790,654	(1,648,090)	(291,637)	1,356,453
Fund Balance Beginning of Year	2,226,423	2,226,423	2,226,423	0
Prior Year Encumbrances Appropriated	<u>306,984</u>	<u>306,984</u>	<u>306,984</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,324,061</u></u>	<u><u>\$885,317</u></u>	<u><u>\$2,241,770</u></u>	<u><u>\$1,356,453</u></u>

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,915,900	\$7,626,847	\$710,947
OWDA Loan Proceeds	0	20,148	20,148
Grants	1,250,000	1,164,730	(85,270)
Sale of Capital Assets	0	6,071	6,071
Other	0	1,571	1,571
Total Revenues	8,165,900	8,819,367	653,467
<u>Expenses</u>			
Personal Services			
Erie County - DOES Administration	3,277,074	941,549	2,335,525
Erie County - DOES Sewer	177,300	168,892	8,408
Materials and Supplies			
Erie County - DOES Administration	230,313	12,273	218,040
Erie County - DOES Sewer	238,415	225,848	12,567
Contractual Services			
Erie County - DOES Administration	257,600	7,784	249,816
Erie County - DOES Sewer	2,297,129	2,188,666	108,463
Other			
Erie County - DOES Sewer	151,682	151,673	9
Capital Outlay			
Erie County - DOES Sewer	797,674	706,441	91,233
Debt Service:			
Principal Retirement	2,029,616	2,006,489	23,127
Interest Expense	1,756,771	1,748,268	8,503
Interest on Capital Appreciation Bonds	39,624	39,624	0
Total Expenses	11,253,198	8,197,507	3,055,691
Changes in Fund Balance	(3,087,298)	621,860	3,709,158
Fund Balance Beginning of Year	21,969	21,969	0
Prior Year Encumbrances Appropriated	635,259	635,259	0
Fund Balance (Deficit) End of Year	(\$2,430,070)	\$1,279,088	\$3,709,158

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$8,050,398	\$8,143,188	\$92,790
OPWC Loan Proceeds	30,000	0	(30,000)
OWDA Loan Proceeds	0	7,734	7,734
	<hr/>	<hr/>	<hr/>
Total Revenues	8,080,398	8,150,922	70,524
<u>Expenses</u>			
Personal Services			
Water District A - DOES Administration	699,722	638,351	61,371
Water District A - DOES Water	124,573	114,527	10,046
Water District B - DOES Administration	40,604	40,059	545
Water District B - DOES Water	5,774	5,293	481
Materials and Supplies			
Water District A - DOES Water	279,661	255,241	24,420
Water District B - DOES Water	6,488	3,407	3,081
Contractual Services			
Water District A - DOES Water	4,106,549	3,974,343	132,206
Water District B - DOES Water	119,568	106,406	13,162
Other			
Water District A - DOES Water	100,051	99,071	980
Water District B - DOES Water	20,802	20,802	0
Capital Outlay			
Water District A - DOES Water	142,725	33,082	109,643
Water District B - DOES Water	27,000	0	27,000
Debt Service:			
Principal Retirement	1,683,195	1,687,392	(4,197)
Interest Expense	1,227,481	1,219,117	8,364
Interest on Capital Appreciation Bonds	55,260	55,260	0
	<hr/>	<hr/>	<hr/>
Total Expenses	8,639,453	8,252,351	387,102
Changes in Fund Balance	(559,055)	(101,429)	457,626
Fund Balance Beginning of Year	1,513,852	1,513,852	0
Prior Year Encumbrances Appropriated	403,585	403,585	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	\$1,358,382	\$1,816,008	\$457,626

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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$5,538,550	\$5,720,093	\$181,543
Other	219,352	198,399	(20,953)
Total Revenues	5,757,902	5,918,492	160,590
<u>Expenses</u>			
<u>Personal Services</u>			
Landfill Operations - DOES Administration	537,450	536,305	1,145
Landfill Operations - DOES Landfill	103,957	89,647	14,310
<u>Materials and Supplies</u>			
Landfill Operations - DOES Landfill	396,965	353,719	43,246
<u>Contractual Services</u>			
Landfill Operations - DOES Landfill	2,307,626	2,093,930	213,696
Closure and Postclosure Costs	50,404	30,405	19,999
<u>Other</u>			
Landfill Operations - DOES Landfill	69,646	57,395	12,251
<u>Capital Outlay</u>			
Landfill Operations - DOES Landfill	560,260	525,273	34,987
<u>Debt Service:</u>			
Principal Retirement	1,078,825	1,078,791	34
Interest Expense	596,544	596,508	36
Interest on Capital Appreciation Bonds	119,165	119,165	0
Total Expenses	5,820,842	5,481,138	339,704
Excess of Revenues Over (Under) Expenses	(62,940)	437,354	500,294
Advances In	100,000	150,000	50,000
Changes in Fund Balance	37,060	587,354	550,294
Fund Balance Beginning of Year	7,181,952	7,181,952	0
Prior Year Encumbrances Appropriated	324,332	324,332	0
Fund Balance End of Year	\$7,543,344	\$8,093,638	\$550,294

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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$6,654,775	\$5,808,574	(\$846,201)
Sale of Capital Assets	0	1,900	1,900
Other	3,000	178,180	175,180
	<u>6,657,775</u>	<u>5,988,654</u>	<u>(669,121)</u>
<u>Expenses</u>			
Personal Services	4,123,441	4,047,073	76,368
Materials and Supplies	446,319	385,928	60,391
Contractual Services	2,312,383	2,270,548	41,835
Capital Outlay	144,209	132,427	11,782
	<u>7,026,352</u>	<u>6,835,976</u>	<u>190,376</u>
Changes in Fund Balance	(368,577)	(847,322)	(478,745)
Fund Balance Beginning of Year	93,529	93,529	0
Prior Year Encumbrances Appropriated	<u>482,490</u>	<u>482,490</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u><u>\$207,442</u></u>	<u><u>(\$271,303)</u></u>	<u><u>(\$478,745)</u></u>

Erie County, Ohio
Ditch Assessments Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$191,567	\$194,222	\$2,655
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	47,499	44,661	2,838
Materials and Supplies	7,480	4,114	3,366
Contractual Services	133,335	93,137	40,198
Total Expenditures	188,314	141,912	46,402
Changes in Fund Balance	3,253	52,310	49,057
Fund Balance Beginning of Year	387,970	387,970	0
Fund Balance End of Year	\$391,223	\$440,280	\$49,057

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$52,000	\$34,526	(\$17,474)
Intergovernmental	1,151,000	1,078,311	(72,689)
Other	85,000	64,853	(20,147)
Total Revenues	1,288,000	1,177,690	(110,310)
<u>Expenditures</u>			
Current:			
Human Services			
Children's Services			
Materials and Supplies	6,000	5,095	905
Contractual Services	1,381,040	1,255,444	125,596
Total Children's Services	1,387,040	1,260,539	126,501
Title IV-E			
Materials and Supplies	13,000	10,125	2,875
Contractual Services	65,000	29,673	35,327
Total Title IV-E	78,000	39,798	38,202
Total Expenditures	1,465,040	1,300,337	164,703
Excess of Revenues Under Expenditures	(177,040)	(122,647)	54,393
<u>Other Financing Sources (Uses)</u>			
Transfers In	800,000	800,000	0
Transfers Out	(810,000)	(583,682)	226,318
Total Other Financing Sources (Uses)	(10,000)	216,318	226,318
Changes in Fund Balance	(187,040)	93,671	280,711
Fund Balance Beginning of Year	877,886	877,886	0
Prior Year Encumbrances Appropriated	40	40	0
Fund Balance End of Year	\$690,886	\$971,597	\$280,711

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$315,000	\$349,102	\$34,102
Intergovernmental	1,150,000	1,165,137	15,137
Other	0	474	474
	<u>1,465,000</u>	<u>1,514,713</u>	<u>49,713</u>
Total Revenues			
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	939,730	880,850	58,880
Materials and Supplies	4,000	2,154	1,846
Contractual Services	281,646	162,466	119,180
	<u>1,225,376</u>	<u>1,045,470</u>	<u>179,906</u>
Total CSEA			
Child Support - Juvenile Court			
Materials and Supplies	15,925	12,658	3,267
Contractual Services	20,000	619	19,381
	<u>35,925</u>	<u>13,277</u>	<u>22,648</u>
Total Child Support - Juvenile Court			
Total Expenditures	<u>1,261,301</u>	<u>1,058,747</u>	<u>202,554</u>
Excess of Revenues Over Expenditures	<u>203,699</u>	<u>455,966</u>	<u>252,267</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	100,000	88,928	(11,072)
Transfers Out	(360,000)	(237,166)	122,834
	<u>(260,000)</u>	<u>(148,238)</u>	<u>111,762</u>
Total Other Financing Sources (Uses)			
Changes in Fund Balance	(56,301)	307,728	364,029
Fund Balance Beginning of Year	288,077	288,077	0
Prior Year Encumbrances Appropriated	92,571	92,571	0
Fund Balance End of Year	<u>\$324,347</u>	<u>\$688,376</u>	<u>\$364,029</u>

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$12,000	\$11,010	(\$990)
Licenses and Permits	267,000	272,531	5,531
Fines and Forfeitures	1,000	625	(375)
Other	4,500	9,243	4,743
Total Revenues	284,500	293,409	8,909
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	188,978	164,982	23,996
Materials and Supplies	21,647	19,540	2,107
Contractual Services	29,438	23,364	6,074
Other	5,500	0	5,500
Debt Service:			
Principal Retirement	19,684	19,684	0
Interest and Fiscal Charges	25,468	25,468	0
Interest on Capital Appreciation Bonds	10,316	10,316	0
Total Expenditures	301,031	263,354	37,677
Changes in Fund Balance	(16,531)	30,055	46,586
Fund Balance Beginning of Year	266,059	266,059	0
Prior Year Encumbrances Appropriated	3,585	3,585	0
Fund Balance End of Year	\$253,113	\$299,699	\$46,586

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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,349,500	\$1,237,579	(\$111,921)
Other	20,500	35,857	15,357
Total Revenues	<u>1,370,000</u>	<u>1,273,436</u>	<u>(96,564)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	544,243	543,098	1,145
Materials and Supplies	57,296	54,060	3,236
Contractual Services	641,790	601,300	40,490
Debt Service:			
Interest and Fiscal Charges	2,333	2,333	0
Total Expenditures	<u>1,245,662</u>	<u>1,200,791</u>	<u>44,871</u>
Excess of Revenues Over Expenditures	124,338	72,645	(51,693)
<u>Other Financing Uses</u>			
Advances Out	(58,317)	(58,317)	0
Changes in Fund Balance	66,021	14,328	(51,693)
Fund Balance Beginning of Year	810,008	810,008	0
Prior Year Encumbrances Appropriated	29,347	29,347	0
Fund Balance End of Year	<u>\$905,376</u>	<u>\$853,683</u>	<u>(\$51,693)</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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$340,000	\$222,304	(\$117,696)
Other	35,000	30,027	(4,973)
Total Revenues	375,000	252,331	(122,669)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	60,382	55,256	5,126
Materials and Supplies	5,057	1,863	3,194
Contractual Services	130,473	106,632	23,841
Total Treasurer	195,912	163,751	32,161
Prosecutor			
Personal Services	130,569	129,329	1,240
Materials and Supplies	9,000	0	9,000
Contractual Services	15,000	11,822	3,178
Total Prosecutor	154,569	141,151	13,418
Total Expenditures	350,481	304,902	45,579
Changes in Fund Balance	24,519	(52,571)	(77,090)
Fund Balance Beginning of Year	305,999	305,999	0
Prior Year Encumbrances Appropriated	57	57	0
Fund Balance End of Year	\$330,575	\$253,485	(\$77,090)

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$457,871	\$0	(\$457,871)
<u>Expenditures</u>			
Current:			
Economic Development			
Moving Ohio Forward			
Personal Services	773	0	773
Materials and Supplies	300	0	300
Contractual Services	453,228	0	453,228
Other	12,770	0	12,770
Total Expenditures	467,071	0	467,071
Excess of Revenues Under Expenditures	(9,200)	0	9,200
<u>Other Financing Sources</u>			
Transfers In	9,200	0	(9,200)
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
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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$672,306	\$264,461	(\$407,845)
<u>Expenditures</u>			
Current:			
Economic Development			
Block Grant			
Personal Services	1,037	959	78
Materials and Supplies	672	672	0
Contractual Services	523,545	428,911	94,634
Other	2,000	0	2,000
Capital Outlay	53,568	52,942	626
Total Expenditures	580,822	483,484	97,338
Excess of Revenues Over (Under) Expenditures	91,484	(219,023)	(310,507)
<u>Other Financing Sources</u>			
Transfers In	8,271	10,613	2,342
Changes in Fund Balance	99,755	(208,410)	(308,165)
Fund Balance (Deficit) Beginning of Year	(116,395)	(116,395)	0
Prior Year Encumbrances Appropriated	58,018	58,018	0
Fund Balance (Deficit) End of Year	<u>\$41,378</u>	<u>(\$266,787)</u>	<u>(\$308,165)</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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$29,000	\$4,128	(\$24,872)
Intergovernmental	3,531,007	2,244,791	(1,286,216)
Interest	500	389	(111)
Other	177,600	37,741	(139,859)
Total Revenues	3,738,107	2,287,049	(1,451,058)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive Commissioners			
Contractual Services	187,000	16,333	170,667
Economic Development			
CHIP			
Personal Services	347	140	207
Materials and Supplies	823	506	317
Contractual Services	336,361	306,376	29,985
Other	19,568	18,392	1,176
Total CHIP	357,099	325,414	31,685
Lead Removal			
Personal Services	17,109	5,780	11,329
Materials and Supplies	37,273	893	36,380
Contractual Services	2,451,313	1,667,500	783,813
Other	357,141	309,718	47,423
Capital Outlay	27,020	26,900	120
Total Lead Removal	2,889,856	2,010,791	879,065
Neighborhood Stabilization			
Personal Services	52	36	16
Materials and Supplies	1,108	527	581
Contractual Services	484,781	318,025	166,756
Other	16,803	13,937	2,866
Total Neighborhood Stabilization	502,744	332,525	170,219
Housing Revolving Loan			
Contractual Services	26,344	2,343	24,001
Total Economic Development	3,776,043	2,671,073	1,104,970
Total Expenditures	3,963,043	2,687,406	1,275,637
Excess of Revenues			
Under Expenditures	(224,936)	(400,357)	(175,421)

(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, 2012
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Other Financing Sources</u>			
Transfers In	\$50,100	\$29,170	(\$20,930)
Changes in Fund Balance	(174,836)	(371,187)	(196,351)
Fund Balance (Deficit) Beginning of Year	(515,073)	(515,073)	0
Prior Year Encumbrances Appropriated	434,266	434,266	0
Fund Balance (Deficit) End of Year	<u>(\$255,643)</u>	<u>(\$451,994)</u>	<u>(\$196,351)</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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$3,000	\$5,429	\$2,429
<u>Expenditures</u>			
Current:			
Economic Development			
Tax Abatements			
Contractual Services	3,000	0	3,000
Changes in Fund Balance	0	5,429	5,429
Fund Balance Beginning of Year	876	876	0
Fund Balance End of Year	\$876	\$6,305	\$5,429

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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$42,300	\$45,989	\$3,689
Other	0	125	125
Total Revenues	<u>42,300</u>	<u>46,114</u>	<u>3,814</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Computerization			
Materials and Supplies	13,200	3,198	10,002
Contractual Services	40,900	10,534	30,366
Total Expenditures	<u>54,100</u>	<u>13,732</u>	<u>40,368</u>
Changes in Fund Balance	(11,800)	32,382	44,182
Fund Balance Beginning of Year	<u>28,916</u>	<u>28,916</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$17,116</u></u>	<u><u>\$61,298</u></u>	<u><u>\$44,182</u></u>

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$216,000	\$226,766	\$10,766
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Common Pleas Court Special Projects			
Personal Services	216,081	203,542	12,539
Materials and Supplies	12,165	10,165	2,000
Contractual Services	6,000	0	6,000
Total Expenditures	234,246	213,707	20,539
Changes in Fund Balance	(18,246)	13,059	31,305
Fund Balance Beginning of Year	426,655	426,655	0
Fund Balance End of Year	\$408,409	\$439,714	\$31,305

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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$0	\$2,160	\$2,160
Fines and Forfeitures	100	225	125
Intergovernmental	569,555	462,335	(107,220)
	<u>569,655</u>	<u>464,720</u>	<u>(104,935)</u>
Total Revenues	<u>569,655</u>	<u>464,720</u>	<u>(104,935)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Youth Services			
Personal Services	353,056	337,870	15,186
Materials and Supplies	23,953	17,748	6,205
Contractual Services	152,771	84,729	68,042
Capital Outlay	10,000	9,378	622
	<u>539,780</u>	<u>449,725</u>	<u>90,055</u>
Total Expenditures	<u>539,780</u>	<u>449,725</u>	<u>90,055</u>
Changes in Fund Balance	29,875	14,995	(14,880)
Fund Balance Beginning of Year	160,454	160,454	0
Prior Year Encumbrances Appropriated	24,604	24,604	0
Fund Balance End of Year	<u>\$214,933</u>	<u>\$200,053</u>	<u>(\$14,880)</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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$3,000	\$12,767	\$9,767
Intergovernmental	1,256,000	1,063,160	(192,840)
Other	45,000	33,580	(11,420)
	<u>1,304,000</u>	<u>1,109,507</u>	<u>(194,493)</u>
<u>Expenditures</u>			
Current:			
Public Safety			
Northern Ohio Juvenile Facility			
Personal Services	956,905	884,738	72,167
Materials and Supplies	117,001	106,194	10,807
Contractual Services	187,557	145,373	42,184
	<u>1,261,463</u>	<u>1,136,305</u>	<u>125,158</u>
Total Expenditures	<u>1,261,463</u>	<u>1,136,305</u>	<u>125,158</u>
Changes in Fund Balance	42,537	(26,798)	(69,335)
Fund Balance Beginning of Year	113,314	113,314	0
Prior Year Encumbrances Appropriated	29,723	29,723	0
Fund Balance End of Year	<u>\$185,574</u>	<u>\$116,239</u>	<u>(\$69,335)</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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$24,000	\$19,851	(\$4,149)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	27,570	24,747	2,823
Changes in Fund Balance	(3,570)	(4,896)	(1,326)
Fund Balance Beginning of Year	5,784	5,784	0
Fund Balance End of Year	\$2,214	\$888	(\$1,326)

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$500	\$471	(\$29)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Conduct of Business			
Materials and Supplies	5,000	100	4,900
Changes in Fund Balance	(4,500)	371	4,871
Fund Balance Beginning of Year	5,361	5,361	0
Fund Balance End of Year	\$861	\$5,732	\$4,871

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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$190,000	\$170,276	(\$19,724)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Computerization			
Personal Services	12,257	12,096	161
Materials and Supplies	73,335	0	73,335
Contractual Services	49,000	115,490	(66,490)
Capital Outlay	2,178,743	1,766,468	412,275
Total Expenditures	<u>2,313,335</u>	<u>1,894,054</u>	<u>419,281</u>
Changes in Fund Balance	(2,123,335)	(1,723,778)	399,557
Fund Balance Beginning of Year	2,051,718	2,051,718	0
Prior Year Encumbrances Appropriated	<u>73,335</u>	<u>73,335</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,718</u></u>	<u><u>\$401,275</u></u>	<u><u>\$399,557</u></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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,000	\$15,113	\$1,113
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
County Court Computerization			
Contractual Services	30,000	12,862	17,138
Changes in Fund Balance	(16,000)	2,251	18,251
Fund Balance Beginning of Year	28,133	28,133	0
Fund Balance End of Year	\$12,133	\$30,384	\$18,251

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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$12,000	\$15,535	\$3,535
Fines and Forfeitures	2,000	3,074	1,074
Total Revenues	14,000	18,609	4,609
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Driver			
Contractual Services	75,000	0	75,000
Changes in Fund Balance	(61,000)	18,609	79,609
Fund Balance Beginning of Year	118,486	118,486	0
Fund Balance End of Year	<u>\$57,486</u>	<u>\$137,095</u>	<u>\$79,609</u>

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$3,000	\$4,000	\$1,000
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Court Donations			
Materials and Supplies	9,400	7,371	2,029
Changes in Fund Balance	(6,400)	(3,371)	3,029
Fund Balance Beginning of Year	6,404	6,404	0
Prior Year Encumbrances Appropriated	400	400	0
Fund Balance End of Year	\$404	\$3,433	\$3,029

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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Licenses and Permits	\$50,000	\$94,919	\$44,919
<u>Expenditures</u>			
Current:			
Public Safety			
Concealed Handgun			
Personal Services	44,000	30,426	13,574
Materials and Supplies	5,500	5,239	261
Contractual Services	57,000	53,984	3,016
Total Expenditures	106,500	89,649	16,851
Changes in Fund Balance	(56,500)	5,270	61,770
Fund Balance Beginning of Year	80,901	80,901	0
Prior Year Encumbrances Appropriated	5,500	5,500	0
Fund Balance End of Year	<u>\$29,901</u>	<u>\$91,671</u>	<u>\$61,770</u>

Erie County, Ohio
 School Resource Officer Grant 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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$583,516	\$659,322	\$75,806
Intergovernmental	319,219	132,222	(186,997)
Other	0	151	151
	<u>902,735</u>	<u>791,695</u>	<u>(111,040)</u>
Total Revenues			
<u>Expenditures</u>			
Current:			
Public Safety			
Sheriff			
School Resource Officer			
Personal Services	859,927	762,235	97,692
	<u>42,808</u>	<u>29,460</u>	<u>(13,348)</u>
Changes in Fund Balance			
Fund Balance Beginning of Year	49,783	49,783	0
Fund Balance End of Year	<u>\$92,591</u>	<u>\$79,243</u>	<u>(\$13,348)</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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$3,000	\$18,473	\$15,473
<u>Expenditures</u>			
Current:			
Public Safety			
Drug Task Force			
Personal Services	26,235	26,127	108
Changes in Fund Balance	(23,235)	(7,654)	15,581
Fund Balance Beginning of Year	25,550	25,550	0
Fund Balance End of Year	\$2,315	\$17,896	\$15,581

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$68,473	\$24,770	(\$43,703)
<u>Expenditures</u>			
Current:			
Public Safety			
Highway Safety			
Personal Services	63,862	23,209	40,653
Materials and Supplies	2,632	916	1,716
Total Expenditures	66,494	24,125	42,369
Changes in Fund Balance	1,979	645	(1,334)
Fund Balance (Deficit) Beginning of Year	(2,229)	(2,229)	0
Prior Year Encumbrances Appropriated	114	114	0
Fund Balance (Deficit) End of Year	(\$136)	(\$1,470)	(\$1,334)

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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$53,000	\$43,243	(\$9,757)
Intergovernmental	407,883	389,133	(18,750)
Total Revenues	460,883	432,376	(28,507)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	399,437	334,667	64,770
Materials and Supplies	9,701	8,378	1,323
Contractual Services	58,785	55,209	3,576
Other	12,054	0	12,054
Capital Outlay	3,500	3,500	0
Total Expenditures	483,477	401,754	81,723
Changes in Fund Balance	(22,594)	30,622	53,216
Fund Balance Beginning of Year	192,364	192,364	0
Prior Year Encumbrances Appropriated	111	111	0
Fund Balance End of Year	\$169,881	\$223,097	\$53,216

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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Fines and Forfeitures	\$14,100	\$11,636	(\$2,464)
<u>Expenditures</u>			
Current:			
Public Safety			
Drug Enforcement			
Contractual Services	<u>16,765</u>	<u>4,856</u>	<u>11,909</u>
Changes in Fund Balance	(2,665)	6,780	9,445
Fund Balance Beginning of Year	<u>44,114</u>	<u>44,114</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$41,449</u></u>	<u><u>\$50,894</u></u>	<u><u>\$9,445</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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$26,000	\$26,000	\$0
Intergovernmental	388,733	291,226	(97,507)
Other	12,077	23,792	11,715
	<u>426,810</u>	<u>341,018</u>	<u>(85,792)</u>
Total Revenues			
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	147,121	142,722	4,399
Materials and Supplies	198,003	154,884	43,119
Contractual Services	109,651	79,436	30,215
Capital Outlay	7,851	7,835	16
	<u>462,626</u>	<u>384,877</u>	<u>77,749</u>
Total Expenditures			
Excess of Revenues Under Expenditures	(35,816)	(43,859)	(8,043)
<u>Other Financing Sources</u>			
Transfers In	24,666	24,666	0
	<u>24,666</u>	<u>24,666</u>	<u>0</u>
Changes in Fund Balance	(11,150)	(19,193)	(8,043)
Fund Balance Beginning of Year	203,832	203,832	0
Prior Year Encumbrances Appropriated	16,713	16,713	0
	<u>16,713</u>	<u>16,713</u>	<u>0</u>
Fund Balance End of Year	<u>\$209,395</u>	<u>\$201,352</u>	<u>(\$8,043)</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, 2012

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

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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Interest	\$3,400	\$5,209	\$1,809
Other	10,000	32,044	22,044
Total Revenues	13,400	37,253	23,853
<u>Expenditures</u>			
Current:			
Economic Development			
Development Rotary			
Contractual Services	23,746	14,038	9,708
Changes in Fund Balance	(10,346)	23,215	33,561
Fund Balance Beginning of Year	132,550	132,550	0
Prior Year Encumbrances Appropriated	12,746	12,746	0
Fund Balance End of Year	<u>\$134,950</u>	<u>\$168,511</u>	<u>\$33,561</u>

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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$239,178	\$131,868	(\$107,310)
Other	19,000	31,117	12,117
Total Revenues	<u>258,178</u>	<u>162,985</u>	<u>(95,193)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Crime Victims Assistance			
Personal Services	200,101	132,212	67,889
Materials and Supplies	12,700	9,842	2,858
Contractual Services	35,300	21,030	14,270
Total Expenditures	<u>248,101</u>	<u>163,084</u>	<u>85,017</u>
Changes in Fund Balance	10,077	(99)	(10,176)
Fund Balance Beginning of Year	41,104	41,104	0
Prior Year Encumbrances Appropriated	4,000	4,000	0
Fund Balance End of Year	<u><u>\$55,181</u></u>	<u><u>\$45,005</u></u>	<u><u>(\$10,176)</u></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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$928,596	\$911,463	(\$17,133)
Intergovernmental	189,835	188,418	(1,417)
Other	<u>0</u>	<u>431</u>	<u>431</u>
Total Revenues	1,118,431	1,100,312	(18,119)
<u>Expenditures</u>			
Current:			
Health			
Senior Citizens			
Contractual Services	<u>1,114,146</u>	<u>1,100,312</u>	<u>13,834</u>
Changes in Fund Balance	4,285	0	(4,285)
Fund Balance (Deficit) Beginning of Year	<u>(2,142)</u>	<u>(2,142)</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u><u>\$2,143</u></u>	<u><u>(\$2,142)</u></u>	<u><u>(\$4,285)</u></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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$481,000	\$594,229	\$113,229
Intergovernmental	0	2,000	2,000
Other	1,000	25,301	24,301
Total Revenues	482,000	621,530	139,530
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	64,081	61,834	2,247
Materials and Supplies	7,100	6,263	837
Contractual Services	300,356	261,291	39,065
Other	7,611	7,611	0
Capital Outlay	2,500	2,000	500
Total Expenditures	381,648	338,999	42,649
Excess of Revenues Over Expenditures	100,352	282,531	182,179
<u>Other Financing Uses</u>			
Advances Out	(150,000)	(150,000)	0
Changes in Fund Balance	(49,648)	132,531	182,179
Fund Balance Beginning of Year	183,455	183,455	0
Prior Year Encumbrances Appropriated	61,406	61,406	0
Fund Balance End of Year	\$195,213	\$377,392	\$182,179

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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$225,000	\$250,881	\$25,881
Fines and Forfeitures	58,000	40,856	(17,144)
Intergovernmental	0	3,950	3,950
Other	22,440	26,224	3,784
	<u>305,440</u>	<u>321,911</u>	<u>16,471</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	55,287	54,721	566
Materials and Supplies	6,950	6,568	382
Contractual Services	232,484	223,986	8,498
	<u>294,721</u>	<u>285,275</u>	<u>9,446</u>
Total Expenditures	<u>294,721</u>	<u>285,275</u>	<u>9,446</u>
Changes in Fund Balance	10,719	36,636	25,917
Fund Balance Beginning of Year	<u>156,091</u>	<u>156,091</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$166,810</u></u>	<u><u>\$192,727</u></u>	<u><u>\$25,917</u></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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$15,883	\$0	(\$15,883)
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	15,883	0	(15,883)
Fund Balance Beginning of Year	3,855	3,855	0
Fund Balance End of Year	\$19,738	\$3,855	(\$15,883)

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,500	\$8,558	\$1,058
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Interlock			
Contractual Services	15,000	0	15,000
	(7,500)	8,558	16,058
Changes in Fund Balance	(7,500)	8,558	16,058
Fund Balance Beginning of Year	19,575	19,575	0
Fund Balance End of Year	\$12,075	\$28,133	\$16,058

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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$225,000	\$207,286	(\$17,714)
<u>Expenditures</u>			
Current:			
Public Safety			
911 Wireless			
Personal Services	25,235	20,408	4,827
Materials and Supplies	7,000	1,474	5,526
Contractual Services	89,717	51,761	37,956
Capital Outlay	175,299	172,757	2,542
Total Expenditures	297,251	246,400	50,851
Changes in Fund Balance	(72,251)	(39,114)	33,137
Fund Balance Beginning of Year	1,220,502	1,220,502	0
Prior Year Encumbrances Appropriated	58,816	58,816	0
Fund Balance End of Year	<u>\$1,207,067</u>	<u>\$1,240,204</u>	<u>\$33,137</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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Other	\$65,301	\$62,245	(\$3,056)
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	867,867	867,867	0
Interest and Fiscal Charges	183,471	183,471	0
Interest on Capital Appreciation Bonds	5,158	5,158	0
Total Expenditures	1,056,496	1,056,496	0
Excess of Revenues Under Expenditures	(991,195)	(994,251)	(3,056)
<u>Other Financing Sources</u>			
Transfers In	991,195	995,382	4,187
Changes in Fund Balance	0	1,131	1,131
Fund Balance (Deficit) Beginning of Year	(92,843)	(92,843)	0
Fund Balance (Deficit) End of Year	<u>(\$92,843)</u>	<u>(\$91,712)</u>	<u>\$1,131</u>

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Payment in Lieu Taxes	\$1,562,784	\$1,665,439	\$102,655
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Other	46,373	65,225	(18,852)
Intergovernmental	514,304	514,304	0
Debt Service:			
Principal Retirement	599,054	599,054	0
Interest and Fiscal Charges	435,525	435,525	0
Interest on Capital Appreciation Bonds	30,946	30,946	0
Total Expenditures	1,626,202	1,645,054	(18,852)
Excess of Revenues Over (Under) Expenditures	(63,418)	20,385	83,803
<u>Other Financing Sources</u>			
Transfers In	112,404	106,630	(5,774)
Changes in Fund Balance	48,986	127,015	78,029
Fund Balance Beginning of Year	1,225,787	1,225,787	0
Fund Balance End of Year	\$1,274,773	\$1,352,802	\$78,029

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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$90,000	\$159,635	\$69,635
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Other	7,264	7,264	0
Debt Service:			
Principal Retirement	117,382	74,638	42,744
Interest and Fiscal Charges	64,428	11,626	52,802
Total Expenditures	189,074	93,528	95,546
Excess of Revenues Over (Under) Expenditures	(99,074)	66,107	165,181
<u>Other Financing Uses</u>			
Advances Out	(12,772)	(12,772)	0
Changes in Fund Balance	(111,846)	53,335	165,181
Fund Balance Beginning of Year	479,685	479,685	0
Fund Balance End of Year	<u>\$367,839</u>	<u>\$533,020</u>	<u>\$165,181</u>

Erie County, Ohio
Drainage Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvement			
Contractual Services	53,500	645	52,855
Capital Outlay	<u>124,000</u>	<u>118,380</u>	<u>5,620</u>
Total Expenditures	<u>177,500</u>	<u>119,025</u>	<u>58,475</u>
Excess of Revenues Under Expenditures	(177,500)	(119,025)	58,475
<u>Other Financing Sources</u>			
Advances In	<u>180,000</u>	<u>180,000</u>	<u>0</u>
Changes in Fund Balance	2,500	60,975	58,475
Fund Balance Beginning of Year	<u>145,597</u>	<u>145,597</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$148,097</u></u>	<u><u>\$206,572</u></u>	<u><u>\$58,475</u></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, 2012

	<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>680,000</u>	<u>680,000</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$850,000</u></u>	<u><u>\$850,000</u></u>	<u><u>\$0</u></u>

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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Interest	\$9,000	\$13,730	\$4,730
Other	23,000	0	(23,000)
Total Revenues	32,000	13,730	(18,270)
<u>Expenditures</u>			
Capital Outlay			
TIF Projects			
Contractual Services	84,000	49,418	34,582
Capital Outlay	1,247,399	965,363	282,036
Total Capital Outlay	1,331,399	1,014,781	316,618
Debt Service:			
Principal Retirement	1,700,000	1,700,000	0
Interest and Fiscal Charges	74,250	38,250	36,000
Total Debt Service	1,774,250	1,738,250	36,000
Total Expenditures	3,105,649	2,753,031	352,618
Excess of Revenues Under Expenditures	(3,073,649)	(2,739,301)	334,348
<u>Other Financing Sources</u>			
General Obligation Bond Proceeds	1,700,500	1,610,000	(90,500)
Changes in Fund Balance	(1,373,149)	(1,129,301)	243,848
Fund Balance Beginning of Year	989,532	989,532	0
Prior Year Encumbrances Appropriated	1,140,399	1,140,399	0
Fund Balance End of Year	\$756,782	\$1,000,630	\$243,848

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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$270,000	\$245,722	(\$24,278)
Other	304,000	141,159	(162,841)
Total Revenues	<u>574,000</u>	<u>386,881</u>	<u>(187,119)</u>
<u>Expenses</u>			
Contractual Services	345,700	266,922	78,778
Claims	150,000	100,571	49,429
Total Expenses	<u>495,700</u>	<u>367,493</u>	<u>128,207</u>
Changes in Fund Balance	78,300	19,388	(58,912)
Fund Balance Beginning of Year	1,211,585	1,211,585	0
Prior Year Encumbrances Appropriated	<u>300</u>	<u>300</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,290,185</u></u>	<u><u>\$1,231,273</u></u>	<u><u>(\$58,912)</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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,478,000	\$6,472,677	(\$5,323)
Other	39,000	8,027	(30,973)
Total Revenues	<u>6,517,000</u>	<u>6,480,704</u>	<u>(36,296)</u>
<u>Expenses</u>			
Personal Services	22,199	21,760	439
Contractual Services	805,031	756,227	48,804
Claims	6,650,000	6,255,225	394,775
Total Expenses	<u>7,477,230</u>	<u>7,033,212</u>	<u>444,018</u>
Excess of Revenues Under Expenses	(960,230)	(552,508)	407,722
Transfers In	<u>3,000</u>	<u>1,805</u>	<u>(1,195)</u>
Changes in Fund Balance	(957,230)	(550,703)	406,527
Fund Balance Beginning of Year	2,993,108	2,993,108	0
Prior Year Encumbrances Appropriated	<u>80,530</u>	<u>80,530</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,116,408</u></u>	<u><u>\$2,522,935</u></u>	<u><u>\$406,527</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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$600	\$423	(\$177)
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	600	423	(177)
Fund Balance Beginning of Year	53,063	53,063	0
Fund Balance End of Year	\$53,663	\$53,486	(\$177)

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

Debt Capacity.....	S-26
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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-32
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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-34
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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>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Governmental Activities				
Net Investment in Capital Assets	\$46,340,620	\$43,629,049	\$43,521,250	\$43,259,597
Restricted	26,670,974	26,341,498	24,643,811	23,574,178
Unrestricted	<u>13,824,782</u>	<u>13,349,429</u>	<u>12,342,363</u>	<u>10,635,941</u>
Total Governmental Activities Net Position	<u>86,836,376</u>	<u>83,319,976</u>	<u>80,507,424</u>	<u>77,469,716</u>
Business-Type Activities				
Net Investment in Capital Assets	44,767,064	45,101,692	43,603,843	40,088,151
Unrestricted (Deficit)	<u>(14,810,735)</u>	<u>(17,271,857)</u>	<u>(17,648,937)</u>	<u>(10,183,322)</u>
Total Business-Type Activities Net Position	<u>29,956,329</u>	<u>27,829,835</u>	<u>25,954,906</u>	<u>29,904,829</u>
Primary Government				
Net Investment in Capital Assets	91,107,684	88,730,741	87,125,093	83,347,748
Restricted	26,670,974	26,341,498	24,643,811	23,574,178
Unrestricted (Deficit)	<u>(985,953)</u>	<u>(3,922,428)</u>	<u>(5,306,574)</u>	<u>452,619</u>
Total Primary Government Net Position	<u>\$116,792,705</u>	<u>\$111,149,811</u>	<u>\$106,462,330</u>	<u>\$107,374,545</u>

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$40,448,918	\$47,630,198	\$43,555,669	\$38,513,147	\$35,976,792	\$41,038,932
22,160,492	21,062,764	18,747,033	16,285,955	22,981,630	15,829,803
<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>9,595,266</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>	<u>66,464,001</u>
39,639,458	27,761,945	33,583,229	29,061,612	34,053,591	44,785,096
(7,418,610)	1,874,410	(6,806,303)	369,623	2,878,103	(5,455,089)
<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>	<u>39,330,007</u>
80,088,376	75,392,143	77,138,898	67,574,759	70,030,383	85,824,028
22,160,492	21,062,764	18,747,033	16,285,955	22,981,630	15,829,803
<u>3,671,197</u>	<u>12,543,144</u>	<u>3,677,756</u>	<u>10,967,856</u>	<u>12,281,841</u>	<u>4,140,177</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>	<u>\$105,794,008</u>

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

	2012	2011	2010	2009
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$11,639,157	\$12,132,251	\$11,891,620	\$13,394,587
Judicial	7,742,425	7,235,013	7,367,137	7,396,642
Intergovernmental	514,304	847,046	1,416,660	0
Internal Service Fund-External Portion	653,895	654,045	656,263	679,911
Public Safety	10,093,201	10,045,865	9,508,291	9,705,854
Public Works	5,241,240	5,825,403	5,623,471	4,279,304
Health	8,467,729	8,743,885	8,281,075	8,340,474
Human Services	6,574,019	8,252,552	9,579,264	14,269,060
Conservation and Recreation	0	0	0	0
Economic Development	2,819,570	2,354,858	2,241,277	716,727
Other	0	0	0	0
Interest and Fiscal Charges	835,571	752,950	706,418	1,156,810
Total Governmental Activities Expenses	<u>54,581,111</u>	<u>56,843,868</u>	<u>57,271,476</u>	<u>59,939,369</u>
Business-Type Activities				
Sewer	7,753,505	8,941,019	11,858,087	10,145,334
Water	8,047,076	7,627,088	7,826,088	7,628,167
Landfill	4,383,275	4,337,610	4,836,073	4,523,335
Care Facility	6,393,335	6,835,771	6,905,594	7,137,835
Total Business-Type Activities Expenses	<u>26,577,191</u>	<u>27,741,488</u>	<u>31,425,842</u>	<u>29,434,671</u>
Total Primary Government Expenses	<u>81,158,302</u>	<u>84,585,356</u>	<u>88,697,318</u>	<u>89,374,040</u>
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	3,850,860	4,102,971	3,816,759	5,752,730
Judicial	2,124,029	2,405,856	2,035,496	1,814,973
Internal Service Fund-External Portion	615,929	593,128	594,620	743,597
Public Safety	998,536	808,209	865,882	769,828
Public Works	961,531	1,448,535	1,534,955	866,054
Health	460,202	372,165	355,877	679,125
Human Services	461,075	550,046	496,327	611,296
Conservation and Recreation	0	0	0	0
Economic Development	9,057	7,727	5,475	3,774
Other	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Charges for Services	<u>9,481,219</u>	<u>10,288,637</u>	<u>9,705,391</u>	<u>11,241,377</u>
Operating Grants, Contributions, and Interest	18,467,972	18,977,431	20,112,985	24,655,336
Capital Grants and Contributions	519,366	870,873	514,605	170,000
Total Governmental Activities Program Revenues	<u>28,468,557</u>	<u>30,136,941</u>	<u>30,332,981</u>	<u>36,066,713</u>
Business-Type Activities				
Charges for Services				
Sewer	7,217,745	6,814,640	6,995,410	6,555,883
Water	8,140,909	7,928,243	7,999,634	8,342,984
Landfill	5,972,748	5,886,065	5,447,927	3,966,515
Care Facility	6,000,490	5,976,298	6,765,031	7,713,187
Total Charges for Services	<u>27,331,892</u>	<u>26,605,246</u>	<u>27,208,002</u>	<u>26,578,569</u>
Operating Grants, Contributions, and Interest	0	0	0	137,397
Capital Grants and Contributions	1,164,730	2,032,719	90,375	525,456
Total Business-Type Activities Program Revenues	<u>28,496,622</u>	<u>28,637,965</u>	<u>27,298,377</u>	<u>27,241,422</u>
Total Primary Government Program Revenues	<u>56,965,179</u>	<u>58,774,906</u>	<u>57,631,358</u>	<u>63,308,135</u>

2008	2007	2006	2005	2004	2003
\$14,555,386	\$12,366,772	\$12,405,267	\$11,496,817	\$10,660,925	\$9,670,194
7,256,725	7,253,310	6,879,431	4,503,871	4,472,525	4,302,743
0	0	0	0	0	0
581,543	0	0	0	0	0
10,540,475	10,038,323	10,177,442	11,123,785	10,883,001	10,114,582
6,185,722	4,969,973	4,008,180	8,869,473	3,644,897	3,915,623
7,764,924	7,776,716	7,939,922	7,052,513	7,752,486	7,029,247
15,944,134	15,838,281	14,465,802	13,193,898	13,820,685	14,285,539
0	0	0	119,624	387,953	366,444
509,497	598,902	1,146,781	5,203,106	805,844	603,759
0	387,405	301,971	665	806,895	1,619,823
873,393	643,704	904,320	592,492	790,720	636,282
<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>	<u>52,544,236</u>
9,364,997	9,234,652	16,299,710	8,007,501	7,254,224	6,231,694
8,670,267	7,091,831	8,464,381	8,900,896	9,185,142	8,737,249
5,151,904	3,372,280	5,182,822	9,845,410	6,625,044	5,328,929
7,699,589	7,800,726	8,453,719	8,106,692	8,888,201	7,930,899
<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>28,228,771</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>	<u>80,773,007</u>
2,921,969	3,013,970	2,927,126	2,363,681	2,814,142	3,969,697
1,753,120	1,567,060	1,577,983	943,573	1,064,450	1,159,700
841,064	0	0	0	0	0
1,483,956	1,397,279	1,371,915	1,117,814	1,435,635	99,317
1,373,884	3,928,848	400,296	285,206	947,830	3,862,439
1,334,042	1,107,093	1,299,972	639,348	764,953	456,422
828,936	872,231	1,199,820	1,486,157	1,084,997	973,104
0	0	0	15,567	66,569	0
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	0
<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>10,520,679</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>17,670,092</u>
<u>170,000</u>	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>200,000</u>	<u>216,512</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>	<u>28,407,283</u>
6,968,890	7,185,584	7,385,797	6,511,853	6,562,902	6,117,895
7,204,960	7,866,467	7,653,276	7,562,090	7,514,759	7,991,121
4,340,862	4,118,369	3,962,796	3,982,682	3,986,350	3,059,132
7,635,996	7,753,089	7,814,150	8,346,646	8,250,668	7,921,144
<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>	<u>25,089,292</u>
17,500	0	3,937,409	180,513	0	0
346,165	2,879,114	4,337,514	25,805	2,980,788	158,740
<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>25,248,032</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>	<u>53,655,315</u>

(continued)

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<u>Net (Expense) Revenue</u>				
Governmental Activities	(\$26,112,554)	(\$26,706,927)	(\$26,938,495)	(\$23,872,656)
Business-Type Activities	<u>1,919,431</u>	<u>896,477</u>	<u>(4,127,465)</u>	<u>(2,193,249)</u>
Total Primary Government Net Expense	<u>(24,193,123)</u>	<u>(25,810,450)</u>	<u>(31,065,960)</u>	<u>(26,065,905)</u>
<u>General Revenues and Other Changes in Net Position</u>				
Governmental Activities				
Property Taxes Levied for:				
General Operating	4,205,081	4,218,414	4,222,751	4,174,831
Developmental Disabilities	4,347,789	4,334,210	4,325,874	4,236,448
Senior Citizens	923,940	835,402	831,141	820,030
Road	0	0	0	0
Payment in Lieu of Taxes	1,665,439	1,538,286	1,518,696	1,216,976
Permissive Sales Taxes	13,708,095	13,483,885	12,757,185	11,811,430
Grants and Entitlements not Restricted to Specific Programs	3,165,997	3,002,294	3,922,025	2,613,527
Interest	381,422	646,395	946,058	1,252,801
Other	1,220,557	1,730,642	1,442,077	1,370,190
Transfers	<u>10,634</u>	<u>10,351</u>	<u>10,396</u>	<u>146,922</u>
Total Governmental Activities	<u>29,628,954</u>	<u>29,799,879</u>	<u>29,976,203</u>	<u>27,643,155</u>
Business-Type Activities				
Grants	0	0	0	0
Interest	0	0	0	0
Other	217,697	708,403	187,938	24,152
Transfers	<u>(10,634)</u>	<u>(10,351)</u>	<u>(10,396)</u>	<u>(146,922)</u>
Total Business-Type Activities	<u>207,063</u>	<u>698,052</u>	<u>177,542</u>	<u>(122,770)</u>
Total Primary Government	<u>29,836,017</u>	<u>30,497,931</u>	<u>30,153,745</u>	<u>27,520,385</u>
<u>Change in Net Position</u>				
Governmental Activities	3,516,400	3,092,952	3,037,708	3,770,499
Business-Type Activities	<u>2,126,494</u>	<u>1,594,529</u>	<u>(3,949,923)</u>	<u>(2,316,019)</u>
Total Primary Government	<u>\$5,642,894</u>	<u>\$4,687,481</u>	<u>(\$912,215)</u>	<u>\$1,454,480</u>

2008	2007	2006	2005	2004	2003
(\$30,961,234)	(\$25,405,698)	(\$23,843,457)	(\$35,283,932)	(\$26,822,413)	(\$24,136,953)
(4,372,384)	2,303,134	(3,309,690)	(8,250,910)	(2,657,144)	(2,980,739)
(35,333,618)	(23,102,564)	(27,153,147)	(43,534,842)	(29,479,557)	(27,117,692)
5,357,164	5,740,976	5,664,832	5,185,358	5,289,231	4,532,306
4,796,520	5,191,679	4,782,238	5,051,749	5,238,921	3,856,026
918,136	967,456	790,739	842,202	867,153	0
0	0	0	0	0	840,776
1,216,976	0	0	0	0	0
15,974,096	13,434,723	14,173,097	13,911,581	13,232,060	12,823,655
3,029,188	2,970,341	2,399,031	3,826,400	2,847,235	2,457,921
2,594,770	3,453,150	2,589,340	1,637,755	862,142	1,099,049
647,105	368,472	1,031,370	2,102,063	468,355	1,446,627
(14,214)	(146,164)	(197,764)	(238,001)	(84,525)	(349,462)
34,519,741	31,980,633	31,232,883	32,319,107	28,720,572	26,706,898
0	40,594	0	0	0	0
0	947	81,256	1,222	20,571	66,113
184,612	368,590	376,361	511,228	153,735	204,104
14,214	146,164	197,764	238,001	84,525	349,462
198,826	556,295	655,381	750,451	258,831	619,679
34,718,567	32,536,928	31,888,264	33,069,558	28,979,403	27,326,577
3,558,507	6,574,935	7,389,426	(2,964,825)	1,898,159	2,569,945
(4,173,558)	2,859,429	(2,654,309)	(7,500,459)	(2,398,313)	(2,361,060)
(\$615,051)	\$9,434,364	\$4,735,117	(\$10,465,284)	(\$500,154)	\$208,885

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General Fund				
Reserved	\$0	\$0	\$0	\$998,648
Unreserved	0	0	0	5,152,533
Nonspendable	1,187,049	1,151,648	949,718	n/a
Committed	622,454	320,791	268,600	n/a
Assigned	537,256	324,499	276,849	n/a
Unassigned	<u>7,266,195</u>	<u>7,505,360</u>	<u>6,698,139</u>	<u>n/a</u>
Total General Fund	<u>9,612,954</u>	<u>9,302,298</u>	<u>8,193,306</u>	<u>6,151,181</u>
All Other Governmental Funds				
Reserved	0	0	0	2,679,798
Unreserved, Reported in:				
Special Revenue Funds	0	0	0	11,168,833
Debt Service Funds	0	0	0	1,657,323
Capital Projects Funds (Deficit)	0	0	0	765,886
Nonspendable	154,354	216,568	153,922	n/a
Restricted	23,086,165	20,323,719	19,013,191	n/a
Unassigned (Deficit)	<u>(492,928)</u>	<u>(323,873)</u>	<u>(2,385,509)</u>	<u>n/a</u>
Total All Other Governmental Funds	<u>22,747,591</u>	<u>20,216,414</u>	<u>16,781,604</u>	<u>16,271,840</u>
Total Governmental Funds	<u><u>\$32,360,545</u></u>	<u><u>\$29,518,712</u></u>	<u><u>\$24,974,910</u></u>	<u><u>\$22,423,021</u></u>

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

2008	2007	2006	2005	2004	2003
\$866,600	\$144,804	\$164,914	\$405,830	\$634,069	\$692,421
6,988,154	9,609,185	9,122,140	8,651,613	7,418,190	7,078,348
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
<u>7,854,754</u>	<u>9,753,989</u>	<u>9,287,054</u>	<u>9,057,443</u>	<u>8,052,259</u>	<u>7,770,769</u>
88,154	203,668	192,184	3,152,357	3,752,106	5,623,611
13,158,225	14,031,603	15,167,090	9,654,898	11,505,806	8,231,651
1,208,205	1,292,533	687,501	383,975	283,669	288,966
554,026	470,467	1,076,613	1,678,353	4,309,757	(171,601)
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
<u>15,008,610</u>	<u>15,998,271</u>	<u>17,123,388</u>	<u>14,869,583</u>	<u>19,851,338</u>	<u>13,972,627</u>
<u>\$22,863,364</u>	<u>\$25,752,260</u>	<u>\$26,410,442</u>	<u>\$23,927,026</u>	<u>\$27,903,597</u>	<u>\$21,743,396</u>

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

	2012	2011	2010	2009
<u>Revenues</u>				
Property Taxes	\$9,475,195	\$9,398,307	\$9,272,153	\$9,167,445
Payment in Lieu of Taxes	1,665,439	1,538,286	1,518,696	1,216,976
Permissive Sales Taxes	13,680,238	13,369,498	12,632,831	10,924,137
Other Local Taxes	0	0	0	1,808,276
Charges for Services	7,379,708	7,446,397	6,919,910	6,706,962
Licenses and Permits	906,070	767,666	781,090	790,324
Fines and Forfeitures	468,326	543,002	483,820	429,123
Intergovernmental	21,916,298	22,525,009	23,463,955	26,697,584
Special Assessments	353,857	753,948	842,236	261,146
Interest	408,697	719,669	964,422	1,318,668
Other	1,314,900	1,783,057	2,392,415	2,123,122
Total Revenues	57,568,728	58,844,839	59,271,528	61,443,763
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	10,283,527	10,803,077	10,361,035	12,357,430
Judicial	9,485,130	7,059,098	7,145,793	7,622,529
Intergovernmental	514,304	847,046	1,416,660	0
Public Safety	9,835,348	9,918,634	9,108,140	9,528,589
Public Works	5,190,682	5,833,673	6,337,760	6,289,084
Health	8,280,425	8,933,605	8,370,858	8,574,664
Human Services	6,465,954	8,114,631	9,421,775	14,449,756
Conservation and Recreation	0	0	0	0
Economic Development	2,851,212	2,352,891	2,239,873	728,351
Other	0	0	0	0
Capital Outlay	1,128,996	35,419	91,490	67,073
Debt Service:				
Principal Retirement	1,581,051	1,582,461	1,551,903	1,440,611
Interest and Fiscal Charges	692,208	751,401	710,313	1,083,192
Interest on Capital Appreciation Bonds	46,420	0	0	0
Issuance Costs	0	0	0	0
Total Expenditures	56,355,257	56,231,936	56,755,600	62,141,279
Excess of Revenues Over (Under) Expenditures	1,213,471	2,612,903	2,515,928	(697,516)
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	1,610,000	2,200,000	0	4,513,330
Bond Anticipation Notes Issued	0	0	0	0
Special Assessment Notes Issued	0	0	0	0
Premium	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	(4,433,207)
Sale of Capital Assets	9,533	3,643	11,294	40,125
Inception of Capital Lease	0	0	18,970	0
Transfers In	4,782,377	5,361,516	4,106,290	4,703,630
Transfers Out	(4,773,548)	(5,353,860)	(4,100,593)	(4,566,705)
Total Other Financing Sources (Uses)	1,628,362	2,211,299	35,961	257,173
Changes in Fund Balance	\$2,841,833	\$4,824,202	\$2,551,889	(\$440,343)
Debt Service as a Percentage of Noncapital Expenditures	4.49%	4.31%	4.17%	4.40%

2008	2007	2006	2005	2004	2003
\$11,113,531	\$11,570,772	\$11,047,974	\$11,075,917	\$11,319,822	\$9,197,089
1,114,581	0	0	0	0	0
14,888,891	14,657,463	14,061,737	13,901,743	13,090,448	13,010,239
0	0	0	0	0	0
5,154,192	4,854,442	4,259,243	4,815,339	5,320,398	5,137,999
581,353	584,341	580,402	7,375	160,800	9,738
715,798	698,973	803,545	596,436	681,387	771,959
25,345,819	24,822,028	27,260,139	23,643,032	21,613,136	20,929,831
241,686	1,145,758	652,788	668,825	815,600	864,855
2,594,770	3,453,150	2,589,340	1,637,755	862,142	957,520
2,443,941	2,490,621	3,467,763	3,481,903	2,438,627	2,817,245
<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>	<u>53,696,475</u>
14,430,886	12,279,250	11,640,810	11,150,890	9,878,987	9,242,439
7,172,740	6,880,378	6,431,119	4,493,881	4,180,572	4,098,885
0	0	0	0	0	0
10,629,150	10,149,317	9,592,517	11,600,152	10,068,742	9,628,541
4,198,652	6,871,866	6,772,270	7,841,642	6,624,106	4,285,703
7,792,151	8,387,225	7,630,682	7,195,669	7,374,286	7,239,228
15,795,599	15,626,220	13,672,942	13,261,603	13,343,714	14,378,824
0	0	0	112,977	367,649	366,444
490,635	580,658	1,101,319	5,211,304	793,539	603,759
0	380,565	255,790	665	794,574	1,619,823
3,951,093	1,126,718	1,810,481	2,961,926	5,886,797	1,707,902
1,458,546	24,588,967	16,100,128	14,488,699	4,106,771	1,025,925
892,235	880,681	840,007	554,950	635,492	649,554
0	0	0	0	0	0
0	172,111	0	0	0	0
<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>54,847,027</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>	<u>(1,150,552)</u>
100,000	12,594,055	0	0	560,000	0
0	10,000,000	13,675,000	15,120,000	13,450,000	2,500,000
0	0	55,525	0	0	48,023
0	344,663	0	27,487	5,410	0
0	0	0	0	0	0
0	0	28,799	0	8,553	18,237
3,864	213,668	46,770	0	0	0
5,265,774	5,194,101	4,114,761	4,434,355	4,683,548	4,243,735
<u>(5,351,768)</u>	<u>(5,393,933)</u>	<u>(4,367,810)</u>	<u>(4,515,233)</u>	<u>(4,787,486)</u>	<u>(4,612,549)</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>2,197,446</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>	<u>\$1,046,894</u>
3.68%	41.53%	29.67%	24.71%	8.88%	3.26%

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			
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
2003	1,327,088,890	338,727,970	4,759,476,743	74,907,430	85,122,080

Source: Erie County Auditor

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
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$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	7.79
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
201,660,195	806,640,780	1,942,384,485	5,651,239,603	34.37	7.51

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

	2012	2011	2010	2009	2008
Voted Millage					
Developmental Disabilities					
Effective Millage Rates					
Residential/Agricultural	\$2.3033	\$2.2941	\$2.2941	\$2.2904	\$2.2898
Commercial/Industrial	2.5112	2.4899	2.4899	2.4659	2.4591
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	0.4481	0.4474	0.4473
Commercial/Industrial	0.5000	0.5000	0.4666	0.4621	0.4609
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Metroparks Board					
Effective Millage Rates					
Residential/Agricultural	0.6978	0.6970	0.6970	0.4430	0.4428
Commercial/Industrial	0.8380	0.8352	0.8352	0.7012	0.6993
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Health District					
Effective Millage Rates					
Residential/Agricultural	0.9511	0.9494	0.9494	0.9487	0.9135
Commercial/Industrial	0.9696	0.9658	0.9658	0.9614	0.9334
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	0.9910	0.9900	0.9900	0.8525	0.8636
Commercial/Industrial	1.0000	0.9977	0.9977	0.9150	0.9219
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	5.4432	5.4305	5.3786	4.9820	4.9570
Commercial/Industrial	5.8188	5.7886	5.7552	5.5056	5.4746
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					
Effective Millage Rates					
Residential/Agricultural	7.7432	7.7305	7.6786	7.2820	7.2570
Commercial/Industrial	8.1188	8.0886	8.0552	7.8056	7.7746
Tangible/Public Utility Personal	8.8000	8.8000	8.8000	8.8000	8.8000

2007	2006	2005	2004	2003
\$2.2937	\$2.2817	\$2.5596	\$2.5669	\$2.5619
2.4626	2.4714	2.6680	2.6913	2.6875
3.0000	3.0000	3.0000	3.0000	3.0000
0.4480	0.4458	0.4260	0.4272	0.4264
0.4615	0.4632	0.4427	0.4466	0.4460
0.5000	0.5000	0.5000	0.5000	0.5000
0.4436	0.4413	0.4950	0.4964	0.4955
0.7003	0.7028	0.7587	0.7653	0.7643
1.0000	1.0000	1.0000	1.0000	1.0000
0.9154	0.8644	0.8968	0.8999	0.7664
0.9346	0.9017	0.9189	0.9268	0.8712
1.0000	1.0000	1.0000	1.0000	1.0000
0.8663	0.5291	0.6021	0.6057	0.6080
0.9246	0.7364	0.7869	0.7936	0.7953
1.0000	1.0000	1.0000	1.0000	1.0000
4.9670	4.5623	4.9795	4.9961	4.8582
5.4836	5.2755	5.5752	5.6236	5.5643
6.5000	6.5000	6.5000	6.5000	6.5000
2.3000	2.3000	2.3000	2.3000	2.3000
7.2670	6.8623	7.2795	7.2961	7.1582
7.7836	7.5755	7.8752	7.9236	7.8643
8.8000	8.8000	8.8000	8.8000	8.8000

(continued)

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

	2012	2011	2010	2009	2008
School Districts					
Bellevue CSD	\$42.9000	\$43.1000	\$43.1000	\$37.9500	\$37.7500
Berlin-Milan LSD	61.2000	60.8000	61.2000	61.2000	61.2000
Firelands LSD	51.9800	47.0300	47.0700	47.0600	47.0100
Huron CSD	73.8000	74.3500	75.0500	75.1500	75.1500
Kelleys Island LSD	6.5500	12.3500	14.1500	14.1500	15.1500
Margaretta LSD	63.7000	63.7000	56.8000	56.8000	56.8000
Monroeville LSD	35.8000	35.8000	42.8000	46.3500	46.2000
Perkins LSD	60.9000	60.9000	60.9000	60.9000	60.9000
Sandusky CSD	75.4100	75.4000	75.4000	75.9500	70.5500
Vermilion LSD	68.0000	68.0700	68.0700	68.7000	68.2000
Western Reserve LSD	34.0500	34.0500	34.0500	34.1500	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	10.6600	10.6600	8.6600	8.6600
Huron City	4.9000	4.9000	4.9000	4.9000	4.9000
Kelleys Island Village	8.6300	8.6300	8.6300	8.2500	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	5.3000	5.3000	5.3000	5.3000	5.3000
Florence	6.1000	5.1000	6.1000	6.1000	5.1000
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	10.7000	10.7000	10.6500
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	1.9600	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	1.1000	1.1000	1.1000	1.1000	1.1000
Sandusky Library	1.5000	1.5000	1.5000	1.5000	0.8000

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.

2007	2006	2005	2004	2003
\$38.8000	\$38.8000	\$38.8000	\$38.8000	\$39.3000
57.3000	57.3000	57.3000	57.3000	58.1500
47.4900	47.4900	47.4900	47.6200	51.0900
66.3500	66.3500	66.3500	66.3500	66.8300
15.5500	15.5500	15.5500	15.5500	16.3500
56.8000	56.8000	56.8000	56.8000	56.8000
46.8000	46.8000	46.8000	46.9000	48.1000
60.9000	60.9000	60.9000	60.9000	60.9000
70.5500	70.5500	70.5500	70.5500	65.2000
63.3500	63.3500	63.3500	63.3500	64.0000
34.3500	34.3500	34.3500	34.3500	34.6000
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
11.5000	11.5000	11.5000	11.5000	11.5000
10.6600	10.6600	10.6600	10.6600	10.6600
4.9000	4.9000	4.9000	4.9000	4.9000
8.6500	8.6500	8.6500	8.6500	10.1500
8.8000	8.8000	8.8000	8.8000	8.8000
4.9500	4.9500	4.9500	4.9500	5.5100
10.7500	10.7500	10.7500	10.7500	10.7500
6.3000	6.3000	6.3000	6.3000	6.3000
6.1000	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
4.1000	4.1000	4.1000	4.1000	4.1000
1.0000	1.0000	0.8000	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	0.8000	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
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
2003	3,063,218	2,948,064	96.24	107,960	3,056,024	99.77	120,780	3.94

Source: Erie County Auditor

(1) State reimbursement of rollback and homestead exemptions are included

Note: The County does not identify delinquent collections by tax year

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

Taxpayer	Type of Business	2012			2003		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Ohio Edison Company	Utility	\$38,934,750	1	1.89%	\$26,404,700	2	1.37%
Cedar Fair L.P./Magnum	Entertainment	38,925,350	2	1.89	54,513,120	1	2.81
LMN Development LLC	Entertainment	16,816,400	3	0.81			
Delphi Automotive Systems	Manufacturer	8,925,000	4	0.43	12,624,450	4	0.65
Sandusky Mall Company	Retail	8,331,970	5	0.40	7,395,080	10	0.38
Norfolk & Western Railway	Railroad	8,255,260	6	0.40	12,453,530	5	0.64
CNL Income	Entertainment	7,813,220	7	0.38	8,350,410	8	0.43
American Transmission Systems, Inc.	Utility	7,787,760	8	0.38	9,984,720	7	0.51
Park Place Enterprises	Retail	6,575,400	9	0.32			
Columbia Gas of Ohio, Inc.	Utility	6,562,070	10	0.31			
Visteon Corporation	Manufacturer				24,925,860	3	1.28
The Glidden Company	Manufacturer				11,220,640	6	0.58
Lear Operations Corp.	Automotive				7,811,450	9	0.40
Total Principal Taxpayers		<u>148,927,180</u>		<u>7.21</u>	<u>175,683,960</u>		<u>9.05</u>
All Other Taxpayers		<u>1,915,984,840</u>		<u>92.79</u>	<u>1,766,700,525</u>		<u>90.95</u>
Total County Assessed Value		<u><u>\$2,064,912,020</u></u>		<u><u>100.00%</u></u>	<u><u>\$1,942,384,485</u></u>		<u><u>100.00%</u></u>

Source: Erie County Auditor

Erie County, Ohio
Taxable Sales by Type
Last Five Years

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

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

Year	Sewer		Water		Total	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
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 Four Years

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>

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	23,808	10	0.35
Total	1,485,863		21.80
Balance from Other Customers	5,328,777		78.20
Total Sewer Revenue	<u>\$6,814,640</u>		<u>100.00%</u>

(continued)

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

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	23,505	10	0.34
Total	1,582,765		22.63
Balance from Other Customers	5,412,645		77.37
Total Sewer Revenue	<u>\$6,995,410</u>		<u>100.00%</u>

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 Four Years

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>

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>

(continued)

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

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>

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
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
2003	2,500,000	8,970,000	2,336,523	14,725	11,000,000	22,654,584	1,270,000	638,905

Source: Erie County Auditor

(1) See Schedule on S-32 for population and personal income.

<u>OWDA Loans</u>	<u>Capital Leases</u>	<u>Total Primary Government</u>	<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$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
25,246,939	201,526	74,833,202	950.23	3.45

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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)
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	0.01	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
2003	31,624,584	0.56	401.57

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-32 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

	2012	2011	2010	2009
Total Assessed Valuation	<u>\$2,064,912,020</u>	<u>\$2,066,795,940</u>	<u>\$2,071,641,165</u>	<u>\$2,049,487,610</u>
Overall Debt Limitation (1)	50,122,801	50,169,899	50,291,029	49,737,190
Gross Indebtedness	99,612,889	106,008,922	110,611,300	112,139,425
Less Debt Outside Limitation				
General Obligation Bonds	24,242,451	26,483,558	27,473,814	29,575,967
Special Assessment Bonds	1,118,917	1,249,738	1,408,957	1,558,388
Bond Anticipation Notes	0	0	0	0
OPWC Loans	85,462	127,859	334,866	277,370
OWDA Loans	<u>58,215,952</u>	<u>60,621,055</u>	<u>62,718,926</u>	<u>61,022,548</u>
Net Indebtedness	15,950,107	17,526,712	18,674,737	19,705,152
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>218,529</u>
Net Debt Within Limitation	<u>15,950,107</u>	<u>17,526,712</u>	<u>18,674,737</u>	<u>19,486,623</u>
Legal Debt Margin Within Limitation	<u>\$34,172,694</u>	<u>\$32,643,187</u>	<u>\$31,616,292</u>	<u>\$30,250,567</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	68.18%	65.07%	62.87%	60.82%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$20,649,120	\$20,667,959	\$20,716,412	\$20,494,876
Gross Indebtedness	99,612,889	106,008,922	110,611,300	112,139,425
Less Debt Outside Limitation				
General Obligation Bonds	24,242,451	26,483,558	27,473,814	29,575,967
Special Assessment Bonds	1,118,917	1,249,738	1,408,957	1,558,388
Bond Anticipation Notes	0	0	0	0
OPWC Loans	85,462	127,859	334,866	277,370
OWDA Loans	<u>58,215,952</u>	<u>60,621,055</u>	<u>62,718,926</u>	<u>61,022,548</u>
Net Indebtedness	15,950,107	17,526,712	18,674,737	19,705,152
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>218,529</u>
Net Debt Within Unvoted Debt Limitation	<u>15,950,107</u>	<u>17,526,712</u>	<u>18,674,737</u>	<u>19,486,623</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$4,699,013</u>	<u>\$3,141,247</u>	<u>\$2,041,675</u>	<u>\$1,008,253</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	22.76%	15.20%	9.86%	4.92%

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.

2008	2007	2006	2005	2004	2003
<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>	<u>\$1,942,384,485</u>
50,082,402	50,208,624	45,816,623	46,169,313	47,351,102	47,059,612
113,924,718	110,948,661	102,901,837	101,257,944	89,638,744	74,616,951
31,558,872	33,311,351	30,325,000	32,076,000	33,772,000	22,654,584
1,677,580	1,890,100	2,197,448	2,565,778	3,069,477	3,606,523
0	0	18,675,000	20,120,000	13,450,000	13,500,000
314,749	363,609	451,317	539,025	563,607	638,905
<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>	<u>25,246,939</u>
21,269,055	19,209,163	7,240,000	7,840,000	8,425,000	8,970,000
<u>209,359</u>	<u>1,292,533</u>	<u>687,501</u>	<u>383,975</u>	<u>283,669</u>	<u>288,966</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>8,681,034</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>	<u>\$38,378,578</u>
57.95%	64.32%	85.70%	83.85%	82.81%	81.55%
\$20,632,961	\$20,683,450	\$18,926,649	\$19,067,725	\$19,540,441	\$19,423,845
113,924,718	110,948,661	102,901,837	101,257,944	89,638,744	74,616,951
31,558,872	33,311,351	30,325,000	32,076,000	33,772,000	22,654,584
1,677,580	1,890,100	2,197,448	2,565,778	3,069,477	3,606,523
0	0	18,675,000	20,120,000	13,450,000	13,500,000
314,749	363,609	451,317	539,025	563,607	638,905
<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>	<u>25,246,939</u>
21,269,055	19,209,163	7,240,000	7,840,000	8,425,000	8,970,000
<u>209,359</u>	<u>1,292,533</u>	<u>687,501</u>	<u>383,975</u>	<u>283,669</u>	<u>288,966</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>8,681,034</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>	<u>\$10,742,811</u>
-2.07%	13.38%	65.38%	60.90%	58.34%	55.31%

Erie County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
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
2003	78,753	2,166,180,018	27,506	6.10

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	2012			2003		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Firelands Regional Medical Center	Health Care	1,976	1	5.19%	1,587	2	3.96%
Cedar Fair L.P./Magnum	Entertainment	1,700	2	4.46	5,245	1	13.07
Kalahari Resort	Entertainment	1,100	3	2.89			
Kyklos Bearing International	Automotive Parts	790	4	2.07	1,150	4	2.87
Erie County	Government	780	5	2.05	942	5	2.35
Ohio Veterans Home	Health Care	671	6	1.76			
International Automotive Components	Automotive Parts	593	7	1.56	1,360	3	3.39
Sandusky City School District	Education	508	8	1.33	604	6	1.51
Total		<u>8,118</u>		<u>21.31%</u>	<u>10,888</u>		<u>27.15%</u>
Total Employment Within Erie County		<u>38,100</u>			<u>40,100</u>		

Source: Sandusky Register
Bureau of Labor Statistics

Note: County could only obtain eight employers for 2012 and six employers for 2003

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Government:					
Legislative and Executive	93.00	116.00	110.00	108.00	120.00
Judicial	102.00	75.00	75.00	90.00	91.00
Public Safety	136.00	126.00	133.00	138.00	141.00
Public Works	35.00	31.00	44.00	46.00	72.00
Health	93.00	71.00	65.00	64.00	76.00
Human Services	155.00	185.00	200.00	229.00	262.00
Water/Sewer/Landfill	43.00	41.00	42.00	52.00	62.00
Total	<u>657.00</u>	<u>645.00</u>	<u>669.00</u>	<u>727.00</u>	<u>824.00</u>

Source: Erie County Auditor

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

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
117.00	119.00	115.00	124.00	125.00
78.00	75.00	75.00	65.00	67.00
144.00	146.00	134.00	123.00	128.00
75.00	77.00	93.00	98.00	105.00
101.00	95.00	93.00	103.00	107.00
263.00	264.00	288.00	283.00	282.00
61.00	63.00	65.00	65.00	65.00
<u>839.00</u>	<u>839.00</u>	<u>863.00</u>	<u>861.00</u>	<u>879.00</u>

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

	2012	2011	2010	2009
General Government:				
Legislative and Executive				
Commissioners				
Number of Resolutions	634	650	537	548
Number of Meetings	61	63	63	68
Finance				
Number of Bid Contracts Awarded	27	27	26	30
Number of Purchase Orders Issued	5,998	6,522	6,571	12,776
Information Technology				
Number of Users Served	533	750	596	596
Facilities				
Number of Buildings	34	38	38	38
Square Footage of Buildings	611,243	611,445	611,445	611,445
Auditor				
Number of Non-Exempt Conveyances	1,363	1,279	1,171	1,273
Number of Exempt Conveyances	1,558	1,382	1,262	1,319
Number of Parcels Transferred	3,637	2,661	2,564	2,730
Number of Checks Issued	22,513	26,758	23,587	21,061
Treasurer				
Number of Parcels Billed	45,814	45,780	45,800	44,446
Number of Parcels Collected	42,577	43,750	41,800	43,490
Return on Portfolio Percentage	0.72	1.03	2.00	2.84
Prosecuting Attorney				
Number of Cases - Criminal	445	503	385	454
Board of Elections				
Number of Registered Voters	54,009	52,043	53,980	55,277
Number of Voters Last General Election	39,908	27,209	29,466	26,342
Percentage of Register Voters that Voted	74	52	55	48
Recorder				
Number of Deeds Filed	2,838	2,489	2,460	2,497
Number of Mortgages Filed	3,154	2,538	2,540	2,981
Number of Military Discharges Filed	57	93	71	68
Judicial				
Common Pleas				
Number of Civil Cases Filed	996	1,388	1,550	1,766
Number of Criminal Cases Filed	418	484	419	766
Number of Domestic Cases Filed	465	476	455	624
Number of Civil Stalking Protection Orders	121	130	120	177
Probate Court				
Number of Civil Cases Filed	1,159	1,182	1,153	1,156
Clerk of Courts				
Number of Civil Cases Filed	939	916	1,067	1,105
Number of Criminal Cases Filed	519	539	460	529
County Court				
Number of Civil Cases Filed	198	220	254	267
Number of Criminal Cases Filed	673	570	421	445
Number of Small Claims Cases Filed	17	26	31	28
Number of Traffic Cases	7,542	6,491	6,322	6,341
Huron Municipal Court				
Number of Civil Cases Filed	206	238	236	259
Number of Criminal Cases Filed	824	562	577	649
Number of Small Claims Cases Filed	75	33	36	33
Number of Traffic Cases	2,515	2,335	2,397	2,454
Sandusky Municipal Court				
Number of Civil Cases Filed	2,246	1,970	2,180	2,512
Number of Criminal Cases Filed	11,597	9,879	10,295	14,560
Number of Small Claims Cases Filed	500	532	548	649
Vermilion Municipal Court				
Number of Civil Cases Filed	466	469	539	523
Number of Criminal Cases Filed	627	623	732	780
Number of Small Claims Cases Filed	69	53	38	52
Number of Traffic Cases	2,474	2,892	3,283	2,642
Adult Probation				
Average Daily Case Load Per Officer	125	140	140	140
Average Number of Supervised Offenders	800	850	891	972

2008	2007	2006	2005	2004	2003
572	570	611	525	592	440
66	61	58	69	69	61
28	33	29	19	N/A	24
13,020	13,322	12,609	15,077	6,415	6,622
400	400	400	400	400	400
38	38	38	37	37	37
611,445	611,445	611,445	608,745	608,745	608,745
1,456	1,701	2,051	2,112	2,013	1,962
1,340	1,377	1,669	1,624	1,738	1,717
2,900	3,343	3,621	3,885	3,907	N/A
24,897	24,710	24,767	23,133	26,884	30,324
44,615	44,446	44,394	44,057	43,786	43,319
40,490	40,840	40,100	39,900	40,000	39,680
4.29	5.33	4.29	2.73	1.54	1.90
616	622	684	535	549	483
55,185	51,775	51,017	54,478	55,517	50,561
41,729	22,109	31,216	25,366	40,551	22,407
76	43	61	47	73	44
3,429	3,749	4,156	4,387	4,444	4,410
2,846	4,033	4,720	5,496	5,670	8,321
70	80	74	81	72	103
1,170	1,233	1,415	1,382	875	768
768	726	722	647	643	551
369	417	15	15	N/A	N/A
64	37	14	19	N/A	N/A
1,167	1,203	1,154	1,303	1,243	1,264
1,156	1,096	1,033	942	875	768
705	767	785	663	643	552
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
260	206	173	182	332	269
756	595	671	748	800	737
117	79	233	118	N/A	N/A
2,307	2,617	2,916	3,339	3,642	4,385
2,631	2,466	2,037	2,147	1,978	1,928
15,367	12,052	10,915	11,311	11,955	12,783
645	631	853	830	753	787
523	499	434	401	485	490
823	727	722	708	886	773
73	45	81	58	81	85
3,053	2,983	2,904	3,354	3,161	3,290
130	110	100	100	N/A	N/A
950	830	800	740	N/A	N/A

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

	2012	2011	2010	2009
Juvenile Court				
Number of Adjudged Delinquent Cases Filed	1,793	1,439	1,356	1,521
Public Defender				
Number of Cases	2,879	0	0	0
Law Library				
Number of Volumes in Collection	20,661	20,456	20,254	19,290
Public Safety				
Juvenile Detention Facility				
Average Daily Center Census	22	24	24	25
Sheriff				
Jail Operation				
Average Daily Jail Census	123	111	106	114
Prisoners Booked	3,862	3,888	3,870	4,285
Prisoners Released	3,582	2,855	3,773	4,294
Out of County Bed Days Used	N/A	N/A	N/A	391
Enforcement				
Number of Incidents Reported	19,657	16,173	14,503	14,788
Number of Citations Reported	2,179	1,721	1,265	1,346
Number of Papers Served	5,113	4,857	4,755	5,856
Number of Telephone Calls	30,164	11,069	71,358	N/A
Number of Transport Hours	3,328	3,328	3,328	4,160
Number of Court Security Hours	4,992	4,992	4,992	6,240
Coroner				
Number of Cases Investigated	181	174	103	103
Number of Autopsies Performed	68	25	79	39
Emergency Management				
Number of Emergency Responses	33	37	21	42
Public Works				
Engineer				
Miles of Roads Resurfaced	3	3	3	4
Miles of Roads With Chip Seal	1	16	26	68
Number of Bridges Replaced/Improved	3	3	5	23
Number of Culverts Replaced	4	4	4	12
Health				
Developmental Disabilities				
Number of Clients Enrolled - Children	372	467	327	257
Number of Clients Enrolled - Early Intervention	207	198	127	106
Number of Clients Enrolled - Preschool	34	53	51	39
Number of Clients Enrolled - School Age	131	216	149	112
Number of Clients Enrolled - Adults	479	312	229	219
Human Services				
Veteran Services				
Number of Clients Served	172	199	196	190
Amount of Benefits Paid to County Residents	\$181,175	\$241,238	\$205,339	\$207,927
Jobs and Family Services				
Average Client Count - Food Stamps	4,945	504	474	4,835
Average Client Count - Day Care	686	665	800	664
Average Client Count - WIA	780	163	683	1,622
Average Client Count - Heating Assistance	N/A	N/A	N/A	N/A
Average Client Count - Job Placement	309	142	614	258
Children's Services				
Average Client Count - Foster Care	82	50	60	90
Average Client Count - Adoption	3	6	3	6
Child Support Enforcement Agency				
Total Child Support Collected	\$15,412,871	\$15,913,478	\$15,665,984	\$16,070,144
Percentage Collected	70	69	68	69

2008	2007	2006	2005	2004	2003
1,510	1,656	1,636	1,502	1,671	1,689
0	0	0	0	0	0
18,371	17,836	N/A	N/A	N/A	N/A
22	23	23	20	22	15
121	116	98	93	96	93
4,428	4,603	4,277	4,494	4,519	4,148
1,196	4,587	4,298	4,477	4,506	N/A
3,311	1,012	N/A	N/A	N/A	N/A
16,019	15,865	17,410	15,837	13,663	13,085
1,645	2,074	2,471	2,003	1,734	1,611
5,857	5,691	6,348	6,112	6,208	6,313
70,667	77,205	54,613	15,947	5,610	8,755
4,160	4,160	4,160	4,160	4,160	4,160
6,240	6,240	6,240	6,240	6,240	6,240
46	51	28	61	N/A	N/A
46	32	28	47	N/A	N/A
34	52	39	52	61	49
4	3	13	9	6	9
80	48	44	N/A	N/A	N/A
2	8	12	9	4	2
5	4	3	1	3	2
247	210	315	334	278	266
97	87	76	90	70	69
39	43	104	108	85	94
111	80	135	136	123	103
212	212	221	237	216	212
201	174	172	183	194	219
\$206,649	\$165,397	\$181,825	\$170,310	\$206,973	\$207,898
3,338	152	196	204	200	198
628	521	437	400	358	485
65	62	73	93	54	106
N/A	46	7	44	32	16
84	101	88	214	79	135
110	115	103	193	164	N/A
4	4	5	19	5	2
\$16,771,324	\$16,544,083	\$16,859,318	\$17,019,350	\$17,053,902	\$16,561,054
70	70	68	67	66	64

(continued)

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

	2012	2011	2010	2009
Economic Development				
CHIP Number of Projects	6	4	N/A	N/A
CDBG Number of Projects	7	5	5	6
Number of Related Infrastructure Projects	4	1	1	4
Sewer District				
Average Daily Sewage Treated	1,745,000	2,434,000	1,709,234	1,610,300
Number of Tap-Ins	42	49	50	21
Number of Customers	9,880	9,805	9,708	9,698
Water District				
Average Daily Water Treated	N/A	N/A	N/A	N/A
Average Daily Water Billed	N/A	N/A	4,383,562	N/A
Number of Tap-Ins	69	75	66	93
Number of Customers	10,675	10,629	10,483	10,450
Care Facility				
Private Pay Average Daily Census	18	17	16	N/A
Medicare Average Daily Census	3	5	5	N/A
Medicare Managed Care Average Daily Census	N/A	N/A	2	N/A
Medicaid Average Daily Census	69	74	78	N/A
Hospice Average Daily Census	13	9	9	N/A
Conservation and Recreation - Erie Metroparks				
Number of Parks	10	10	10	10

Source: Erie County Departments and Offices

2008	2007	2006	2005	2004	2003
12	11	8	9	8	11
5	4	6	5	7	5
N/A	1	5	3	5	4
2,105,000	1,747	N/A	N/A	N/A	N/A
33	81	253	145	259	132
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	N/A
86	113	215	199	N/A	N/A
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	N/A
10	10	10	9	9	8

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

	2012	2011	2010	2009	2008
General Government					
Legislative and Executive					
Administrative Office Space (square feet)					
Commissioners	5,712	5,712	5,712	5,712	5,712
Auditor	3,210	3,096	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	2,520	2,520
Recorder	3,096	3,096	3,096	3,096	3,096
Facilities	1,060	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	1,104
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	26	26	35	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	136	130	130	130	130
Number of Culverts	718	717	716	655	863
Vehicles	29	29	29	30	30
Health					
Developmental Disabilities Buildings	2	2	2	2	2
Developmental Disabilities Buses and Vans	17	18	18	16	18
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	4	4	4
Number of Pumping Stations	42	39	37	37	37
Total Lines (in miles)	132	132	132	132	132
Water					
Total Lines (in miles)	313	311	311	311	311

Source: Erie County

2007	2006	2005	2004	2003
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	2	1	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	33	34	30
88	88	88	88	88
36	14	14	14	14
1	1	1	1	1
140	140	140	140	142
130	129	129	129	125
859	855	854	852	850
32	31	31	33	38
2	2	2	2	2
19	19	13	13	12
8	8	7	7	7
1	1	1	1	1
10	10	9	9	8
4	4	4	4	4
37	38	38	38	38
132	147	145	143	140
311	320	316	312	N/A

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Erie County

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

For the Fiscal Year Ended
December 31, 2012

County of Erie, Ohio
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June 25, 2013

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, 2012, 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, 2013, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* and restated fund balance and net position to appropriately account for interfund transactions.

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.

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 #2012-01 and #2012-02 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.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items #2012-01 and #2012-03.

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.

June 25, 2013

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, Ohio's (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, 2012. 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, 2012.

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, 2012, and have issued our report thereon dated June 25, 2013, which contained an unmodified opinion on those financial statements, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* and restated fund balance and net position to appropriately account for interfund transactions. 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.

COUNTY OF ERIE, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

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	222-1652	\$ 1,740
<i>Passed through the Ohio Department of Education:</i>			
Nutrition Cluster:			
School Breakfast Program	10.553	074740-05PU	29,958
National School Lunch Program	10.555	074740-LLP4	54,358
Non-Cash Assistance:			
National School Lunch Program(Food Distribution)	10.555	222-1652	1,740
Total Nutrition Cluster			<u>87,796</u>
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Supplemental Nutrition Assistance Program (SNAP)	10.561	G-1213-11-0032	<u>495,380</u>
Total U.S. Department of Agriculture			<u>583,176</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Direct:</i>			
2010 Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	OHLHB0476-10	840,174
2008 Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	OHLHB0398-08	444,776
Total Lead-Based Paint Hazard Control in Privately-Owned Housing			<u>1,284,950</u>
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants Cluster:			
2010 Community Housing Improvement Program	14.228	S-C-10-1AU-1	58,256
2010 Community Housing Improvement Program	14.228	B-C-10-1AU-1	55,624
2010 Community Development Block Grants	14.228	B-F-10-1AU-1	80,650
2011 Community Development Block Grants	14.228	B-F11-1AU-1	111,610
2008 Neighborhood Stabilization Program	14.228	B-Z-08-1AU-1	180,196
Total Community Development Block Grants Cluster			<u>486,336</u>
Home Investment Partnerships Program:			
2010 CHIP Grant Home Investment Partnerships	14.239	B-C-10-1AU-2	<u>210,850</u>
Total U.S. Department of Housing and Urban Development			<u>1,982,136</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Direct:</i>			
Edward Bryne Memorial Formula Grant	16.579	2007-DD-BX-0137	6,437
<i>Passed through the Ohio Department of Youth Services:</i>			
Juvenile Accountability Incentive Block Grant	16.523	2009-JB-002-B005	9,378
<i>Passed through the Ohio Department of Public Safety:</i>			
Crime Victim Assistance/Discretionary	16.582	2011-WF-VA5-8114	44,417
<i>Passed through the Ohio Attorney General's Office:</i>			
VOCA: 2011-2012	16.575	2012VAGENE046	76,362
SVAA: 2011-2012	16.575	2012SAGENE046	6,189
VOCA: 2012-2013	16.575	2013VAGENE046	6,525
SVAA: 2012-2013	16.575	2013SAGENE046	2,065
Total CFDA #16.575			<u>91,141</u>
Total U.S. Department of Justice			<u>\$ 151,373</u>

COUNTY OF ERIE, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2012

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>			
Employment Service Cluster:			
Wagner Peyser	17.207		\$ 22,132
One Stop Resource Sharing	17.801		11,917
Total Employment Service Cluster			<u>34,049</u>
Workforce Investment Act Cluster:			
WIA Adult	17.258		133,306
WIA Adult Administration	17.258		11,050
Total CFDA # 17.258			<u>144,356</u>
WIA Youth ISY/OSY	17.259		271,480
Total CFDA # 17.259			<u>271,480</u>
WIA Dislocated Worker	17.278		316,234
WIA Dislocated Worker Administration	17.278		14,478
Total CFDA # 17.278			<u>330,712</u>
Total Workforce Investment Act Cluster			<u>746,548</u>
National Emergency Grants	17.277		11,000
Total National Emergency Grants			<u>11,000</u>
Total U.S. Department of Labor			<u>791,597</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	14,407
Highway Planning and Construction	20.205	DOT1E120 000262	20,467
Highway Planning and Construction	20.205	ERI TR 0002 03.39 (Green Rd)	286,437
Total Highway Planning and Construction			<u>321,311</u>
<i>Passed through the Ohio Department of Public Safety:</i>			
High Visibility Enforcement Overtime	20.600/20.601	HVEO-2012-22-00-00-00315-00	24,124
Total HVEO			<u>24,124</u>
Total U.S. Department of Transportation			<u>345,435</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed through the Ohio Department of Health:</i>			
Early IDEA Cluster:			
Help Me Grow Part C	84.181		75,179
Total U.S. Department of Education			<u>75,179</u>
<u>U.S. Election Assistance Commission</u>			
<i>Passed through the Office of the Secretary of State:</i>			
Help America Vote Act	90.401		1,976
Total U.S. Election Assistance Commission			<u>\$ 1,976</u>

COUNTY OF ERIE, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2012

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</u>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-1213-11-0032	\$ 57,051
Temporary Assistance for Needy Families	93.558	G-1213-11-0032	1,084,636
Child Support Enforcement	93.563	G-1213-11-0032	658,328
Child Care Block Grants Cluster:			
Quality Child Care and Administration	93.575	G-1213-11-0032	20,718
Child Care Non-Administration	93.575	G-1213-11-0032	44,078
Child Care Mandatory and Matching Funds	93.596	G-1213-11-0032	24,748
Total Child Care Block Grants Cluster			<u>89,544</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1213-11-0032	26,186
Foster Care Title IV-E:			
Juvenile Court Administrative and Training	93.658	G-1213-06-0161	32,150
Foster Care Maintenance (FCM)	93.658	G-1213-11-0032	445,785
IV-E Administration and Training	93.658	G-1213-11-0032	69,081
Total Foster Care Title IV-E			<u>547,016</u>
Adoption Assistance:			
Non-recurring Adoption Assistance	93.659	G-1213-11-0032	2,740
IV-E Administration and Training	93.659	G-1213-11-0032	136,010
Total Adoption Assistance			<u>138,750</u>
Social Services Block Grant	93.667	G-1213-11-0032	641,365
Chafee Foster Care Independence Program	93.674	G-1213-11-0032	8,314
Children's Health Insurance Program (CHIP)	93.767	G-1213-11-0032	4,603
Medical Assistance Program	93.778	G-1213-11-0032	255,910
<i>Passed through the Ohio Department of Developmental Disabilities:</i>			
Medicaid Cluster:			
Medicaid Administrative Claiming (MAC)	93.778		151,998
Total Medicaid Cluster			<u>407,908</u>
2011 Social Services Block Grant	93.667		84,502
2012 Social Services Block Grant	93.667		64,697
Memo Total CFDA # 93.667			<u>790,564</u>
Total U.S. Department of Health and Human Services			<u>3,812,900</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed through the Ohio Emergency Management Agency:</i>			
2010 Homeland Security Grant Program	97.067	28025	85,592
2011 Homeland Security Grant Program	97.067	35129	24,636
2009 Citizen Corps Program	97.067	30624	700
Total CFDA #97.067			<u>110,928</u>
Emergency Management Performance Grant	97.042	38572/33914/EMPG2011-343	139,691
Total U.S. Department of Homeland Security			<u>250,619</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 7,994,391</u>

The accompanying notes are an integral part of this schedule.

COUNTY OF ERIE, OHIO

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED DECEMBER 31, 2012

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 Housing and Urban Development, the U.S. Department of Labor, and the U.S. Department of Health and Human Services, to other governments or not-for-profit agencies (sub-recipients). As described in Note A, the County records expenditures of Federal awards to sub-recipients when paid in cash.

The sub-recipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring sub-recipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C – CHILD NUTRITION CLUSTER

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended 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 established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and 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 accompanying Federal Awards Expenditures Schedule (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.

COUNTY OF ERIE, OHIO

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED DECEMBER 31, 2012

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

These loans are collateralized by mortgages on the property. At December 31, 2012, the gross amount of loans outstanding under this program was \$207,712.

Beginning loans receivables balance as of January 1, 2012	\$	234,332
New loans issued during 2012		5,424
Loan principal repaid on loans issued prior to 2012		<u>32,044</u>
Ending loans receivable balances as of December 31, 2012	\$	<u>207,712</u>
Cash balance on hand in the revolving loan fund as of December 31, 2012	\$	168,856
Administrative Costs expended during 2012	\$	2,515

The table above represents gross loans receivable. None of the loans receivable as of December 31, 2012 were deemed to be uncollectible.

NOTE F – MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE G – ENHANCED FEDERAL MATCHING FUNDS FROM THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA/EFMAP) CORRECTION

During the calendar year, the County Board of Developmental Disabilities received a refund for eFMAP (ARRA) funds for the Medicaid Program (CFDA #93.778) in the amount of \$7 from the Ohio Department of Developmental Disabilities. This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. This revenue is not listed on the County's Schedule since the underlying expenses occurred in prior reporting periods.

NOTE H – SOCIAL SERVICES BLOCK GRANT

In fiscal year 2011, the County received and spent \$84,502 as part of the Social Services Block Grant (CFDA #93.667) passed through the Ohio Department of Developmental Disabilities. This amount was inadvertently excluded from the fiscal year 2011 Schedule. The expenditures have been included as part of the fiscal year 2012 Schedule.

COUNTY OF ERIE, OHIO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, Section .505
DECEMBER 31, 2012**

1. SUMMARY OF AUDITOR'S RESULTS

(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)?	No
(d) (1) (iii)	Were there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(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): Supplemental Nutrition Assistance Program Lead-Based Paint Hazard Control in Privately-Owned Housing Community Development Block Grants Cluster Workforce Investment Act Cluster Social Services Block Grant (Title XX) Medicaid Cluster	CFDA #10.561 CFDA #14.900 CFDA #14.228 CFDA #17.258, 17.259, 17.278 CFDA #93.667 CFDA #93.778
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: All Others
(d) (1) (ix)	Low Risk Auditee?	No

COUNTY OF ERIE, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
OMB CIRCULAR A-133, Section .505
DECEMBER 31, 2012

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

FINDING #2012-01

**Material Weakness-Internal Control/Material Non-Compliance
Bank Reconciliation and Unclaimed
Funds Listing – Clerk of Courts**

Criteria: A necessary step in the internal control over financial reporting is to reconcile the cash balance of the bank to the cash balance in the accounting records. Ohio Rev. Code section 1907.20 (D) states, in part, that on the first Monday in January each year, the clerk shall make a list of the titles of all cases in the county court that were finally determined more than one year past in which there remains unclaimed in the possession of the clerk any funds, or any part of a deposit for security of costs not consumed by the costs in the case. The clerk shall give notice of the moneys to the parties entitled to them or to their attorneys of record and all moneys remaining unclaimed on the first day of April of each year shall be paid by the clerk to the county treasurer.

Condition: The Clerk of Courts Legal Department has been unable to reconcile the court bank accounts during fiscal year 2012. The Clerk of Courts also did not pay the remaining unclaimed funds to the county treasurer by the date required by Ohio Rev. Code section 1907.20 (D).

Cause: During fiscal year 2000, the Clerk of Courts computerized the court records. The open court cases prior to fiscal year 2000 were not completely entered into the Court system. The former clerk of courts maintained a manual reconciliation of the open items not entered into the system in order to reconcile the court bank accounts and create the unclaimed funds listing. During 2011, the former clerk of courts passed away and the manual reconciliation records were not provided to her successor. Without a complete open items listing the county bank accounts cannot be accurately reconciled and a complete unclaimed funds listing cannot be created. The acting clerk of courts hired an additional employee and temporary assistance to assist in the reconciliation process. However, the substantially time and effort required a complete open items listing has not been created.

Potential Effect: Without a complete and timely bank reconciliation, the Clerk of Court's internal control is weakened, which could hinder the detection of errors or irregularities by the County's management in a timely manner. In addition, the time and effort required to complete the bank reconciliation has affected the Clerk of Court's ability to create and maintain timely records for the monthly distribution of funds to the County due to the Clerk creating a summary of the monthly disbursement outside of the financial system to submit as support for the monthly disbursement.

Recommendation: We recommend the County take all steps necessary to create complete and accurate records in the Clerk of Courts Legal Department. All open court cases should be properly entered into the court system to ensure a complete open items listing can be created. The Clerk of Courts should ensure the remaining unclaimed funds are paid to the County Treasurer by the required date. When submitting monthly disbursements to the County the Clerk of Courts should include a report from the Court's financial system showing the amount from the system to be disbursed to the County. This will also create efficiencies as the summary of the monthly disbursement referenced above will no longer be necessary.

Management Response: The Clerk of Courts has been in contact with the North Central Ohio Regional Director of the Ohio Attorney General's Office in regards to these matters. They have agreed the first step to correct the issues is to continue to enter the unreconciled unclaimed funds into the court system. The Clerk of Courts has hired an additional deputy clerk and employees have begun to volunteer unpaid time on weekends to ensure the necessary steps are taken. The unreconciled unclaimed funds date back to the 1970s and have not been properly reconciled for several years. This issue was created over a period of several years and will take time to resolve.

COUNTY OF ERIE, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
OMB CIRCULAR A-133, Section .505
DECEMBER 31, 2012

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

FINDING #2012-02

Material Weakness- Internal Control over Financial Reporting

Criteria: In 2010, the American Institute of Certified Public Accountants (AICPA), the national professional organization for certified public accountants, issued its Statement on Auditing Standards (SAS) No. 115, Communicating Internal Control Related Matters Identified in an Audit, which supersedes SAS No. 112. This standard became effective for audits of financial statements for periods ending on or after December 15, 2009.

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. 115 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 new 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. 115 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 which also resulted in the restatement of fund balance and 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 capital asset addition in the Landfill fund which was then subsequently recorded again as a capital asset due to the inception of a capital lease. The asset properly qualified as a capital lease.

The County Auditor's office closed the County books prior to the fiscal year end in order to perform the year end closing procedures. This resulted in cash reconciling items for monies collected during the period of time that the County's books were closed. There were receipts in the Care Facility fund that were identified as accounts receivable, however they were also recorded as cash reconciling items as they were deposited in the bank prior to year end.

Lastly, during the period of 2005 to 2010 interfund transfers recorded in the financial statements qualified as interfund advances. During fiscal year 2012, repayments were made on these advances which were also classified as transfers rather than advances.

Effect: The first condition described above resulted in an overstatement of landfill fund capital assets in the amount of \$363,565 and an understatement of landfill fund expenses in the same amount. The second condition described above resulted in an overstatement of care facility fund accounts receivable and charges for services in the amount of \$99,020. The third condition described above resulted in an overstatement of other governmental funds beginning fund balance in the amount of \$280,400 and landfill fund beginning net position in the same amount. The third condition described above also resulted in an understatement of other governmental funds interfund payables in the amount of \$184,900 and landfill fund interfund receivables in the same amount.

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.

COUNTY OF ERIE, OHIO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
OMB CIRCULAR A-133, Section .505
DECEMBER 31, 2012**

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

FINDING #2012-02 (Continued)

Material Weakness- Internal Control over Financial Reporting

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.

FINDING #2011-03

**Material Non-Compliance –
Appropriations in Excess of Certified Estimates Resources**

Criteria: Ohio Rev. Code section 5705.39 states that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there from, as certified by the budget commission. No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official certificate or amended official certificate. When the appropriation does not exceed such official certificate, the county auditor shall give such certificate forthwith upon receiving from the appropriating authority a certified copy of the appropriation measure. Appropriations shall be made from each fund only for the purposes for which such fund is established.

Condition: The County had final appropriations exceeding certified estimated resources for the following funds:

	Final Certifications Plus Beginning Balances	Expenditures less Prior Year Encumbrances Appropriated	Excess
Sewer Fund	\$ 8,187,869	\$ 10,617,939	\$ (2,430,070)
CHIP Fund	3,273,134	3,528,777	(255,643)
Highway Safety Fund	66,244	66,380	(136)
Bond Retirement Fund	963,653	1,056,496	(92,843)

Cause: The County did not update its budget to reflect changes in expenditures during fiscal year 2012.

Potential Effect: Failure to monitor budgetary expenditures and appropriations could result in unauthorized expenditures.

Recommendation: We recommend the County monitor appropriations to estimated resources in all funds which are legally required to be budgeted to ensure compliance with the above requirement. This comparison should be compared on a regular basis and any time either the certificate of estimated resources or appropriations are modified.

Management Response: The Chief Fiscal Officer will continue to monitor expenditures against estimated resources and work with the Finance Department to get any discrepancies resolved.

COUNTY OF ERIE, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
OMB CIRCULAR A-133, Section .505
DECEMBER 31, 2012

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None Noted.

COUNTY OF ERIE, OHIO

SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2012

Finding Number	Finding Summary	Fully Corrected?	Noted Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2011-01	Bank Reconciliation and Unclaimed Funds	No	Reissued as finding #2012-01.
2011-02	Care Facility Write-off Policies and Procedures	Yes	
2012-03	Expenditures in Excess of Appropriations	No	Partially Corrected, Reissued as a management letter comment.
2012-04	Negative Fund Balance	No	Partially Corrected, Reissued as a management letter comment.



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
JULY 30, 2013