

City of Elyria, Ohio

Comprehensive Annual Financial Report



For the year ended December 31st, 2012

Ted M. Pileski, CPA, CPFA
Finance Director

CITY OF ELYRIA, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the fiscal year ended
December 31, 2012

Prepared by:

Department of Finance Administration
Ted M. Pileski, CPA, CPFA, Elyria City Finance Director
John T. Farrell, Elyria City Chief Deputy Auditor

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City of Elyria, Ohio
 Comprehensive Annual Financial Report
 For the Fiscal Year Ended, December 31, 2012

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INTRODUCTORY SECTION

"The key to growth is the introduction of higher dimensions of consciousness into our awareness."

-Lao Tzu



TED M. PILESKE, CPA, CPFA
Finance Director

JOHN T. FARRELL
Chief Deputy Auditor

June 27, 2013

**HONORABLE MAYOR,
MEMBERS OF CITY COUNCIL,
AND THE CITIZENS OF ELYRIA, OHIO**

As the elected Finance Director of the City of Elyria (the “City”), I am pleased to present the Comprehensive Annual Financial Report (“CAFR”) of Elyria, Ohio for the year ended December 31, 2012. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed to both protect the City’s assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the City’s financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the City’s comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance the financial statements will be free from material misstatement. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the governmental and business-type activities and various funds of the City. All disclosures necessary to enable the reader to gain an understanding of the City’s financial activities have been included.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Elyria’s MD&A can be found immediately following the report of the Independent Auditors’ Report.

GOVERNMENTAL STRUCTURE

The City was incorporated on February 23, 1833 under the laws of the State of Ohio. The City operates under a Mayor-Council form of government as provided by its Charter adopted on November 2, 1965.

The City provides a full range of services. These services include: police and fire protection, the construction and maintenance of highways, streets and infrastructure, recreational activities, family and child health care, community planning, zoning and development, and water, sewer

and sanitation services. In addition, the Elyria Municipal Court is included in the reporting entity. The Elyria City School District, the Elyria Memorial Hospital and the Elyria Public Library have not met the established criteria for inclusion in the reporting entity and, accordingly, are excluded from this report.

ECONOMIC CONDITION & OUTLOOK

The City is located on the Black River approximately ten miles south of Lake Erie.

The City developed as an industrial community in the early 1800's. As the seat of Lorain County, the City's economy continued to diversify throughout the early 1900's. Another large industrial expansion took place during the late 1940's and early 1950's. In recent years, the face of Elyria's economy has begun to change. Throughout the 1980's and 1990's, the largest employers in the City were manufacturing firms such as Invacare, General Motors and York International. Today, Invacare Corporation is the only one of these companies that still remains in Elyria. As a result, a shift of the largest employers in the City from manufacturing to service oriented employers has taken place. Invacare Corporation is the largest employer in regards to income tax revenues received by the City in 2012, while, EMH Regional Medical Center, Lorain County Government, Lorain County Community College and Bendix Commercial Vehicle Systems follow. Despite the shift from manufacturing firms to service oriented firms, Elyria's economy remains diversified with a stable income tax base. Following a significant drop in income tax collections in 2009, income tax collections received in the General Fund continued to rebound increasing 5% in 2012 following a 3% increase in 2011 and a 7% increase in 2010. In 2012, income tax collections received in the General Fund totaled \$18,868,216 (GAAP basis) as compared to \$18,047,407 in 2011.

FINANCIAL POLICIES

As the chief financial officer of the City for the past 19 years, I have approached revenue estimates each year in a very conservative nature. This policy has enabled some revenues to go unappropriated and therefore unspent, which has gone a long way in the recovery of the City's General Fund since the great recession. Due to the recession, the City's General Fund fund balance dropped \$1,469,922 in 2009 to \$571,509. Due to the fore mentioned policy of conservative revenue estimates and cost-cutting measures, the General Fund fund balance rebounded by \$2,056,052 to \$2,627,561 in 2010 by \$1,268,490 to \$3,896,051 in 2011 and by \$1,034,817 to \$4,930,868 in 2012.

MAJOR INITIATIVES

FOR THE YEAR:

The City addressed the following infrastructure problems in 2012.

The reconstruction and resurfacing of Gulf Road from Cleveland Street to Hilliard Road was completed in 2012. The City received a grant from the Ohio Public Works Commission in the amount of \$424,256 to fund the majority of this project with the remaining \$132,179 coming from City funds.

The repair and resurfacing of Lorain Boulevard from State Route 113 to Lake Avenue was completed in 2012. The City received a grant from the Ohio Public Works Commission in the

amount of \$420,400 to fund the majority of this project with the remaining \$39,904 coming from City funds.

The replacement of the Westside Water Main was completed in 2012. The cost of this project was \$775,108 and was funded by a 30-year, 2.78% loan from the Ohio Water Development Authority which will be repaid with fees paid by the users of the water system.

The rehabilitation of the Overbrook Road and Pinewood Street lift stations was completed in 2012. The cost of this project was \$1,177,765 and was funded by a 30-year, 2.86% loan from the Ohio Water Development Authority that will be repaid by the users of the sewer system.

FOR THE FUTURE:

Infrastructure upgrade continues to be a priority of the City. For example:

The reconstruction and resurfacing of Lake Avenue from Furnace Street to Erie Street is scheduled to begin in early 2013. The estimated cost of this project is \$302,394 and will be funded with a 89% grant from the Ohio Public Works Commission and 11% City funds.

The replacement of low-service pumps at the City's Water Pumping Plant is scheduled to begin in early 2013. The estimated cost of this project is \$746,000 and will be funded with a long-term loan from the Ohio Water Development Authority and/or existing funds in the City's Water Enterprise Fund.

GENERAL GOVERNMENTAL FUNCTIONS - The general governmental functions of the City consist of six functions / activities: public safety, health, culture and recreation, community environment, highways and streets, and general government.

The function of public safety consists of the operation of the City's police, fire, safety service, communications, prisoner support, and traffic lights departments. The function of health consists of the operation of the City's health and cemetery departments. The function of culture and recreation consists of the operation of the City's parks and recreation, swimming pools and ice rink departments. The function of community environment consists of the operation of the City's community planning and zoning, community development, housing codes enforcement, block grant administration and rehab operations and comprehensive housing improvement program departments. The function of general government consists primarily of the various administrative departments and municipal court departments.

ENTERPRISE OPERATIONS – The City's enterprise operations consist of four separate funds:

Water, Special Parks and Recreation, Sanitation, and Wastewater Pollution Control. Several of the City's major initiatives listed previously are directly related to these operations. The City has recently had a study completed of its entire water and sewer systems. The end result of the study was a report that outlines the necessary capital improvements needed to improve and keep the water and sewer systems running efficiently and effectively. The report suggests an estimated \$154 million in improvements are necessary for Water Fund operations which include the replacement of the old 4" and 6" waterlines in the City as well as the replacement of the main transmission lines from the City's Water Pumping Plant in Lorain to the City. For the City's Wastewater Pollution Control Fund operations, the report identifies approximately \$105 million in capital improvements which include several conveyance

expansion phases among other items. The report suggests that these improvements be completed over a 20-year period and realizing the importance of these improvements, Elyria City Council has enacted a series of annual rate increases over the next 20 years which began in 2009 to fund these improvements. These improvements should keep and improve the City's water and wastewater operations at levels that will be appreciated by our citizens of today and for generations to come.

The City's **Sanitation Department** continues to provide its citizens with excellent trash collection services at the lowest possible price. The City purchased five new garbage trucks with automated arms and implemented the cart system of trash collection late in 2010. This allows for only one person to man each truck and is believed to lower workers compensation claims in the future as well as dumping fees as more residents will be forced to recycle thus reducing the amount of trash sent to the independently-owned landfill. The City also purchased three new recycling garbage trucks in 2010 to provide better service to its residents. A series of five (5) annual increases beginning in 2009 were enacted by Elyria City Council which will provide the necessary resources to pay for these new trucks.

The City's fourth enterprise fund, **Special Parks and Recreation**, is fairly minor in nature and is used to account for the operations of concession stands and athletic programs in the City's parks and recreation facilities.

INTERNAL SERVICE OPERATIONS – The City has two internal service funds relating to risk management. Those funds are the **Employees' Health Insurance Fund** and **Workers' Compensation Fund**.

The **Employees' Health Insurance Fund** is used to account for the operations of the City's self-insured health plan for all full-time employees and their dependents. Other City funds are charged a premium amount per employee covered by the Employees' Health Insurance Fund. The Employees' Health Insurance Fund pays claims and administration costs. The City has specific stop-loss insurance coverage to insure against catastrophic claims.

The **Workers' Compensation Fund** is used to account for the City's participation in the State of Ohio workers' compensation fully insured plan. Under the plan, the City reimburses the State of Ohio for claims paid, administration fees, and premiums for insurance coverage on catastrophic claims. Other City funds are charged a premium amount based on the wages paid to covered employees.

FIDUCIARY OPERATIONS – The City has several agency funds under its jurisdiction. These funds are used to account for assets held by the City as an agent for individuals, private organizations, other governmental units, or other funds.

DEBT ADMINISTRATION – The City's recent bond rating of A2 was downgraded to an A3 in late 2009 due to the stress that the depressed economy has put on the City of Elyria. In April 2010, Moody's Investors Service recalibrated their "municipal scale" to their "global scale" and changed the City's bond rating to an A1. The A1 rating was confirmed in October 2011 at the time the City advance refunded a number of bond issues to take advantage of the low interest rate market and more recently in May 2012 when the City issued short-term general obligation bond anticipation notes for various projects. This favorable bond rating has saved the City thousands of dollars in debt service costs and also shows Moody's confidence in the City's operations and financial position.

The City had a number of debt issues outstanding at December 31, 2012. These issues include \$31,941,988 in general obligation bonds, \$7,100,000 in general obligation notes, \$2,901,969 in special assessment bonds, \$27,126,794 in Ohio Water Development Authority loans, \$2,343,573 in State Infrastructure Bank loans and \$1,077,633 in Ohio Public Works Commission interest free loans. Under the Uniform Bond Act of the Ohio Revised Code, the City has a legal limitation on unvoted general obligation debt based on 5.5% of the assessed valuation of real and personal property. At December 31, 2012, the City's net debt (as defined in the Ohio Revised Code) of \$38,630,405 was below the legal limit of \$48,304,056.

INDEPENDENT AUDIT – State statutes require an annual audit. This year the City's audit was performed by Auditor of State, David Yost. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Federal Single Audit Act of 1984, and subsequent amendments and the related OMB Circular A-133. The independent auditors' report on the basic financial statements is included in the financial section of this report and is unmodified.

AWARDS

The GFOA awarded a **CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING** to the City of Elyria for its comprehensive annual financial report for the fiscal year ended December 31, 2011. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for the preparation of state and local government financial reports.

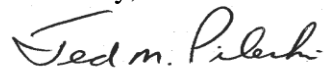
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. The CAFR must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The City of Elyria has received a Certificate of Achievement for the last **TWENTY-SIX CONSECUTIVE YEARS** (fiscal years ended 1986-2011). We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA.

ACKNOWLEDGMENTS

I would like to extend a special thank you to Chief Deputy Auditor John T. Farrell who assisted me in preparing this report. I would also like to thank my entire staff whose dedicated service made this report possible.

In closing, I would also like to thank the Mayor and members of Elyria City Council, for without your continued support, the preparation of this report to help ensure the continued financial integrity of the City, would not have been possible.

Sincerely,



Ted M. Pileski, CPA, CPFA
Elyria City Finance Director

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Elyria
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.



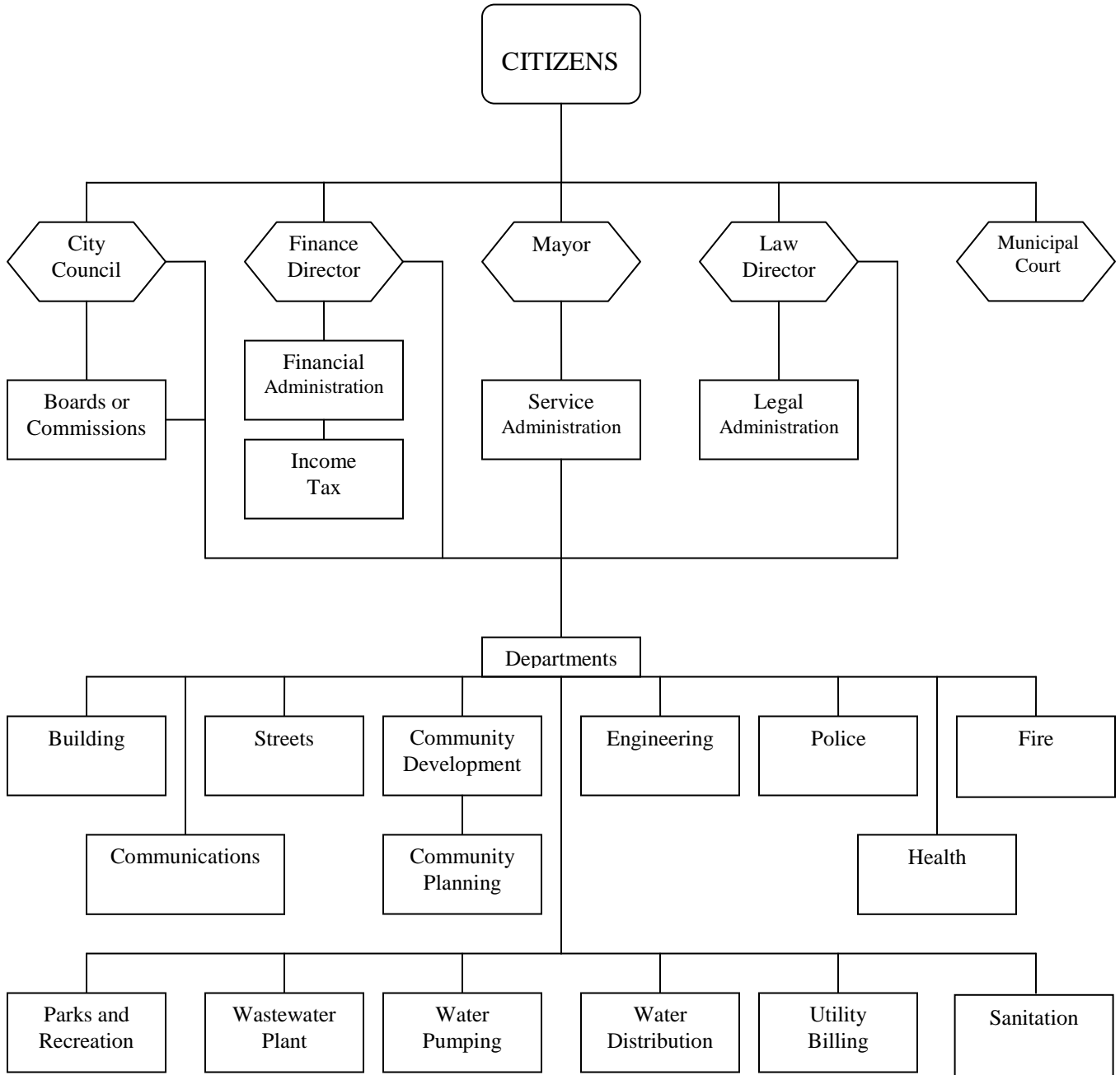
Christopher P. Moynell

President

Jeffrey R. Emer

Executive Director

City of Elyria, Ohio Organizational Chart



City of Elyria, Ohio
List of Elected and Appointed Officials
December 31, 2012

Elected Officials

Mayor
Finance Director
Law Director
Judge
Judge
Court Clerk
Council Member – Ward 1
Council Member – Ward 2
Council Member – Ward 3
Council Member – Ward 4
Council Member – Ward 5
Council Member – Ward 6
Council Member – Ward 7
Council Member – At large
Council Member – At large
Council Member – At large
Council Member – At large

Holly C. Brinda
Ted M. Pileski
Scott F. Serazin
Lisa A. Locke-Graves
Gary C. Bennett
Eric J. Rothgery
Larry W. Tanner
Brenda K. Davis
Garry L. Gibbs
Mark F. Craig
Marcus D. Madison
Donna Mitchell
Gerard A. McHugh
Jack A. Baird
Thomas G. Callahan
Michael J. Lotko III
Victor F. Stewart III

Appointed Officials

Administrative Assistant
Safety Service Director
Administrative Assistant
Assistant Safety Service Director
Assistant Safety Service Director
EEO-MBE Coordinator
Administrative Legal Council to the Mayor
Chief Deputy Auditor
Chief Prosecutor
Prosecutor
Prosecutor
Assistant Prosecutor
Assistant Prosecutor
Assistant Prosecutor
Assistant Prosecutor
Assistant Prosecutor
Council Clerk
Assistant Council Clerk

Carrie Weese
Mary F. Siwierka
Debbie Spangenberg
Daniel P. Jaykel
Richard J. Jackson
LaTaunya V. Conley
Thomas J. Smith
John T. Farrell
Matthew A. Mishak
Amanda R. Deery
Scott A. Strait
Cynthia M. Adams
Erik A. Bruenig
John R. Keys
Michelle D. Nedwick
Honey Rothschild
Forrest L. Bullocks
Nell A. Fike

Department Heads

Building Department
Communications Superintendent
Community Development / City Planning Director
Engineer
Fire Chief
Health Commissioner
Income Tax Administrator
Medical Director
Parks and Recreation Director
Police Chief
Street Superintendent
Utilities Superintendant
Wastewater Plant Superintendent
Water Distribution Superintendent
Water Pumping Plant Superintendent

Phillip Lahetta
Larry A. Showalter
Angela J. Byington
Timothy J. Ujvari
Richard A. Benton
Kathryn C. Boylan
Ted M. Pileski
Dr. Douglas M. McDonald
Frank J. Gustoff
Duane P. Whitely
Scott M. Payne
Sherman C. Jones
Terry Korzan
David M. Rothgery
Samuel F. Jacob



FINANCIAL SECTION

"If you want to rear financial blessings, you have to sow financially."

- Joel Osteen



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

City of Elyria
Lorain County
131 Court Street
Elyria, Ohio 44035

To the City Council:

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 the City of Elyria, Lorain County, Ohio (the City), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the City's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Lausche Building, 615 Superior Ave., NW, Twelfth Floor, Cleveland, Ohio 44113-1801
Phone: 216-787-3665 or 800-626-2297 Fax: 216-787-3361

www.ohioauditor.gov

Opinion

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 the City of Elyria, Lorain County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the budgetary comparison for the General Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the City's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules are management's responsibility, were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this 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, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2013, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine 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 the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

June 27, 2013

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As management of the City of Elyria, we offer readers of the City of Elyria's financial statements this narrative overview and analysis of the financial activities of the City of Elyria for the fiscal year ended December 31, 2012. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 - 5 of this report.

Financial Highlights

- The assets of the City of Elyria exceeded its liabilities at the close of the most recent fiscal year by \$105,983,340 (*net position*). Of this amount, \$86,713,831 or 82% represents net investments in capital assets. The net position of the City of Elyria increased \$5,553,789 in 2012.
- The General Fund balance continued to rebound increasing \$1,034,817. This increase can be attributed in part to increases in income tax revenues of \$820,809 or 4.55% and a decrease in general government expenditures of \$499,327 or 7.34%
- The City of Elyria's short-term debt decreased by \$750,000 as the City retired \$200,000 in principal on a one-year general bond anticipation note for two new fire trucks, \$200,000 in principal on a one-year general bond anticipation note for the Energy Conservation Project, \$50,000 in principal on a one-year general bond anticipation note for improvements to 49th Street and \$300,000 in principal on a one-year general bond anticipation note for the acquisition of new trucks and garbage carts for the Sanitation Department. The City re-issued one-year general bond anticipation notes for \$900,000 for the acquisition of fire pumper trucks and a new aerial ladder truck, \$3.3 million for the Energy Conservation project, \$100,000 for improvements to 49th Street and \$2.8 million for the acquisition of new trucks and garbage carts for the Sanitation Department.
- The City's long-term obligations increased by \$3,105,666 as the City applied and received construction loans in the amount of \$7,575,943. The City also retired existing long-term bonds and construction loans by \$4,498,255 and capital lease obligations by \$161,883. The City's long-term compensated absences increased by \$189,861.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Elyria's basic financial statements. The City of Elyria's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The *government-wide statements* are designed to provide readers with a broad overview of the City of Elyria's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City of Elyria's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Elyria is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Elyria that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Elyria include public safety, health, culture and recreation, community environment, highways and streets, and general government. The business-type activities of the City of Elyria include water, special parks & recreation, sanitation, and wastewater pollution control operations.

The government-wide financial statements can be found on pages 27 - 28 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Elyria, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Elyria can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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Because the focus of 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* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Elyria maintains fifty-four (54) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Energy Conservation Fund, both of which are considered to be major funds under generally accepted accounting principles. Data from the other fifty-two (52) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City of Elyria adopts an annual appropriated budget for all governmental funds. A budgetary comparison statement has been provided for the General Fund in the basic financial statements to demonstrate compliance with its budget. Budgetary comparison schedules for other funds are provided elsewhere in this report.

The basic governmental fund financial statements can be found on pages 29-37 of this report.

Proprietary funds. The City of Elyria maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Elyria uses enterprise funds to account for its Water, Sanitation, and Wastewater utilities, and for its Special Parks & Recreation programs. *Internal Service funds* are an accounting device used to accumulate and allocate costs internally among the City of Elyria's various functions. The City of Elyria uses Internal Service funds to account for its worker's compensation and employee health insurance expenditures. Because both of these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water, Special Parks and Recreation, Sanitation, and Wastewater Pollution Control operations, all of which are considered to be major funds of the City of Elyria. Conversely, our Employee Health Insurance and Worker's Compensation internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* on pages 161 - 163 of this report.

The basic proprietary fund financial statements can be found on pages 38-41 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Of these classifications, the City utilizes only agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the City of Elyria's own programs.

The basic fiduciary fund financial statement can be found on page 42 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 43-80 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Elyria, assets exceeded liabilities by \$105,983,340 at the close of the most recent fiscal year.

By far, the largest portion of the City of Elyria's net position (82 %) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure) to provide services to citizens, less any related debt used to acquire those assets; consequently, these assets are *not* available for future spending. Although the City of Elyria's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. A condensed statement of net position follows in Table 1.

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Table 1
CITY OF ELYRIA'S
Condensed Statement of Net Position

| | Governmental activities | | Business-type activities | | Total | |
|--------------------------|----------------------------|----------------------|-----------------------------|----------------------|-----------------------|-----------------------|
| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 |
| Current and other assets | \$ 29,123,526 | \$ 27,501,547 | \$ 8,398,638 | \$ 4,526,473 | \$ 37,522,164 | \$ 32,028,020 |
| Capital assets | 88,100,722 | 89,388,457 | 69,042,269 | 67,153,663 | 157,142,991 | 156,542,120 |
| Total assets | <u>117,224,248</u> | <u>116,890,004</u> | <u>77,440,907</u> | <u>71,680,136</u> | <u>194,665,155</u> | <u>188,570,140</u> |
| Current liabilities | 12,447,412 | 13,216,886 | 4,740,458 | 6,535,424 | 17,187,870 | 19,752,310 |
| Non-Current liabilities | 32,909,147 | 34,827,151 | 38,584,798 | 33,561,128 | 71,493,945 | 68,388,279 |
| Total liabilities | <u>45,356,559</u> | <u>48,044,037</u> | <u>43,325,256</u> | <u>40,096,552</u> | <u>88,681,815</u> | <u>88,140,589</u> |
| Net position: | | | | | | |
| Net investment in | | | | | | |
| capital assets | 56,310,746 | 55,127,394 | 30,403,085 | 33,196,615 | 86,713,831 | 88,324,009 |
| Restricted | 10,249,051 | 9,680,718 | | | 10,249,051 | 9,680,718 |
| Unrestricted | 5,307,892 | 4,037,855 | 3,712,566 | (1,613,031) | 9,020,458 | 2,424,824 |
| Total net position | <u>\$ 71,867,689</u> | <u>\$ 68,845,967</u> | <u>\$ 34,115,651</u> | <u>\$ 31,583,584</u> | <u>\$ 105,983,340</u> | <u>\$ 100,429,551</u> |

An additional portion of the City of Elyria's net position at December 31, 2012 (10 %) represents resources that are subject to external restrictions on how they may be used. The remaining net position of \$9,020,458 at December 31, 2012 is unrestricted and may be used to meet the City's ongoing obligations to citizens and creditors.

Table 2 on page 18 indicates the changes in net position for the years ended December 31, 2012 and 2011.

Governmental activities. In 2012, the net position for the governmental activities of the City increased by \$3,021,722. This increase in net position is primarily due to an increase in income tax revenues of \$1,126,376 and an increase of \$1,807,513 in capital grants and contributions revenue. Total tax revenue accounts for \$29,879,902 of the \$45,099,524 total revenue for governmental activities, or 66%.

The City's direct charges to users of governmental services made up \$3,888,591 or 9% of total governmental revenue. These charges are for fees related to health department activities, fees related to parks and recreation activities, fines and forfeitures related to Elyria Municipal Court activities and various licenses and permits. Total charges to users decreased \$173,193 or 4% due to building permits issued for an expansion at the BASF plant and projects at Lorain County Community College in 2011.

The major recipients of intergovernmental revenues from state and federal sources (i.e. grants, contributions, gasoline and motor vehicle taxes) were the West River Road Improvement Fund receiving \$2,459,776, the General Fund receiving \$2,691,812, the SAFER Grant Fund receiving \$1,842,355, the Street Construction Maintenance and Repair Fund receiving \$1,742,909 and the Block Grant Fund receiving \$820,391.

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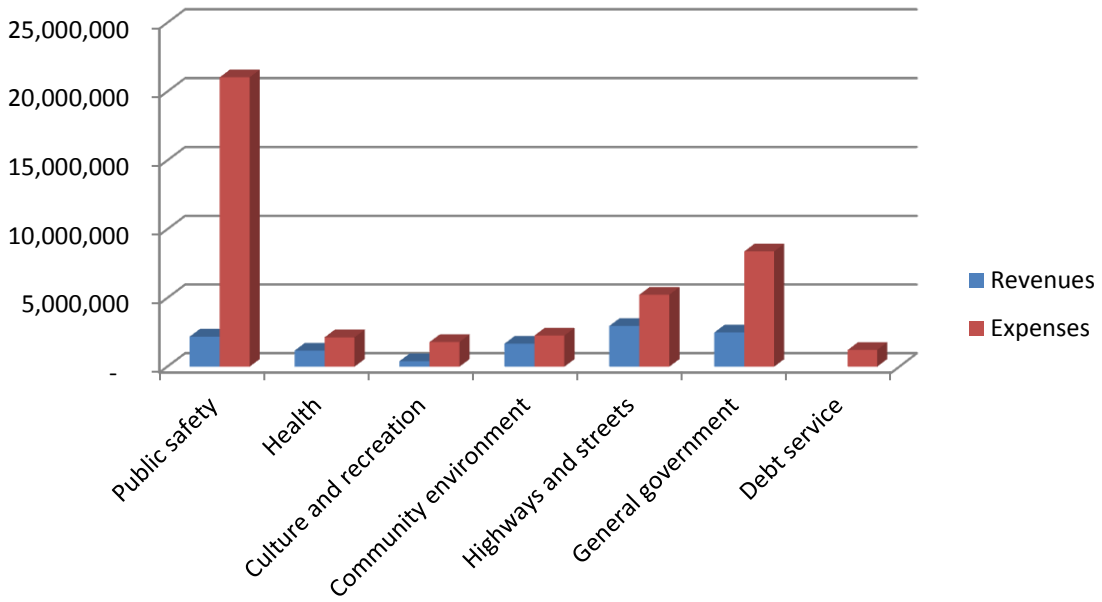
Public safety which includes police and fire protection, safety service, communications and the jail operations accounts for \$21,038,282 of the \$42,077,802 total expenses for governmental activities in 2012, or 50%. The next largest program is general government, which equals \$8,392,523 or 20% of total governmental expenses.

Table 2
CITY OF ELYRIA'S Changes in Net Position

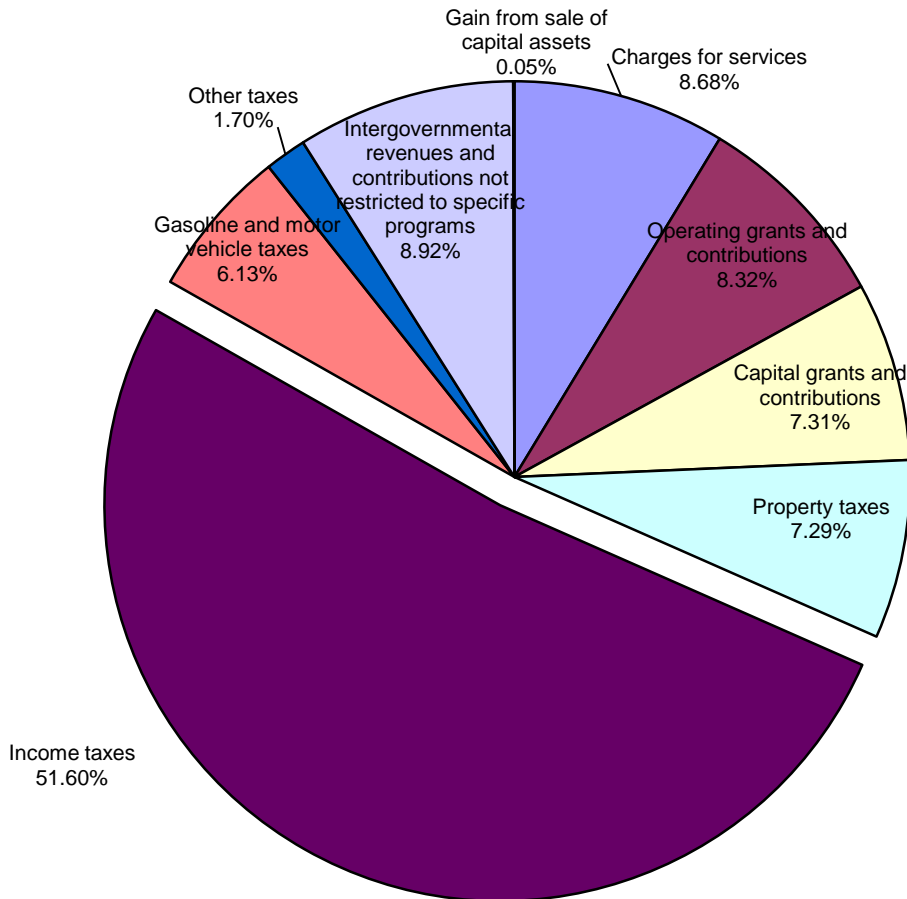
| | Governmental activities | | Business-type activities | | Total | |
|--|----------------------------|----------------------|-----------------------------|----------------------|-----------------------|-----------------------|
| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 |
| Revenues: | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | \$ 3,888,591 | \$ 4,061,784 | \$ 25,877,987 | \$ 23,847,438 | \$ 29,766,578 | \$ 27,909,222 |
| Operating grants and contributions | 3,728,136 | 5,772,703 | | 150,000 | 3,728,136 | 5,922,703 |
| Capital grants and contributions | 3,272,732 | 1,465,219 | 187,342 | 16,489 | 3,460,074 | 1,481,708 |
| General revenues: | | | | | | |
| Property taxes | 3,266,785 | 3,357,482 | | | 3,266,785 | 3,357,482 |
| Income taxes | 23,110,209 | 21,983,833 | | | 23,110,209 | 21,983,833 |
| Gasoline and motor vehicle taxes | 2,743,643 | 2,761,232 | | | 2,743,643 | 2,761,232 |
| Other taxes | 759,265 | 738,367 | | | 759,265 | 738,367 |
| Grants and contributions not restricted to specific programs | 3,994,690 | 5,115,757 | | | 3,994,690 | 5,115,757 |
| Other | 335,473 | 46,185 | 58,325 | 103,574 | 393,798 | 149,759 |
| Total revenues | <u>45,099,524</u> | <u>45,302,562</u> | <u>26,123,654</u> | <u>24,117,501</u> | <u>71,223,178</u> | <u>69,420,063</u> |
| Expenses: | | | | | | |
| Public safety | 21,038,282 | 20,096,325 | | | 21,038,282 | 20,096,325 |
| Health | 2,136,818 | 2,076,012 | | | 2,136,818 | 2,076,012 |
| Culture and recreation | 1,789,747 | 1,721,823 | | | 1,789,747 | 1,721,823 |
| Community environment | 2,266,370 | 4,373,694 | | | 2,266,370 | 4,373,694 |
| Highways and streets | 5,238,609 | 5,091,213 | | | 5,238,609 | 5,091,213 |
| General government | 8,392,523 | 8,503,771 | | | 8,392,523 | 8,503,771 |
| Debt service | 1,215,453 | 1,430,156 | | | 1,215,453 | 1,430,156 |
| Water | | | 8,130,332 | 7,683,838 | 8,130,332 | 7,683,838 |
| Special Parks & Recreation | | | 272,286 | 216,817 | 272,286 | 216,817 |
| Sanitation | | | 3,760,694 | 5,274,289 | 3,760,694 | 5,274,289 |
| Wastewater Pollution Control | | | 11,428,275 | 11,402,498 | 11,428,275 | 11,402,498 |
| Total expenses | <u>42,077,802</u> | <u>43,292,994</u> | <u>23,591,587</u> | <u>24,577,442</u> | <u>65,669,389</u> | <u>67,870,436</u> |
| Increase (decrease) in net position | 3,021,722 | 2,009,568 | 2,532,067 | (459,941) | 5,553,789 | 1,549,627 |
| Net position - beginning | 68,845,967 | 66,836,399 | 31,583,584 | 32,043,525 | 100,429,551 | 98,879,924 |
| Net position - ending | <u>\$ 71,867,689</u> | <u>\$ 68,845,967</u> | <u>\$ 34,115,651</u> | <u>\$ 31,583,584</u> | <u>\$ 105,983,340</u> | <u>\$ 100,429,551</u> |

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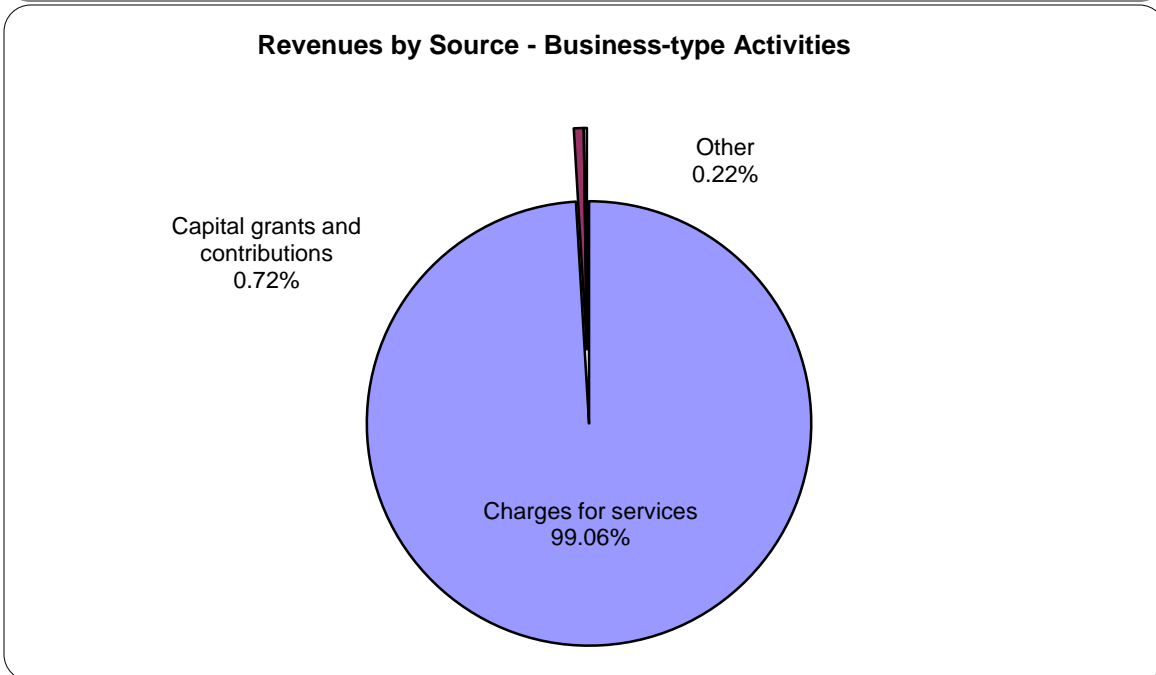
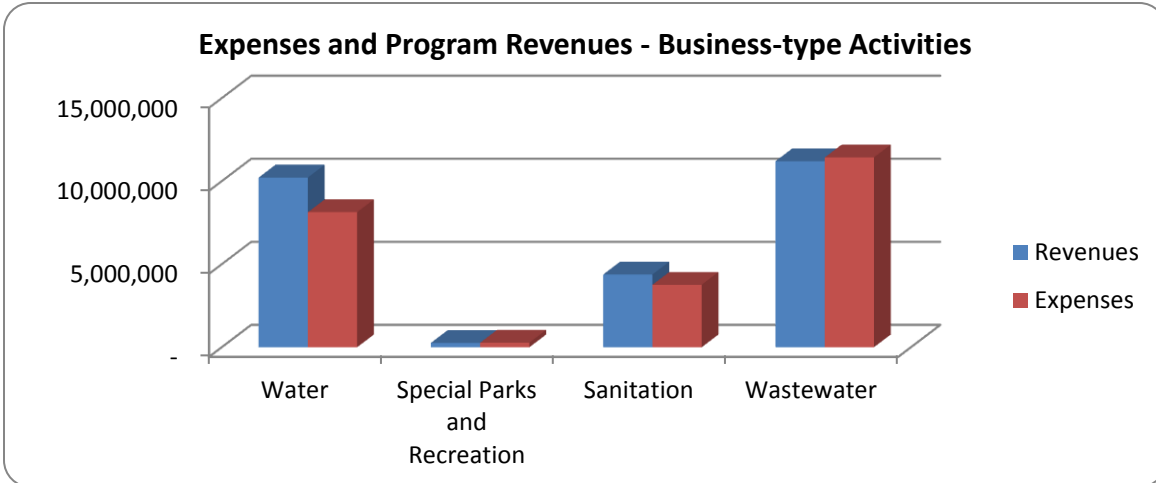
Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities



Business-type activities. The net position for the business-type activities of the City increased by \$2,532,067 as compared to a \$459,941 decrease in 2011. Elyria City Council on January 5, 2009, approved annual increases for water and sewer rates beginning in 2009 through 2028. Water rates, measured against a 2008 baseline, will increase approximately 120% by 2013, 187% by 2018, 249% by 2023 and 325% by 2028. Sewer rates, measured against a 2008 baseline, will increase approximately 26% by 2013, 55% by 2018, 91% by 2023 and 136% by 2028. These rate increases have moved the City in the right direction in regards to bringing the net position of the business-type activities to a more appropriate level. Elyria City Council on January 5, 2009, also approved annual increases for sanitation rates beginning in 2009 through 2013. Sanitation rates measured against a 2008 baseline will increase approximately 37% by 2013. The major revenue source of the business-type activities was charges for services of \$25,877,987 which was \$2,030,549 higher than charges for services in 2011 or a 8.51% increase.



Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to demonstrate and ensure compliance with finance related legal requirements.

Governmental Funds. The focus of the City's governmental funds is to provide information on near-term outflows, inflows and balances of expendable resources. Such information is useful in assessing the City's financing requirements. In particular, an unreserved fund balance may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$11,942,334, an increase of \$1,806,124 in comparison with the prior year. Approximately 124% of this total amount is classified as nonspendable, restricted, committed or assigned to indicate that it is not readily available for new spending since it is reserved for specific purposes. The unassigned fund balance of (\$3,430,397) for the capital project funds includes a negative balance of (\$3,400,000) due to the one year general obligation bond anticipation notes that were issued for various capital projects and reported as a liability in the individual capital project funds because the capital projects do not represent current financial resources and they are not reported in the governmental funds financial statements. The negative fund balances will be eliminated in the capital project funds upon the issuance of long-term general obligation bonds, the proceeds of which will retire the short-term notes.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, the General Fund unassigned fund balance was \$1,045,896 while the total fund balance was \$4,930,868. As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and the total fund balance to total fund expenditures. Unassigned fund balance represents 17.35% of total General Fund expenditures, while total fund balance represents 20.02% of that same amount.

The General Fund balance increased from \$3,896,051 at December 31, 2011 to \$4,930,868 at December 31, 2012. The following schedule presents a summary of General Fund revenues for the fiscal year ended December 31, 2012 and a comparison to prior year's revenues.

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| <u>Revenues</u> | <u>Amount</u> | <u>Percent Of Total</u> | <u>Increase (Decrease) From 2011</u> | <u>Percent of Increase (Decrease)</u> |
|----------------------------|-----------------------------|---------------------------------|--|---|
| Taxes | \$ 20,696,061 | 79.37% | \$ 793,080 | 3.98% |
| Intergovernmental revenues | 2,691,812 | 10.32% | (1,469,246) | (35.31%) |
| Charges for services | 1,718,666 | 6.59% | 13,709 | 0.80% |
| Licenses and permits | 425,075 | 1.63% | (309,917) | (42.17%) |
| Investment income | 10,225 | 0.04% | (7,792) | (43.25%) |
| Special assessments | 29,718 | 0.12% | 9,716 | 48.58% |
| Fines and forfeitures | 434,613 | 1.67% | 12,088 | 2.86% |
| Miscellaneous revenues | <u>68,130</u> | <u>0.26%</u> | <u>47,855</u> | 236.03% |
| Totals | <u>\$ 26,074,300</u> | <u>100.00%</u> | <u>\$ (910,507)</u> | (3.37%) |

The increase in taxes is due to an increase in employer withholding and net profits as employment levels return to pre-2009 levels. The decrease in intergovernmental revenues is due to a grant that was received from the Northeast Ohio Public Energy Council for energy conservation measures in 2011 in addition to the reduction of Local Government funding from the State of Ohio. The decrease in licenses and permits is due to the issuance of building permits for the construction of an addition to the BASF Plant and ongoing projects at Lorain County Community College in 2011.

The following schedule presents a summary of General Fund expenditures for the fiscal year ended December 31, 2012 and a comparison to prior year expenditures.

| <u>Expenditures</u> | <u>Amount</u> | <u>Percent Of Total</u> | <u>Increase (Decrease) From 2011</u> | <u>Percent of Increase (Decrease)</u> |
|------------------------|-----------------------------|---------------------------------|--|---|
| Current: | | | | |
| Public safety | \$ 14,215,697 | 57.73% | \$ 324,137 | 2.33% |
| Health | 1,605,010 | 6.52% | 102,965 | 6.85% |
| Culture and recreation | 1,477,239 | 6.00% | 34,845 | 2.42% |
| Community environment | 783,129 | 3.18% | 76,762 | 10.87% |
| General government | 6,304,588 | 25.60% | (499,327) | (7.34%) |
| Capital outlay | <u>239,876</u> | <u>.97%</u> | <u>(118,405)</u> | <u>(33.05%)</u> |
| Total | <u>\$ 24,625,539</u> | <u>100.00%</u> | <u>\$ (79,023)</u> | (.32%) |

The increase in public safety was due to the retirement of police and fire personnel and the associated payment of unused sick and vacation time as well as increased health-care costs. The increase in health was due to the shifting of personnel costs to the General Fund from the Cemetery Maintenance and Improvement Fund. The increase in community environment is due to the receipt and expenditure of the Transportation for Livable Communities Initiative Grant awarded by the Northeast Ohio Areawide Coordinating Agency and increased health-care costs. The decrease in general government is due to the expenditure of a grant received from the Northeast Ohio Public Energy Council in 2011. The decrease in capital outlay is due to budget constraints due to the reduction of revenues mentioned earlier.

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The other major governmental fund of the City is the Energy Conservation Fund. The fund balance for the Energy Conservation Fund increased by \$200,000 as a result of a transfer in from the General Bond Retirement Fund to retire principal on the outstanding general obligation bond anticipation notes.

Enterprise funds. The City's enterprise funds financial statements provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the Water, Special Parks and Recreation, Sanitation and Wastewater Pollution Control funds at the end of the year amounted to \$3,291,801, \$104,314, \$510,132 and (\$184,625), respectively. The increase / (decrease) in net position for these funds were \$2,122,067, (\$7,990), \$611,235 and (\$233,996), respectively, during 2012. Elyria City Council has approved annual rate increases for 2009 through 2028 for users of the water and wastewater pollution control systems and annual increases for garbage pick-up beginning in 2009 through 2013 to increase net assets in the future. Other factors concerning the operations and financial condition of these funds have been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

As required by State statute, Elyria City Council adopts an annual appropriation (budget) ordinance for all City funds under its control. In addition to the City's General Fund, fifty-three (53) funds representing various governmental, proprietary and fiduciary activities were included in the 2012 appropriation process.

The City's General Fund is organized and structured upon the basis of five (5) functions or activities, each with its own group of departments. Each department is appropriated funds at the major account level (personal services, fringe benefits, operation and maintenance, capital outlay, debt service, transfers out and reimbursements). These major accounts are broken down to minor line items for internal control purposes.

In terms of the total General Fund and diversity of services offered to the public, the following function/activities are as follows:

| <u>Function/Activity</u> | <u>2012 Annual Expended*</u> | <u>% Expended</u> |
|--------------------------|------------------------------|-------------------|
| Public Safety | \$14,131,084 | 50.21% |
| Health | 1,681,839 | 5.98% |
| Culture and Recreation | 1,502,647 | 5.34% |
| Community Environment | 781,101 | 2.77% |
| General Government | <u>10,047,819</u> | <u>35.70%</u> |
| Total Expenditures | <u>\$28,144,490</u> | <u>100.0%</u> |

* - under the budgetary basis of accounting

Net differences between the original expenditure budget amount of \$28,929,189 and the final budget amount of \$29,521,673 (\$592,484 increase in appropriations) were modest with the largest change being an increase in the Building and Lands Department for the demolition of the Old City Hall Building located in downtown Elyria at 328 Broad Street.

Capital Assets and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2012 amounts to \$157,142,991 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements other than buildings, utility distribution and collection systems, infrastructure, machinery and equipment and construction in progress. The total increase in the City's investment in capital assets for the current fiscal year was \$600,871 (a decrease of \$1,287,735 for governmental activities and an increase of \$1,888,606 for business-type activities), net of depreciation expense of \$8.95 million.

Major capital asset events during the fiscal year included the following:

- Completion of the Gulf Road (from Cleveland Street to Hilliard Road) Reconstruction and Resurfacing Project totaling \$556,435 with \$88,239 of the total capitalized in 2012.
- Completion of the Lorain Boulevard Reconstruction and Resurfacing Project totaling \$460,304.
- Completion of the Westside Water Main Project totaling \$775,108 with \$504 of the total capitalized in 2012.
- Completion of the Overbrook Road and Pinewood Street Lift Station Rehabilitation Project totaling \$1,177,765 with \$812,106 of the total capitalized in 2012.

Additional information on the City's capital assets can be found in Note 8 on pages 62-64 of this report.

Long-term Debt. At the end of the current fiscal year, the City had total long-term bonded debt outstanding of \$34,843,957. Of this amount, \$ 21,971,800 comprises debt backed by the full faith and credit of the City, \$2,901,969 is special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment and \$9,970,188 is business-type activity debt that is retired by user fees collected for business-type activities and also backed by the full faith and credit of the City.

In addition to general obligation bonds and notes outstanding at December 31, 2012, the City also had \$27,126,794 of Ohio Water Development Authority loans outstanding to finance sewer and water projects, \$1,077,633 of State Issue II Ohio Public Works Commission loans outstanding to finance various infrastructure projects and \$2,343,573 of State Infrastructure Bank Loans to finance the City's share of the State Route 57 Rehabilitation Project.

The City's most recent bond rating of A3 was obtained from Moody's Investors Service in December 2009 and was changed to an A1 in April 2010 when Moody's Investors

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Service recalibrated their “municipal scale” ratings to their “global scale.” The A1 rating was confirmed in May 2010 and again in October 2011.

State statutes limit the amount of unvoted general obligation debt the City may issue to 5.5% of its total assessed valuation. The current debt limitation for the City of Elyria is \$48,304,056 which is in excess of the City's outstanding unvoted general obligation debt that is subject to the limitation of \$38,630,405.

Additional information on the City's long-term debt can be found in Note 13 on pages 70-75 of this report.

Short-term Debt. At the end of the current fiscal year, the City also had total short-term bond anticipation general obligation notes outstanding of \$7,100,000. Of this amount, \$3,300,000 for the Energy Conservation project, \$900,000 for the acquisition of two new fire trucks and \$100,000 for improvements to 49th Street were for re-issue of notes on existing projects. The balance of the short-term debt is a \$2,800,000 note issue for the purchase of six new sanitation trucks and residential trash and recycling carts for the automated trash collection program.

Economic Factors and Next Year's Budget and Rates

The unemployment rate for the City is currently 7.50%, which is .70% lower than it was a year ago. This compares lower than the state's average unemployment rate of 7.90% and is also .6% lower than the national average rate of 9.00%.

During the current fiscal year, unassigned fund balance in the General Fund decreased \$2,280,753 leaving a fund balance at December 31, 2012 of \$4,930,868. The City has appropriated this amount for spending in the 2013 fiscal year budget.

The City is currently projecting a decrease of 3% in income tax collections in 2013 as compared to collections in 2012 as the City's largest manufacturer, Invacare Corporation, recently reduced their workforce by approximately 130 employees.

The City is estimating a decrease of 25% or \$640,000 in local government funding from the State of Ohio in 2013 which is in addition to the 25% or \$640,000 reduction in local government funding passed down by the State of Ohio in 2012.

The City is estimating a decrease in estate tax revenue of \$839,955 in 2013 as compared to estate tax revenue received in 2012, as the State of Ohio has repealed the estate tax effective January 1, 2013.

All of these factors were considered in preparing the City's budget for the 2013 fiscal year and all of the reductions of revenue afore mentioned, particularly the reductions imposed by the State of Ohio, will make it very difficult to maintain city services at their current levels in years to come.

CITY OF ELYRIA, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Office of the City Finance Director, City of Elyria, 131 Court Street, Elyria, Ohio 44035.

City of Elyria, Ohio
Statement of Net Position
December 31, 2012

| | Primary Government | | Total |
|---|------------------------------------|-------------------------------------|-----------------------|
| | Governmental Activities | Business-type Activities | |
| ASSETS | | | |
| Equity in pooled cash and cash equivalents | \$ 8,596,980 | \$ 5,276,862 | \$ 13,873,842 |
| Investments | 878,092 | 869,126 | 1,747,218 |
| Receivables: | | | |
| Property tax | 2,859,418 | | 2,859,418 |
| Income tax | 6,966,622 | | 6,966,622 |
| Other local tax | 217,094 | | 217,094 |
| Accounts | 169,204 | 1,801,110 | 1,970,314 |
| Accrued interest | 222 | 12,638 | 12,860 |
| Rehabilitation loans | 4,631,469 | 259,336 | 4,890,805 |
| Special assessments | 353,440 | 86,625 | 440,065 |
| Tax increment financing payments | 547,854 | | 547,854 |
| Due from other governments | 2,756,426 | | 2,756,426 |
| Internal balances | 500,000 | (500,000) | |
| Inventory of supplies | | 308,423 | 308,423 |
| Prepaid expenses | 178,938 | 78,164 | 257,102 |
| Bond issuance costs | 467,767 | 206,354 | 674,121 |
| Capital assets (net of accumulated depreciation): | | | |
| Land | 6,775,330 | 719,958 | 7,495,288 |
| Buildings and systems | 23,688,112 | 11,405,520 | 35,093,632 |
| Improvements | 2,411,969 | 943,956 | 3,355,925 |
| Utility distribution and collection systems | 4,846,340 | 41,896,331 | 46,742,671 |
| Infrastructure | 43,684,518 | | 43,684,518 |
| Machinery and equipment | 2,710,185 | 4,150,151 | 6,860,336 |
| Construction in progress | 3,984,268 | 9,926,353 | 13,910,621 |
| Total assets | <u>117,224,248</u> | <u>77,440,907</u> | <u>194,665,155</u> |
| LIABILITIES | | | |
| Accounts payable | 209,228 | 103,972 | 313,200 |
| Contracts payable | 291,727 | 366,757 | 658,484 |
| Accrued wages and benefits | 2,880,578 | 845,202 | 3,725,780 |
| Claims payable | 421,176 | | 421,176 |
| Accrued interest payable | 99,652 | 473,111 | 572,763 |
| Unearned revenue | 4,245,051 | 151,416 | 4,396,467 |
| General obligation notes payable | 4,300,000 | 2,800,000 | 7,100,000 |
| Non-current liabilities: | | | |
| Due within one year | 2,232,093 | 2,629,734 | 4,861,827 |
| Due in more than one year | 30,677,054 | 35,955,064 | 66,632,118 |
| Total liabilities | <u>45,356,559</u> | <u>43,325,256</u> | <u>88,681,815</u> |
| NET POSITION | | | |
| Net investment in capital assets | 56,310,746 | 30,403,085 | 86,713,831 |
| Restricted for: | | | |
| Expendable: | | | |
| Public safety | 1,167,649 | | 1,167,649 |
| Health | 208,753 | | 208,753 |
| Culture and recreation | 330,844 | | 330,844 |
| Community environment | 5,628,643 | | 5,628,643 |
| Highways and streets | 612,190 | | 612,190 |
| Debt service | 417,782 | | 417,782 |
| General government | 1,396,266 | | 1,396,266 |
| Nonexpendable: | | | |
| Health | 486,924 | | 486,924 |
| Unrestricted | 5,307,892 | 3,712,566 | 9,020,458 |
| Total net position | <u>\$ 71,867,689</u> | <u>\$ 34,115,651</u> | <u>\$ 105,983,340</u> |

The notes to the basic financial statements are an integral part of this statement.

City of Elyria, Ohio
Statement of Activities
For the Year Ended December 31, 2012

| <u>Functions/Programs</u> | <u>Expenses</u> | <u>Program Revenues</u> | | | <u>Net (Expense) Revenue and Changes in Net Position</u> | | |
|--|----------------------|-----------------------------|---|---|--|---------------------------------|-----------------------|
| | | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> | <u>Primary Government</u> | | |
| | | | | | <u>Governmental Activities</u> | <u>Business-type Activities</u> | <u>Total</u> |
| Governmental activities: | | | | | | | |
| Public safety | \$ 21,038,282 | \$ 41,023 | \$ 2,147,345 | \$ | \$ (18,849,914) | \$ | \$ (18,849,914) |
| Health | 2,136,818 | 816,088 | 350,636 | | (970,094) | | (970,094) |
| Culture and recreation | 1,789,747 | 170,681 | 234,953 | | (1,384,113) | | (1,384,113) |
| Community environment | 2,266,370 | 410,168 | 956,803 | 304,317 | (595,082) | | (595,082) |
| Highways and streets | 5,238,609 | | | 2,968,415 | (2,270,194) | | (2,270,194) |
| General government | 8,392,523 | 2,450,631 | 38,399 | | (5,903,493) | | (5,903,493) |
| Interest and fiscal charges | 1,215,453 | | | | (1,215,453) | | (1,215,453) |
| Total governmental activities | <u>42,077,802</u> | <u>3,888,591</u> | <u>3,728,136</u> | <u>3,272,732</u> | <u>(31,188,343)</u> | | <u>(31,188,343)</u> |
| Business-type activities: | | | | | | | |
| Water | 8,130,332 | 10,148,332 | | 70,309 | | 2,088,309 | 2,088,309 |
| Special parks & recreation | 272,286 | 264,508 | | | | (7,778) | (7,778) |
| Sanitation | 3,760,694 | 4,380,162 | | | | 619,468 | 619,468 |
| Wastewater pollution control | 11,428,275 | 11,084,985 | | 117,033 | | (226,257) | (226,257) |
| Total business-type activities | <u>23,591,587</u> | <u>25,877,987</u> | | <u>187,342</u> | | <u>2,473,742</u> | <u>2,473,742</u> |
| Total primary government | <u>\$ 65,669,389</u> | <u>\$ 29,766,578</u> | <u>\$ 3,728,136</u> | <u>\$ 3,460,074</u> | <u>(31,188,343)</u> | <u>2,473,742</u> | <u>(28,714,601)</u> |
| General revenues: | | | | | | | |
| Property taxes | | | | | 3,266,785 | | 3,266,785 |
| Municipal income taxes | | | | | 23,110,209 | | 23,110,209 |
| Gasoline and motor vehicle taxes | | | | | 2,743,643 | | 2,743,643 |
| Other local taxes | | | | | 759,265 | | 759,265 |
| Intergovernmental revenues and contributions not restricted to specific programs | | | | | 3,994,690 | | 3,994,690 |
| Investment earnings | | | | | 12,115 | 3,014 | 15,129 |
| Gain from sale of capital assets | | | | | 224,477 | | 224,477 |
| Miscellaneous | | | | | 98,881 | 55,311 | 154,192 |
| Total general revenues | | | | | <u>34,210,065</u> | <u>58,325</u> | <u>34,268,390</u> |
| Change in net position | | | | | <u>3,021,722</u> | <u>2,532,067</u> | <u>5,553,789</u> |
| Net position - beginning | | | | | <u>68,845,967</u> | <u>31,583,584</u> | <u>100,429,551</u> |
| Net position - ending | | | | | <u>\$ 71,867,689</u> | <u>\$ 34,115,651</u> | <u>\$ 105,983,340</u> |

The notes to the basic financial statements are an integral part of this statement.

**City of Elyria, Ohio
Balance Sheet
Governmental Funds
December 31, 2012**

| | <u>General</u> | <u>Energy Conservation</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|---|----------------------|--------------------------------|---|---|
| ASSETS | | | | |
| Equity in pooled cash and cash equivalents | \$ 3,222,891 | \$ 62,415 | \$ 4,958,129 | \$ 8,243,435 |
| Investments | | | 878,092 | 878,092 |
| Accounts receivable | 81,980 | | 77,181 | 159,161 |
| Rehabilitation loans receivable | | | 4,631,469 | 4,631,469 |
| Accrued interest receivable | 204 | | 18 | 222 |
| Due from other funds | 1,181,298 | | | 1,181,298 |
| Due from other governments | 969,307 | | 1,787,119 | 2,756,426 |
| Income tax receivable | 5,981,748 | | 984,874 | 6,966,622 |
| Property tax receivable | 943,686 | | 1,915,732 | 2,859,418 |
| Other local tax receivable | 154,027 | | 63,067 | 217,094 |
| Special assessments receivable | | | 353,440 | 353,440 |
| Tax increment financing payments receivable | | | 547,854 | 547,854 |
| Total assets | <u>\$ 12,535,141</u> | <u>\$ 62,415</u> | <u>\$ 16,196,975</u> | <u>\$ 28,794,531</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 142,289 | \$ | \$ 66,939 | \$ 209,228 |
| Contracts payable | 221,115 | | 70,612 | 291,727 |
| Accrued wages and benefits | 2,059,242 | | 819,952 | 2,879,194 |
| Due to other funds | | | 681,298 | 681,298 |
| Deferred revenue | 4,281,627 | | 4,209,123 | 8,490,750 |
| Notes payable | 900,000 | 3,300,000 | 100,000 | 4,300,000 |
| Total liabilities | <u>7,604,273</u> | <u>3,300,000</u> | <u>5,947,924</u> | <u>16,852,197</u> |
| Fund balances: | | | | |
| Nonspendable | | | 486,924 | 486,924 |
| Restricted | | | 6,969,997 | 6,969,997 |
| Committed | | | 3,408,239 | 3,408,239 |
| Assigned | 3,884,972 | | | 3,884,972 |
| Unassigned (deficit) | 1,045,896 | (3,237,585) | (616,109) | (2,807,798) |
| Total fund balances (deficit) | <u>4,930,868</u> | <u>(3,237,585)</u> | <u>10,249,051</u> | <u>11,942,334</u> |
| Total liabilities and fund balances | <u>\$ 12,535,141</u> | <u>\$ 62,415</u> | <u>\$ 16,196,975</u> | <u>\$ 28,794,531</u> |

The notes to the basic financial statements are an integral part of this statement.

City of Elyria, Ohio
Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
December 31, 2012

| | |
|--|-----------------------------|
| Governmental Fund Balances | <u>\$ 11,942,334</u> |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | <u>88,100,722</u> |
| Other assets are not available to pay for current-period expenditures and, therefore are deferred in the funds. | <u>4,245,699</u> |
| Internal service funds are used by management to charge the costs of employee health insurance and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. | <u>(58,972)</u> |
| Long-term liabilities, including loans payable, are not due and payable in the current period and therefore are not reported in the funds. | <u>(32,909,147)</u> |
| Accrued interest on long-term debt is not normally expected to be liquidated with available financial resources and therefore is not reported in the funds. | <u>(99,652)</u> |
| The expenditures for prepaid items are recognized immediately in the funds and therefore are not reported as an asset in the funds. | <u>178,938</u> |
| The expenditure for bond issuance costs are recognized immediately in the funds and therefore are not reported as an asset in the funds. | <u>467,767</u> |
| Net position of governmental activities | <u><u>\$ 71,867,689</u></u> |

The notes to the basic financial statements are an integral part of this statement.

City of Elyria, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012

| | General | Energy Conservation | Other Governmental Funds | Total Governmental Funds |
|--|----------------|--------------------------------|---|---|
| REVENUES | | | | |
| Taxes: | | | | |
| Property | \$ 1,068,580 | \$ | \$ 2,198,205 | \$ 3,266,785 |
| Income | 18,868,216 | | 3,295,295 | 22,163,511 |
| Other Local | 759,265 | | 859,417 | 1,618,682 |
| Tax increment financing payments | | | 1,020,803 | 1,020,803 |
| Intergovernmental revenues | 2,691,812 | | 9,019,242 | 11,711,054 |
| Charges for service | 1,718,666 | | 101,576 | 1,820,242 |
| Licenses and permits | 425,075 | | 42,443 | 467,518 |
| Investment income | 10,225 | | 1,890 | 12,115 |
| Special assessments | 29,718 | | 129,519 | 159,237 |
| Fines and forfeitures | 434,613 | | 1,194,781 | 1,629,394 |
| Contributions | | | 117,133 | 117,133 |
| Miscellaneous revenues | 68,130 | | 30,751 | 98,881 |
| Total Revenues | 26,074,300 | | 18,011,055 | 44,085,355 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 14,215,697 | | 5,995,565 | 20,211,262 |
| Health | 1,605,010 | | 481,910 | 2,086,920 |
| Culture and recreation | 1,477,239 | | 95,834 | 1,573,073 |
| Community environment | 783,129 | | 1,326,197 | 2,109,326 |
| Highways and streets | | | 1,856,729 | 1,856,729 |
| General government | 6,304,588 | | 732,205 | 7,036,793 |
| Capital outlay | 239,876 | | 4,139,289 | 4,379,165 |
| Debt service: | | | | |
| Principal retirement | | | 2,172,674 | 2,172,674 |
| Interest and fiscal charges | | | 1,206,322 | 1,206,322 |
| Total expenditures | 24,625,539 | | 18,006,725 | 42,632,264 |
| Excess (deficiency) of revenues over (under) expenditures | 1,448,761 | | 4,330 | 1,453,091 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | | 200,000 | 528,460 | 728,460 |
| Transfers out | (440,000) | | (288,460) | (728,460) |
| Premium on sale of bonds/notes | | | 17,233 | 17,233 |
| Proceeds from construction loans | | | 111,323 | 111,323 |
| Gain from sale of capital assets | 26,056 | | 198,421 | 224,477 |
| Total other financing sources (uses) | (413,944) | 200,000 | 566,977 | 353,033 |
| Net change in fund balances | 1,034,817 | 200,000 | 571,307 | 1,806,124 |
| Fund balances (deficit) - beginning | 3,896,051 | (3,437,585) | 9,677,744 | 10,136,210 |
| Fund balances (deficit) - ending | \$ 4,930,868 | \$ (3,237,585) | \$ 10,249,051 | \$ 11,942,334 |

The notes to the basic financial statements are an integral part of this statement.

City of Elyria, Ohio
 Reconciliation of the Statement of Revenues,
 Expenditures, and Changes in Fund Balances of Governmental Funds
 To the Statement of Activities
 For the Year Ended December 31, 2012

Net change in fund balances - total governmental funds \$ 1,806,124

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

Governmental funds report capital outlays as expenditures;
 however, in the statement of activities, the cost of those assets
 is allocated over the estimated useful lives and reported as
 depreciation expense. This is the amount by which capital
 expenditures exceeded depreciation in the current period. (1,287,735)

Revenues in the statement of activities that do not provide
 current financial resources are not reported as revenues
 in the funds until such amounts are measurable and available. 687,023

Cash activity pertaining to bonded indebtedness, construction loans and compensated absence
 obligations is recorded as revenues and expenditures of the funds but is applied
 directly to the obligations in the government-wide financial statements and is not
 recorded in the statement of changes in net position. In addition, increases in the
 compensated absence liability are recorded in the statement of changes in net position
 but are not recorded in the funds. 1,918,004

In the Statement of Activities, interest is accrued on outstanding
 bonds, whereas in governmental funds, an interest expenditure is
 reported when due. (4,131)

Governmental funds report prepaid items such as insurance coverage
 as expenditures. However, in the Statement of Activities, the rest
 of those assets are expensed during the period to which the benefits relate. 8,565

Governmental funds report bond issuance costs as expenditures.
 However, in the Statement of Activities, these assets are amortized
 over the life of the bonds. (35,674)

Internal service funds are used by management to charge the costs of
 employees' health insurance and workers' compensation insurance.
 The net expense of certain activities of internal service funds is
 reported with governmental activities. (70,454)

Change in net position of governmental activities. \$ 3,021,722

The notes to the basic financial statements are an integral part of this statement.

CITY OF ELYRIA, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
GENERAL FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | GENERAL FUND | | | Variance with Final Budget Positive (Negative) |
|-------------------------------|--------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Taxes | \$ 19,343,700 | \$ 19,860,100 | \$ 20,252,146 | \$ 392,046 |
| Intergovernmental revenues | 2,575,175 | 2,575,175 | 3,133,687 | 558,512 |
| Charges for services | 1,562,406 | 1,562,406 | 1,720,255 | 157,849 |
| Licenses and permits | 482,100 | 482,100 | 425,045 | (57,055) |
| Interest earnings | 15,000 | 15,000 | 10,134 | (4,866) |
| Special assessments | 16,000 | 16,000 | 29,718 | 13,718 |
| Fines and forfeitures | 416,000 | 416,000 | 434,245 | 18,245 |
| Miscellaneous revenues | 242,500 | 242,500 | 412,392 | 169,892 |
| TOTAL REVENUES | 24,652,881 | 25,169,281 | 26,417,622 | 1,248,341 |
| EXPENDITURES | | | | |
| PUBLIC SAFETY | | | | |
| Police | | | | |
| Personal services | 5,024,701 | 4,934,201 | 4,762,087 | 172,114 |
| Fringe benefits | 1,534,368 | 1,587,368 | 1,574,578 | 12,790 |
| Operation and maintenance | 459,455 | 496,955 | 466,192 | 30,763 |
| Capital outlay | 249,845 | 249,845 | 249,809 | 36 |
| Total Police | 7,268,369 | 7,268,369 | 7,052,666 | 215,703 |
| Fire | | | | |
| Personal services | 4,335,751 | 4,314,451 | 4,244,784 | 69,667 |
| Fringe benefits | 1,493,304 | 1,514,604 | 1,524,025 | (9,421) |
| Operation and maintenance | 676,512 | 676,512 | 648,350 | 28,162 |
| Capital outlay | 2,450 | 2,450 | 2,345 | 105 |
| Total Fire | 6,508,017 | 6,508,017 | 6,419,504 | 88,513 |
| Communications | | | | |
| Personal services | 87,149 | 87,149 | 76,339 | 10,810 |
| Fringe benefits | 33,698 | 33,698 | 29,034 | 4,664 |
| Operation and maintenance | 36,250 | 36,250 | 34,814 | 1,436 |
| Capital outlay | 75,000 | 75,000 | 74,611 | 389 |
| Total Communications | 232,097 | 232,097 | 214,798 | 17,299 |
| Safety Service | | | | |
| Personal services | 268,918 | 311,918 | 308,191 | 3,727 |
| Fringe benefits | 86,716 | 99,916 | 99,797 | 119 |
| Operation and maintenance | 13,336 | 17,336 | 17,106 | 230 |
| Total Safety Service | 368,970 | 429,170 | 425,094 | 4,076 |
| Prisoner Support | | | | |
| Operation and maintenance | 25,000 | 28,000 | 19,022 | 8,978 |
| Total Prisoner Support | 25,000 | 28,000 | 19,022 | 8,978 |
| TOTAL PUBLIC SAFETY | 14,402,453 | 14,465,653 | 14,131,084 | 334,569 |

(Continued on subsequent page)

CITY OF ELYRIA, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
GENERAL FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | GENERAL FUND | | | |
|-------------------------------------|-------------------------|------------------|------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| HEALTH | | | | |
| Health Center | | | | |
| Personal services | 729,224 | 729,224 | 724,721 | 4,503 |
| Fringe benefits | 234,439 | 234,439 | 218,280 | 16,159 |
| Operation and maintenance | 227,270 | 236,270 | 222,929 | 13,341 |
| Total Health Center | 1,190,933 | 1,199,933 | 1,165,930 | 34,003 |
| Health - Solid Waste | | | | |
| Personal services | 32,076 | 38,076 | 37,659 | 417 |
| Fringe benefits | 8,274 | 11,324 | 11,192 | 132 |
| Operation and maintenance | 11,990 | 7,940 | 6,268 | 1,672 |
| Total Health - Solid Waste | 52,340 | 57,340 | 55,119 | 2,221 |
| Cemetery | | | | |
| Personal services | 314,281 | 326,281 | 319,648 | 6,633 |
| Fringe benefits | 124,000 | 115,200 | 114,078 | 1,122 |
| Operation and maintenance | 36,550 | 33,350 | 27,064 | 6,286 |
| Total Cemetery | 474,831 | 474,831 | 460,790 | 14,041 |
| TOTAL HEALTH | 1,718,104 | 1,732,104 | 1,681,839 | 50,265 |
| CULTURE AND RECREATION | | | | |
| Parks and Recreation | | | | |
| Personal services | 635,188 | 635,188 | 630,841 | 4,347 |
| Fringe benefits | 246,642 | 246,642 | 236,960 | 9,682 |
| Operation and maintenance | 389,000 | 389,000 | 351,008 | 37,992 |
| Total Parks and Recreation | 1,270,830 | 1,270,830 | 1,218,809 | 52,021 |
| Summer Camp | | | | |
| Personal services | - | 21,561 | 21,561 | |
| Fringe benefits | - | 3,588 | 3,331 | 257 |
| Operation and maintenance | - | 26,851 | 19,199 | 7,652 |
| Total Summer Camp | - | 52,000 | 44,091 | 7,909 |
| Swimming Pools | | | | |
| Personal services | 55,000 | 55,000 | 51,738 | 3,262 |
| Fringe benefits | 10,011 | 10,011 | 9,507 | 504 |
| Operation and maintenance | 70,050 | 70,050 | 55,470 | 14,580 |
| Capital outlay | 15,000 | 15,000 | 14,000 | 1,000 |
| Total Swimming Pools | 150,061 | 150,061 | 130,715 | 19,346 |
| Ice Rink | | | | |
| Personal services | 45,000 | 45,000 | 25,928 | 19,072 |
| Fringe benefits | 8,191 | 8,191 | 5,244 | 2,947 |
| Operation and maintenance | 82,000 | 82,000 | 77,860 | 4,140 |
| Total Ice Rink | 135,191 | 135,191 | 109,032 | 26,159 |
| TOTAL CULTURE AND RECREATION | 1,556,082 | 1,608,082 | 1,502,647 | 105,435 |

(Continued on subsequent page)

CITY OF ELYRIA, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
GENERAL FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | GENERAL FUND | | | Variance with Final Budget Positive (Negative) |
|--|--------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| COMMUNITY ENVIRONMENT | | | | |
| Community Planning and Zoning | | | | |
| Personal services | 34,854 | 34,629 | 33,498 | 1,131 |
| Fringe benefits | 9,196 | 12,441 | 12,366 | 75 |
| Operation and maintenance | 6,700 | 6,700 | 4,405 | 2,295 |
| Total Community Planning and Zoning | 50,750 | 53,770 | 50,269 | 3,501 |
| Community Development | | | | |
| Personal services | 20,310 | 20,310 | 19,681 | 629 |
| Fringe benefits | 7,001 | 6,901 | 6,608 | 293 |
| Operation and maintenance | 3,900 | 4,000 | 3,932 | 68 |
| Total Community Development | 31,211 | 31,211 | 30,221 | 990 |
| TLCI Grant - NOACA | | | | |
| Operation and maintenance | 59,394 | 59,394 | 59,394 | |
| Total TLCI Grant - NOACA | 59,394 | 59,394 | 59,394 | |
| Housing Code Enforcement | | | | |
| Personal services | 405,762 | 409,762 | 407,736 | 2,026 |
| Fringe benefits | 147,861 | 149,061 | 148,675 | 386 |
| Operation and maintenance | 88,168 | 82,898 | 80,536 | 2,362 |
| Capital outlay | 4,200 | 4,270 | 4,270 | |
| Total Housing Code Enforcement | 645,991 | 645,991 | 641,217 | 4,774 |
| TOTAL COMMUNITY ENVIRONMENT | 787,346 | 790,366 | 781,101 | 9,265 |
| GENERAL GOVERNMENT | | | | |
| Mayor | | | | |
| Personal services | 71,494 | 71,494 | 65,391 | 6,103 |
| Fringe benefits | 26,712 | 26,712 | 25,339 | 1,373 |
| Operation and maintenance | 6,600 | 6,600 | 6,259 | 341 |
| Total Mayor | 104,806 | 104,806 | 96,989 | 7,817 |
| Administrative Support | | | | |
| Personal services | 199,550 | 121,430 | 81,889 | 39,541 |
| Fringe benefits | 69,906 | 64,906 | 21,822 | 43,084 |
| Operation and maintenance | 45,830 | 45,830 | 29,167 | 16,663 |
| Total Administrative Support | 315,286 | 232,166 | 132,878 | 99,288 |
| JEDD Income Tax Department | | | | |
| Operation and maintenance | 88,000 | 88,000 | 36,962 | 51,038 |
| Total JEDD Income Tax Department | 88,000 | 88,000 | 36,962 | 51,038 |

(Continued on subsequent page)

CITY OF ELYRIA, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
GENERAL FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | GENERAL FUND | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| Finance Administration | | | | |
| Personal services | 389,002 | 387,402 | 380,361 | 7,041 |
| Fringe benefits | 134,254 | 135,854 | 135,804 | 50 |
| Operation and maintenance | 25,950 | 25,950 | 25,923 | 27 |
| Total Finance Administration | 549,206 | 549,206 | 542,088 | 7,118 |
| Legal Administration | | | | |
| Personal services | 658,367 | 653,367 | 644,840 | 8,527 |
| Fringe benefits | 254,776 | 254,776 | 239,574 | 15,202 |
| Operation and maintenance | 56,000 | 61,000 | 55,154 | 5,846 |
| Total Legal Administration | 969,143 | 969,143 | 939,568 | 29,575 |
| Legislative Activity | | | | |
| Personal services | 294,941 | 292,241 | 289,713 | 2,528 |
| Fringe benefits | 154,100 | 156,800 | 156,604 | 196 |
| Operation and maintenance | 47,400 | 47,400 | 42,037 | 5,363 |
| Total Legislative Activity | 496,441 | 496,441 | 488,354 | 8,087 |
| Defensive Driving | | | | |
| Personal services | 3,000 | 3,000 | 1,858 | 1,142 |
| Fringe benefits | 500 | 500 | 286 | 214 |
| Operation and maintenance | 2,516 | 2,516 | 980 | 1,536 |
| Total Defensive Driving | 6,016 | 6,016 | 3,124 | 2,892 |
| Judge1 | | | | |
| Personal services | 377,493 | 368,863 | 362,521 | 6,342 |
| Fringe benefits | 147,700 | 154,230 | 154,150 | 80 |
| Operation and maintenance | 36,370 | 40,170 | 31,422 | 8,748 |
| Total Judge1 | 561,563 | 563,263 | 548,093 | 15,170 |
| Judge2 | | | | |
| Personal services | 408,818 | 408,818 | 380,527 | 28,291 |
| Fringe benefits | 127,026 | 127,026 | 125,604 | 1,422 |
| Operation and maintenance | 32,860 | 32,860 | 26,107 | 6,753 |
| Total Judge2 | 568,704 | 568,704 | 532,238 | 36,466 |
| Clerk of Courts | | | | |
| Personal services | 847,738 | 847,738 | 846,254 | 1,484 |
| Fringe benefits | 331,551 | 338,451 | 337,920 | 531 |
| Operation and maintenance | 74,150 | 79,150 | 77,219 | 1,931 |
| Total Clerk of Courts | 1,253,439 | 1,265,339 | 1,261,393 | 3,946 |
| Civil Service Commission | | | | |
| Personal services | 25,659 | 25,659 | 25,063 | 596 |
| Fringe benefits | 4,672 | 6,297 | 6,232 | 65 |
| Operation and maintenance | 30,000 | 28,375 | 24,514 | 3,861 |
| Total Civil Service Commission | 60,331 | 60,331 | 55,809 | 4,522 |

(Continued on subsequent page)

CITY OF ELYRIA, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
GENERAL FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | GENERAL FUND | | | Variance with Final Budget Positive (Negative) |
|---|--------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| Buildings and Lands | | | | |
| Personal services | 35,828 | 38,428 | 38,277 | 151 |
| Fringe benefits | 12,821 | 13,441 | 13,434 | 7 |
| Operation and maintenance | 463,700 | 460,480 | 410,303 | 50,177 |
| Capital outlay | 40,000 | 630,000 | 407,064 | 222,936 |
| Total Buildings and Lands | 552,349 | 1,142,349 | 869,078 | 273,271 |
| Engineering | | | | |
| Personal services | 75,975 | 75,975 | 48,544 | 27,431 |
| Fringe benefits | 19,737 | 19,737 | 11,260 | 8,477 |
| Operation and maintenance | 31,209 | 31,209 | 16,938 | 14,271 |
| Total Engineering | 126,921 | 126,921 | 76,742 | 50,179 |
| Central Maintenance Garage | | | | |
| Personal services | 496,018 | 496,018 | 423,147 | 72,871 |
| Fringe benefits | 165,581 | 165,581 | 156,952 | 8,629 |
| Operation and maintenance | 629,400 | 629,400 | 612,493 | 16,907 |
| Capital outlay | 25,000 | 25,000 | 22,257 | 2,743 |
| Total Central Maintenance Garage | 1,315,999 | 1,315,999 | 1,214,849 | 101,150 |
| Miscellaneous General Government | | | | |
| Operation and maintenance | 2,372,000 | 2,311,784 | 2,124,654 | 187,130 |
| Capital outlay | 25,000 | 25,000 | 25,000 | |
| Debt service | 1,100,000 | 1,100,000 | 1,100,000 | |
| Total Miscellaneous General Government | 3,497,000 | 3,436,784 | 3,249,654 | 187,130 |
| TOTAL GENERAL GOVERNMENT | 10,465,204 | 10,925,468 | 10,047,819 | 877,649 |
| TOTAL EXPENDITURES | 28,929,189 | 29,521,673 | 28,144,490 | 1,377,183 |
| Excess (deficiency) of revenues over expenditures | (4,276,308) | (4,352,392) | (1,726,868) | 2,625,524 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 1,722,000 | 1,722,000 | 472,511 | (1,249,489) |
| Transfers out | (1,285,000) | (1,163,516) | (1,040,456) | 123,060 |
| Proceeds of notes | 900,000 | 900,000 | 900,000 | |
| Other financing sources | 1,121,872 | 1,121,872 | 1,387,899 | 266,027 |
| TOTAL OTHER FINANCING SOURCES (USES) | 2,458,872 | 2,580,356 | 1,719,954 | (860,402) |
| Net change in fund balances | (1,817,436) | (1,772,036) | (6,914) | 1,765,122 |
| Adjustment for prior year encumbrances | 677,472 | 677,472 | 677,472 | |
| FUND BALANCE AT BEGINNING OF YEAR | 1,212,786 | 1,212,786 | 1,212,786 | |
| FUND BALANCE AT END OF YEAR | \$ 72,822 | \$ 118,222 | \$ 1,883,344 | \$ 1,765,122 |

The notes to the basic financial statements are an integral part of this statement.

City of Elyria, Ohio
Statement of Net Position
Proprietary Funds
December 31, 2012

| | Business-type Activities-Enterprise Funds | | | | | Governmental Activities - Internal Service Funds |
|--|--|---|--------------------|---|---------------------|---|
| | Water | Special Parks and Recreation | Sanitation | Wastewater Pollution Control | Totals | |
| ASSETS | | | | | | |
| Current Assets: | | | | | | |
| Equity in pooled cash and cash equivalents | \$ 3,415,814 | \$ 116,437 | \$ 1,436,060 | \$ 308,551 | \$ 5,276,862 | \$ 353,545 |
| Investments | 200,249 | | 570,710 | 98,167 | 869,126 | |
| Interest receivable | | | | 12,638 | 12,638 | |
| Accounts receivable (net of allowance for uncollectibles) | 710,784 | 1,490 | 377,249 | 711,587 | 1,801,110 | 987 |
| Rehabilitation loans receivable | | | | 259,336 | 259,336 | |
| Special assessments receivable | | | | 86,625 | 86,625 | |
| Inventories | 239,661 | | | 68,762 | 308,423 | |
| Prepaid items | 20,730 | | 10,860 | 46,574 | 78,164 | |
| Total current assets | <u>4,587,238</u> | <u>117,927</u> | <u>2,394,879</u> | <u>1,592,240</u> | <u>8,692,284</u> | <u>354,532</u> |
| Noncurrent Assets: | | | | | | |
| Bond issuance costs | 130,220 | | | 76,134 | 206,354 | |
| Capital assets: | | | | | | |
| Land | 55,169 | | 20,744 | 644,045 | 719,958 | |
| Buildings | 8,600,899 | 156,826 | 161,331 | 27,024,302 | 35,943,358 | |
| Improvements other than buildings | 6,371,121 | 155,351 | 58,000 | 20,855,388 | 27,439,860 | |
| Utility distribution and collection systems | 23,437,110 | 20,000 | | 42,986,301 | 66,443,411 | |
| Machinery and equipment | 6,544,573 | 187,307 | 5,140,105 | 5,849,433 | 17,721,418 | |
| Construction in progress | 7,409,461 | | | 2,516,892 | 9,926,353 | |
| Less accumulated depreciation | <u>(27,312,984)</u> | <u>(421,009)</u> | <u>(3,110,613)</u> | <u>(58,307,483)</u> | <u>(89,152,089)</u> | |
| Total capital assets (net of accumulated depreciation) | <u>25,105,349</u> | <u>98,475</u> | <u>2,269,567</u> | <u>41,568,878</u> | <u>69,042,269</u> | |
| Total noncurrent assets: | <u>25,235,569</u> | <u>98,475</u> | <u>2,269,567</u> | <u>41,645,012</u> | <u>69,248,623</u> | |
| Total assets | <u>29,822,807</u> | <u>216,402</u> | <u>4,664,446</u> | <u>43,237,252</u> | <u>77,940,907</u> | <u>354,532</u> |

(Continued on subsequent page)

City of Elyria, Ohio
Statement of Net Position
Proprietary Funds
December 31, 2012

Business-type Activities-Enterprise Funds

| | <u>Water</u> | <u>Special Parks and Recreation</u> | <u>Sanitation</u> | <u>Wastewater Pollution Control</u> | <u>Totals</u> | <u>Governmental Activities - Internal Service Funds</u> |
|--|---------------------|---|---------------------|---|----------------------|---|
| LIABILITIES | | | | | | |
| Current liabilities: | | | | | | |
| Accounts payable | \$ 65,836 | \$ | \$ 9,429 | \$ 19,651 | \$ 94,916 | \$ |
| Accrued wages and benefits | 336,616 | 13,613 | 149,217 | 345,756 | 845,202 | 1,384 |
| Claims payable | | | | | | 421,176 |
| Due to other funds | | | | 500,000 | 500,000 | |
| Contracts payable | 225,215 | | 26,601 | 114,941 | 366,757 | |
| Accrued interest payable | 248,424 | | | 224,687 | 473,111 | |
| Unearned revenue | | | 64,791 | 86,625 | 151,416 | |
| General obligation notes - current | | | 2,800,000 | | 2,800,000 | |
| General obligation bonds - current | 354,813 | | | 156,509 | 511,322 | |
| Construction loans payable - current | 275,484 | | | 1,734,477 | 2,009,961 | |
| Capital lease payable - current | | | | 46,633 | 46,633 | |
| Total current liabilities | <u>1,506,388</u> | <u>13,613</u> | <u>3,050,038</u> | <u>3,229,279</u> | <u>7,799,318</u> | <u>422,560</u> |
| Noncurrent liabilities: | | | | | | |
| General obligation bonds payable (net of unamortized discounts) | 6,754,241 | | | 2,704,625 | 9,458,866 | |
| Compensated absences - long-term | 549,566 | | 160,646 | 561,339 | 1,271,551 | |
| Construction loans payable - long-term | 12,107,287 | | | 13,009,546 | 25,116,833 | |
| Capital lease payable | | | | 169,632 | 169,632 | |
| Total noncurrent liabilities | <u>19,411,094</u> | <u></u> | <u>160,646</u> | <u>16,445,142</u> | <u>36,016,882</u> | <u></u> |
| Total liabilities | <u>20,917,482</u> | <u>13,613</u> | <u>3,210,684</u> | <u>19,674,421</u> | <u>43,816,200</u> | <u>422,560</u> |
| NET POSITION | | | | | | |
| Net investment in capital assets | 5,613,524 | 98,475 | 943,630 | 23,747,456 | 30,403,085 | |
| Unrestricted | 3,291,801 | 104,314 | 510,132 | (184,625) | 3,721,622 | (68,028) |
| Total net position | <u>\$ 8,905,325</u> | <u>\$ 202,789</u> | <u>\$ 1,453,762</u> | <u>\$ 23,562,831</u> | <u>\$ 34,124,707</u> | <u>\$ (68,028)</u> |

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.

(9,056)

Net position of business-type activities

\$ 34,115,651

The notes to the basic financial statements are an integral part of this statement.

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

**Business-type Activities-
Enterprise Funds**

| | <u>Water</u> | <u>Special Parks and Recreation</u> | <u>Sanitation</u> | <u>Wastewater Pollution Control</u> | <u>Totals</u> | <u>Governmental Activities - Internal Service Funds</u> |
|--|---------------------|---|---------------------|---|---------------------|---|
| Operating revenues: | | | | | | |
| Charges for sales and services | \$ 10,110,895 | \$ 264,508 | \$ 4,380,162 | \$ 11,028,817 | \$ 25,784,382 | \$ 6,558,226 |
| Tap fees | 37,437 | | | 56,168 | 93,605 | |
| Other | 44,585 | 202 | | 10,524 | 55,311 | 11,719 |
| Total operating revenues | <u>10,192,917</u> | <u>264,710</u> | <u>4,380,162</u> | <u>11,095,509</u> | <u>25,933,298</u> | <u>6,569,945</u> |
| Operating expenses: | | | | | | |
| Personal services | 3,042,073 | 139,168 | 1,403,250 | 4,194,827 | 8,779,318 | 21,820 |
| Fringe benefits | 1,113,759 | 38,853 | 561,987 | 1,573,755 | 3,288,354 | 6,539,534 |
| Operating and maintenance | 2,073,593 | 78,133 | 1,434,650 | 3,353,391 | 6,939,767 | 38,294 |
| Depreciation | 1,206,900 | 16,546 | 335,820 | 1,724,145 | 3,283,411 | |
| Total operating expenses | <u>7,436,325</u> | <u>272,700</u> | <u>3,735,707</u> | <u>10,846,118</u> | <u>22,290,850</u> | <u>6,599,648</u> |
| Operating income (loss) | <u>2,756,592</u> | <u>(7,990)</u> | <u>644,455</u> | <u>249,391</u> | <u>3,642,448</u> | <u>(29,703)</u> |
| Nonoperating revenues (expenses) : | | | | | | |
| Investment income | 689 | | 1,655 | 670 | 3,014 | |
| Interest expense | (705,523) | | (34,875) | (601,090) | (1,341,488) | |
| Total nonoperating revenue (expenses) | <u>(704,834)</u> | | <u>(33,220)</u> | <u>(600,420)</u> | <u>(1,338,474)</u> | |
| Income (loss) before contributions | 2,051,758 | (7,990) | 611,235 | (351,029) | 2,303,974 | (29,703) |
| Capital contributions | 70,309 | | | 117,033 | 187,342 | |
| Changes in net position | 2,122,067 | (7,990) | 611,235 | (233,996) | 2,491,316 | (29,703) |
| Total net position - beginning | 6,783,258 | 210,779 | 842,527 | 23,796,827 | | (38,325) |
| Total net position - ending | <u>\$ 8,905,325</u> | <u>\$ 202,789</u> | <u>\$ 1,453,762</u> | <u>\$ 23,562,831</u> | | <u>\$ (68,028)</u> |
| | | | | | 40,751 | |
| Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds. | | | | | <u>\$ 2,532,067</u> | |
| Change in net position of business - type activities | | | | | | |

The notes to the basic financial statements are an integral part of this statement.

City of Elyria, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012

Business-type Activities-
Enterprise Funds

Governmental
Activities -
Internal
Service Funds

| | <u>Water</u> | <u>Special Parks and Recreation</u> | <u>Sanitation</u> | <u>Wastewater Pollution Control</u> | <u>Totals</u> | |
|---|---------------------|---|---------------------|---|---------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | | |
| Cash received from customers | \$ 10,155,724 | \$ 263,956 | \$ 4,310,424 | \$ 11,148,150 | \$ 25,878,254 | \$ 6,557,746 |
| Cash payments to suppliers for goods and services | (2,989,466) | (117,429) | (2,194,377) | (5,685,596) | (10,986,868) | (6,658,090) |
| Cash payments to employees for services | (3,126,728) | (138,143) | (1,240,122) | (3,553,049) | (8,058,042) | (21,579) |
| Other operating revenues | 44,585 | 202 | | 10,524 | 55,311 | 11,719 |
| Net cash provided by (used for) operating activities | <u>4,084,115</u> | <u>8,586</u> | <u>875,925</u> | <u>1,920,029</u> | <u>6,888,655</u> | <u>(110,204)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | | | |
| Proceeds from construction loans | 4,013,186 | | | 3,451,434 | 7,464,620 | |
| Proceeds from sale of general obligation notes | | | 2,800,000 | | 2,800,000 | |
| Capital grants received | 70,309 | | | 117,033 | 187,342 | |
| Acquisition and construction of capital assets | (3,728,055) | | (43,394) | (2,709,294) | (6,480,743) | |
| Principal and interest paid on notes, bonds and loans payable | (1,307,957) | | (3,134,875) | (2,562,317) | (7,005,149) | |
| Net cash used for capital and related financing activities | <u>(952,517)</u> | | <u>(378,269)</u> | <u>(1,703,144)</u> | <u>(3,033,930)</u> | |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | |
| Interest on investments | 689 | | 1,655 | 3,528 | 5,872 | |
| Purchase of short-term investments | (200,249) | | (570,710) | (167) | (771,126) | |
| Net cash provided by (used for) investing activities | <u>(199,560)</u> | | <u>(569,055)</u> | <u>3,361</u> | <u>(765,254)</u> | |
| Net increase (decrease) in cash and cash equivalents | 2,932,038 | 8,586 | (71,399) | 220,246 | 3,089,471 | (110,204) |
| Cash and cash equivalents, January 1 | <u>483,776</u> | <u>107,851</u> | <u>1,507,459</u> | <u>88,305</u> | <u>2,187,391</u> | <u>463,749</u> |
| Cash and cash equivalents, December 31 | <u>\$ 3,415,814</u> | <u>\$ 116,437</u> | <u>\$ 1,436,060</u> | <u>\$ 308,551</u> | <u>\$ 5,276,862</u> | <u>\$ 353,545</u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES: | | | | | | |
| Operating income (loss) | \$ 2,756,592 | \$ (7,990) | \$ 644,455 | \$ 249,391 | \$ 3,642,448 | \$ (29,703) |
| Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities: | | | | | | |
| Depreciation | 1,206,900 | 16,546 | 335,820 | 1,724,145 | 3,283,411 | |
| Changes in assets and liabilities: | | | | | | |
| Accounts receivable | 7,392 | (552) | (71,712) | 63,165 | (1,707) | (480) |
| Rehabilitation loans receivable | | | | 4,293 | 4,293 | |
| Inventory of supplies | (6,980) | | | (2,003) | (8,983) | |
| Prepaid expenses | (797) | | (420) | (1,781) | (2,998) | |
| Accounts payable | 36,193 | | 4,729 | (49,665) | (8,743) | |
| Contracts payable relating to operating activities | (13,190) | (668) | (92,013) | (54,143) | (160,014) | |
| Accrued wages and benefits | 56,460 | 1,250 | 15,480 | 34,007 | 107,197 | 276 |
| Compensated absences payable | 41,545 | | 37,612 | (47,380) | 31,777 | |
| Claims payable | | | | | | (80,297) |
| Unearned revenue | | | 1,974 | | 1,974 | |
| Total adjustments | <u>1,327,523</u> | <u>16,576</u> | <u>231,470</u> | <u>1,670,638</u> | <u>3,246,207</u> | <u>(80,501)</u> |
| Net cash provided by (used for) operating activities | <u>\$ 4,084,115</u> | <u>\$ 8,586</u> | <u>\$ 875,925</u> | <u>\$ 1,920,029</u> | <u>\$ 6,888,655</u> | <u>\$ (110,204)</u> |
| Noncash investing, capital, and financing activities | | | | | | |
| Unrealized appreciation (depreciation) in fair value of investments | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$ 2,681</u> | <u>\$ 2,681</u> | <u>\$</u> |

The notes to the basic financial statements are an integral part of this statement.

City of Elyria, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2012

ASSETS

| | |
|---|---------------------|
| Equity in pooled cash and cash equivalents | \$ 865,527 |
| Cash and cash equivalents-segregated accounts | 599,105 |
| Investments | 353,440 |
| Receivables: | |
| Property taxes | 1,478,836 |
| Income taxes | 18,952 |
| Total assets | <u>\$ 3,315,860</u> |

LIABILITIES

| | |
|--------------------------|---------------------|
| Accounts payable | \$ 482,158 |
| Due to other governments | 1,584,592 |
| Other liabilities | 1,249,110 |
| Total liabilities | <u>\$ 3,315,860</u> |

The notes to the basic financial statements are an integral part of this statement.

CITY OF ELYRIA, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 – DESCRIPTION OF CITY OPERATIONS

(A) THE CITY

The City of Elyria (the “City”) was incorporated on February 23, 1833 under the laws of the State of Ohio. The City operates under a Mayor-Council form of government as provided by its Charter adopted on November 2, 1965.

(B) THE REPORTING ENTITY

The City has followed the provisions of Statement No. 14 and Statement No. 39 of the Governmental Accounting Standards Board (“GASB Statement No. 14” and “GASB Statement No. 39”) regarding the definition of its financial reporting entity. For financial reporting purposes, the City’s reporting entity includes all funds, agencies, boards and commissions for which the City is financially accountable, as well as any organizations that raise or hold economic resources for the direct benefit of the City. The notion of financial accountability includes not only the organizations that constitute the City’s legal entity; it also can include legally separate organizations in certain instances. Legally separate organizations are included in the reporting entity if the City’s officials appoint a voting majority of an organization’s governing body and, as a result, the City is able either to impose its will on that organization or there is a potential for the organization to provide specific benefits to, or to impose specific financial burdens on the City. On this basis, the reporting entity of the City includes the following services: public safety (police and fire), health (health department), culture and recreation (parks and recreation), community environment (planning, zoning and community development), basic utility services (water, sanitation, and wastewater pollution control), highways and streets (street and highway maintenance), and general government (administrative services including the municipal court). In addition, no other organization raises and holds resources for the direct benefit of the City.

Included as part of the City’s primary government in the determination of the City’s reporting entity is the Elyria Municipal Court (the “Court”). Although the Court’s territorial jurisdiction extends beyond the boundaries of the City and the Judges of the Court are separately elected, the Court’s operations are not legally separate from the City. In addition, the City is responsible for budgeting and appropriating funds for the operation of the Court, establishing the compensation of certain Court employees, and is ultimately responsible for any operating deficits sustained by the Court. The City’s share of the fines collected by the Court, along with its share of the Court’s administration and operating costs are recorded in the City’s General Fund. Monies held by the Court in a fiduciary capacity are included in an agency fund in the accompanying financial statements.

The following entities which conduct their activities near or within the City’s boundaries for the benefit of the City and/or its residents are excluded from the accompanying financial statements because they are legally separate from the City and the City is not financially accountable for their operations.

Elyria City School District
Elyria Memorial Hospital
Elyria Public Library

No component units are included in the definition of the City's reporting entity.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the City are prepared in conformity with accounting principles generally accepted in the United States of America as prescribed in statements and interpretations issued by the Governmental Accounting Standards Board (the "GASB").

(A) BASIS OF PRESENTATION – FUND ACCOUNTING

The accounting system is organized on the basis of funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Governmental Fund Types

Governmental funds are those through which most governmental functions typically are financed. The acquisition and use of the City's expendable financial resources and the related current liabilities (except for those accounted for in proprietary or fiduciary funds) are accounted for through governmental funds. The measurement focus is upon determination of financial position and changes in financial position. The following are the City's governmental fund types:

General Fund – This fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the Charter of the City of Elyria and the general laws of Ohio.

Special Revenue Funds – These funds are used to account for the proceeds of specific revenue sources (other than amounts relating to expendable trusts or restricted for major capital projects or debt service) that are legally restricted to expenditure for specified purposes.

Debt Service Funds – These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds – These funds are used to account for financial resources to be used for the acquisition or construction of capital facilities or equipment (other than those financed by proprietary funds and trust funds).

Permanent Funds – These funds are used to account for financial resources that are legally restricted to the extent that only investment earnings, and not principal, may be used for purposes that support the City's programs.

Proprietary Fund Types

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to achieve sound financial administration. The measurement focus is based upon determination of net income, financial position and changes in financial position.

Enterprise Funds – These funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds – These funds are used to account for the financing of goods or services the City's self-insured health plan and workers' compensation plan provided to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

Fiduciary Fund Types

Private-purpose Trust Funds – Private-purpose trust funds are used to account for trust arrangements which benefit individuals, private organizations, or other governments. For accounting measurement purposes, the private-purpose trust funds are accounted for in essentially the same manner as proprietary funds. During 2012, the City did not utilize any such trust funds.

Agency Funds – Agency funds are used to account for assets held by the City as an agent for individuals, private organizations, and other governments. For accounting measurement purposes, the agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations but do, however, use the accrual basis of accounting to recognize receivables and payables. The City's agency funds are used to collect and distribute deposits, inspection fees and bonds for developers various fees for State Agencies and Lorain County, fines for Elyria Municipal Court, property taxes for the Elyria Public Library, income taxes for Elyria Township, deposits for users of the City's water and sewer systems, and deposits for City employees who enrolled in the Employees Section 125 Cafeteria Plan.

Other Fiduciary Funds – Other fiduciary funds include pension trust funds and investment trust funds. During 2012, the City did not utilize any such trust funds.

Fiduciary funds are not included in the government-wide statements.

(B) GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements report information about the City as a whole. These statements distinguish between activities that are governmental and those that are considered business-type activities. The effect of interfund activity has been removed from these statements, with the exception of certain receivables due from other fiduciary funds of the City which are not included in the government-wide financial statements.

The government-wide statement of activities presents a comparison between expenses and program revenues for each segment of business-type activities of the City and for each program of the governmental activities.

Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program or activity. Revenues which are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the City.

(C) FUND FINANCIAL STATEMENTS

Fund financial statements report detailed information about the City. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. The City's major governmental funds are the General Fund and the Energy Conservation Fund.

The General Fund is the primary operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in other funds.

The Energy Conservation Fund is used to account for monies restricted for improvements to City facilities to lower utility costs and to conserve energy.

The City's four enterprise funds (Water Fund, Special Parks and Recreation Fund, Sanitation Fund, and Wastewater Pollution Control Fund) are the City's major proprietary funds. A description of these funds appears on page 153 of this report.

Nonmajor funds are aggregated and presented in a single column. The internal service funds are aggregated and presented in a single column on the face of the proprietary fund statements.

(D) BASIS OF ACCOUNTING

(1) Government-Wide Financial Statements

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

(2) Governmental Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Revenues are considered available when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. For the City, available means expected to be received within sixty days of year-end. Revenues that are deemed both measurable and available by the City include investment earnings, income taxes withheld by employers, estate taxes, fines and forfeitures and state-levied locally shared taxes (including motor vehicle fees). Reimbursements due for federally funded projects are accrued as revenue at the time the expenditures are made, or if received in advance, deferred until expenditures are made.

Property taxes and special assessments, though measurable, are not available soon enough in the subsequent year to finance current period obligations. Therefore, property tax and special assessment receivables are recorded and deferred until they become available.

Other revenues, including licenses and permits, certain charges for services, income taxes other than those withheld by employers and miscellaneous revenues, are recorded as revenue when received in cash because they are generally not measurable until actually received.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. However, principal and interest on general long-term debt which has not matured and expenditures related to compensated absences are recognized when paid. Allocations of costs such as depreciation and amortization are not recognized in the governmental funds.

(3) Proprietary Fund Financial Statements

All proprietary funds are accounted for using the accrual basis of accounting. These funds account for operations that are primarily financed by user charges. The economic resource measurement focus concerns determining costs as a means of maintaining the capital investment and management control. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred. Allocations of costs, such as depreciation are recorded in the proprietary funds. The City will continue applying all applicable pronouncements issued by the Governmental Accounting Standards Board.

(E) BUDGETARY ACCOUNTING AND CONTROL

The City adopts an annual operating budget for all funds except agency funds. During June of each year, the Mayor submits to City Council a proposed operating budget for the upcoming fiscal year. This budget is kept on file for 30 days and must be passed by the City Council by July 15 for certification of the City's estimated financial resources for the upcoming year to the County Budget Commission as required by Ohio law. This budget is based on estimates of future cash revenues, cash expenditures and encumbrances for the next fiscal year for all non-agency funds and serves as the basis for the County Budget Commission's certification of the City's estimated financial resources for the upcoming year.

By January 1 of the succeeding year, Council must adopt a temporary appropriations ordinance. The temporary appropriations ordinance remains in effect until March 31 or until the permanent appropriations ordinance is adopted by City Council, whichever occurs first. A permanent appropriations ordinance must be adopted no later than April 1 under State law and appropriations therein must not exceed the estimated financial resources certified by the County Budget Commission.

Budget control is exercised at the major account level (personal services, fringe benefits, operation and maintenance, capital outlay, debt service, transfers-out and reimbursements) within each City department. All appropriations lapse at year-end. Reported budgeted amounts are as originally adopted and amended by appropriation ordinances passed by Council. The budget for each fund is represented by appropriations and, according to City Charter, can only be modified by Council ordinance. The USEPA Brownfield Grant Special Revenue Fund, the Household Sewage Disposal Permit Fee Special Revenue Fund, the Manufactured Home / Park Placement Fee Special Revenue Fund, the Mandatory Drug Fine Special Revenue Fund, the Coastal Management Grant Special Revenue Fund, the Two Falls Trail Improvement Capital Project Fund and the Cemetery Trust Permanent Fund were not included in the budgeting process.

The General Fund Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts and disbursements. The major differences between the budget basis and the GAAP (accounting principles generally accepted in the United States of America) basis are:

- (1) Revenues recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP);
- (2) Expenditures are recorded when paid in cash or encumbered (budget) as opposed to when the liability is incurred (GAAP);
- (3) Encumbrances are recorded as expenditures (budget) as opposed to a reservation of fund balance (GAAP). In addition, encumbrances outstanding at year-end are included in the appropriation ordinance in the subsequent year and certain amounts shown as capital outlay and debt service expenditures on a GAAP basis are shown as public safety, health, culture and recreation, community environment, highways and streets and general government expenditures on a budgetary basis.

A reconciliation of the results of operations for the year from the GAAP basis to the budgetary basis is shown below:

| Net Change in Fund Balance | |
|--|---------------------|
| | <u>General Fund</u> |
| GAAP Basis | \$ 1,034,817 |
| Increase (decrease) due to: | |
| Net Adjustment for Revenue Accruals: | 3,077,705 |
| Net Adjustment for Expenditure Accruals: | (4,119,436) |
| | <hr/> |
| Budget basis | <u>\$ (6,914)</u> |

(F) ASSETS, LIABILITIES AND NET POSITION OR EQUITY

(1) Equity in Pooled and Segregated Cash, Cash Equivalents, and Other Short-term investments.

Cash balances of the City’s funds, except for the Court, are pooled and invested in cash equivalents and other short-term investments in order to provide improved cash management. Cash equivalents consist of deposits in the State Treasury Asset Reserve of Ohio (“STAR Ohio”), certificates of deposit and money market accounts with an original maturity of 90 days or less. Other short-term investments consist of certificates of deposit and Federal Home Loan Bank notes with a maturity of more than 90 days but less than 5 years.

Interest earned on investments is allocated to the funds participating in the pool in accordance with the City Charter and Codified Ordinances.

The City’s investments with maturities greater than one year are stated at fair value (based on quoted market prices) in the accompanying financial statements and the change in the fair value of the investments is recorded as investment income along with the interest earned on the investments.

The City has invested funds in STAR Ohio. 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 Securities and Exchange Commission 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 share price which is the price at which the investment could be redeemed.

(2) Receivables

Receivables at December 31, 2012 consist of property taxes, income taxes withheld by employers, other local taxes, accounts (billings for user charged services and fine monies collected by the Elyria Municipal Court which are initially accounted for in the Municipal Court Agency Fund), accrued interest on investments, rehabilitation loans (see Note 15 on page 76 for more detail), special assessments, amounts due from other funds which represents advances made by the General Fund to the Neighborhood Stabilization Program 3 Fund, Energy Efficiency Block Grant Fund, Block Grant Fund, State Issue II Capital Projects Funds, Two Falls Trail

Improvement Fund, Brownfield Hazardous Assessment Grant Fund, COPS Grant Fund, SAFER Grant Fund, the Coastal Management Grant Fund, the Clean Ohio Revitalization Fund, the Bridge Projects Fund and the West River Road Improvement Fund which will be repaid from monies to be received from other governments and an advance from the General Fund to the Wastewater Pollution Control Enterprise Fund that will be repaid from user charges of the sewer system.

(3) Inventories and Prepaid Items

Inventory is valued at cost (specific identification method). The proprietary fund type inventories are capitalized and expensed when used (consumption method). In the governmental funds, inventory amounts are not significant and are recognized as an expenditure when purchased (purchase method).

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and proprietary fund financial statements.

(4) Capital Assets and Depreciation

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets are reported in the governmental activities column of the government-wide statement of net position. Capital assets used by proprietary funds are reported in both the business-type activities column of the government-wide statement of net position and in the individual proprietary funds.

Capital assets, which include property, plant, equipment, utility distribution and collection systems (sewers) and infrastructure (e.g., streets, roads and bridges, etc.) are defined by the City as assets with an initial individual cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost where historical cost is not available. Estimated historical cost is based on replacement cost. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Depreciation of capital assets is computed and recorded by the straight-line method. The estimated useful lives of the various classes of depreciable capital assets are as follows:

| | |
|---|---------------|
| Buildings and Systems | 20 – 40 years |
| Improvements | 10 – 40 years |
| Utility Distribution and Collection Systems | 40 – 80 years |
| Infrastructure | 10 – 40 years |
| Machinery and Equipment | 2 – 20 years |

(5) 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 that the City will compensate employees for the benefit through time off or some other means. Sick leave

benefits are accrued using the vesting method. The liability is based on the sick leave accumulated at December 31 by those employees who are currently eligible to receive termination payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the future.

The portion of the liability not expected to be liquidated with expendable, available financial resources is not reported as a fund liability in the governmental fund financial statements, but is reported under the governmental activities column of the government-wide statement of net position. The General Fund is typically used to liquidate the portion of the City's compensated absences liability pertaining to its governmental activities. The liability for business-type activities is reported under that column in the government-wide statement of net position, as well as the individual proprietary fund to which they relate.

(6) Claims

As described in Note 4, the City is self-insured for employee health and workers' compensation benefits. The City recognizes a liability for such claims if information prior to the 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 of the loss can be reasonably estimated.

(7) Long-term Obligations

In the government-wide statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premiums or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

(8) Fund Equity / Net Position

Net position are the difference between assets and liabilities. Net investment in capital assets are capital assets, less accumulated depreciation and any outstanding debt related to the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed on their use by City legislation or external restrictions by other governments, creditors or grantors.

(9) Fund Balance

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

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted Fund balance is reported as 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 (City ordinances).

Enabling legislation authorizes the City 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 City 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 the purposes specified by the legislation.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (ordinance) of City Council. Those committed amounts cannot be used for any other purpose unless City Council removes or changes the specified use by taking the same type of action (ordinance) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by City Council, 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 fund balance classification are intended to be used by the City 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. In the general fund, assigned amounts represent intended uses established by City Council or the City Finance Director delegated that authority by City Charter.

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

The City applies restricted resources first when expenditures are 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 could be used.

(10) Net Position

Net Position is the residual amount when comparing assets and deferred outflows of resources to liabilities and deferred inflows of resources. The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. The restricted component of net position is reported when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The government-wide statement of net position reports \$9,762,127 of the restricted component of net position, none of which is restricted by enabling legislation. The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted components of net position are available.

(G) RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The following details reconciling items between the governmental fund financial statements and the government-wide financial statements for the year ended December 31, 2012.

| | |
|---|-----------------------|
| Reconciliation of Net Position: | |
| Long-term liabilities: | |
| Special assessment bonds | \$ 2,901,969 |
| General obligation bonds | 21,971,800 |
| State Issue II construction loans | 1,077,634 |
| State Infrastructure Bank loan | 2,343,573 |
| Compensated absences | <u>4,614,171</u> |
| Total long-term liability adjustment | <u>\$ 32,909,147</u> |
| Reconciliation of Changes in Net Position: | |
| Capital outlay adjustment: | |
| Government-wide capital outlay | \$ 4,379,165 |
| Depreciation expense | <u>(5,666,900)</u> |
| Net adjustment for excess depreciation | <u>\$ (1,287,735)</u> |
| Issuance of Long-term Debt and Changes in | |
| Compensated Absences: | |
| Principal retired | \$ 2,076,088 |
| Net change in compensated absences | <u>(158,084)</u> |
| Net adjustment for long-term debt activity | <u>\$ 1,918,004</u> |
| Internal Service: | |
| Change in net position-fund financial statements | \$ (29,703) |
| Net adjustment to reflect the consolidation of internal service fund activities related to enterprise funds | <u>(40,751)</u> |
| Net adjustment for internal service | <u>\$ (70,454)</u> |

NOTE 3 – ACCOUNTABILITY AND COMPLIANCE

(A) ACCOUNTABILITY

At December 31, 2012 the following funds had a deficit fund or net position balance:

| | <u>Deficit Balance</u> |
|--|------------------------|
| Special Revenue Funds – | |
| Neighborhood Stabilization Program 3 Grant | \$62,249 |
| Coastal Management Grant | 2,500 |
| Energy Efficiency Block Grant | 4,772 |
| Clean Ohio Revitalization | 107,942 |
| COPS Grant | 103,511 |
| SAFER Grant | 142,323 |
| Capital Projects Funds- | |
| Bridge Projects | 71,291 |
| Two Falls Trail Improvement | 2,970 |
| Energy Conservation | 3,237,585 |
| 49 th Street Special Assessment | 100,000 |
| West River Road Improvement | 18,551 |
| Internal Service Funds- | |
| Employees’ Health Insurance | 210,919 |

The deficit in the Neighborhood Stabilization Program 3 Grant Fund, the Coastal Management Grant Fund, the Energy Efficiency Block Grant Fund, the Clean Ohio Revitalization Fund, the COPS Grant Fund, the SAFER Grant Fund, the Bridge Projects Fund, the Two Falls Trail Improvement Fund and the West River Road Improvement Fund will all be eliminated through the receipt of grant monies. The deficit in the Energy Conservation Fund balance will be eliminated through the issuance of general obligation long-term bonds, the proceeds of which will be used to retire the outstanding general obligation notes in the City’s Energy Conservation Fund. The deficit in the 49th Street Special Assessment Fund balance will be eliminated through the retirement of the outstanding general obligation notes in the City’s 49th Street Special Assessment Fund with funds from the City’s General Bond Retirement Fund. The deficit in the Employees’ Health Insurance Fund will be eliminated from increased contributions from the employees and the City.

The General Fund is liable for any deficits in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances resulted from adjustments for accrued liabilities.

NOTE 4 – RISK MANAGEMENT

The City utilizes two funds relating to its risk management program. Both funds have been classified as internal service funds.

- (A) The Employees' Health Insurance Fund is used to account for the operations of the City's self-insured health plan. All City funds are charged a premium amount per employee covered by the Employees' Health Insurance Fund. The premium amounts are set by union contract and City ordinance. Claims and administrative fees are then paid out of the Employee Health Insurance Fund. The City pays premiums for specific stop-loss insurance coverage to insure against catastrophic claims over \$75,000 per individual.
- (B) The Workers' Compensation Fund is used to account for the funding of the City's workers' compensation plan. During the period January 1, 1989 through December 31, 1997, the City was enrolled in a retrospective rating plan offered by the State of Ohio. Under the plan, the City is charged by the State of Ohio for claims paid, administrative fees, and a premium for individual claim limits and aggregate claim limits. All City funds are normally charged a premium amount per employee covered by the Workers' Compensation Fund. The premium amounts are set based on claims experience. Claims and administrative fees are paid to the State of Ohio. The City has a maximum yearly claim limit amount for all claims, which varies each policy year. Since January 1, 1998, the City has participated in the fully insured plan offered by the Bureau of Workers' Compensation of the State of Ohio.
- (C) The City purchases insurance policies in varying amounts for general liability, vehicle liability, property damage, employee and public official's liability, professional liability for health department employees and errors and omissions. The City also pays unemployment claims to the State of Ohio as incurred. There were no significant changes in the City's insurance coverage during 2012.
- (D) The changes in the liabilities for self-insured risks for the years ended December 31, 2012 and 2011 are as follows:

| | Health Benefits | Workers' Compensation Benefits |
|---|--------------------|--------------------------------------|
| Balance January 1, 2011 | \$ 428,035 | \$ |
| Incurred claims, net of changes in estimates | 5,159,992 | 778,768 |
| Payments | <u>(5,086,554)</u> | <u>(778,768)</u> |
| Balance December 31, 2011 | 501,473 | |
| Incurred claims, net of changes in estimates | 5,706,745 | 752,492 |
| Payments | <u>(5,787,042)</u> | <u>(752,492)</u> |
| Balance December 31, 2012 | <u>\$ 421,176</u> | <u>\$</u> |

The liabilities above represent the City's best estimates based upon available information and the requirements of the GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues* and Statement No. 30, *Risk Financing Omnibus – an Amendment of GASB Statement No. 10*, and include an amount for claims that have been

incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs, and other economic factors.

Settled claims have not exceeded the City's insurance coverage in any of the last three years.

NOTE 5 – CONTINGENCIES

(A) ENVIRONMENTAL MATTERS

- (1) The City is currently operating under a renewed National Pollution Discharge Elimination System permit which became effective on August 1, 2011.
- (2) The City continues to offer a sanitary lateral repair loan program to property owners with defective sanitary laterals, and continues to perform sanitary sewer rehabilitation under a bid maintenance contract.
- (3) The City has continued a City-wide Brownfields inventory with grant money obtained from the United States Environmental Protection Agency. The City has completed a Phase I and Phase II Environmental Site Assessments (ESA) and Remedial Action Plan for 117 Waverly Street and has completed the Remedial Action Plan.
- (4) The Clean Ohio Revitalization Fund (CORF) project is nearing completion and should yield a No Further Action letter from the Ohio EPA after completion of the remediation activities and Ohio EPA approval of the Urban Setting Designation (USD) for the impacted area.
- (5) The City developed a Storm Water Pollution Prevention Plan (SWPPP) and a Spill Prevention Control and Countermeasures Plan for the Central Maintenance Complex and has completed a SWPPP for the Brookdale Cemetery and the Floradale Court Parks Garage.

The City has contracted with a consultant and employs an engineer to address storm water issues as required by the Ohio and US EPA. Activities initiated include public education, public outreach, construction site run-off control, illicit discharge detection, implementation of municipal storm water operations and post-construction site run-off control. The engineer will provide the necessary oversight of storm water pollution issues within the City. The City has also taken the first steps towards implementing a storm water utility by contracting with a consultant to gather information and to develop a plan. A technical advisory committee has also been established to present the findings and proposed plan to Elyria City Council by July 2013.

- (6) The City has obtained funds to stabilize slopes within Cascade Park to reduce sedimentation within the Black River and to improve the water quality and bio habitat of the watershed. This work is currently in progress.
- (7) The City submitted its CSO Long-term Control Plan and Sewer Evaluation and Capacity Assurance Plan to the Ohio Environmental Protection Agency (EPA) on December 1, 2008. No Feasible Alternative documents were sent to the Ohio EPA for review and approval on March 5, 2010 and on May 2, 2011. The Ohio EPA requested sampling was completed in the summer of 2012.

- (8) The City has completed two projects that are designed to eliminate sewer overflows in to the Black River. A third overflow elimination project is currently under construction and a fourth project is scheduled for 2014.

(B) CONTINGENCIES UNDER GRANT PROGRAMS

The City participates in several federal grants which have been audited in accordance with the Single Audit Act (the "Act"). Provisions of the Act allow federal agencies to conduct any additional audit work necessary to carry out their responsibilities under federal law or regulations. Such federal audits could lead to a request for reimbursement to the grantor agency for any costs questioned as not being appropriate expenditures under the terms of the grants. At December 31, 2012, there were no questioned costs that had not been resolved with federal agencies. In the opinion of City officials, no material grant expenditures will be disallowed as a result of federal audits.

(C) JUDGMENTS AND CLAIMS

The City is party to various legal proceedings. The City's management is of the opinion that the ultimate outcome of such litigation will not result in a material adverse effect on the City's financial position.

NOTE 6 – POOLED AND SEGREGATED CASH, CASH EQUIVALENTS AND OTHER INVESTMENTS

Monies of the Court are deposited and maintained in individual, segregated bank accounts and invested in cash equivalents which are also specifically segregated. Monies of all other funds of the City are maintained or invested in a common group of bank accounts, in cash equivalents and other short-term investments. The common bank accounts and investments are displayed on the accompanying statement of net position and balance sheets as "Equity in pooled cash and cash equivalents" and "Investments" and the segregated amounts are separately disclosed.

The investment and deposit of City monies is governed by the provisions of the Charter, Codified Ordinances of the City, and the Ohio Revised Code. Accordingly, only financial institutions that qualify under Section 135.14 (M)(I) of the Ohio Revised Code are eligible to hold public deposits. The City may invest its monies in certificates of deposit, savings accounts, money market accounts, the state treasurer's investment pool ("Star Ohio"), and obligations of the United States government or certain agencies thereof. The City may also enter into repurchase agreements with any eligible depository or any eligible dealer who is a member of the National Association of Securities Dealers for a period not exceeding thirty days.

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation or may pledge a pool of government securities the face value of which is at least 105% of the total value of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of, or guaranteed by, the United States and mature or be redeemable within five years of the date of the related repurchase agreement. The market value of the securities subject to a repurchase agreement must exceed the

value of the principal by 2% and be marked to market daily. State law does not require security for public deposits and investments to be maintained in the City's name.

The City is prohibited from investing in any financial instrument, contract, or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instrument, contract, or obligation itself (commonly known as a "derivative"). The City is also prohibited from investing in reverse purchase agreements.

During 2012, the City complied with the provisions of these statutes pertaining to the types of investments held and institutions in which deposits were made, as well as the provisions of the statutes concerning security deposits. The City will continue to monitor compliance with applicable statutes in the future pertaining to its deposits and investments. At December 31, 2012, all of the City's deposits and investments (excluding Star Ohio) were held by local banks or financial institutions that qualify under Section 135.14 (M)(I) of the Ohio Revised Code.

(A) DEPOSITS

At December 31, 2012, the carrying amount of the City's pooled and segregated deposits was \$4,653,641 and the bank balance was \$4,935,243. Of the bank balance, \$750,000 was covered by federal depository insurance and \$4,185,243 was uninsured and uncollateralized as defined by the Governmental Accounting Standards Board. The uncollateralized deposits were, however, covered by a pledged collateral pool not held in the City's name, as permitted under Ohio law.

(B) INVESTMENTS

Pursuant to Article 17 of the Charter of the City of Elyria, the Treasury Investment Board, which is comprised of the Mayor, the City Finance Director, and the Administrative Legal Counsel is vested with the power to provide for the investment of all funds of the City in the manner provided by the general laws of the State of Ohio. The Treasury Investment Board may and has delegated the responsibility of the purchase and sale of investments to the City Auditor.

It is the policy of the City to invest public funds in a manner which will provide the highest investment return with the maximum security, safety and preservation of principal while meeting the daily cash flow demands of the City. To the extent possible, the City attempts to match its investments with anticipated cash flow requirements.

At December 31, 2012, the fair value of the City's investments were as follows:

| <u>Investment Type</u> | <u>Fair Value / Carry Value</u> |
|-------------------------|---------------------------------|
| Repurchase Agreements | \$ 10,685,000 |
| U.S. Agency Obligations | 2,100,491 |
| | <u>\$ 12,785,491</u> |

Interest Rate Risk

In accordance with its investment policy, the City does not invest in securities that 1) mature more than five (5) years from the date of purchase if such securities bear interest at a fixed rate or 2) securities that mature more than two (2) years from the date of settlement if such securities bear interest at a variable rate. Other than these two requirements, the City has no written policy regarding interest rate risk.

At December 31, 2012, the City's investments had maturities as follows:

| | <u>Average Maturity</u> |
|------------------|-------------------------|
| Less than 1 year | 99.23% |
| 1 to 5 years | 0.77% |

Credit Risk

State law limits investments in corporate debt to the top two ratings issued by nationally recognized statistical rating organizations. The City does not have a written policy limiting its corporate debt investments to the top ratings. However, Star Ohio is AAAM and the U.S. Agencies is rated AAA, which is the top rating available for those investment types. In addition, the underlying securities supporting the repurchase agreements in which the City invests are obligations of the U.S. government.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As noted earlier, at December 31, 2012, the carrying amount of the City's deposits was \$4,653,641 and the bank balance was \$4,935,243. Of the bank balance \$750,000 was covered by federal depository insurance and \$4,185,243 was covered by pooled and /or pledged collateral, as allowed by the Ohio Revised Code, but not necessarily held in the City's name (uncollateralized). The City has no written policy limiting the dollar amount of holdings by any single counterparty.

(C) RECONCILIATION TO COMBINED BALANCE SHEET CLASSIFICATION

A summary of the deposits and investments as of December 31, 2012 follows:

| | |
|-------------|----------------------|
| Deposits | \$ 4,653,641 |
| Investments | <u>12,785,491</u> |
| TOTAL | <u>\$ 17,439,132</u> |

Reconciliation to Financial Statements: Total cash and investments are reported as follows:

Government-wide Financial Statements

Unrestricted:

| | |
|--|----------------------|
| Equity in pooled cash and cash equivalents | \$ 13,873,842 |
| Investments | <u>1,747,218</u> |
| | <u>\$ 15,621,060</u> |

Fund Financial Statements

Balance Sheet - Governmental Funds:

| | |
|--|--------------|
| Equity in pooled cash and cash equivalents | \$ 8,243,435 |
| Investments | 878,092 |

Statement of Net Position - Proprietary Funds:

| | |
|--|-------------------|
| Cash and cash equivalents | 5,630,407 |
| Investments | <u>869,126</u> |
| Total Governmental and Proprietary Funds | <u>15,621,060</u> |

Statement of Fiduciary Assets and Liabilities:

| | |
|---|----------------------|
| Equity in pooled cash and cash equivalents | 865,527 |
| Investments | 353,440 |
| Cash and cash equivalents - segregated accounts | <u>599,105</u> |
| | <u>\$ 17,439,132</u> |

NOTE 7 – TAXES

(A) PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the City. Taxes collected from real property (other than public utility) in one calendar year are levied on January 1 in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. All property is required to be revalued every six years. Three years after each revaluation all property values are reviewed and revised, as necessary, as part of a triannual update based on the reported sales of properties. The last revaluation was completed in 2006 and the last triannual update occurred in 2003. Real property taxes are payable annually or semi-annually. If paid annually, payment is due January 20; if paid semi-annually, the first payment is due January 20, with the remainder payable June 20. In certain instances, State statute permits earlier or later payment dates to be established.

Taxpayers (other than public utilities) become liable for tangible personal property taxes on January 1 of the current calendar year based on tax rates determined in the preceding year and assessed values determined at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25% of its true

value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30 with the remainder payable by September 20. Under Ohio law, personal property taxes do not attach as a lien on the personal property.

Public utility real and tangible personal property taxes collected in one calendar year are levied on January 1 in the preceding calendar year on assessed values determined as of January 1 of that preceding year, the lien date.

Public utility tangible personal property currently is assessed at varying percentages of its true value and public utility real property is assessed at 35% of its true (market) value. Public utility property taxes are payable on the same dates as real property taxes described above. The County Treasurer collects property taxes on behalf of all taxing districts in the County, including the City of Elyria. The County Auditor periodically remits to the City its portion of the taxes collected with final settlement in June and December for taxes payable in the first and second halves of the year, respectively.

Beginning in 2006, personal property taxes were reduced 25% per year for each of the next four years through 2009 at which point the tax was eliminated. Telephone companies will switch from being public utility to general business taxpayers beginning in 2007. Over the next five years beginning in 2007, telephone property was phased out and was eliminated from taxation in 2011. The revenue from personal property tax was reimbursed to local governments beginning in 2006 from a new Commercial Activity Tax (CAT) collected by the State of Ohio. The City does not expect to suffer any significant negative impact in its tax receipts over the next five years as a result of this change.

The assessed value upon which the 2011 levy (collected in 2012) was based was approximately \$878.3 million. Ohio law limits unvoted property taxation, combined for all overlapping taxing authorities, to 10 mills. The City's current share of unvoted property tax is 4.2 mills of assessed value. The total property tax revenue recognized by the City during 2012 was \$3,266,785.

(B) INCOME TAXES

The City levies an income tax of 1.75% on substantially all income earned within the City. In addition, residents of the City are required to pay City income tax on income they earn outside the City; however, a 100% credit up to 1.75% is allowed for income taxes paid to other municipalities. Of the total income tax levy, 1.25% is a permanent tax levy, .25% of which is a special levy to be used only for law enforcement purposes. The remaining .5% of the total levy is a temporary levy enacted by a vote of the citizens which has been extended through June 2014. The proceeds from the special .25% levy are included in the Police Levy Special Revenue Fund. The remaining proceeds are included in the General Fund. Employers within the City are required to withhold income taxes on employee compensation and remit withholdings to the City at least quarterly. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually. The total income tax revenue recognized by the City during 2012 in the fund financial statements was \$22,163,511.

NOTE 8 – CAPITAL ASSETS AND DEPRECIATION

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

| | Balance at January 1, 2012 | Increases | Decreases | Balance at December 31, 2012 |
|--|-------------------------------|---------------------|-----------------------|---------------------------------|
| <u>Governmental activities</u> | | | | |
| Not being depreciated: | | | | |
| Land | \$ 6,728,563 | \$ 46,767 | \$ | \$ 6,775,330 |
| Construction in progress | 1,753,548 | 3,188,163 | (957,443) | 3,984,268 |
| Subtotal | <u>8,482,111</u> | <u>3,234,930</u> | <u>(957,443)</u> | <u>10,759,598</u> |
| Other capital assets: | | | | |
| Buildings and systems | 38,748,457 | 36,943 | (93,000) | 38,692,400 |
| Improvements | 6,751,002 | | | 6,751,002 |
| Utility distribution and collection systems | 13,601,767 | | | 13,601,767 |
| Infrastructure | 84,626,820 | 1,569,244 | | 86,196,064 |
| Machinery and equipment | 14,923,392 | 559,328 | (139,881) | 15,342,839 |
| Subtotal | <u>158,651,438</u> | <u>2,165,515</u> | <u>(232,881)</u> | <u>160,584,072</u> |
| Accumulated depreciation: | | | | |
| Buildings and systems | (13,925,917) | (1,107,534) | 29,163 | (15,004,288) |
| Improvements | (3,847,929) | (491,104) | | (4,339,033) |
| Utility distribution and collection systems | (8,601,870) | (153,557) | | (8,755,427) |
| Infrastructure | (39,207,889) | (3,303,657) | | (42,511,546) |
| Machinery and equipment | (12,161,487) | (611,048) | 139,881 | (12,632,654) |
| Subtotal | <u>(77,745,092)</u> | <u>(5,666,900)</u> | <u>169,044</u> | <u>(83,242,948)</u> |
| Net other capital assets | <u>80,906,346</u> | <u>(3,501,385)</u> | <u>(63,837)</u> | <u>77,341,124</u> |
| Net capital assets | <u>\$ 89,388,457</u> | <u>\$ (266,455)</u> | <u>\$ (1,021,280)</u> | <u>\$ 88,100,722</u> |

Depreciation was charged to the functions as follows:

| | |
|--------------------------|---------------------|
| Governmental activities: | |
| Public safety | \$ 597,516 |
| Health | 27,048 |
| Culture and recreation | 207,505 |
| Community environment | 150,230 |
| Highways and streets | 3,367,755 |
| General government | 1,316,846 |
| TOTAL | <u>\$ 5,666,900</u> |

| | Balance at January 1, 2012 | Increases | Decreases | Balance at December 31, 2012 |
|--|-------------------------------|---------------------|-----------------------|---------------------------------|
| <u>Business-type activities</u> | | | | |
| Not being depreciated: | | | | |
| Land | \$ 719,958 | \$ | \$ | \$ 719,958 |
| Construction in progress | 7,849,896 | 3,690,861 | (1,614,404) | 9,926,353 |
| Subtotal | 8,569,854 | 3,690,861 | (1,614,404) | 10,646,311 |
| Other capital assets: | | | | |
| Buildings | 35,931,013 | 12,345 | | 35,943,358 |
| Improvements | 27,439,860 | | | 27,439,860 |
| Utility distribution and collection systems | 63,962,411 | 2,481,000 | | 66,443,411 |
| Machinery and equipment | 17,189,763 | 603,215 | (71,560) | 17,721,418 |
| Subtotal | 144,523,047 | 3,096,560 | (71,560) | 147,548,047 |
| Accumulated depreciation: | | | | |
| Buildings | (23,782,707) | (755,131) | | (24,537,838) |
| Improvements | (26,357,000) | (138,904) | | (26,495,904) |
| Utility distribution and collection systems | (23,230,798) | (1,316,283) | | (24,547,081) |
| Machinery and equipment | (12,568,733) | (1,073,093) | 70,560 | (13,571,266) |
| Subtotal | (85,939,238) | (3,283,411) | 70,560 | (89,152,089) |
| Net other capital assets | 58,583,809 | (186,851) | (1,000) | 58,395,958 |
| Net capital assets | <u>\$ 67,153,663</u> | <u>\$ 3,504,010</u> | <u>\$ (1,615,404)</u> | <u>\$ 69,042,269</u> |

Depreciation was charged to the functions as follows:

| | |
|------------------------------|---------------------|
| Business-type activities: | |
| Water | \$ 1,206,900 |
| Special Parks & Recreation | 16,546 |
| Sanitation | 335,820 |
| Wastewater Pollution Control | 1,724,145 |
| TOTAL | <u>\$ 3,283,411</u> |

Construction in progress - The City has active construction projects as of December 31, 2012 under governmental activities of \$2,925,268 on the West River Road North Improvement project, \$174,793 on various City road resurfacing projects, \$280,000 on Phase II of the State Route 57 Rehabilitation Project, \$21,400 on the East Falls Walk Rehabilitation project, \$29,867 on the Turner Street project, \$384,563 on the Ford Road Bridge project, \$108,727 on the Middle Avenue project and \$59,650 on the Cascade River Bank Restoration. The City also has active construction projects as of December 31, 2012 under business-type activities of \$1,605,916 on the Middle Avenue Water Main project, \$4,897,837 on the High Service Pump project, \$159,499 on the Sludge Handling/Chemical Optimization project, \$55,977 on the St. Jude's Area Water Main Replacement project, \$119,118 on the Low Service Pump Project, \$437,989 on the Turner

Street Water Main project, \$51,050 on the Furnace Street Water Main project, \$1,884 on the Eastern Heights Area Water Main project, \$4,580 on the Southside Water Main project, \$75,611 on the Water Treatment Plant Driveway Resurfacing project, \$315,511 on the Mussey Avenue Sewer project, \$1,240,468 on the Turner Street Lift Station project, \$750,995 on the Cascade Siphon project, \$162,318 on the Southeast Interceptor Sewer project and \$47,600 on the UV Improvement project.

NOTE 9 – INTERFUND RECEIVABLES AND PAYABLES

The following balances at December 31, 2012 represent interfund receivables and payables:

| <u>GOVERNMENTAL FUNDS</u> | <u>Interfund Receivables</u> | <u>Interfund Payables</u> |
|--|----------------------------------|-------------------------------|
| GENERAL FUND | \$ 1,181,298 | \$ |
| SPECIAL REVENUE FUNDS: | | |
| Block Grant | | 22,706 |
| Energy Efficiency Block Grant | | 4,772 |
| Brownfield Hazardous Assessment Grant | | |
| Coastal Management Grant | | 2,500 |
| Clean Ohio Revitalization | | 107,942 |
| Neighborhood Stabilization Program 3 Grant | | 30,683 |
| COPS Grant | | 70,000 |
| SAFER Grant | | 355,000 |
| CAPITAL PROJECTS FUNDS: | | |
| State Issue II Capital Projects | | 372 |
| Two Falls Trail Improvements | | 2,970 |
| Bridge Projects | | 65,802 |
| West River Road Improvement | | 18,551 |
| ENTERPRISE FUND: | | |
| Wastewater Pollution Control | | 500,000 |
| TOTAL GOVERNMENTAL FUNDS | <u>\$ 1,181,298</u> | <u>\$ 1,181,298</u> |

The governmental funds interfund balances represent grant program expenditures that had not been reimbursed as of December 31, 2012.

NOTE 10 – DEFINED BENEFIT PENSION PLANS

(A) EMPLOYEES AND PLANS

Full-time, permanent employees of the City and certain part-time employees belong to one of two state-operated, cost-sharing, multiple-employer pension plans. Non-uniformed employees are members of the Ohio Public Employees Retirement System (“OPERS”). Full-time police and fire personnel are members of the Ohio Police and Fire Pension Fund (“OP&F”). The Ohio Revised Code requires participation by the above mentioned employees. Elected officials participate in OPERS on a voluntary basis. The payrolls for employees covered by OPERS and OP&F for the year ended December 31, 2012 were \$17,109,507 and \$10,809,613 respectively. The City’s total payroll for 2012 was \$ 27,919,120.

(B) OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description – All employees of the City, other than police and fire personnel, are required to be members of OPERS, a cost-sharing, multiple-employer pension plan. 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% 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 that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to, but less than, the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement and disability benefits, annual cost of living adjustments, survivor and death benefits 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 State statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to 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 employee and employer contributions. For 2012, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional pension plan. Employees are required to contribute 10.00% of their covered payroll to OPERS. The 2012 employer contribution rate for local government employer units was 14.00% of covered payroll including 4.0% that was used to fund postretirement health care benefits during 2012. The City's total contributions to OPERS for pension benefits (excluding the amount relating to postretirement benefits) for the years ended December 31, 2012, 2011, and 2010 were \$1,710,956, \$1,658,391, and \$1,507,340 respectively, which equaled 100% of the required contribution for each year.

(C) OHIO POLICE AND FIRE PENSION FUND (OP&F)

The City of Elyria contributes to the Ohio Police and Fire Pension Fund (OP&F), a cost-sharing multiple-employer defined benefit pension plan. OP&F provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. The OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. That report may be obtained by writing to OP&F, 140 East Town Street, Columbus, Ohio 43215-5164.

Plan members are required to contribute 10.0% of their annual covered salary, while employers are required to contribute 19.5% and 24.0%, respectively, for police officers and firefighters.

The City's total contributions to OP&F for pension benefits (excluding the amount relating to postretirement benefits) for the years ended December 31, 2012, 2011, and 2010 were \$1,605,893, \$1,564,165, and \$1,456,702 respectively, which equaled 100% of the required contribution for each year.

(D) CONTRIBUTIONS TO THE PLANS

Contributions to the plans by State statute for the year ended December 31, 2012 are summarized as follows:

| | <u>Statutorily Determined</u> | |
|----------------------------------|-------------------------------|--------------------------|
| <u>Plan/Contributor</u> | <u>Contribution Rate (%)</u> | <u>Contribution \$'s</u> |
| OP&F: | | |
| Fire Personnel | | |
| By City | 24.00% | \$ 1,214,222 |
| By Employees | <u>10.00%</u> | <u>505,927</u> |
| | <u>34.00%</u> | <u>1,720,149</u> |
| Police Personnel | | |
| By City | 19.50% | 1,121,320 |
| By Employees | <u>10.00%</u> | <u>575,037</u> |
| | <u>29.50%</u> | <u>1,696,357</u> |
| Less - | | |
| Health Care Portion | (6.75%) | <u>(729,649)</u> |
| Total OP&F Contributions | | <u>2,686,857</u> |
| OPERS: | | |
| By City | 14.00% | 2,395,331 |
| By Employees | <u>10.00%</u> | <u>1,710,956</u> |
| | <u>24.00%</u> | <u>4,106,287</u> |
| Less - Health Care Portion | (4.00%) | <u>(684,375)</u> |
| Total OPERS Contributions | | <u>3,421,912</u> |
| TOTAL PENSION PLAN CONTRIBUTIONS | | <u>\$ 6,108,769</u> |

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS

OPERS:

In addition to the pension benefits described in Note 10, OPERS provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credits. Health care coverage for disability recipients and primary survivor recipients is also available. The health care coverage provided by the retirement system is considered an other postemployment benefit (OPEB) as described in GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-employment Benefits other than Pensions*.

Plan Description. Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan – a cost-sharing, multiple-employer defined benefit pension plan, the Member-Directed Plan – a defined contribution plan, and the Combined Plan – a cost sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care-coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy. The Ohio Revised Code provides the statutory authority requiring public employers to fund retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, state and local employers contributed at a rate of 14.00% of covered payroll, and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan. OPERS' Post Employment Health Care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the traditional plan was 4.0% during calendar year 2012. The portion of employer contributions allocated to health care for members in the combined plan was 6.05% during calendar year 2012. Effective January 1, 2013, the portion of employer contributions allocated to healthcare was lowered to 1 percent for both plans, as recommended by the OPERS Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's actual contributions to OPERS for the years ending December 31, 2012, 2011, and 2010 were \$2,395,331, \$2,321,747, and \$2,366,301, respectively, of which \$684,375, \$663,356, and \$858,961 was used to fund postemployment benefits. The City's contributions equaled 100% of the statutorily required contributions for each plan year.

OPERS Board of Trustees Adopt Changes to the Health Care Plan. Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing 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 employer contributions toward the health care fund after the end of the transition period.

OP&F:

Plan Description. The City of Elyria contributes to the Ohio Police and Fire Pension Fund (OP&F) sponsored health care program, a cost-sharing multiple-employer defined postemployment health care plan administered by OP&F. OP&F provides healthcare benefits including coverage for medical, prescription drugs, dental, vision, Medicare Part B Premium and long term care to retirees, qualifying benefit recipients and their eligible dependents.

OP&F provides access to post-retirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or statutory survivor benefit or is a spouse or eligible dependent child of such person. The health-care coverage provided by OP&F meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45.

The Ohio Revised Code allows, but does not mandate OP&F to provide OPEB benefits. Authority for the OP&F Board of Trustees to provide health care coverage to eligible participants and to establish and amend benefits are codified in Chapter 742 of the Ohio Revised Code. Health care funding and accounting is on a pay-as-you go basis. A percentage of covered payroll, as defined by the Board, is used to pay retiree health care expenses. The Board defined allocation was 6.75% of covered payroll in 2011 and 6.75% of covered payroll in 2012. In addition, since July 1, 1992, most retirees and survivors were required to contribute a portion of the cost of their healthcare coverage through a deduction from their monthly benefit payment. Beginning in 2001, all retirees and survivors have monthly health care contributions. The number of participants eligible as of January 1, 2012, the date of the last actuarial valuation available, are 15,572 for Police and 11,506 for Firefighters. OP&F's total health care expense for the year ending December 31, 2011, the date of the last audited financial statements, was \$113,812,105, which was net of member contributions of \$62,528,377.

OP&F issues a publicly available financial report that includes financial information and required supplementary information for the Plan. That report may be obtained by writing to OP&F, 140 East Town Street, Columbus OH 43215-5164.

Funding Policy. The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OP&F (defined benefit pension plan). Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.50% and 24.00% of covered payroll for police and fire employers, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.50% of covered payroll for police employer units

and 24.00% of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

OP&F maintains funds for health care in two separate accounts. One for health care benefits under an IRS Code Section 115 trust and one for Medicare Part B reimbursements administrated as an Internal Revenue Code 401(h) account, both of which are within the defined benefit pension plan, under the authority granted by the Ohio Revised Code to the OP&F Board of Trustees.

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. For the year ended December 31, 2012, the employer contribution allocated to the health care plan was 6.75% of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h).

The OP&F Board of Trustees also is authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City of Elyria's contributions to OP&F for the years ending December 31, 2012, 2011, and 2010 were \$2,335,542, \$2,274,502, and \$2,122,503, respectively, of which \$729,649, \$710,337, and \$665,801, respectively, was allocated to the healthcare plan. The City's contributions equaled 100% of the statutorily required contributions for each plan year.

NOTE 12 – DEFERRED COMPENSATION PROGRAMS

The City's employees and elected officials participate in three deferred compensation plans created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plans permit deferral of compensation until future years. The deposits under the plans are forwarded to trustees. Under the terms of the plans, the deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are solely the property and rights of the plans' participants and their beneficiaries. The plan agreements state that the City has no fiduciary responsibility under the plans with the exception of fraud or wrongful taking.

The amount on deposit in the plans is not reflected in the government-wide statement of net position as of December 31, 2012 because it is held in trust for the exclusive benefit of plan participants and their beneficiaries.

NOTE 13 – DEBT, NOTES, AND OTHER LONG-TERM OBLIGATIONS

The original issue date, maturity date, interest rate, and original issuance amount for each of the City's bonds, notes, and other long-term obligations outstanding as of December 31, 2012 is listed below:

| GOVERNMENTAL ACTIVITIES | Original Issue Date | Maturity Date | Interest Rate | Original Issue Amount |
|---|------------------------|------------------|------------------|--------------------------|
| Special Assessment Debt | | | | |
| Ford Road Improvement Bonds | 1992 | 2013 | 6.350% | \$ 850,000 |
| Griswold Road Improvement Bonds | 1995 | 2015 | 5.875 | 475,000 |
| Chesnut Commons Improvement Bonds | 2008 | 2023 | 4.430 | 3,466,777 |
| General Obligation Debt | | | | |
| Police and Fire Pension Liability Bonds | 1999 | 2023 | 3.150 | 1,285,000 |
| City Hall Construction Bonds | 2001 | 2026 | 4.750 | 8,200,000 |
| David Drive/Gulf Road State Issue II Loan | 2002 | 2013 | 0.000 | 114,118 |
| Various Purpose Improvement Bonds | 2005 | 2022 | 4.410 | 9,500,526 |
| Industrial Parkway Bonds | 2005 | 2024 | 4.410 | 6,831,910 |
| West Ave./Lake Ave. State Issue II Loan | 2006 | 2016 | 0.000 | 12,726 |
| Third St. Storm Sewer State Issue II Loan | 2006 | 2026 | 0.000 | 172,785 |
| Municipal Court Construction Bonds | 2007 | 2032 | 4.000 | 9,544,445 |
| Gulf Road State Issue II Loan | 2007 | 2018 | 0.000 | 126,944 |
| Bellfield Avenue State Issue II Loan | 2008 | 2019 | 0.000 | 113,273 |
| Murray Ridge Rd. State Issue II Loan | 2009 | 2019 | 0.000 | 9,552 |
| State Rt. 57 State Infrastructure Bank Loan | 2009 | 2018 | 3.000 | 3,252,000 |
| Police and Fire Pension Liability Bonds - 1999 Refunded | 2011 | 2023 | 2.000 | 810,000 |
| City Hall Construction Bonds - 1999 Refunded | 2011 | 2026 | 2.000 | 5,980,000 |
| Abbe Rd. South State Issue II Loan | 2011 | 2026 | 0.000 | 734,000 |
| Fire Truck Notes | 2012 | 2013 | 1.000 | 900,000 |
| Energy Conservation Notes | 2012 | 2013 | 1.000 | 3,300,000 |
| 49th Street Improvement Notes | 2012 | 2013 | 1.000 | 100,000 |
| Ford Rd. Bridge State Issue II Loan | 2012 | 2042 | 0.000 | 111,323 |
| BUSINESS-TYPE ACTIVITIES | | | | |
| General Obligation Debt | Original Issue Date | Maturity Date | Interest Rate | Original Issue Amount |
| Wastewater Plant Improvement OWDA Loan | 1986 | 2014 | 8.480% | \$ 17,125,478 |
| Water System Improvement Bonds | 1999 | 2019 | 4.228 | 1,440,000 |
| Waterworks System Improvement Bonds | 2005 | 2030 | 4.410 | 6,459,109 |
| Water Pumping Improvement Bonds | 2006 | 2026 | 4.175 | 1,637,987 |
| Wastewater Pollution Control Improvement Bonds | 2006 | 2026 | 4.175 | 3,685,188 |
| Water System Improvement OWDA Loan | 2009 | 2039 | 4.180 | 2,550,000 |
| Wastewater System Improvement OWDA Loan | 2009 | 2039 | 4.180 | 3,000,000 |
| Wastewater System Improvement OWDA Loan | 2009 | 2040 | 3.200 | 1,877,158 |
| Wastewater System Improvement OWDA Loan | 2010 | 2040 | 3.200 | 1,526,498 |
| Water System Improvement OWDA Loan | 2010 | 2040 | 2.870 | 2,412,478 |
| Wastewater System Improvement OWDA Loan | 2010 | 2040 | 2.870 | 1,431,432 |
| Water System Improvement Bonds - 1999 Refunded | 2011 | 2019 | 2.000 | 730,000 |
| Water System Improvement OWDA Loan | 2011 | 2041 | 2.870 | 3,763,673 |
| Wastewater System Improvement OWDA Loan | 2011 | 2041 | 2.870 | 1,610,203 |
| Sanitation Truck Notes | 2012 | 2013 | 1.000 | 2,800,000 |
| Water System Improvement OWDA Loan | 2012 | 2041 | 2.870 | 4,013,186 |
| Wastewater System Improvement OWDA Loan | 2012 | 2043 | 2.860 | 3,451,434 |

A listing of changes in the bonds, notes and other long-term obligations of the City for the year ended December 31, 2012 are as follows:

GOVERNMENTAL ACTIVITIES

| | Balance January 1, 2012 | Additions | (Reductions) | Balance December 31, 2012 |
|---|----------------------------|----------------|-----------------------|------------------------------|
| <u>Special Assessment Debt:</u> | | | | |
| 6.35% 1992 Ford Road Improvement Bonds Due 2013 | \$ 135,000 | \$ | \$ (65,000) | \$ 70,000 |
| 5.875% 1995 Griswold Road Improvement Bonds Due 2015 | 160,000 | | (35,000) | 125,000 |
| 4.43% 2008 Chestnut Commons Improvement Bonds Due 2023 | 2,904,421 | | (197,452) | 2,706,969 |
| Total Special Assessment Debt | 3,199,421 | | (297,452) | 2,901,969 |
| <u>General Obligation Bonds and Construction Loans:</u> | | | | |
| 4.41% 2005 Various Purpose Bonds Due 2022 | 6,351,496 | | (503,560) | 5,847,936 |
| 4.41% 2005 Industrial Parkway Bonds Due 2024 | 1,315,252 | | (76,943) | 1,238,309 |
| 4.00% 2007 Municipal Court Construction Bonds Due 2032 | 8,732,333 | | (261,778) | 8,470,555 |
| 2.00% 2011 Fire Station Construction Bonds Due 2012 | 190,000 | | (190,000) | |
| 2.00% - 3.50% 2012 Police and Fire Pension Liability Bonds Due 2023 | 810,000 | | (55,000) | 755,000 |
| 2.00% - 3.50% 2012 City Hall Construction Bonds Due 2026 | 5,980,000 | | (320,000) | 5,660,000 |
| Total General Obligation Bonds | 23,379,081 | | (1,407,281) | 21,971,800 |
| 0.00% 2001 State Issue II Loan Murray Ridge Rd. / Garford Ave. Due 2012 | 6,916 | | (6,916) | |
| 0.00% 2002 State Issue II Loan David Drive / Gulf Road Due 2013 | 17,116 | | (11,409) | 5,707 |
| 0.00% 2006 State Issue II Loan West Ave. / Lake Ave. Due 2016 | 5,725 | | (1,272) | 4,453 |
| 0.00% 2006 State Issue II Loan Third Street Storm Sewer Due 2026 | 129,590 | | (8,640) | 120,950 |
| 0.00% 2007 State Issue II Loan Gulf Road Due 2018 | 82,515 | | (12,695) | 69,820 |
| 0.00% 2008 State Issue II Loan Bellfield Ave. Due 2019 | 84,955 | | (11,328) | 73,627 |
| 0.00% 2009 State Issue II Loan Murray Ridge Rd. Due 2019 | 7,642 | | (956) | 6,686 |
| 3.00% 2009 State Rt. 57 State Infrastructure Bank Loan Due 2018 | 2,724,102 | | (380,529) | 2,343,573 |
| 0.00% 2011 State Issue II Loan Abbe Rd. South Due 2026 | 734,000 | | (48,933) | 685,067 |
| 0.00% 2012 State Issue II Loan Ford Rd. Bridge Due 2042 | | 111,323 | | 111,323 |
| Total Construction Loans | 3,792,561 | 111,323 | (482,678) | 3,421,206 |
| Total General Obligation Bonds And Construction Loans | \$ 27,171,642 | 111,323 | \$ (1,889,959) | \$ 25,393,006 |

GOVERNMENTAL ACTIVITIES (continued)

General Obligation Bond Anticipation Notes

| | Balance January 1, 2012 | Additions | (Reductions) | Balance December 31, 2012 |
|---|----------------------------|---------------------|-----------------------|------------------------------|
| <u>Capital Projects Notes Payable</u> | | | | |
| 1.125% Fire Truck Notes | | | | |
| Due June 2012 | \$ 1,100,000 | \$ | \$ (1,100,000) | \$ |
| 1.125% Energy Conservation Notes | | | | |
| Due June 2012 | 3,500,000 | | (3,500,000) | |
| 1.125% 49th Street Improvement Notes | | | | |
| Due June 2012 | 150,000 | | (150,000) | |
| 1.00% Fire Truck Notes | | | | |
| Due June 2013 | | 900,000 | | 900,000 |
| 1.00% Energy Conservation Notes | | | | |
| Due June 2013 | | 3,300,000 | | 3,300,000 |
| 1.00% 49th Street Improvement Notes | | | | |
| Due June 2013 | | 100,000 | | 100,000 |
| | <u>4,750,000</u> | <u>4,300,000</u> | <u>(4,750,000)</u> | <u>4,300,000</u> |
| Total Capital Projects Notes Payable | <u>4,750,000</u> | <u>4,300,000</u> | <u>(4,750,000)</u> | <u>4,300,000</u> |
| <u>Other Obligations</u> | | | | |
| Compensated absences - non-current portion | <u>4,456,088</u> | <u>454,180</u> | <u>(296,096)</u> | <u>4,614,172</u> |
| | <u>4,456,088</u> | <u>454,180</u> | <u>(296,096)</u> | <u>4,614,172</u> |
| Total Other Obligations | <u>4,456,088</u> | <u>454,180</u> | <u>(296,096)</u> | <u>4,614,172</u> |
| TOTAL GOVERNMENTAL ACTIVITIES DEBT AND OTHER LONG-TERM OBLIGATIONS | <u>\$ 39,577,151</u> | <u>\$ 4,865,503</u> | <u>\$ (7,233,507)</u> | <u>\$ 37,209,147</u> |

(Continued on subsequent page)

BUSINESS-TYPE ACTIVITIES

| General Obligation Bonds And Construction Loans: | Balance <u>January 1, 2012</u> | <u>Additions</u> | <u>(Reductions)</u> | Balance <u>December 31, 2012</u> |
|--|-----------------------------------|----------------------|-----------------------|-------------------------------------|
| 8.48% 1986 OWDA Loan | | | | |
| Wastewater Plant Improvement Due 2014 | \$ 3,614,080 | \$ | \$ (1,364,102) | \$ 2,249,978 |
| 4.41% 2005 Waterworks System | | | | |
| Improvement Bonds Due 2030 | 5,374,125 | | (189,164) | 5,184,961 |
| 4.175% 2006 Water Pumping Improvement | | | | |
| Bonds Due 2026 | 1,339,742 | | (65,649) | 1,274,093 |
| 4.175% 2006 Wastewater Pollution Control | | | | |
| Improvement Bonds Due 2026 | 3,012,643 | | (151,509) | 2,861,134 |
| 4.180% 2009 OWDA Loan | | | | |
| Water System Improvement Due 2039 | 2,460,562 | | (47,572) | 2,412,990 |
| 4.180% 2009 OWDA Loan Wastewater | | | | |
| Pollution Control Plant Improvement Due 2039 | 2,894,779 | | (55,966) | 2,838,813 |
| 4.180% 2009 OWDA Loan Wastewater | | | | |
| Pollution Control Plant Improvement Due 2039 | 3,299,489 | | (72,252) | 3,227,237 |
| 2.87% 2010 OWDA Loan Water System | | | | |
| Improvement Due 2040 | 6,176,151 | 4,013,186 | (219,556) | 9,969,781 |
| 2.87% 2010 OWDA Loan Wastewater | | | | |
| System Improvement Due 2040 | 3,041,635 | | (65,074) | 2,976,561 |
| 2.00%-3.00% 2011 Water System | | | | |
| Improvement Bonds Due 2019 | 730,000 | | (80,000) | 650,000 |
| 2.86% 2012 OWDA Loan Wastewater | | | | |
| System Improvement Due 2043 | | 3,451,434 | | 3,451,434 |
| Total General Obligation Bonds And Construction Loans | <u>31,943,206</u> | <u>7,464,620</u> | <u>(2,310,844)</u> | <u>37,096,982</u> |
| <u>Notes Payable</u> | | | | |
| 1.25% 2010 Sanitation Truck Notes Due 2012 | 3,100,000 | | (3,100,000) | |
| 1.00% 2012 Sanitation Truck Notes Due 2013 | | 2,800,000 | | 2,800,000 |
| Total Notes Payable | <u>3,100,000</u> | <u>2,800,000</u> | <u>(3,100,000)</u> | <u>2,800,000</u> |
| <u>Other Obligations</u> | | | | |
| Compensated absences-non-current portion | 1,239,774 | 126,306 | (94,529) | 1,271,551 |
| Capital lease | 378,148 | | (161,883) | 216,265 |
| Total Other Obligations | <u>1,617,922</u> | <u>126,306</u> | <u>(256,412)</u> | <u>1,487,816</u> |
| TOTAL BUSINESS-TYPE ACTIVITIES DEBT AND OTHER LONG-TERM OBLIGATIONS | <u>\$ 36,661,128</u> | <u>\$ 10,390,926</u> | <u>\$ (5,667,256)</u> | <u>\$ 41,384,798</u> |

All notes have been issued in anticipation of long-term financing. Ohio Law permits the issuance and renewal of bond anticipation notes such that the notes may remain outstanding for twenty years consecutively before such notes must be retired either from available funds of the City or from the proceeds of bonds issued to redeem the anticipation notes. If such notes and renewals of such notes remain outstanding for a period in excess of five years, any such period in excess of five years must be deducted from the permitted maximum maturity of bonds anticipated. Furthermore, a certain portion of the principal amount of such notes must be retired

in the amounts and at the times that would have been required for payment of principal maturities on the bonds anticipated as if the bonds had been issued at the expiration of the initial five-year period.

FUTURE DEBT SERVICE REQUIREMENTS

A summary of the City's future debt service requirements for its bond, construction loan and capital lease note obligations as of December 31, 2012 follows:

GOVERNMENTAL ACTIVITIES

| <u>Due In</u> | <u>Special Assessment Debt</u> | | <u>Other Bonds, Notes and Construction Loans</u> | |
|---------------|--------------------------------|--------------------------|--|----------------------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> |
| 2013 | \$ 312,452 | \$ 128,100 | \$ 6,069,366 | \$ 970,340 |
| 2014 | 247,452 | 114,685 | 1,809,238 | 872,874 |
| 2015 | 262,452 | 105,315 | 1,876,461 | 818,379 |
| 2016 | 222,452 | 95,090 | 1,894,055 | 805,785 |
| 2017 | 232,452 | 86,840 | 1,961,369 | 686,073 |
| Thereafter | <u>1,624,709</u> | <u>289,850</u> | <u>16,082,517</u> | <u>4,278,023</u> |
| TOTALS | <u>\$ 2,901,969</u> | <u>\$ 819,880</u> | <u>\$ 29,693,006</u> | <u>\$ 8,431,474</u> |

BUSINESS-TYPE ACTIVITIES

| <u>Due In</u> | <u>OWDA Loans</u> | | <u>Other Bonds, Notes and Capital Leases</u> | |
|---------------|-----------------------------|-----------------------------|--|----------------------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> |
| 2013 | \$ 2,009,960 | \$ 923,740 | \$ 3,357,955 | \$ 450,631 |
| 2014 | 1,373,007 | 875,840 | 572,955 | 407,906 |
| 2015 | 621,976 | 802,979 | 669,322 | 389,706 |
| 2016 | 641,772 | 783,184 | 566,322 | 367,956 |
| 2017 | 662,215 | 765,112 | 591,322 | 345,206 |
| Thereafter | <u>21,817,864</u> | <u>9,405,656</u> | <u>7,228,577</u> | <u>2,146,331</u> |
| TOTALS | <u>\$ 27,126,794</u> | <u>\$ 13,556,511</u> | <u>\$ 12,986,453</u> | <u>\$ 4,107,736</u> |

All bonds and notes are backed by the full faith and credit of the City. While special assessments have been levied to pay the debt service of the special assessment bonds, the bonds are also backed by the full faith and credit of the City. No reserve or sinking fund has been established to cover defaults by property owners. Although the bonds and notes of the enterprise funds are general obligations of the City, the City's policy is to have the debt serviced by the revenues of the respective enterprise funds. The Ohio Water Development Authority construction loans are secured by the revenues of the City's wastewater treatment operations. The loans require, among other things, that the City charge sufficient rates and fees for wastewater treatment services to enable the revenues to service the loan principal and interest payments and provide resources for the payment of the necessary operating and maintenance expenses of the facility. The City was not required to pledge the general resources or general credit of the City to secure the repayment of the loans. The capital lease of the enterprise funds represents the lease purchase of a sewer vacuum truck. The present value of the minimum lease

payments as of December 31, 2012 was \$216,265 and the total minimum lease payments were \$380,329.

Under the Uniform Bond Act of the Ohio Revised Code, at December 31, 2012, the City had the capacity to issue approximately \$ 9,673,651 of additional, unvoted general obligation debt.

Long-term liability activity excluding activity pertaining to short-term Capital Projects bond anticipation notes payable for the year ended December 31, 2012, was as follows:

| | Balance January 1, 2012 | Additions | Reductions | Balance December 31, 2012 | Amount Due in One Year |
|--|----------------------------|---------------------|-----------------------|------------------------------|---------------------------|
| Governmental Activities: | | | | | |
| Bonds Payable | | | | | |
| General Obligation Bonds | \$ 23,379,081 | \$ | \$ (1,407,281) | \$ 21,971,800 | \$ 1,287,281 |
| Special Assessment Bonds with Government Commitment | 3,199,421 | | (297,452) | 2,901,969 | 312,452 |
| Total Bonds Payable | <u>26,578,502</u> | | <u>(1,704,733)</u> | <u>24,873,769</u> | <u>1,599,733</u> |
| State Issue II | | | | | |
| Construction Loans | 1,068,459 | 111,323 | (102,149) | 1,077,633 | 89,525 |
| State Infrastructure Bank Loan | 2,724,102 | | (380,529) | 2,343,573 | 392,560 |
| Compensated Absences | <u>4,456,088</u> | <u>454,180</u> | <u>(296,096)</u> | <u>4,614,172</u> | <u>150,275</u> |
| Total Governmental Activities | | | | | |
| Long-Term Liabilities | <u>\$ 34,827,151</u> | <u>\$ 565,503</u> | <u>\$ (2,483,507)</u> | <u>\$ 32,909,147</u> | <u>\$ 2,232,093</u> |
| Business-Type Activities | | | | | |
| General Obligation Bonds | \$ 10,456,510 | \$ | \$ (486,322) | \$ 9,970,188 | \$ 511,322 |
| OWDA Loans | 21,486,696 | 7,464,620 | (1,824,522) | 27,126,794 | 2,009,960 |
| Capital Lease | 378,148 | | (161,883) | 216,265 | 46,633 |
| Compensated Absences | <u>1,239,774</u> | <u>126,306</u> | <u>(94,529)</u> | <u>1,271,551</u> | <u>61,819</u> |
| Total Business-Type Activities | | | | | |
| Long-Term Liabilities | <u>\$ 33,561,128</u> | <u>\$ 7,590,926</u> | <u>\$ (2,567,256)</u> | <u>\$ 38,584,798</u> | <u>\$ 2,629,734</u> |

NOTE 14 – COMMITMENTS

The City has entered into a contract for the demolition of the Old City Hall Building located at 328 Broad Street at a cost of \$348,000 and will be funded by existing funds in the City's General Fund.

The City has entered into a contract for the reconstruction and resurfacing of Lake Avenue from Furnace Street to Erie Street at a cost of \$302,394 and will be funded by a 89% grant from the Ohio Public Works Commission with the remaining 11% coming from existing funds in the City's Muni Motor Vehicle Tax Fund.

The City has entered into a contract for the replacement of low-service pumps at the City's Water Treatment Plant at a cost of \$746,000 and will be funded by loan from the Ohio Water Development Authority or existing funds in the City's Water Fund.

NOTE 15 – REHABILITATION LOANS

In the Block Grant and Comprehensive Housing Improvement Program Grant Special Revenue Funds, rehabilitation loans represent non-interest bearing loans made under the City's federal community development block grant to qualifying citizens for the rehabilitation of residential property within the City. In the Wastewater Pollution Control Enterprise Fund, rehabilitation loans represent non-interest bearing loans made under the City's sewer lateral program for the rehabilitation of sanitary sewer laterals within the City. The loans are secured by mortgages against the individual residences and are not due until the earlier of the following:

- 1.) The sale of the home.
- 2.) The death of the owner of the home.

NOTE 16 – NEW ACCOUNTING STANDARDS

During 2012, the City implemented Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. The implementation of this Statement did not have any impact on the City's financial statements or disclosures.

During 2012, the City implemented Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*. The implementation of this Statement did not have any impact on the City's financial statements or disclosures.

In December 2010, the GASB issued Statement No. 61, *The Financial Reporting Entity: Omnibus*. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2012. The City has not determined the impact, if any, that this Statement will have on its financial statements or disclosures.

During 2012, the City implemented Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The implementation of this Statement did not have any impact on the City's financial statements or disclosures.

During 2012, the City implemented Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position*. The implementation of this Statement had a minimal impact on the City's financial statements and disclosures.

During 2012, the City implemented Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53*. The implementation of this Statement did not have any impact on the City's financial statements or disclosures.

In March 2012, the GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2012. The City has not determined the impact, if any, that this Statement will have on its financial statements or disclosures.

In March 2012, the GASB issued Statement No. 66, *Technical Corrections-2012- an amendment of GASB Statements No. 10 and No. 62*. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2012. The City has not determined the impact, if any, that this Statement will have on its financial statements or disclosures.

NOTE 17 – TRANSFERS

Transfer-in

| | |
|---------------------------------|---------------------------------|
| <u>Energy Conservation Fund</u> | <u>Other Governmental Funds</u> |
| \$200,000 | \$528,460 |

Transfer-out

| | |
|---------------------|---------------------------------|
| <u>General Fund</u> | <u>Other Governmental Funds</u> |
| \$440,000 | \$288,460 |

Interfund transfers included \$440,000 from the General Fund to the Street Construction Maintenance and Repair Fund to meet operating needs and to purchase new trucks, \$23,000 from the Muni Court Special Collections to the Muni Court Security Fund to meet operating needs as ordered by the Elyria Municipal Court judges, \$200,000 from the General Bond Retirement Fund to the Energy Conservation Fund for the partial retirement of short-term general obligation bond anticipation notes, \$30,110 from the General Bond Retirement Fund and \$13,300 from the Special Assessment Bond Retirement Fund to the 49th Street Special Assessment Fund for the partial retirement of short-term general obligation bond anticipation notes, \$21,666 from the Muni Motor Vehicle Tax Fund to the State Issue II Capital Projects Fund for the local share of a street resurfacing project and \$384 from the Cemetery Trust Fund to the Cemetery Maintenance and Improvement Fund which represents the transfer of investment income per the Trust Agreement.

NOTE 18 – JOINT ECONOMIC DEVELOPMENT DISTRICTS

The City of Elyria participates in two Joint Economic Development District's created in accordance with sections 715.72 through 715.83 of the Ohio Revised Code.

In 2004, the City entered into a contract with Elyria Township to form the Elyria Township – City of Elyria Joint Economic Development District (JEDD). The purpose of the JEDD is to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people of the State, the Township and the City. The City and the Township shall work together to provide or cause to be provided, water, sewer, storm sewer, street lighting, roads, sidewalks and other local government services to the area. These services are funded by a predetermined percentage of income tax revenue. The Board of Directors consists of five members, the Township appoints two; one representing the Township and one representing the business owners in the JEDD, the City appoints two; one representing the City and one representing persons working within the JEDD, the fifth member shall serve as chairman and shall be elected by the other four members. The Board adopted an annual budget for the JEDD and estimated the revenues and expenses of the operation of the JEDD. They also established the distribution of the income tax revenues. The Board is authorized to take such necessary and appropriate actions, or establish such programs to facilitate economic development in the JEDD area. The JEDD is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the City. In 2012, the Elyria Township JEDD had net distributions of \$285,368 to the City and \$71,342 to Elyria Township.

In 2006, the City entered into a contract with Eaton Township to form the Eaton Northwestern Professional Business Joint Economic Development District (JEDD). It is entirely located in the Eaton Township, and its primary purpose is to allow property owners in the JEDD to connect into the City of Elyria's sanitary sewer system and direct flow of sanitary sewage to sanitary sewer facilities of the City. The City is responsible for the collection, enforcement and administration of the income tax. In 2012, the Eaton Township JEDD had net distributions of \$6,733 to the City and \$1,683 to Eaton Township.

NOTE 19 – FUND BALANCES

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

| Fund Balances | General Fund | Energy Conservation Fund | Other Governmental Funds | Total |
|----------------------------|---------------------|--------------------------------|--------------------------------|----------------------|
| Nonspendable | | | | |
| Cemetery Endowment | \$ | \$ | \$ 486,924 | \$ 486,924 |
| <i>Total Nonspendable</i> | | | 486,924 | 486,924 |
| Restricted for | | | | |
| Road Improvements | | | 607,082 | 607,082 |
| Police Operations | | | 517,463 | 517,463 |
| Fire Pension | | | 85,415 | 85,415 |
| Police Pension | | | 103,846 | 103,846 |
| Health Programs | | | 193,293 | 193,293 |
| Recreational Programs | | | 307,389 | 307,389 |
| Community Programs | | | 4,726,465 | 4,726,465 |
| Environmental Programs | | | 5,959 | 5,959 |
| Issue II Projects | | | 5,303 | 5,303 |
| Debt Service | | | 417,782 | 417,782 |
| <i>Total Restricted</i> | | | 6,969,997 | 6,969,997 |
| Committed to | | | | |
| Road Improvements | | | 189,647 | 189,647 |
| Police Operations | | | 1,114,346 | 1,114,346 |
| Health Programs | | | 15,460 | 15,460 |
| Recreational Programs | | | 23,455 | 23,455 |
| Municipal Court Operations | | | 988,679 | 988,679 |
| Debt Service | | | 1,076,652 | 1,076,652 |
| <i>Total Committed</i> | | | 3,408,239 | 3,408,239 |
| Assigned to | | | | |
| Other Purposes | 3,884,972 | | | 3,884,972 |
| <i>Total Assigned</i> | 3,884,972 | | | 3,884,972 |
| Unassigned (deficits): | 1,045,896 | (3,237,585) | (616,109) | (2,807,798) |
| <i>Total Fund Balances</i> | <u>\$ 4,930,868</u> | <u>\$ (3,237,585)</u> | <u>\$ 10,249,051</u> | <u>\$ 11,942,334</u> |

The assigned fund balance in the General Fund represents encumbrances or commitments to pay for items placed on order that are not included on the balance sheet as a liability.

NOTE 20 – SUBSEQUENT EVENT

On January 28, 2013, the City received \$3,410,805 from the State of Ohio's Division of Unclaimed Funds. This money represented proceeds from Anthem Insurance Company who the City purchased life insurance for its full-time employees and went through the demutualization process in 2001. The proceeds from this process were placed in an escrow account where they sat for a period of ten years at which time were deposited with the State of Ohio's Division of Unclaimed Funds. Elyria City Council has authorized the creation of a new Capital Projects Fund to account for the receipt and expenditure of these funds on various capital projects.

On May 17, 2013, the City issued \$11,290,000 of long-term general obligation bonds to do an advance refunding of bonds previously issued by the City of Elyria in 2005 in the amount of \$10,455,000 to obtain a lower interest rate. The savings in debt service payments by going through this process will amount to \$607,262 over the 17 year life of the new bonds.

On June 5, 2013, the City issued \$6,400,000 of one-year general obligation bond anticipation notes. Of those notes, \$700,000 along with \$200,000 of existing monies in the City's General Bond Retirement Fund was used to retire the previously issued Fire Truck notes, \$3,200,000 along with \$100,000 of existing monies in the City's General Bond Retirement Fund was used to retire the previously issued Energy Conservation notes and the remaining \$2,500,000 along with \$300,000 of existing monies in the City's Sanitation Fund was used to retire the previously issued Refuse Packer Truck notes. These new notes issued on June 5, 2013 will mature on June 5, 2014 and bear interest at the rate of .60% with a true interest rate of .55% per year, payable at maturity.

Nonmajor Governmental Funds

SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for the proceeds of specific revenue sources (other than amounts relating to expendable trust or restricted for major capital projects or debt service) that are restricted to expenditure for specified purposes.

* * * * *

Street Construction, Maintenance and Repair

Required by State law to account for the portion of gasoline taxes and motor vehicle license fees that are designated for maintenance of streets within the City.

State Highway

Required by State law to account for the portion of gasoline taxes and motor vehicle license fees that are designated for maintenance of State highways within the City.

Fire Pension

To accumulate property taxes levied for the payment of amounts due for fire fighters to the state administered disability and pension fund.

Police Pension

To accumulate property taxes levied for the payment of amounts due for police to the state administered disability and pension fund.

Health Grant

Required by State law to account for grant monies designated for use by the Health Department of the City.

Municipal Motor Vehicle Tax

Required by State law to account for local license fees designated for the maintenance of streets within the City.

Block Grant

To account for monies received from the Federal government designated for community development within the City.

Comprehensive Housing Improvement Program ("C.H.I.P.") Grant

To account for monies received from the Federal government designated for home rehabilitation within the City.

Chestnut Commons Tax Increment Financing

To account for tax increment financing payments received in lieu of property taxes from property owners in the Chestnut Commons commercial development designated for debt service on the debt associated with the improvements to this development.

USEPA Brownfield Grant

To account for monies received from the United States Environmental Protection Agency designated for assessment of possible brownfield sites within the City.

SPECIAL REVENUE FUNDS (continued)

Muni Court Technology

To account for revenue received from fees on court cases that are restricted for the computerization of the Clerk of Municipal Courts office.

Muni Court Security

To account for revenue received from fees on court cases that are restricted for court security.

Muni Court Construction/Improvement

To account for revenue received from fees on court cases that are restricted for the construction of the Municipal Court building.

Special Parking Fines

Permitted by State law to account for the collection of fines imposed for disabled parking violations that are restricted for use in support of persons with disabilities.

Legal Research and Court Computerization

To account for revenue received from fees on court cases that are restricted for legal research for, and computerization of, the offices of the Municipal Judges and Municipal Court.

Special Court Maintenance

To account for revenue received from fees on court cases that are restricted for use on maintenance of the Municipal Court building.

Muni Court Special Collections

To account for revenue received from fees on court cases that are restricted for use in collecting delinquent fines.

Food Service Operations

Required by State law to account for the portion of license fees that is designated for inspection of food establishments within the City.

Dental Health Grant

Required to account for grant monies designated for use by the Health Department of the City for dental health care.

Household Sewage Disposal Permit Fee

To account for the revenues and expenditures of administering and enforcing the standards prescribed for the siting, design, installation, operation, monitoring, maintenance and abandonment of household sewage treatment systems not connected to a sanitary sewerage system.

Manufactured Home/Park Placement Fee

To account for revenue received from annual license fees collected for operating a manufactured home or recreational vehicle park.

SPECIAL REVENUE FUNDS (continued)

Special Traffic Magistrate

To account for revenue received from fees on court cases that are restricted for employing a traffic magistrate.

Swimming Pool Inspection

Required by State law to account for the revenues and expenditures of administering inspections of public swimming pools.

Law Enforcement

Required by State law to account for the collection of proceeds from the sale of contraband.

Mandatory Drug Fine

Required by State law to account for the collection of fines imposed on certain drug offenses and disbursed to local governmental units.

Indigent Drivers Alcohol Treatment

Required by State law to account for the collection of fines imposed on certain alcohol offenses and disbursed to rehabilitation centers.

Alcohol Enforcement and Education

Required by State law to account for the collection of fines imposed with respect to certain alcohol offenses.

Police Levy

To account for revenue received as a result of a .25% permanent income tax approved by the citizens of the City of Elyria that is restricted for law enforcement purposes.

Wagner Trust

To accumulate donations to provide for park and recreation expenditures.

Ely Park Trust

To accumulate donations to provide for Ely Park expenditures.

Findley Trust

To accumulate donations to provide for park and recreation expenditures.

Cemetery Maintenance and Improvement

To accumulate monies from cemetery lot sales to provide for the repair, maintenance and improvement of City cemeteries.

Brownfield Petroleum Assessment Grant

To account for monies received from the United States Environmental Protection Agency designated for assessment of possible petroleum brownfield sites within the City.

Brownfield Hazardous Assessment Grant

To account for monies received from the United States Environmental Protection Agency designated for assessment of possible hazardous brownfield sites within the City.

SPECIAL REVENUE FUNDS (continued)

Neighborhood Stabilization Program Grant

To account for monies received from the Federal Government designated for the stabilization of the City's neighborhoods.

Neighborhood Stabilization Program 3 Grant

To account for monies received from the Federal Government designated for the stabilization of the City's neighborhoods.

Coastal Management Grant

To account for monies received from the U.S. Department of Commerce designated for the Elyria Greenway and Trail Master Plan. The plan will designate primary and secondary trail routes, identify greenway and open space opportunities and will provide best management policy guidelines for development.

Energy Efficiency Block Grant

To account for monies received from the Federal Government designated for upgrades and repairs to City owned properties to provide for better energy efficiency.

Special Probation

To account for revenue received from fees on court cases that are restricted for use on court probation.

Clean Ohio Revitalization

To account for monies received from the State of Ohio to remediate abandoned properties.

COPS Grant

To account for monies received from the Federal Government restricted for use on police protection.

SAFER Grant

To account for monies received from the Federal Government restricted for use on fire protection.

DEBT SERVICE FUND

Debt Service Funds are established to account for the accumulation of resources for, and the repayment of, general long-term debt principal and interest.

* * * * *

General Bond Retirement

To account for the accumulation of resources for, and the repayment of, general long-term debt principal and interest.

Special Assessment Bond Retirement

To account for the accumulation of resources for, and the repayment of, special assessment long-term debt principal and interest.

CAPITAL PROJECTS FUNDS

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

* * * * *

Parks Improvement

To account for monies restricted for improvements to be made to City parks.

Cascade / Elywood

To account for monies restricted for improvements to be made to Cascade / Elywood Parks.

State Issue II Capital Projects

To account for monies restricted for various improvement projects approved by the Ohio Public Works Commission of the State of Ohio.

Bridge Projects

To account for monies restricted for improvements to be made to the Ford Rd. bridge.

Two Falls Trail Improvement

To account for monies restricted for improvements to be made to Two Falls Trail.

49th Street Special Assessment

To account for monies assessed to property owners for the construction costs for the elimination of the 49th Street overpass.

West River Road Improvement

To account for monies restricted for improvements to be made to West River Road.

PERMANENT FUND

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

* * * * *

Cemetery Trust

To accumulate monies from cemetery lot sales. The original amounts received must be preserved intact. Interest earnings are transferred to the Cemetery Maintenance and Improvement Fund.

**City of Elyria, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012**

| | Special Revenue | | | | | | |
|---|---|-------------------|-------------------|-------------------|-------------------|-----------------------------------|---------------------|
| | Street Construction Maintenance and Repair | State Highway | Fire Pension | Police Pension | Health Grant | Municipal Motor Vehicle Tax | Block Grant |
| ASSETS | | | | | | | |
| Equity in pooled cash and cash equivalents | \$ 256,503 | \$ 203,621 | \$ 84,601 | \$ 103,032 | \$ 25,289 | \$ 60,760 | \$ 127 |
| Investments | | | | | | | |
| Accounts receivable | | | | | | | |
| Rehabilitation loans receivable | | | | | | | 1,899,055 |
| Accrued interest receivable | | | | | | | |
| Due from other governments | 847,306 | 68,701 | 28,011 | 28,011 | 105,972 | 65,820 | |
| Income tax receivable | | | | | | | |
| Property tax receivable | | | 205,258 | 205,258 | | | |
| Other local tax receivable | | | | | | 63,067 | |
| Special assessments receivable | | | | | | | |
| Tax increment financing payments receivable | | | | | | | |
| Total assets | <u>\$ 1,103,809</u> | <u>\$ 272,322</u> | <u>\$ 317,870</u> | <u>\$ 336,301</u> | <u>\$ 131,261</u> | <u>\$ 189,647</u> | <u>\$ 1,899,182</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | \$ 18,266 | \$ | \$ | \$ | \$ | \$ | \$ |
| Contracts payable | | | | | | | 21,537 |
| Accrued wages and benefits | 136,541 | | | | 16,204 | | 20,069 |
| Due to other funds | | | | | | | 22,706 |
| Deferred revenue | 568,174 | 46,068 | 232,455 | 232,455 | 95,721 | | |
| Notes payable | | | | | | | |
| Total liabilities | <u>722,981</u> | <u>46,068</u> | <u>232,455</u> | <u>232,455</u> | <u>111,925</u> | | <u>64,312</u> |
| FUND BALANCES | | | | | | | |
| Nonspendable | | | | | | | |
| Restricted | 380,828 | 226,254 | 85,415 | 103,846 | 19,336 | | 1,834,870 |
| Committed | | | | | | 189,647 | |
| Assigned | | | | | | | |
| Unassigned | | | | | | | |
| Total fund balances (deficit) | <u>380,828</u> | <u>226,254</u> | <u>85,415</u> | <u>103,846</u> | <u>19,336</u> | <u>189,647</u> | <u>1,834,870</u> |
| Total liabilities and fund balances | <u>\$ 1,103,809</u> | <u>\$ 272,322</u> | <u>\$ 317,870</u> | <u>\$ 336,301</u> | <u>\$ 131,261</u> | <u>\$ 189,647</u> | <u>\$ 1,899,182</u> |

(Continued on subsequent page)

**City of Elyria, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012**

| | Special Revenue | | | | | | |
|---|-----------------------------------|-------------------------------|------------------------------|--------------------------|------------------------|--|------------------|
| | Chestnut Commons CHIP Grant | Tax Increment Financing | USEPA Brownfield Grant | Muni Court Technology | Muni Court Security | Muni Court Construction/ Improvement | |
| ASSETS | | | | | | | |
| Equity in pooled cash and cash equivalents | \$ 44,297 | \$ 876,403 | \$ 3,021 | \$ 182,875 | \$ 6,679 | \$ 323,572 | \$ 19,405 |
| Investments | | 200,249 | | | | | |
| Accounts receivable | | | | 9,996 | 9,493 | 30,286 | 444 |
| Rehabilitation loans receivable | 2,732,414 | | | | | | |
| Accrued interest receivable | | | | | | | |
| Due from other governments | | | | | | | |
| Income tax receivable | | | | | | | |
| Property tax receivable | | | | | | | |
| Other local tax receivable | | | | | | | |
| Special assessments receivable | | | | | | | |
| Tax increment financing payments receivable | | 547,854 | | | | | |
| Total assets | <u>\$ 2,776,711</u> | <u>\$ 1,624,506</u> | <u>\$ 3,021</u> | <u>\$ 192,871</u> | <u>\$ 16,172</u> | <u>\$ 353,858</u> | <u>\$ 19,849</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | \$ | \$ | \$ | \$ | 615 | 1,300 | \$ |
| Contracts payable | | | | 558 | | | |
| Accrued wages and benefits | 1,769 | | | 5,381 | 12,916 | | |
| Due to other funds | | | | | | | |
| Deferred revenue | | 547,854 | | | | | |
| Notes payable | | | | | | | |
| Total liabilities | <u>1,769</u> | <u>547,854</u> | | <u>5,939</u> | <u>13,531</u> | <u>1,300</u> | |
| FUND BALANCES | | | | | | | |
| Nonspendable | | | | | | | |
| Restricted | 2,774,942 | | 3,021 | | | | |
| Committed | | 1,076,652 | | 186,932 | 2,641 | 352,558 | 19,849 |
| Assigned | | | | | | | |
| Unassigned | | | | | | | |
| Total fund balances (deficit) | <u>2,774,942</u> | <u>1,076,652</u> | <u>3,021</u> | <u>186,932</u> | <u>2,641</u> | <u>352,558</u> | <u>19,849</u> |
| Total liabilities and fund balances | <u>\$ 2,776,711</u> | <u>\$ 1,624,506</u> | <u>\$ 3,021</u> | <u>\$ 192,871</u> | <u>\$ 16,172</u> | <u>\$ 353,858</u> | <u>\$ 19,849</u> |

(Continued on subsequent page)

**City of Elyria, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012**

| | Special Revenue | | | | | | |
|---|---|---------------------------------|--------------------------------------|-------------------------------|------------------------|---|---|
| | Legal Research and Court Computerization | Special Court Maintenance | Muni Court Special Collections | Food Service Operations | Dental Health Grant | Household Sewage Disposal Permit Fee | Manufactured Home/Park Placement Fee |
| ASSETS | | | | | | | |
| Equity in pooled cash and cash equivalents | \$ 113,145 | \$ 16,556 | \$ 150,875 | \$ 15,794 | \$ 92,903 | \$ 4,595 | \$ 5,706 |
| Investments | | | | | | | |
| Accounts receivable | 2,950 | 1,886 | 7,255 | | | | |
| Rehabilitation loans receivable | | | | | | | |
| Accrued interest receivable | | | | | | | |
| Due from other governments | | | | | 15,000 | | |
| Income tax receivable | | | | | | | |
| Property tax receivable | | | | | | | |
| Other local tax receivable | | | | | | | |
| Special assessments receivable | | | | | | | |
| Tax increment financing payments receivable | | | | | | | |
| Total assets | <u>\$ 116,095</u> | <u>\$ 18,442</u> | <u>\$ 158,130</u> | <u>\$ 15,794</u> | <u>\$ 107,903</u> | <u>\$ 4,595</u> | <u>\$ 5,706</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | \$ 578 | \$ | \$ | \$ | \$ 698 | \$ | \$ |
| Contracts payable | | | | | | | |
| Accrued wages and benefits | 2,638 | | 6,470 | 4,977 | 3,802 | | |
| Due to other funds | | | | | | | |
| Deferred revenue | | | | | 7,500 | | |
| Notes payable | | | | | | | |
| Total liabilities | <u>3,216</u> | <u></u> | <u>6,470</u> | <u>4,977</u> | <u>12,000</u> | <u></u> | <u></u> |
| FUND BALANCES | | | | | | | |
| Nonspendable | | | | | | | |
| Restricted | | | | 10,817 | 95,903 | | |
| Committed | 112,879 | 18,442 | 151,660 | | | 4,595 | 5,706 |
| Assigned | | | | | | | |
| Unassigned | | | | | | | |
| Total fund balances (deficit) | <u>112,879</u> | <u>18,442</u> | <u>151,660</u> | <u>10,817</u> | <u>95,903</u> | <u>4,595</u> | <u>5,706</u> |
| Total liabilities and fund balances | <u>\$ 116,095</u> | <u>\$ 18,442</u> | <u>\$ 158,130</u> | <u>\$ 15,794</u> | <u>\$ 107,903</u> | <u>\$ 4,595</u> | <u>\$ 5,706</u> |

(Continued on subsequent page)

City of Elyria, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012

| | Special Revenue | | | | | | |
|---|----------------------------------|--------------------------------|--------------------|------------------------|---|---|---------------------|
| | Special Traffic Magistrate | Swimming Pool Inspection | Law Enforcement | Mandatory Drug Fine | Indigent Drivers Alcohol Treatment | Alcohol Enforcement and Education | Police Levy |
| ASSETS | | | | | | | |
| Equity in pooled cash and cash equivalents | \$ 30,193 | \$ 5,420 | \$ 78,383 | \$ 7,179 | \$ 204,652 | \$ 24,001 | \$ 953,992 |
| Investments | | | | | 200,249 | | |
| Accounts receivable | 5,027 | | | 16 | 6,106 | 297 | |
| Rehabilitation loans receivable | | | | | | | |
| Accrued interest receivable | | | | | | | |
| Due from other governments | | | | | | | |
| Income tax receivable | | | | | | | 984,874 |
| Property tax receivable | | | | | | | |
| Other local tax receivable | | | | | | | |
| Special assessments receivable | | | | | | | |
| Tax increment financing payments receivable | | | | | | | |
| Total assets | <u>\$ 35,220</u> | <u>\$ 5,420</u> | <u>\$ 78,383</u> | <u>\$ 7,195</u> | <u>\$ 411,007</u> | <u>\$ 24,298</u> | <u>\$ 1,938,866</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | \$ 703 | \$ | \$ | \$ | \$ 3,420 | \$ | \$ 44,779 |
| Contracts payable | | | | | | | 8,888 |
| Accrued wages and benefits | 3,832 | 261 | | | | | 350,061 |
| Due to other funds | | | | | | | |
| Deferred revenue | | | | | | | 420,792 |
| Notes payable | | | | | | | |
| Total liabilities | <u>4,535</u> | <u>261</u> | <u></u> | <u></u> | <u>3,420</u> | <u></u> | <u>824,520</u> |
| FUND BALANCES | | | | | | | |
| Nonspendable | | | | | | | |
| Restricted | | | 78,383 | 7,195 | 407,587 | 24,298 | |
| Committed | 30,685 | 5,159 | | | | | 1,114,346 |
| Assigned | | | | | | | |
| Unassigned | | | | | | | |
| Total fund balances (deficit) | <u>30,685</u> | <u>5,159</u> | <u>78,383</u> | <u>7,195</u> | <u>407,587</u> | <u>24,298</u> | <u>1,114,346</u> |
| Total liabilities and fund balances | <u>\$ 35,220</u> | <u>\$ 5,420</u> | <u>\$ 78,383</u> | <u>\$ 7,195</u> | <u>\$ 411,007</u> | <u>\$ 24,298</u> | <u>\$ 1,938,866</u> |

(Continued on subsequent page)

City of Elyria, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012

| | Special Revenue | | | | | | |
|---|-----------------|----------------|-------------------|--------------------------------------|---------------------------------------|--|--|
| | Wagner Trust | Ely Park Trust | Findley Trust | Cemetery Maintenance and Improvement | Brownfield Petroleum Assessment Grant | Neighborhood Stabilization Program Grant | Neighborhood Stabilization Program 3 Grant |
| ASSETS | | | | | | | |
| Equity in pooled cash and cash equivalents | \$ 8,941 | \$ 132 | \$ 301,179 | \$ 71,640 | \$ 2,938 | \$ 119,857 | \$ |
| Investments | | | | | | | |
| Accounts receivable | | | | | | | |
| Rehabilitation loans receivable | | | | | | | |
| Accrued interest receivable | | | | | | | |
| Due from other governments | | | | | | | |
| Income tax receivable | | | | | | | |
| Property tax receivable | | | | | | | |
| Other local tax receivable | | | | | | | |
| Special assessments receivable | | | | | | | |
| Tax increment financing payments receivable | | | | | | | |
| Total assets | <u>\$ 8,941</u> | <u>\$ 132</u> | <u>\$ 301,179</u> | <u>\$ 71,640</u> | <u>\$ 2,938</u> | <u>\$ 119,857</u> | <u>\$</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Contracts payable | | | | | | | 30,720 |
| Accrued wages and benefits | 132 | | 2,731 | 4,403 | | 3,204 | 846 |
| Due to other funds | | | | | | | 30,683 |
| Deferred revenue | | | | | | | |
| Notes payable | | | | | | | |
| Total liabilities | <u>132</u> | <u></u> | <u>2,731</u> | <u>4,403</u> | <u></u> | <u>3,204</u> | <u>62,249</u> |
| FUND BALANCES | | | | | | | |
| Nonspendable | | | | | | | |
| Restricted | 8,809 | 132 | 298,448 | 67,237 | 2,938 | 116,653 | |
| Committed | | | | | | | |
| Assigned | | | | | | | |
| Unassigned | | | | | | | (62,249) |
| Total fund balances (deficit) | <u>8,809</u> | <u>132</u> | <u>298,448</u> | <u>67,237</u> | <u>2,938</u> | <u>116,653</u> | <u>(62,249)</u> |
| Total liabilities and fund balances | <u>\$ 8,941</u> | <u>\$ 132</u> | <u>\$ 301,179</u> | <u>\$ 71,640</u> | <u>\$ 2,938</u> | <u>\$ 119,857</u> | <u>\$</u> |

(Continued on subsequent page)

**City of Elyria, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012**

| | Special Revenue | | | | | Total Special Revenue Funds |
|---|--------------------------|-------------------------------|-------------------|---------------------------|-------------------|-----------------------------|
| | Coastal Management Grant | Energy Efficiency Block Grant | Special Probation | Clean Ohio Revitalization | COPS Grant | |
| ASSETS | | | | | | |
| Equity in pooled cash and cash equivalents | \$ | \$ | \$ 109,608 | \$ | \$ | \$ 4,507,874 |
| Investments | | | | | | 400,498 |
| Accounts receivable | | | 3,425 | | | 77,181 |
| Rehabilitation loans receivable | | | | | | 4,631,469 |
| Accrued interest receivable | | | | | | |
| Due from other governments | | | | | 422,881 | 1,581,702 |
| Income tax receivable | | | | | | 984,874 |
| Property tax receivable | | | | | | 410,516 |
| Other local tax receivable | | | | | | 63,067 |
| Special assessments receivable | | | | | | |
| Tax increment financing payments receivable | | | | | | 547,854 |
| Total assets | <u>\$</u> | <u>\$</u> | <u>\$ 113,033</u> | <u>\$</u> | <u>\$ 422,881</u> | <u>\$ 13,205,035</u> |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | \$ | \$ | \$ | \$ | \$ | \$ 66,939 |
| Contracts payable | | | | | | 65,123 |
| Accrued wages and benefits | | | | | 33,511 | 819,952 |
| Due to other funds | 2,500 | 4,772 | | 107,942 | 70,000 | 593,603 |
| Deferred revenue | | | | | 355,000 | 2,151,019 |
| Notes payable | | | | | | |
| Total liabilities | <u>2,500</u> | <u>4,772</u> | | <u>107,942</u> | <u>103,511</u> | <u>3,696,636</u> |
| FUND BALANCES | | | | | | |
| Nonspendable | | | | | | |
| Restricted | | | | | | 6,546,912 |
| Committed | | | 113,033 | | | 3,384,784 |
| Assigned | | | | | | |
| Unassigned | (2,500) | (4,772) | | (107,942) | (103,511) | (423,297) |
| Total fund balances (deficit) | <u>(2,500)</u> | <u>(4,772)</u> | <u>113,033</u> | <u>(107,942)</u> | <u>(103,511)</u> | <u>9,508,399</u> |
| Total liabilities and fund balances | <u>\$</u> | <u>\$</u> | <u>\$ 113,033</u> | <u>\$</u> | <u>\$ 422,881</u> | <u>\$ 13,205,035</u> |

City of Elyria, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012

| | Debt Service Fund | | | Capital Projects | | | |
|---|-------------------------|------------------------------------|--------------------------|-------------------|-------------------|---------------------------------|-----------------|
| | General Bond Retirement | Special Assessment Bond Retirement | Total Debt Service Funds | Parks Improvement | Cascade / Elywood | State Issue II Capital Projects | Bridge Projects |
| ASSETS | | | | | | | |
| Equity in pooled cash and cash equivalents | \$ 405,614 | \$ 6,199 | \$ 411,813 | \$ 15,610 | \$ 7,827 | \$ 5,675 | \$ |
| Investments | | | | | | | |
| Accounts receivable | | | | | | | |
| Rehabilitation loans receivable | | | | 18 | | | |
| Accrued interest receivable | | | | | | | |
| Due from other governments | 205,417 | | 205,417 | | | | |
| Income tax receivable | | | | | | | |
| Property tax receivable | 1,505,216 | | 1,505,216 | | | | |
| Other local tax receivable | | | | | | | |
| Special assessments receivable | | 353,440 | 353,440 | | | | |
| Tax increment financing payments receivable | | | | | | | |
| Total assets | <u>\$ 2,116,247</u> | <u>\$ 359,639</u> | <u>\$ 2,475,886</u> | <u>\$ 15,628</u> | <u>\$ 7,827</u> | <u>\$ 5,675</u> | <u>\$</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Contracts payable | | | | | | | 5,489 |
| Accrued wages and benefits | | | | | | | |
| Due to other funds | | | | | | 372 | 65,802 |
| Deferred revenue | 1,704,664 | 353,440 | 2,058,104 | | | | |
| Notes payable | | | | | | | |
| Total liabilities | <u>1,704,664</u> | <u>353,440</u> | <u>2,058,104</u> | | | <u>372</u> | <u>71,291</u> |
| FUND BALANCES | | | | | | | |
| Nonspendable | | | | | | | |
| Restricted | 411,583 | 6,199 | 417,782 | | | 5,303 | |
| Committed | | | | 15,628 | 7,827 | | |
| Assigned | | | | | | | |
| Unassigned | | | | | | | (71,291) |
| Total fund balances (deficit) | <u>411,583</u> | <u>6,199</u> | <u>417,782</u> | <u>15,628</u> | <u>7,827</u> | <u>5,303</u> | <u>(71,291)</u> |
| Total liabilities and fund balances | <u>\$ 2,116,247</u> | <u>\$ 359,639</u> | <u>\$ 2,475,886</u> | <u>\$ 15,628</u> | <u>\$ 7,827</u> | <u>\$ 5,675</u> | <u>\$</u> |

(Continued on subsequent page)

City of Elyria, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012

| | Capital Projects | | | Permanent Fund | Total Nonmajor Governmental Funds |
|---|------------------------------------|---------------------------------------|------------------------------------|-----------------------|--|
| | Two Falls Trail Improvement | 49th Street Special Assessment | West River Road Improvement | Cemetery Trust | |
| ASSETS | | | | | |
| Equity in pooled cash and cash equivalents | \$ | \$ | \$ | \$ 9,330 | \$ 4,958,129 |
| Investments | | | | 477,594 | 878,092 |
| Accounts receivable | | | | | 77,181 |
| Rehabilitation loans receivable | | | | | 4,631,469 |
| Accrued interest receivable | | | | 18 | 18 |
| Due from other governments | | | | | 1,787,119 |
| Income tax receivable | | | | | 984,874 |
| Property tax receivable | | | | | 1,915,732 |
| Other local tax receivable | | | | | 63,067 |
| Special assessments receivable | | | | | 353,440 |
| Tax increment financing payments receivable | | | | | 547,854 |
| Total assets | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$ 486,924</u> | <u>\$ 16,196,975</u> |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ | \$ | \$ | \$ | \$ 66,939 |
| Contracts payable | | | | 5,489 | 70,612 |
| Accrued wages and benefits | | | | | 819,952 |
| Due to other funds | 2,970 | | 18,551 | | 681,298 |
| Deferred revenue | | | | | 4,209,123 |
| Notes payable | | 100,000 | | | 100,000 |
| Total liabilities | <u>2,970</u> | <u>100,000</u> | <u>18,551</u> | <u></u> | <u>5,947,924</u> |
| FUND BALANCES | | | | | |
| Nonspendable | | | | 486,924 | 486,924 |
| Restricted | | | | 5,303 | 6,969,997 |
| Committed | | | | 23,455 | 3,408,239 |
| Assigned | | | | | |
| Unassigned | (2,970) | (100,000) | (18,551) | (192,812) | (616,109) |
| Total fund balances (deficit) | <u>(2,970)</u> | <u>(100,000)</u> | <u>(18,551)</u> | <u>486,924</u> | <u>10,249,051</u> |
| Total liabilities and fund balances | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$ 486,924</u> | <u>\$ 16,196,975</u> |

City of Elyria, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

| | Special Revenue | | | | | | |
|--|---|-------------------|------------------|-------------------|------------------|-----------------------------------|---------------------|
| | Street Construction Maintenance and Repair | State Highway | Fire Pension | Police Pension | Health Grant | Municipal Motor Vehicle Tax | Block Grant |
| REVENUES | | | | | | | |
| Taxes: | | | | | | | |
| Property | \$ | \$ | \$ 233,140 | \$ 233,140 | \$ | \$ | \$ |
| Income | | | | | | | |
| Other | | | | | | 859,417 | |
| Tax increment financing payments | | | | | | | |
| Intergovernmental revenues | 1,742,909 | 141,317 | 46,999 | 46,999 | 217,207 | | 820,391 |
| Charges for service | | | | | 5,271 | | |
| Licenses and permits | | | | | | | |
| Interest earnings | | | | | | | |
| Special assessments | | | | | | | |
| Fines and forfeitures | | | | | | | |
| Contributions | | | | | | | |
| Miscellaneous revenues | | | | | | 22,764 | 7,314 |
| Total revenues | <u>1,742,909</u> | <u>141,317</u> | <u>280,139</u> | <u>280,139</u> | <u>222,478</u> | <u>882,181</u> | <u>827,705</u> |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| Public safety | 546,288 | | 204,604 | 229,638 | | | |
| Health | | | | | 295,262 | | |
| Culture and recreation | | | | | | | |
| Community environment | | | | | | | 589,327 |
| Highways and streets | 1,599,310 | 210,319 | | | | 47,100 | |
| General government | | | | | | | |
| Capital outlay | 132,460 | | | | | 549,069 | 189,659 |
| Debt service: | | | | | | | |
| Principal retirement | | | 36,667 | 18,333 | | 380,529 | |
| Interest and fiscal charges | | | 15,537 | 7,769 | | 88,102 | |
| Total expenditures | <u>2,278,058</u> | <u>210,319</u> | <u>256,808</u> | <u>255,740</u> | <u>295,262</u> | <u>1,064,800</u> | <u>778,986</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(535,149)</u> | <u>(69,002)</u> | <u>23,331</u> | <u>24,399</u> | <u>(72,784)</u> | <u>(182,619)</u> | <u>48,719</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfers in | 440,000 | | | | | | |
| Transfers out | | | | | | (21,666) | |
| Premiums from sale of notes / bonds | | | | | | | |
| Proceeds from construction loans | | | | | | | |
| Gain from sale of capital assets | 7,680 | | | | | | |
| Total other financing sources (uses) | <u>447,680</u> | | | | | <u>(21,666)</u> | |
| Net change in fund balances | (87,469) | (69,002) | 23,331 | 24,399 | (72,784) | (204,285) | 48,719 |
| Fund balances (deficit) - beginning | 468,297 | 295,256 | 62,084 | 79,447 | 92,120 | 393,932 | 1,786,151 |
| Fund balances (deficit) - ending | <u>\$ 380,828</u> | <u>\$ 226,254</u> | <u>\$ 85,415</u> | <u>\$ 103,846</u> | <u>\$ 19,336</u> | <u>\$ 189,647</u> | <u>\$ 1,834,870</u> |

(Continued on subsequent page)

City of Elyria, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

| | Special Revenue | | | | | | |
|---|---------------------|--|------------------------|-----------------------|---------------------|-------------------------------------|-----------------------|
| | CHIP Grant | Chestnut Commons Tax Increment Financing | USEPA Brownfield Grant | Muni Court Technology | Muni Court Security | Muni Court Construction/Improvement | Special Parking Fines |
| REVENUES | | | | | | | |
| Taxes: | | | | | | | |
| Property | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Income | | | | | | | |
| Other | | | | | | | |
| Tax increment financing payments | | 1,020,803 | | | | | |
| Intergovernmental revenues | 3,750 | | | | | | |
| Charges for service | | | | | | | |
| Licenses and permits | | | | | | | |
| Interest earnings | | 522 | | | | | |
| Special assessments | | | | | | | |
| Fines and forfeitures | | | | 154,258 | 145,434 | 470,907 | 14,072 |
| Contributions | | | | | | | |
| Miscellaneous revenues | 45 | | | | | | |
| Total revenues | <u>3,795</u> | <u>1,021,325</u> | | <u>154,258</u> | <u>145,434</u> | <u>470,907</u> | <u>14,072</u> |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| Public safety | | | | | | | |
| Health | | | | | | | |
| Culture and recreation | | | | | | | |
| Community environment | 17,872 | 154,557 | | | | | |
| Highways and streets | | | | | | | |
| General government | | | | 170,183 | 182,695 | 480 | 4,952 |
| Capital outlay | | | | | | | 6,688 |
| Debt service: | | | | | | | |
| Principal retirement | | 195,000 | | | | 260,000 | |
| Interest and fiscal charges | | 121,935 | | | | 377,741 | |
| Total expenditures | <u>17,872</u> | <u>471,492</u> | | <u>170,183</u> | <u>182,695</u> | <u>638,221</u> | <u>11,640</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(14,077)</u> | <u>549,833</u> | | <u>(15,925)</u> | <u>(37,261)</u> | <u>(167,314)</u> | <u>2,432</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfers in | | | | | 23,000 | | |
| Transfers out | | | | | | | |
| Premiums from sale of notes / bonds | | | | | | | |
| Proceeds from construction loans | | | | | | | |
| Gain from sale of capital assets | | | | | | | |
| Total other financing sources (uses) | | | | | <u>23,000</u> | | |
| Net change in fund balances | <u>(14,077)</u> | <u>549,833</u> | | <u>(15,925)</u> | <u>(14,261)</u> | <u>(167,314)</u> | <u>2,432</u> |
| Fund balances (deficit) - beginning | 2,789,019 | 526,819 | 3,021 | 202,857 | 16,902 | 519,872 | 17,417 |
| Fund balances (deficit) - ending | <u>\$ 2,774,942</u> | <u>\$ 1,076,652</u> | <u>\$ 3,021</u> | <u>\$ 186,932</u> | <u>\$ 2,641</u> | <u>\$ 352,558</u> | <u>\$ 19,849</u> |

(Continued on subsequent page)

City of Elyria, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

| | Special Revenue | | | | | | |
|--|--|---------------------------------|--------------------------------------|-------------------------------|---------------------------|---|---|
| | Legal Research and Court Computerization | Special Court Maintenance | Muni Court Special Collections | Food Service Operations | Dental Health Grant | Household Sewage Disposal Permit Fee | Manufactured Home/Park Placement Fee |
| REVENUES | | | | | | | |
| Taxes: | | | | | | | |
| Property | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Income | | | | | | | |
| Other | | | | | | | |
| Tax increment financing payments | | | | | | | |
| Intergovernmental revenues | | | | | 57,072 | | |
| Charges for service | | | | | | | |
| Licenses and permits | | | | 37,302 | | 710 | 385 |
| Interest earnings | | | | | | | |
| Special assessments | | | | | | | |
| Fines and forfeitures | 46,228 | 22,619 | 97,645 | | | | |
| Contributions | | | | | | | |
| Miscellaneous revenues | | | | | | | |
| Total revenues | <u>46,228</u> | <u>22,619</u> | <u>97,645</u> | <u>37,302</u> | <u>57,072</u> | <u>710</u> | <u>385</u> |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| Public safety | | | | | | | |
| Health | | | | 74,704 | 70,317 | | |
| Culture and recreation | | | | | | | |
| Community environment | | | | | | | |
| Highways and streets | | | | | | | |
| General government | 48,464 | 22,323 | 105,817 | | | | |
| Capital outlay | | | | | | | |
| Debt service: | | | | | | | |
| Principal retirement | | | | | | | |
| Interest and fiscal charges | | | | | | | |
| Total expenditures | <u>48,464</u> | <u>22,323</u> | <u>105,817</u> | <u>74,704</u> | <u>70,317</u> | | |
| Excess (deficiency) of revenues over (under) expenditures | <u>(2,236)</u> | <u>296</u> | <u>(8,172)</u> | <u>(37,402)</u> | <u>(13,245)</u> | <u>710</u> | <u>385</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfers in | | | | | | | |
| Transfers out | | | (23,000) | | | | |
| Premiums from sale of notes / bonds | | | | | | | |
| Proceeds from construction loans | | | | | | | |
| Gain from sale of capital assets | | | | | | | |
| Total other financing sources (uses) | | | <u>(23,000)</u> | | | | |
| Net change in fund balances | (2,236) | 296 | (31,172) | (37,402) | (13,245) | 710 | 385 |
| Fund balances (deficit) - beginning | 115,115 | 18,146 | 182,832 | 48,219 | 109,148 | 3,885 | 5,321 |
| Fund balances (deficit) - ending | <u>\$ 112,879</u> | <u>\$ 18,442</u> | <u>\$ 151,660</u> | <u>\$ 10,817</u> | <u>\$ 95,903</u> | <u>\$ 4,595</u> | <u>\$ 5,706</u> |

(Continued on subsequent page)

City of Elyria, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

| | Special Revenue | | | | | | |
|---|----------------------------|--------------------------|------------------|---------------------|------------------------------------|-----------------------------------|---------------------|
| | Special Traffic Magistrate | Swimming Pool Inspection | Law Enforcement | Mandatory Drug Fine | Indigent Drivers Alcohol Treatment | Alcohol Enforcement and Education | Police Levy |
| REVENUES | | | | | | | |
| Taxes: | | | | | | | |
| Property | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Income | | | | | | | 3,295,295 |
| Other | | | | | | | |
| Tax increment financing payments | | | | | | | |
| Intergovernmental revenues | | | | | | | 28,651 |
| Charges for service | | | | | | | |
| Licenses and permits | | 4,046 | | | | | |
| Interest earnings | | | | | 522 | | 13 |
| Special assessments | | | | | | | |
| Fines and forfeitures | 33,812 | | 57,949 | 2,684 | 88,788 | 4,370 | |
| Contributions | | | | | | | |
| Miscellaneous revenues | | | | | | | |
| Total revenues | <u>33,812</u> | <u>4,046</u> | <u>57,949</u> | <u>2,684</u> | <u>89,310</u> | <u>4,370</u> | <u>3,323,959</u> |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| Public safety | | | 3,519 | | | | 3,016,506 |
| Health | | 3,409 | | | | | |
| Culture and recreation | | | | | | | |
| Community environment | | | | | | | |
| Highways and streets | | | | | | | |
| General government | 55,981 | | | | 74,081 | | |
| Capital outlay | | | | | | | 60,316 |
| Debt service: | | | | | | | |
| Principal retirement | | | | | | | |
| Interest and fiscal charges | | | | | | | |
| Total expenditures | <u>55,981</u> | <u>3,409</u> | <u>3,519</u> | | <u>74,081</u> | | <u>3,076,822</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(22,169)</u> | <u>637</u> | <u>54,430</u> | <u>2,684</u> | <u>15,229</u> | <u>4,370</u> | <u>247,137</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfers in | | | | | | | |
| Transfers out | | | | | | | |
| Premiums from sale of notes / bonds | | | | | | | |
| Proceeds from construction loans | | | | | | | |
| Gain from sale of capital assets | | | | | | | |
| Total other financing sources (uses) | | | | | | | |
| Net change in fund balances | (22,169) | 637 | 54,430 | 2,684 | 15,229 | 4,370 | 247,137 |
| Fund balances (deficit) - beginning | 52,854 | 4,522 | 23,953 | 4,511 | 392,358 | 19,928 | 867,209 |
| Fund balances (deficit) - ending | <u>\$ 30,685</u> | <u>\$ 5,159</u> | <u>\$ 78,383</u> | <u>\$ 7,195</u> | <u>\$ 407,587</u> | <u>\$ 24,298</u> | <u>\$ 1,114,346</u> |

(Continued on subsequent page)

City of Elyria, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

| | Special Revenue | | | | | | | |
|---|-----------------|----------------|-------------------|--------------------------------------|---------------------------------------|---------------------------------------|--|--|
| | Wagner Trust | Ely Park Trust | Findley Trust | Cemetery Maintenance and Improvement | Brownfield Petroleum Assessment Grant | Brownfield Hazardous Assessment Grant | Neighborhood Stabilization Program Grant | Neighborhood Stabilization Program 3 Grant |
| REVENUES | | | | | | | | |
| Taxes: | | | | | | | | |
| Property | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Income | | | | | | | | |
| Other | | | | | | | | |
| Tax increment financing payments | | | | | | | | |
| Intergovernmental revenues | | | | | 8,908 | 24,556 | 47,763 | 164,974 |
| Charges for service | | | | 86,713 | | | | |
| Licenses and permits | | | | 239 | | | | |
| Interest earnings | | | | | | | | |
| Special assessments | | | | | | | | |
| Fines and forfeitures | | | | | | | | |
| Contributions | 4,790 | | 94,778 | | | | | |
| Miscellaneous revenues | | | | | | | 509 | 119 |
| Total revenues | <u>4,790</u> | | <u>94,778</u> | <u>86,952</u> | <u>8,908</u> | <u>24,556</u> | <u>48,272</u> | <u>165,093</u> |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Public safety | | | | | | | | |
| Health | | | | 38,218 | | | | |
| Culture and recreation | 1,838 | 740 | 64,770 | | | | | |
| Community environment | | | | | 5,970 | 23,825 | 236,323 | 119,039 |
| Highways and streets | | | | | | | | |
| General government | | | | | | | | |
| Capital outlay | | | | 5,499 | | | | 83,704 |
| Debt service: | | | | | | | | |
| Principal retirement | | | | | | | | |
| Interest and fiscal charges | | | | | | | | |
| Total expenditures | <u>1,838</u> | <u>740</u> | <u>64,770</u> | <u>43,717</u> | <u>5,970</u> | <u>23,825</u> | <u>236,323</u> | <u>202,743</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>2,952</u> | <u>(740)</u> | <u>30,008</u> | <u>43,235</u> | <u>2,938</u> | <u>731</u> | <u>(188,051)</u> | <u>(37,650)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers in | | | | 384 | | | | |
| Transfers out | | | | | | | | |
| Premiums from sale of notes / bonds | | | | | | | | |
| Proceeds from construction loans | | | | | | | | |
| Gain from sale of capital assets | | | | | | | 190,741 | |
| Total other financing sources (uses) | | | | <u>384</u> | | | <u>190,741</u> | |
| Net change in fund balances | <u>2,952</u> | <u>(740)</u> | <u>30,008</u> | <u>43,619</u> | <u>2,938</u> | <u>731</u> | <u>2,690</u> | <u>(37,650)</u> |
| Fund balances (deficit) - beginning | <u>5,857</u> | <u>872</u> | <u>268,440</u> | <u>23,618</u> | | <u>(731)</u> | <u>113,963</u> | <u>(24,599)</u> |
| Fund balances (deficit) - ending | <u>\$ 8,809</u> | <u>\$ 132</u> | <u>\$ 298,448</u> | <u>\$ 67,237</u> | <u>\$ 2,938</u> | <u>\$</u> | <u>\$ 116,653</u> | <u>\$ (62,249)</u> |

(Continued on subsequent page)

City of Elyria, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

| | Special Revenue | | | | | | Total Special Revenue |
|---|--------------------------|-------------------------------|-------------------|---------------------------|---------------------|---------------------|-----------------------|
| | Coastal Management Grant | Energy Efficiency Block Grant | Special Probation | Clean Ohio Revitalization | COPS Grant | SAFER Grant | |
| REVENUES | | | | | | | |
| Taxes: | | | | | | | |
| Property | \$ | \$ | \$ | \$ | \$ | \$ | \$ 466,280 |
| Income | | | | | | | 3,295,295 |
| Other | | | | | | | 859,417 |
| Tax increment financing payments | | | | | | | 1,020,803 |
| Intergovernmental revenues | | 9,945 | | 196,199 | 221,168 | 1,842,355 | 5,621,163 |
| Charges for service | | | | | | | 91,984 |
| Licenses and permits | | | | | | | 42,443 |
| Interest earnings | | | | | | | 1,296 |
| Special assessments | | | | | | | |
| Fines and forfeitures | | | 56,015 | | | | 1,194,781 |
| Contributions | | | | | | | 99,568 |
| Miscellaneous revenues | | | | | | | 30,751 |
| Total revenues | <u>\$</u> | <u>\$ 9,945</u> | <u>\$ 56,015</u> | <u>\$ 196,199</u> | <u>\$ 221,168</u> | <u>\$ 1,842,355</u> | <u>\$ 12,723,781</u> |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| Public safety | | | | | 243,586 | 1,751,424 | 5,995,565 |
| Health | | | | | | | 481,910 |
| Culture and recreation | | | | | | | 67,348 |
| Community environment | | 5,575 | | 173,709 | | | 1,326,197 |
| Highways and streets | | | | | | | 1,856,729 |
| General government | | | 11,561 | | | | 676,537 |
| Capital outlay | | | 5,725 | | | | 1,033,120 |
| Debt service: | | | | | | | |
| Principal retirement | | | | | | | 890,529 |
| Interest and fiscal charges | | | | | | | 611,084 |
| Total expenditures | <u>\$</u> | <u>\$ 5,575</u> | <u>\$ 17,286</u> | <u>\$ 173,709</u> | <u>\$ 243,586</u> | <u>\$ 1,751,424</u> | <u>\$ 12,939,019</u> |
| Excess (deficiency) of revenues over (under) expenditures | | <u>4,370</u> | <u>38,729</u> | <u>22,490</u> | <u>(22,418)</u> | <u>90,931</u> | <u>(215,238)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfers in | | | | | | | 463,384 |
| Transfers out | | | | | | | (44,666) |
| Premiums from sale of notes / bonds | | | | | | | |
| Proceeds from construction loans | | | | | | | |
| Gain from sale of capital assets | | | | | | | 198,421 |
| Total other financing sources (uses) | <u>\$</u> | <u>\$ 4,370</u> | <u>\$ 38,729</u> | <u>\$ 22,490</u> | <u>\$ (22,418)</u> | <u>\$ 90,931</u> | <u>\$ 401,901</u> |
| Net change in fund balances | | (9,142) | 74,304 | (130,432) | (81,093) | (233,254) | 9,106,498 |
| Fund balances (deficit) - beginning | (2,500) | (9,142) | 74,304 | (130,432) | (81,093) | (233,254) | 9,106,498 |
| Fund balances (deficit) - ending | <u>\$ (2,500)</u> | <u>\$ (4,772)</u> | <u>\$ 113,033</u> | <u>\$ (107,942)</u> | <u>\$ (103,511)</u> | <u>\$ (142,323)</u> | <u>\$ 9,508,399</u> |

(Continued on subsequent page)

City of Elyria, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

| | Debt Service | | | Capital Projects | | | |
|---|-------------------------|------------------------------------|--------------------|-------------------|-------------------|---------------------------------|--------------------|
| | General Bond Retirement | Special Assessment Bond Retirement | Total Debt Service | Parks Improvement | Cascade / Elywood | State Issue II Capital Projects | Bridge Projects |
| REVENUES | | | | | | | |
| Taxes: | | | | | | | |
| Property | \$ 1,731,925 | \$ | \$ 1,731,925 | \$ | \$ | \$ | \$ |
| Income | | | | | | | |
| Other | | | | | | | |
| Tax increment financing payments | | | | | | | |
| Intergovernmental revenues | 429,664 | | 429,664 | | | 508,639 | |
| Charges for service | | | | | | | |
| Licenses and permits | | | | | | | |
| Interest earnings | | | | | | | |
| Special assessments | | 129,519 | 129,519 | | | | |
| Fines and forfeitures | | | | | | | |
| Contributions | | | | | 17,565 | | |
| Miscellaneous revenues | | | | | | | |
| Total revenues | <u>2,161,589</u> | <u>129,519</u> | <u>2,291,108</u> | <u></u> | <u>17,565</u> | <u>508,639</u> | <u></u> |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| Public safety | | | | | | | |
| Health | | | | | | | |
| Culture and recreation | | | | 14,807 | 13,679 | | |
| Community environment | | | | | | | |
| Highways and streets | | | | | | | |
| General government | 50,637 | 5,031 | 55,668 | | | | |
| Capital outlay | | | | | | 508,601 | 122,215 |
| Debt service: | | | | | | | |
| Principal retirement | 1,182,145 | 100,000 | 1,282,145 | | | | |
| Interest and fiscal charges | 575,244 | 18,307 | 593,551 | | | | |
| Total expenditures | <u>1,808,026</u> | <u>123,338</u> | <u>1,931,364</u> | <u>14,807</u> | <u>13,679</u> | <u>508,601</u> | <u>122,215</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>353,563</u> | <u>6,181</u> | <u>359,744</u> | <u>(14,807)</u> | <u>3,886</u> | <u>38</u> | <u>(122,215)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfers in | | | | | | 21,666 | |
| Transfers out | (230,110) | (13,300) | (243,410) | | | | |
| Premiums from sale of notes / bonds | 17,233 | | 17,233 | | | | |
| Proceeds from construction loans | | | | | | | 111,323 |
| Gain from sale of capital assets | | | | | | | |
| Total other financing sources (uses) | <u>(212,877)</u> | <u>(13,300)</u> | <u>(226,177)</u> | <u></u> | <u></u> | <u>21,666</u> | <u>111,323</u> |
| Net change in fund balances | 140,686 | (7,119) | 133,567 | (14,807) | 3,886 | 21,704 | (10,892) |
| Fund balances (deficit) - beginning | 270,897 | 13,318 | 284,215 | 30,435 | 3,941 | (16,401) | (60,399) |
| Fund balances (deficit) - ending | <u>\$ 411,583</u> | <u>\$ 6,199</u> | <u>\$ 417,782</u> | <u>\$ 15,628</u> | <u>\$ 7,827</u> | <u>\$ 5,303</u> | <u>\$ (71,291)</u> |

(Continued on subsequent page)

City of Elyria, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

| | Capital Projects | | | Permanent Fund | Total Nonmajor Governmental Funds | |
|--|--------------------------------|--------------------------------------|--------------------------------------|------------------------------|--|----------------------|
| | Two Falls Trail Improvement | 49th Street Special Assessment | West River Road Improvement | Total Capital Projects | | Cemetery Trust |
| REVENUES | | | | | | |
| Taxes: | | | | | | |
| Property | \$ | \$ | \$ | \$ | \$ | 2,198,205 |
| Income | | | | | | 3,295,295 |
| Other | | | | | | 859,417 |
| Tax increment financing payments | | | | | | 1,020,803 |
| Intergovernmental revenues | | | 2,459,776 | 2,968,415 | | 9,019,242 |
| Charges for service | | | | | 9,592 | 101,576 |
| Licenses and permits | | | | | | 42,443 |
| Interest earnings | | | | | 594 | 1,890 |
| Special assessments | | | | | | 129,519 |
| Fines and forfeitures | | | | | | 1,194,781 |
| Contributions | | | | 17,565 | | 117,133 |
| Miscellaneous revenues | | | | | | 30,751 |
| Total revenues | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>18,011,055</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| Public safety | | | | | | 5,995,565 |
| Health | | | | | | 481,910 |
| Culture and recreation | | | | 28,486 | | 95,834 |
| Community environment | | | | | | 1,326,197 |
| Highways and streets | | | | | | 1,856,729 |
| General government | | | | | | 732,205 |
| Capital outlay | | | 2,475,353 | 3,106,169 | | 4,139,289 |
| Debt service: | | | | | | |
| Principal retirement | | | | | | 2,172,674 |
| Interest and fiscal charges | | 1,687 | | 1,687 | | 1,206,322 |
| Total expenditures | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>18,006,725</u> |
| Excess (deficiency) of revenues over (under) expenditures | | (1,687) | (15,577) | (150,362) | 10,186 | 4,330 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | | 43,410 | | 65,076 | | 528,460 |
| Transfers out | | | | | (384) | (288,460) |
| Premiums from sale of notes / bonds | | | | | | 17,233 |
| Proceeds from construction loans | | | | 111,323 | | 111,323 |
| Gain from sale of capital assets | | | | | | 198,421 |
| Total other financing sources (uses) | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>566,977</u> |
| Net change in fund balances | | 41,723 | (15,577) | 26,037 | 9,802 | 571,307 |
| Fund balances (deficit) - beginning | (2,970) | (141,723) | (2,974) | (190,091) | 477,122 | 9,677,744 |
| Fund balances (deficit) - ending | <u>\$ (2,970)</u> | <u>\$ (100,000)</u> | <u>\$ (18,551)</u> | <u>\$ (164,054)</u> | <u>\$ 486,924</u> | <u>\$ 10,249,051</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
ENERGY CONSERVATION FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | ENERGY CONSERVATION FUND | | | Variance with Final Budget Positive (Negative) |
|--|---------------------------------|-------------------------|-------------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| EXPENDITURES | | | | |
| COMMUNITY ENVIRONMENT | | | | |
| Energy Conservation | | | | |
| Debt service - principal retirement | \$ 3,300,000 | \$ 3,300,000 | \$ 3,300,000 | \$ |
| Capital outlay | 50,000 | 50,000 | 50,000 | |
| Total Energy Conservation | <u>3,350,000</u> | <u>3,350,000</u> | <u>3,350,000</u> | |
| TOTAL COMMUNITY ENVIRONMENT | <u>3,350,000</u> | <u>3,350,000</u> | <u>3,350,000</u> | |
| TOTAL EXPENDITURES | <u>3,350,000</u> | <u>3,350,000</u> | <u>3,350,000</u> | |
| Net change in fund balance | (3,350,000) | (3,350,000) | (3,350,000) | |
| OTHER FINANCING SOURCES | | | | |
| Proceeds of notes | <u>3,300,000</u> | <u>3,300,000</u> | <u>3,300,000</u> | |
| TOTAL OTHER FINANCING SOURCES | <u>3,300,000</u> | <u>3,300,000</u> | <u>3,300,000</u> | |
| Net change in fund balance | (50,000) | (50,000) | (50,000) | |
| Adjustment for prior year encumbrances | 50,000 | 50,000 | 50,000 | |
| FUND BALANCE AT BEGINNING OF YEAR | <u>12,416</u> | <u>12,416</u> | <u>12,416</u> | |
| FUND BALANCE AT END OF YEAR | <u><u>\$ 12,416</u></u> | <u><u>\$ 12,416</u></u> | <u><u>\$ 12,416</u></u> | <u><u>\$</u></u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND | | | Variance with Final Budget Positive (Negative) |
|--|---|------------------|-------------------|---|
| | Budgeted Amounts | | Actual | |
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 1,695,000 | \$ 1,749,000 | \$ 1,755,702 | \$ 6,702 |
| Miscellaneous revenues | 20,000 | 47,600 | 48,028 | 428 |
| TOTAL REVENUES | 1,715,000 | 1,796,600 | 1,803,730 | 7,130 |
| EXPENDITURES | | | | |
| PUBLIC SAFETY | | | | |
| Traffic Lights | | | | |
| Personal services | 311,147 | 302,647 | 298,799 | 3,848 |
| Fringe benefits | 108,181 | 111,681 | 111,381 | 300 |
| Operation and maintenance | 85,787 | 85,787 | 84,239 | 1,548 |
| Capital outlay | 80,000 | 80,000 | 80,001 | (1) |
| Total Traffic Lights | 585,115 | 580,115 | 574,420 | 5,695 |
| TOTAL PUBLIC SAFETY | 585,115 | 580,115 | 574,420 | 5,695 |
| HIGHWAYS AND STREETS | | | | |
| Street | | | | |
| Personal services | 929,751 | 922,251 | 912,262 | 9,989 |
| Fringe benefits | 302,136 | 354,736 | 343,059 | 11,677 |
| Operation and maintenance | 396,400 | 396,400 | 335,863 | 60,537 |
| Capital outlay | 180,460 | 193,460 | 183,019 | 10,441 |
| Total Street | 1,808,747 | 1,866,847 | 1,774,203 | 92,644 |
| TOTAL HIGHWAYS AND STREETS | 1,808,747 | 1,866,847 | 1,774,203 | 92,644 |
| TOTAL EXPENDITURES | 2,393,862 | 2,446,962 | 2,348,623 | 98,339 |
| Excess (deficiency) of revenues over expenditures | (678,862) | (650,362) | (544,893) | 105,469 |
| OTHER FINANCING SOURCES | | | | |
| Transfers-in | 440,000 | 440,000 | 440,000 | |
| Other financing sources | | | 3,470 | 3,470 |
| TOTAL OTHER FINANCING SOURCES | 440,000 | 440,000 | 443,470 | 3,470 |
| Net change in fund balance | (238,862) | (210,362) | (101,423) | 108,939 |
| Adjustment for prior year encumbrances | 175,692 | 175,692 | 175,692 | |
| FUND BALANCE AT BEGINNING OF YEAR | 98,170 | 98,170 | 98,170 | |
| FUND BALANCE AT END OF YEAR | \$ 35,000 | \$ 63,500 | \$ 172,439 | \$ 108,939 |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
STATE HIGHWAY FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | STATE HIGHWAY FUND | | | Variance with Final Budget Positive (Negative) |
|--|--------------------------------|-------------------------|--------------------------|---|
| | <u>Budgeted Amounts</u> | | | |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 137,500 | \$ 137,500 | \$ 142,357 | \$ 4,857 |
| TOTAL REVENUES | <u>137,500</u> | <u>137,500</u> | <u>142,357</u> | <u>4,857</u> |
| EXPENDITURES | | | | |
| HIGHWAYS AND STREETS | | | | |
| State Highway | | | | |
| Operation and maintenance | 400,500 | 400,500 | 360,515 | 39,985 |
| Total State Highway | <u>400,500</u> | <u>400,500</u> | <u>360,515</u> | <u>39,985</u> |
| TOTAL HIGHWAYS AND STREETS | <u>400,500</u> | <u>400,500</u> | <u>360,515</u> | <u>39,985</u> |
| TOTAL EXPENDITURES | <u>400,500</u> | <u>400,500</u> | <u>360,515</u> | <u>39,985</u> |
| Net change in fund balance | (263,000) | (263,000) | (218,158) | 44,842 |
| Adjustments for prior year encumbrances | 13,872 | 13,872 | 13,872 | |
| FUND BALANCE AT BEGINNING OF YEAR | <u>308,379</u> | <u>308,379</u> | <u>308,379</u> | |
| FUND BALANCE AT END OF YEAR | <u><u>\$ 59,251</u></u> | <u><u>\$ 59,251</u></u> | <u><u>\$ 104,093</u></u> | <u><u>\$ 44,842</u></u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
FIRE PENSION FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | FIRE PENSION FUND | | | Variance with Final Budget Positive (Negative) |
|--|--------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Taxes | \$ 227,000 | \$ 227,000 | \$ 233,138 | \$ 6,138 |
| Intergovernmental revenues | 32,000 | 32,000 | 47,000 | 15,000 |
| TOTAL REVENUES | 259,000 | 259,000 | 280,138 | 21,138 |
| EXPENDITURES | | | | |
| PUBLIC SAFETY | | | | |
| Fire Pension | | | | |
| Fringe benefits | 200,000 | 200,000 | 200,000 | |
| Operation and maintenance | 5,300 | 5,300 | 4,603 | 697 |
| Debt service - principal retirement | 36,667 | 36,667 | 36,667 | |
| Interest | 15,538 | 15,538 | 15,538 | |
| Total Fire Pension | 257,505 | 257,505 | 256,808 | 697 |
| TOTAL PUBLIC SAFETY | 257,505 | 257,505 | 256,808 | 697 |
| TOTAL EXPENDITURES | 257,505 | 257,505 | 256,808 | 697 |
| Net change in fund balance | 1,495 | 1,495 | 23,330 | 21,835 |
| FUND BALANCE AT BEGINNING OF YEAR | 61,271 | 61,271 | 61,271 | |
| FUND BALANCE AT END OF YEAR | \$ 62,766 | \$ 62,766 | \$ 84,601 | \$ 21,835 |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
POLICE PENSION FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | POLICE PENSION FUND | | | Variance with Final Budget Positive (Negative) |
|--|--------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Taxes | \$ 227,000 | \$ 227,000 | \$ 233,138 | \$ 6,138 |
| Intergovernmental revenues | 32,000 | 32,000 | 47,000 | 15,000 |
| TOTAL REVENUES | <u>259,000</u> | <u>259,000</u> | <u>280,138</u> | <u>21,138</u> |
| EXPENDITURES | | | | |
| PUBLIC SAFETY | | | | |
| Police Pension | | | | |
| Fringe benefits | 225,000 | 225,000 | 225,000 | |
| Operation and maintenance | 5,300 | 5,300 | 4,638 | 662 |
| Debt service - principal retirement | 18,333 | 18,333 | 18,333 | |
| Interest | 7,769 | 7,769 | 7,769 | |
| Total Police Pension | <u>256,402</u> | <u>256,402</u> | <u>255,740</u> | <u>662</u> |
| TOTAL PUBLIC SAFETY | <u>256,402</u> | <u>256,402</u> | <u>255,740</u> | <u>662</u> |
| TOTAL EXPENDITURES | <u>256,402</u> | <u>256,402</u> | <u>255,740</u> | <u>662</u> |
| Net change in fund balance | 2,598 | 2,598 | 24,398 | 21,800 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>78,634</u> | <u>78,634</u> | <u>78,634</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 81,232</u> | <u>\$ 81,232</u> | <u>\$ 103,032</u> | <u>\$ 21,800</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
HEALTH GRANT FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | HEALTH GRANT FUND | | | Variance with Final Budget Positive (Negative) |
|---|--------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 297,952 | \$ 297,952 | \$ 256,401 | \$ (41,551) |
| Charges for services | 8,000 | 8,000 | 5,271 | (2,729) |
| TOTAL REVENUES | 305,952 | 305,952 | 261,672 | (44,280) |
| EXPENDITURES | | | | |
| HEALTH | | | | |
| Child and Family Health Services | | | | |
| Personal services | 63,405 | 63,405 | 58,098 | 5,307 |
| Fringe benefits | 17,756 | 17,756 | 16,820 | 936 |
| Operation and maintenance | 25,766 | 25,766 | 24,937 | 829 |
| Total Child and Family Health Services | 106,927 | 106,927 | 99,855 | 7,072 |
| Infant Mortality Program | | | | |
| Personal services | 68,191 | 84,191 | 84,155 | 36 |
| Fringe benefits | 40,181 | 44,681 | 44,426 | 255 |
| Operation and maintenance | 46,328 | 25,828 | 12,537 | 13,291 |
| Total Infant Mortality Program | 154,700 | 154,700 | 141,118 | 13,582 |
| Community Readiness Initiative | | | | |
| Personal services | 5,686 | 6,845 | 6,845 | |
| Fringe benefits | 1,657 | 1,970 | 1,970 | |
| Operation and maintenance | 1,472 | | | |
| Total Community Readiness Initiative | 8,815 | 8,815 | 8,815 | |
| Public Health Emergency Preparedness | | | | |
| Personal services | 21,247 | 21,907 | 20,410 | 1,497 |
| Fringe benefits | 3,920 | 5,714 | 4,789 | 925 |
| Operation and maintenance | 7,043 | 17,574 | 17,387 | 187 |
| Total Public Health Emergency Preparedness | 32,210 | 45,195 | 42,586 | 2,609 |
| TOTAL HEALTH | 302,652 | 315,637 | 292,374 | 23,263 |
| TOTAL EXPENDITURES | 302,652 | 315,637 | 292,374 | 23,263 |
| Net change in fund balance | 3,300 | (9,685) | (30,702) | (21,017) |
| Adjustment for prior year encumbrances | 548 | 548 | 548 | |
| FUND BALANCE AT BEGINNING OF YEAR | 53,673 | 53,673 | 53,673 | |
| FUND BALANCE AT END OF YEAR | \$ 57,521 | \$ 44,536 | \$ 23,519 | \$ (21,017) |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
MUNICIPAL MOTOR VEHICLE TAX FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | MUNICIPAL MOTOR VEHICLE TAX FUND | | | Variance with Final Budget Positive (Negative) |
|---|---|-------------------------|-------------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Taxes | \$ 840,000 | \$ 865,000 | \$ 858,327 | \$ (6,673) |
| Miscellaneous revenues | | 22,000 | 22,765 | 765 |
| TOTAL REVENUES | <u>840,000</u> | <u>887,000</u> | <u>881,092</u> | <u>(5,908)</u> |
| EXPENDITURES | | | | |
| HIGHWAYS AND STREETS | | | | |
| Municipal Motor Vehicle Tax | | | | |
| Operation and maintenance | 6,500 | 4,758 | 2,701 | 2,057 |
| Capital outlay | 960,610 | 827,610 | 815,885 | 11,725 |
| Principal retirement | 379,072 | 380,530 | 380,530 | |
| Interest | 87,818 | 88,102 | 88,102 | |
| Total Municipal Motor Vehicle Tax | <u>1,434,000</u> | <u>1,301,000</u> | <u>1,287,218</u> | <u>13,782</u> |
| TOTAL HIGHWAYS & STREETS | <u>1,434,000</u> | <u>1,301,000</u> | <u>1,287,218</u> | <u>13,782</u> |
| TOTAL EXPENDITURES | <u>1,434,000</u> | <u>1,301,000</u> | <u>1,287,218</u> | <u>13,782</u> |
| Excess (deficiency) of revenues over expenditures | <u>(594,000)</u> | <u>(414,000)</u> | <u>(406,126)</u> | <u>7,874</u> |
| OTHER FINANCING SOURCES | | | | |
| Transfers-in | <u>180,000</u> | | | |
| TOTAL OTHER FINANCING SOURCES | <u>180,000</u> | | | |
| Net change in fund balance | (414,000) | (414,000) | (406,126) | 7,874 |
| Adjustment for prior year encumbrances | 280,774 | 280,774 | 280,774 | |
| FUND BALANCE AT BEGINNING OF YEAR | <u>145,271</u> | <u>145,271</u> | <u>145,271</u> | |
| FUND BALANCE AT END OF YEAR | <u><u>\$ 12,045</u></u> | <u><u>\$ 12,045</u></u> | <u><u>\$ 19,919</u></u> | <u><u>\$ 7,874</u></u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
BLOCK GRANT FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | BLOCK GRANT FUND | | | |
|--|-------------------------|------------------|---------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 1,518,995 | \$ 1,518,995 | \$ 835,058 | \$ (683,937) |
| Miscellaneous revenues | 30,000 | 30,000 | 44,858 | 14,858 |
| TOTAL REVENUES | <u>1,548,995</u> | <u>1,548,995</u> | <u>879,916</u> | <u>(669,079)</u> |
| EXPENDITURES | | | | |
| COMMUNITY ENVIRONMENT | | | | |
| Administration | | | | |
| Personal services | 126,143 | 123,703 | 106,495 | 17,208 |
| Fringe benefits | 34,727 | 37,167 | 36,939 | 228 |
| Operation and maintenance | 68,355 | 68,355 | 45,869 | 22,486 |
| Capital outlay | 430,952 | 440,952 | 321,027 | 119,925 |
| Total Administration | <u>660,177</u> | <u>670,177</u> | <u>510,330</u> | <u>159,847</u> |
| Public Facilities | | | | |
| Capital outlay | 149,576 | 149,576 | 78,158 | 71,418 |
| Total Public Facilities | <u>149,576</u> | <u>149,576</u> | <u>78,158</u> | <u>71,418</u> |
| HUD Lead Hazard Control | | | | |
| Personal services | 23,200 | 22,995 | 1,319 | 21,676 |
| Fringe benefits | 200 | 405 | 395 | 10 |
| Operation and maintenance | 750 | 750 | | 750 |
| Capital outlay | 288,480 | 288,480 | 98,082 | 190,398 |
| Total HUD Lead Hazard Control | <u>312,630</u> | <u>312,630</u> | <u>99,796</u> | <u>212,834</u> |
| Rehab/Operations | | | | |
| Personal services | 102,703 | 92,703 | 83,483 | 9,220 |
| Fringe benefits | 29,139 | 29,139 | 26,419 | 2,720 |
| Operation and maintenance | 270,539 | 270,539 | 182,286 | 88,253 |
| Capital outlay | 7,500 | 7,500 | 7,207 | 293 |
| Total Rehab/Operations | <u>409,881</u> | <u>399,881</u> | <u>299,395</u> | <u>100,486</u> |
| TOTAL COMMUNITY ENVIRONMENT | <u>1,532,264</u> | <u>1,532,264</u> | <u>987,679</u> | <u>544,585</u> |
| TOTAL EXPENDITURES | <u>1,532,264</u> | <u>1,532,264</u> | <u>987,679</u> | <u>544,585</u> |
| Excess (deficiency) of revenues over expenditures | 16,731 | 16,731 | (107,763) | (124,494) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers-in | | 24,692 | 22,706 | (1,986) |
| Transfers-out | | (24,692) | (24,692) | |
| Other sources | | | 2 | 2 |
| TOTAL OTHER FINANCING SOURCES (USES) | | | <u>(1,984)</u> | <u>(1,984)</u> |
| Net change in fund balance | 16,731 | 16,731 | (109,747) | (126,478) |
| Adjustment for prior year encumbrances | 222,332 | 222,332 | 222,332 | |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>(239,063)</u> | <u>(239,063)</u> | <u>(239,063)</u> | |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$</u> | <u>\$</u> | <u>\$ (126,478)</u> | <u>\$ (126,478)</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
C.H.I.P. GRANT FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | C.H.I.P. GRANT FUND | | | |
|--|----------------------------|----------------|--------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 250,000 | \$ 250,000 | \$ 3,750 | \$ (246,250) |
| Charges for services | | | 45 | \$ 45 |
| Miscellaneous revenues | | | 25,000 | 25,000 |
| TOTAL REVENUES | <u>250,000</u> | <u>250,000</u> | <u>28,795</u> | <u>(221,205)</u> |
| EXPENDITURES | | | | |
| COMMUNITY ENVIRONMENT | | | | |
| Chip Grant | | | | |
| Personal services | 21,000 | 21,000 | 12,048 | 8,952 |
| Fringe benefits | 6,550 | 6,550 | 4,879 | 1,671 |
| Operation and maintenance | 254,887 | 254,887 | 102,067 | 152,820 |
| Total Chip Grant | <u>282,437</u> | <u>282,437</u> | <u>118,994</u> | <u>163,443</u> |
| TOTAL COMMUNITY ENVIRONMENT | <u>282,437</u> | <u>282,437</u> | <u>118,994</u> | <u>163,443</u> |
| Net change in fund balance | (32,437) | (32,437) | (90,199) | (57,762) |
| FUND BALANCE AT BEGINNING OF YEAR | <u>33,207</u> | <u>33,207</u> | <u>33,207</u> | |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 770</u> | <u>\$ 770</u> | <u>\$ (56,992)</u> | <u>\$ (57,762)</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
CHESTNUT COMMONS TAX INCREMENT FINANCING FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| CHESTNUT COMMONS TAX INCREMENT FINANCING FUND | | | | |
|--|--------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Taxes | \$ 860,000 | \$ 1,020,800 | \$ 1,020,803 | \$ 3 |
| Interest earnings | | | 522 | 522 |
| TOTAL REVENUES | 860,000 | 1,020,800 | 1,021,325 | 525 |
| EXPENDITURES | | | | |
| COMMUNITY ENVIRONMENT | | | | |
| Chestnut Commons Permanent Imp. | | | | |
| Operation and maintenance | 120,000 | 155,500 | 154,557 | 943 |
| Debt service - principal retirement | 195,000 | 195,000 | 195,000 | |
| Interest | 121,935 | 121,935 | 121,935 | |
| Total Chestnut Commons Permanent Imp. | 436,935 | 472,435 | 471,492 | 943 |
| TOTAL COMMUNITY ENVIRONMENT | 436,935 | 472,435 | 471,492 | 943 |
| TOTAL EXPENDITURES | 436,935 | 472,435 | 471,492 | 943 |
| Net change in fund balance | 423,065 | 548,365 | 549,833 | 1,468 |
| FUND BALANCE AT BEGINNING OF YEAR | 526,819 | 526,819 | 526,819 | |
| FUND BALANCE AT END OF YEAR | \$ 949,884 | \$ 1,075,184 | \$ 1,076,652 | \$ 1,468 |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
MUNI COURT TECHNOLOGY FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | MUNI COURT TECHNOLOGY FUND | | | |
|--|-----------------------------------|-------------------|-------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeitures | \$ 145,000 | \$ 145,000 | \$ 155,005 | \$ 10,005 |
| TOTAL REVENUES | <u>145,000</u> | <u>145,000</u> | <u>155,005</u> | <u>10,005</u> |
| EXPENDITURES | | | | |
| GENERAL GOVERNMENT | | | | |
| Muni Court Technology | | | | |
| Personal services | 51,870 | 51,870 | 46,785 | 5,085 |
| Fringe benefits | 16,940 | 16,940 | 16,472 | 468 |
| Operation and maintenance | 75,930 | 132,130 | 119,579 | 12,551 |
| Capital outlay | 10,000 | 10,000 | 10,000 | |
| Total Muni Court Technology | <u>154,740</u> | <u>210,940</u> | <u>192,836</u> | <u>18,104</u> |
| TOTAL GENERAL GOVERNMENT | <u>154,740</u> | <u>210,940</u> | <u>192,836</u> | <u>18,104</u> |
| TOTAL EXPENDITURES | <u>154,740</u> | <u>210,940</u> | <u>192,836</u> | <u>18,104</u> |
| Net change in fund balance | (9,740) | (65,940) | (37,831) | 28,109 |
| Adjustments for prior year encumbrances | 9,558 | 9,558 | 9,558 | |
| FUND BALANCE AT BEGINNING OF YEAR | <u>186,414</u> | <u>186,414</u> | <u>186,414</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 186,232</u> | <u>\$ 130,032</u> | <u>\$ 158,141</u> | <u>\$ 28,109</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
MUNI COURT SECURITY FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | MUNI COURT SECURITY FUND | | | Variance with Final Budget Positive (Negative) |
|--|---------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Fines and forfeitures | \$ 130,000 | \$ 134,500 | \$ 145,393 | \$ 10,893 |
| TOTAL REVENUES | <u>130,000</u> | <u>134,500</u> | <u>145,393</u> | <u>10,893</u> |
| EXPENDITURES | | | | |
| GENERAL GOVERNMENT | | | | |
| Muni Court Security | | | | |
| Personal services | 144,969 | 144,969 | 144,433 | 536 |
| Fringe benefits | 23,652 | 23,652 | 23,322 | 330 |
| Operation and maintenance | 7,950 | 13,950 | 10,557 | 3,393 |
| Total Muni Court Security | <u>176,571</u> | <u>182,571</u> | <u>178,312</u> | <u>4,259</u> |
| TOTAL GENERAL GOVERNMENT | <u>176,571</u> | <u>182,571</u> | <u>178,312</u> | <u>4,259</u> |
| TOTAL EXPENDITURES | <u>176,571</u> | <u>182,571</u> | <u>178,312</u> | <u>4,259</u> |
| Excess (deficiency) of revenues over expenditures | (46,571) | (48,071) | (32,919) | 15,152 |
| OTHER FINANCING SOURCES | | | | |
| Transfers-in | 35,000 | 35,000 | 23,000 | (12,000) |
| TOTAL OTHER FINANCING SOURCES | <u>35,000</u> | <u>35,000</u> | <u>23,000</u> | <u>(12,000)</u> |
| Net change in fund balance | (11,571) | (13,071) | (9,919) | 3,152 |
| Adjustments for prior year encumbrances | 1,084 | 1,084 | 1,084 | |
| FUND BALANCE AT BEGINNING OF YEAR | <u>12,069</u> | <u>12,069</u> | <u>12,069</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 1,582</u> | <u>\$ 82</u> | <u>\$ 3,234</u> | <u>\$ 3,152</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
MUNICIPAL COURT CONSTRUCTION / IMPROVEMENT FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | <u>MUNICIPAL COURT CONSTRUCTION / IMPROVEMENT FUND</u> | | | |
|--|--|-------------------|-------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeitures | \$ 450,000 | \$ 450,000 | \$ 473,024 | \$ 23,024 |
| TOTAL REVENUES | <u>450,000</u> | <u>450,000</u> | <u>473,024</u> | <u>23,024</u> |
| EXPENDITURES | | | | |
| GENERAL GOVERNMENT | | | | |
| Muni Court Constr/Imp | | | | |
| Operation and maintenance | 2,300 | 2,300 | 980 | 1,320 |
| Debt service - principal retirement | 260,000 | 260,000 | 260,000 | |
| Interest | 381,163 | 381,163 | 377,741 | 3,422 |
| Total Muni Court Constr/Imp | <u>643,463</u> | <u>643,463</u> | <u>638,721</u> | <u>4,742</u> |
| TOTAL GENERAL GOVERNMENT | <u>643,463</u> | <u>643,463</u> | <u>638,721</u> | <u>4,742</u> |
| TOTAL EXPENDITURES | <u>643,463</u> | <u>643,463</u> | <u>638,721</u> | <u>4,742</u> |
| Net change in fund balances | (193,463) | (193,463) | (165,697) | 27,766 |
| Adjustment for prior year encumbrances | 1,800 | 1,800 | 1,800 | |
| FUND BALANCE AT BEGINNING OF YEAR | <u>486,959</u> | <u>486,959</u> | <u>486,959</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 295,296</u> | <u>\$ 295,296</u> | <u>\$ 323,062</u> | <u>\$ 27,766</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
SPECIAL PARKING FINES FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | <u>SPECIAL PARKING FINES FUND</u> | | | Variance with Final Budget Positive (Negative) |
|--|-----------------------------------|------------------------|-------------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Fines and forfeitures | \$ 2,000 | \$ 2,000 | \$ 13,938 | \$ 11,938 |
| TOTAL REVENUES | <u>2,000</u> | <u>2,000</u> | <u>13,938</u> | <u>11,938</u> |
| EXPENDITURES | | | | |
| GENERAL GOVERNMENT | | | | |
| Special Parking Fines | | | | |
| Operation and maintenance | 500 | 500 | 410 | 90 |
| Capital outlay | <u>15,000</u> | <u>15,000</u> | <u>11,230</u> | <u>3,770</u> |
| Total Special Parking Fines | <u>15,500</u> | <u>15,500</u> | <u>11,640</u> | <u>3,860</u> |
| TOTAL GENERAL GOVERNMENT | <u>15,500</u> | <u>15,500</u> | <u>11,640</u> | <u>3,860</u> |
| TOTAL EXPENDITURES | <u>15,500</u> | <u>15,500</u> | <u>11,640</u> | <u>3,860</u> |
| Net change in fund balance | (13,500) | (13,500) | 2,298 | 15,798 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>17,107</u> | <u>17,107</u> | <u>17,107</u> | |
| FUND BALANCE AT END OF YEAR | <u><u>\$ 3,607</u></u> | <u><u>\$ 3,607</u></u> | <u><u>\$ 19,405</u></u> | <u><u>\$ 15,798</u></u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
LEGAL RESEARCH & COURT COMPUTERIZATION FUND - LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | LEGAL RESEARCH & COURT COMPUTERIZATION FUND | | | |
|---|--|------------------|-------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u>(Negative)</u> |
| REVENUES | | | | |
| Fines and forfeitures | \$ 43,000 | \$ 43,000 | \$ 46,472 | \$ 3,472 |
| TOTAL REVENUES | <u>43,000</u> | <u>43,000</u> | <u>46,472</u> | <u>3,472</u> |
| EXPENDITURES | | | | |
| GENERAL GOVERNMENT | | | | |
| Legal Research & Court Computerization | | | | |
| Personal services | 27,930 | 27,930 | 24,054 | 3,876 |
| Fringe benefits | 9,530 | 9,530 | 9,152 | 378 |
| Operation and maintenance | 36,950 | 41,950 | 21,637 | 20,313 |
| Total Legal Research & Court Comp. | <u>74,410</u> | <u>79,410</u> | <u>54,843</u> | <u>24,567</u> |
| TOTAL GENERAL GOVERNMENT | <u>74,410</u> | <u>79,410</u> | <u>54,843</u> | <u>24,567</u> |
| TOTAL EXPENDITURES | <u>74,410</u> | <u>79,410</u> | <u>54,843</u> | <u>24,567</u> |
| Net change in fund balance | (31,410) | (36,410) | (8,371) | 28,039 |
| Adjustments for prior year encumbrances | 8,912 | 8,912 | 8,912 | |
| FUND BALANCE AT BEGINNING OF YEAR | <u>109,317</u> | <u>109,317</u> | <u>109,317</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 86,819</u> | <u>\$ 81,819</u> | <u>\$ 109,858</u> | <u>\$ 28,039</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
SPECIAL COURT MAINTENANCE FUND - LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | SPECIAL COURT MAINTENANCE FUND | | | |
|--|---------------------------------------|------------------------|-------------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeitures | \$ 14,000 | \$ 14,000 | \$ 22,911 | \$ 8,911 |
| TOTAL REVENUES | <u>14,000</u> | <u>14,000</u> | <u>22,911</u> | <u>8,911</u> |
| EXPENDITURES | | | | |
| GENERAL GOVERNMENT | | | | |
| Special Court Maintenance | | | | |
| Operation and maintenance | <u>13,500</u> | <u>27,580</u> | <u>24,879</u> | <u>2,701</u> |
| Total Special Court Maintenance | <u>13,500</u> | <u>27,580</u> | <u>24,879</u> | <u>2,701</u> |
| TOTAL GENERAL GOVERNMENT | <u>13,500</u> | <u>27,580</u> | <u>24,879</u> | <u>2,701</u> |
| TOTAL EXPENDITURES | <u>13,500</u> | <u>27,580</u> | <u>24,879</u> | <u>2,701</u> |
| Net change in fund balance | 500 | (13,580) | (1,968) | 11,612 |
| Adjustments for prior year encumbrances | 2,046 | 2,046 | 2,046 | |
| FUND BALANCE AT BEGINNING OF YEAR | <u>15,079</u> | <u>15,079</u> | <u>15,079</u> | |
| FUND BALANCE AT END OF YEAR | <u><u>\$ 17,625</u></u> | <u><u>\$ 3,545</u></u> | <u><u>\$ 15,157</u></u> | <u><u>\$ 11,612</u></u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
MUNI COURT SPECIAL COLLECTIONS FUND - LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | MUNI COURT SPECIAL COLLECTIONS FUND | | | |
|--|--|-------------------|-------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeitures | \$ 87,000 | \$ 87,000 | \$ 96,240 | \$ 9,240 |
| TOTAL REVENUES | <u>87,000</u> | <u>87,000</u> | <u>96,240</u> | <u>9,240</u> |
| EXPENDITURES | | | | |
| GENERAL GOVERNMENT | | | | |
| Special Collections | | | | |
| Personal services | 61,078 | 72,178 | 72,141 | 37 |
| Fringe benefits | 23,351 | 31,921 | 31,819 | 102 |
| Operation and maintenance | <u>3,175</u> | <u>3,175</u> | <u>1,270</u> | <u>1,905</u> |
| Total Special Collections | <u>87,604</u> | <u>107,274</u> | <u>105,230</u> | <u>2,044</u> |
| TOTAL GENERAL GOVERNMENT | <u>87,604</u> | <u>107,274</u> | <u>105,230</u> | <u>2,044</u> |
| TOTAL EXPENDITURES | <u>87,604</u> | <u>107,274</u> | <u>105,230</u> | <u>2,044</u> |
| Excess (deficiency) of revenues over expenditures | (604) | (20,274) | (8,990) | 11,284 |
| OTHER FINANCING (USES) | | | | |
| Transfers out | | <u>(23,000)</u> | <u>(23,000)</u> | |
| TOTAL OTHER FINANCING (USES) | | <u>(23,000)</u> | <u>(23,000)</u> | |
| Net change in fund balance | (604) | (43,274) | (31,990) | 11,284 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>181,712</u> | <u>181,712</u> | <u>181,712</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 181,108</u> | <u>\$ 138,438</u> | <u>\$ 149,722</u> | <u>\$ 11,284</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
FOOD SERVICE OPERATIONS FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | FOOD SERVICE OPERATIONS FUND | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Licenses and permits | \$ 48,000 | \$ 37,200 | \$ 37,302 | \$ 102 |
| TOTAL REVENUES | <u>48,000</u> | <u>37,200</u> | <u>37,302</u> | <u>102</u> |
| EXPENDITURES | | | | |
| HEALTH | | | | |
| Food Service | | | | |
| Personal services | 47,509 | 51,509 | 51,258 | 251 |
| Fringe benefits | 17,866 | 20,366 | 20,286 | 80 |
| Operation and maintenance | 3,000 | 2,000 | 1,712 | 288 |
| Total Food Service | <u>68,375</u> | <u>73,875</u> | <u>73,256</u> | <u>619</u> |
| TOTAL HEALTH | <u>68,375</u> | <u>73,875</u> | <u>73,256</u> | <u>619</u> |
| TOTAL EXPENDITURES | <u>68,375</u> | <u>73,875</u> | <u>73,256</u> | <u>619</u> |
| Excess (deficiency) of revenues over expenditures | (20,375) | (36,675) | (35,954) | 721 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>51,127</u> | <u>51,127</u> | <u>51,127</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 30,752</u> | <u>\$ 14,452</u> | <u>\$ 15,173</u> | <u>\$ 721</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
DENTAL HEALTH GRANT FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | <u>DENTAL HEALTH GRANT FUND</u> | | | Variance with Final Budget Positive (Negative) |
|--|---------------------------------|------------------|------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 81,800 | \$ 81,800 | \$ 60,822 | \$ (20,978) |
| TOTAL REVENUES | <u>81,800</u> | <u>81,800</u> | <u>60,822</u> | <u>(20,978)</u> |
| EXPENDITURES | | | | |
| HEALTH | | | | |
| Dental Sealant Program | | | | |
| Personal services | 50,978 | 50,978 | 43,404 | 7,574 |
| Fringe benefits | 9,278 | 9,278 | 8,157 | 1,121 |
| Operation and maintenance | 21,544 | 21,544 | 18,458 | 3,086 |
| Total Dental Sealant Program | <u>81,800</u> | <u>81,800</u> | <u>70,019</u> | <u>11,781</u> |
| TOTAL HEALTH | <u>81,800</u> | <u>81,800</u> | <u>70,019</u> | <u>11,781</u> |
| TOTAL EXPENDITURES | <u>81,800</u> | <u>81,800</u> | <u>70,019</u> | <u>11,781</u> |
| Net change in fund balance | | | (9,197) | (9,197) |
| Adjustments for prior year encumbrances | 2,510 | 2,510 | 2,510 | |
| FUND BALANCE AT BEGINNING OF YEAR | <u>97,362</u> | <u>97,362</u> | <u>97,362</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 99,872</u> | <u>\$ 99,872</u> | <u>\$ 90,675</u> | <u>\$ (9,197)</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
HOUSEHOLD SEWAGE DISPOSAL PERMIT FEE FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | HOUSEHOLD SEWAGE DISPOSAL PERMIT FEE FUND | | | |
|--|--|--------------|---------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Licenses and permits | \$ 400 | \$ 400 | \$ 710 | \$ 310 |
| TOTAL REVENUES | 400 | 400 | 710 | 310 |
| Net change in fund balance | 400 | 400 | 710 | 310 |
| FUND BALANCE AT BEGINNING OF YEAR | 3,885 | 3,885 | 3,885 | |
| FUND BALANCE AT END OF YEAR | \$ 4,285 | \$ 4,285 | \$ 4,595 | \$ 310 |

CITY OF ELYRIA, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
 MANUFACTURED HOME/PARK PLACEMENT FEE FUND-LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2012

| | <u>MANUFACTURED HOME/PARK PLACEMENT FEE FUND</u> | | | |
|--|--|-----------------|-----------------|---|
| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u>(Negative)</u> |
| REVENUES | | | | |
| Licenses and permits | \$ 200 | \$ 200 | \$ 385 | \$ 185 |
| TOTAL REVENUES | <u>200</u> | <u>200</u> | <u>385</u> | <u>185</u> |
| Net change in fund balance | 200 | 200 | 385 | 185 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>5,321</u> | <u>5,321</u> | <u>5,321</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 5,521</u> | <u>\$ 5,521</u> | <u>\$ 5,706</u> | <u>\$ 185</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
SPECIAL TRAFFIC MAGISTRATE FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | SPECIAL TRAFFIC MAGISTRATE FUND | | | |
|--|--|------------------|------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeitures | \$ 30,000 | \$ 30,000 | \$ 33,743 | \$ 3,743 |
| TOTAL REVENUES | <u>30,000</u> | <u>30,000</u> | <u>33,743</u> | <u>3,743</u> |
| EXPENDITURES | | | | |
| GENERAL GOVERNMENT | | | | |
| Special Traffic Magistrate | | | | |
| Personal services | 37,802 | 43,602 | 42,619 | 983 |
| Fringe benefits | 5,845 | 8,045 | 7,792 | 253 |
| Operating & maintenance | <u>2,725</u> | <u>6,325</u> | <u>3,191</u> | <u>3,134</u> |
| Total Special Traffic Magistrate | <u>46,372</u> | <u>57,972</u> | <u>53,602</u> | <u>4,370</u> |
| TOTAL GENERAL GOVERNMENT | <u>46,372</u> | <u>57,972</u> | <u>53,602</u> | <u>4,370</u> |
| TOTAL EXPENDITURES | <u>46,372</u> | <u>57,972</u> | <u>53,602</u> | <u>4,370</u> |
| Net change in fund balance | (16,372) | (27,972) | (19,859) | 8,113 |
| Adjustments for prior year encumbrances | 400 | 400 | 400 | |
| FUND BALANCE AT BEGINNING OF YEAR | <u>48,354</u> | <u>48,354</u> | <u>48,354</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 32,382</u> | <u>\$ 20,782</u> | <u>\$ 28,895</u> | <u>\$ 8,113</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
SWIMMING POOL INSPECTION FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | SWIMMING POOL INSPECTION FUND | | | |
|--|--------------------------------------|------------------------|------------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Licenses and permits | \$ 5,800 | \$ 5,800 | \$ 4,046 | \$ (1,754) |
| TOTAL REVENUES | <u>5,800</u> | <u>5,800</u> | <u>4,046</u> | <u>(1,754)</u> |
| EXPENDITURES | | | | |
| HEALTH | | | | |
| Swimming Pool Inspection | | | | |
| Personal services | 2,138 | 2,538 | 2,471 | 67 |
| Fringe benefits | 394 | 769 | 756 | 13 |
| Operation and maintenance | 968 | 193 | 90 | 103 |
| Total Swimming Pool Inspection | <u>3,500</u> | <u>3,500</u> | <u>3,317</u> | <u>183</u> |
| TOTAL HEALTH | <u>3,500</u> | <u>3,500</u> | <u>3,317</u> | <u>183</u> |
| TOTAL EXPENDITURES | <u>3,500</u> | <u>3,500</u> | <u>3,317</u> | <u>183</u> |
| Net change in fund balance | 2,300 | 2,300 | 729 | (1,571) |
| FUND BALANCE AT BEGINNING OF YEAR | <u>4,735</u> | <u>4,735</u> | <u>4,735</u> | |
| FUND BALANCE AT END OF YEAR | <u><u>\$ 7,035</u></u> | <u><u>\$ 7,035</u></u> | <u><u>\$ 5,464</u></u> | <u><u>\$ (1,571)</u></u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
LAW ENFORCEMENT FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | LAW ENFORCEMENT FUND | | | Variance with Final Budget Positive (Negative) |
|--|--------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Fines and forfeitures | \$ | \$ 57,900 | \$ 57,949 | \$ 49 |
| TOTAL REVENUES | | 57,900 | 57,949 | 49 |
| EXPENDITURES | | | | |
| PUBLIC SAFETY | | | | |
| Law Enforcement | | | | |
| Operation and maintenance | | 3,519 | 3,519 | |
| Total Law Enforcement | | 3,519 | 3,519 | |
| TOTAL PUBLIC SAFETY | | 3,519 | 3,519 | |
| TOTAL EXPENDITURES | | 3,519 | 3,519 | |
| Net change in fund balance | | 54,381 | 54,430 | 49 |
| Adjustment for prior year encumbrances | 3,456 | 3,456 | 3,456 | |
| FUND BALANCE AT BEGINNING OF YEAR | 20,497 | 20,497 | 20,497 | |
| FUND BALANCE AT END OF YEAR | \$ 23,953 | \$ 78,334 | \$ 78,383 | \$ 49 |

CITY OF ELYRIA, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
 MANDATORY DRUG FINE FUND-LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2012

| | MANDATORY DRUG FINE FUND | | | |
|--|--------------------------|--------------|---------------|--|
| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive <u>(Negative)</u> |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u>(Negative)</u> |
| REVENUES | | | | |
| Fines and forfeitures | \$ 4,000 | \$ 4,000 | \$ 2,354 | \$ (1,646) |
| Miscellaneous revenues | | | 330 | 330 |
| | | | | |
| TOTAL REVENUES | 4,000 | 4,000 | 2,684 | (1,316) |
| Net change in fund balance | 4,000 | 4,000 | 2,684 | (1,316) |
| FUND BALANCE AT BEGINNING OF YEAR | 4,495 | 4,495 | 4,495 | |
| FUND BALANCE AT END OF YEAR | \$ 8,495 | \$ 8,495 | \$ 7,179 | \$ (1,316) |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
INDIGENT DRIVERS ALCOHOL TREATMENT FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | INDIGENT DRIVERS ALCOHOL TREATMENT FUND | | | |
|---|--|--------------------------|--------------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeitures | \$ 60,000 | \$ 60,000 | \$ 84,741 | \$ 24,741 |
| Interest earnings | | | 522 | 522 |
| TOTAL REVENUES | <u>60,000</u> | <u>60,000</u> | <u>85,263</u> | <u>25,263</u> |
| EXPENDITURES | | | | |
| GENERAL GOVERNMENT | | | | |
| Indigent Drivers Alcohol Treatment | | | | |
| Operation and maintenance | <u>165,800</u> | <u>165,800</u> | <u>70,660</u> | <u>95,140</u> |
| Total Indigent Drivers Alcohol Treatment | <u>165,800</u> | <u>165,800</u> | <u>70,660</u> | <u>95,140</u> |
| TOTAL GENERAL GOVERNMENT | <u>165,800</u> | <u>165,800</u> | <u>70,660</u> | <u>95,140</u> |
| TOTAL EXPENDITURES | <u>165,800</u> | <u>165,800</u> | <u>70,660</u> | <u>95,140</u> |
| Net change in fund balance | (105,800) | (105,800) | 14,603 | 120,403 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>390,298</u> | <u>390,298</u> | <u>390,298</u> | |
| FUND BALANCE AT END OF YEAR | <u><u>\$ 284,498</u></u> | <u><u>\$ 284,498</u></u> | <u><u>\$ 404,901</u></u> | <u><u>\$ 120,403</u></u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
ALCOHOL ENFORCEMENT AND EDUCATION FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | <u>ALCOHOL ENFORCEMENT AND EDUCATION FUND</u> | | | |
|--|---|-----------------|------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeitures | \$ 3,500 | \$ 3,500 | \$ 4,194 | \$ 694 |
| TOTAL REVENUES | <u>3,500</u> | <u>3,500</u> | <u>4,194</u> | <u>694</u> |
| EXPENDITURES | | | | |
| GENERAL GOVERNMENT | | | | |
| Alcohol Enforcement and Education | | | | |
| Personal services | 12,000 | 12,000 | | 12,000 |
| Fringe benefits | 4,000 | 4,000 | | 4,000 |
| Total Alcohol Enforcement and Education | <u>16,000</u> | <u>16,000</u> | | <u>16,000</u> |
| TOTAL GENERAL GOVERNMENT | <u>16,000</u> | <u>16,000</u> | | <u>16,000</u> |
| TOTAL EXPENDITURES | <u>16,000</u> | <u>16,000</u> | | <u>16,000</u> |
| Net change in fund balance | (12,500) | (12,500) | 4,194 | 16,694 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>19,807</u> | <u>19,807</u> | <u>19,807</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 7,307</u> | <u>\$ 7,307</u> | <u>\$ 24,001</u> | <u>\$ 16,694</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
POLICE LEVY FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | POLICE LEVY FUND | | | Variance with Final Budget Positive (Negative) |
|--|--------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Taxes | \$ 3,087,000 | \$ 3,087,000 | \$ 3,207,331 | \$ 120,331 |
| Intergovernmental revenues | | | 28,651 | 28,651 |
| Interest earnings | | | 13 | 13 |
| Miscellaneous revenues | 27,000 | 27,000 | 36,683 | 9,683 |
| TOTAL REVENUES | 3,114,000 | 3,114,000 | 3,272,678 | 158,678 |
| EXPENDITURES | | | | |
| PUBLIC SAFETY | | | | |
| Police Levy | | | | |
| Personal services | 2,167,398 | 2,110,398 | 2,085,420 | 24,978 |
| Fringe benefits | 715,246 | 763,476 | 759,374 | 4,102 |
| Operation and maintenance | 398,960 | 407,730 | 375,392 | 32,338 |
| Capital outlay | 73,241 | 73,241 | 73,165 | 76 |
| Total Police Levy | 3,354,845 | 3,354,845 | 3,293,351 | 61,494 |
| TOTAL PUBLIC SAFETY | 3,354,845 | 3,354,845 | 3,293,351 | 61,494 |
| TOTAL EXPENDITURES | 3,354,845 | 3,354,845 | 3,293,351 | 61,494 |
| Excess (deficiency) of revenues over expenditures | (240,845) | (240,845) | (20,673) | 220,172 |
| OTHER FINANCING SOURCES | | | | |
| Other financing sources | | | 194,757 | 194,757 |
| TOTAL OTHER FINANCING SOURCES | | | 194,757 | 194,757 |
| Net change in fund balance | (240,845) | (240,845) | 174,084 | 414,929 |
| Adjustment for prior year encumbrances | 107,149 | 107,149 | 107,149 | |
| FUND BALANCE AT BEGINNING OF YEAR | 512,802 | 512,802 | 512,802 | |
| FUND BALANCE AT END OF YEAR | \$ 379,106 | \$ 379,106 | \$ 794,035 | \$ 414,929 |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
WAGNER TRUST FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | WAGNER TRUST FUND | | | |
|--|--------------------------|---------------|-----------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Miscellaneous revenues | \$ 4,200 | \$ 4,200 | \$ 4,790 | \$ 590 |
| TOTAL REVENUES | <u>4,200</u> | <u>4,200</u> | <u>4,790</u> | <u>590</u> |
| EXPENDITURES | | | | |
| CULTURE AND RECREATION | | | | |
| Wagner Trust | | | | |
| Personal services | 7,000 | 7,000 | 617 | 6,383 |
| Fringe benefits | 1,275 | 1,275 | 336 | 939 |
| Operating and maintenance | 1,950 | 1,950 | 935 | 1,015 |
| Total Wagner Trust | <u>10,225</u> | <u>10,225</u> | <u>1,888</u> | <u>8,337</u> |
| TOTAL CULTURE AND RECREATION | <u>10,225</u> | <u>10,225</u> | <u>1,888</u> | <u>8,337</u> |
| TOTAL EXPENDITURES | <u>10,225</u> | <u>10,225</u> | <u>1,888</u> | <u>8,337</u> |
| Net change in fund balance | (6,025) | (6,025) | 2,902 | 8,927 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>6,039</u> | <u>6,039</u> | <u>6,039</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 14</u> | <u>\$ 14</u> | <u>\$ 8,941</u> | <u>\$ 8,927</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
ELY PARK TRUST FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | <u>ELY PARK TRUST FUND</u> | | | Variance with Final Budget Positive (Negative) |
|--|----------------------------|--------------|---------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| EXPENDITURES | | | | |
| CULTURE AND RECREATION | | | | |
| Ely Park Trust | | | | |
| Operating and maintenance | \$ 872 | \$ 872 | \$ 740 | \$ 132 |
| Total Ely Park Trust | 872 | 872 | 740 | 132 |
| TOTAL CULTURE AND RECREATION | 872 | 872 | 740 | 132 |
| TOTAL EXPENDITURES | 872 | 872 | 740 | 132 |
| Net change in fund balance | (872) | (872) | (740) | 132 |
| FUND BALANCE AT BEGINNING OF YEAR | 872 | 872 | 872 | |
| FUND BALANCE AT END OF YEAR | \$ | \$ | \$ 132 | \$ 132 |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
FINDLEY TRUST FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | FINDLEY TRUST FUND | | | Variance with Final Budget Positive (Negative) |
|--|--------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Miscellaneous revenues | \$ 40,000 | \$ 40,000 | \$ 94,778 | \$ 54,778 |
| TOTAL REVENUES | <u>40,000</u> | <u>40,000</u> | <u>94,778</u> | <u>54,778</u> |
| EXPENDITURES | | | | |
| CULTURE AND RECREATION | | | | |
| Findley Trust | | | | |
| Personal services | 20,000 | 20,000 | 9,383 | 10,617 |
| Fringe benefits | 3,640 | 3,640 | 3,443 | 197 |
| Operation and maintenance | 38,100 | 63,100 | 47,044 | 16,056 |
| Capital outlay | 15,000 | 15,000 | 10,841 | 4,159 |
| Total Findley Trust | <u>76,740</u> | <u>101,740</u> | <u>70,711</u> | <u>31,029</u> |
| TOTAL CULTURE AND RECREATION | <u>76,740</u> | <u>101,740</u> | <u>70,711</u> | <u>31,029</u> |
| TOTAL EXPENDITURES | <u>76,740</u> | <u>101,740</u> | <u>70,711</u> | <u>31,029</u> |
| Net change in fund balance | (36,740) | (61,740) | 24,067 | 85,807 |
| Adjustment for prior year encumbrances | 233 | 233 | 233 | |
| FUND BALANCE AT BEGINNING OF YEAR | <u>268,939</u> | <u>268,939</u> | <u>268,939</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 232,432</u> | <u>\$ 207,432</u> | <u>\$ 293,239</u> | <u>\$ 85,807</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
CEMETERY MAINTENANCE AND IMPROVEMENT FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| CEMETERY MAINTENANCE AND IMPROVEMENT FUND | | | | |
|---|--------------------------------|---------------------|----------------------|--|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Charges for services | \$ 66,000 | \$ 66,000 | \$ 86,713 | \$ 20,713 |
| Interest earnings | | | 239 | 239 |
| TOTAL REVENUES | 66,000 | 66,000 | 86,952 | 20,952 |
| EXPENDITURES | | | | |
| HEALTH | | | | |
| Cemetery Maintenance and Improvement | | | | |
| Personal services | 18,848 | 18,848 | 18,801 | 47 |
| Fringe benefits | 7,288 | 7,288 | 5,569 | 1,719 |
| Operation and maintenance | 17,650 | 17,650 | 13,940 | 3,710 |
| Capital outlay | | 6,000 | 5,499 | 501 |
| Total Cemetery Maintenance and Improvement | 43,786 | 49,786 | 43,809 | 5,977 |
| TOTAL HEALTH | 43,786 | 49,786 | 43,809 | 5,977 |
| TOTAL EXPENDITURES | 43,786 | 49,786 | 43,809 | 5,977 |
| Excess (deficiency) of revenues over expenditures | 22,214 | 16,214 | 43,143 | 26,929 |
| OTHER FINANCING SOURCES | | | | |
| Transfer-in | | | 384 | 384 |
| TOTAL OTHER FINANCING SOURCES | | | 384 | 384 |
| Net change in fund balance | 22,214 | 16,214 | 43,527 | 27,313 |
| Adjustment for prior year encumbrances | 6,376 | 6,376 | 6,376 | |
| FUND BALANCE AT BEGINNING OF YEAR | 19,462 | 19,462 | 19,462 | |
| FUND BALANCE AT END OF YEAR | \$ 48,052 | \$ 42,052 | \$ 69,365 | \$ 27,313 |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
BROWNFIELD PETROLEUM ASSESSMENT GRANT FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | BROWNFIELD PETROLEUM ASSESSMENT GRANT FUND | | | |
|--|---|-----------------|-----------------|---|
| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u>(Negative)</u> |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 8,908 | \$ 8,908 | \$ 8,908 | \$ |
| TOTAL REVENUES | <u>8,908</u> | <u>8,908</u> | <u>8,908</u> | |
| EXPENDITURES | | | | |
| COMMUNITY ENVIRONMENT | | | | |
| Brownfield Petroleum Assessment | | | | |
| Operation and maintenance | <u>6,390</u> | <u>6,390</u> | <u>5,970</u> | <u>420</u> |
| Total Brownfield Petroleum Assessment | <u>6,390</u> | <u>6,390</u> | <u>5,970</u> | <u>420</u> |
| TOTAL COMMUNITY ENVIRONMENT | <u>6,390</u> | <u>6,390</u> | <u>5,970</u> | <u>420</u> |
| TOTAL EXPENDITURES | <u>6,390</u> | <u>6,390</u> | <u>5,970</u> | <u>420</u> |
| Net change in fund balance | 2,518 | 2,518 | 2,938 | 420 |
| Adjustment for prior year encumbrances | 6,387 | 6,387 | 6,387 | |
| FUND (DEFICIT) AT BEGINNING OF YEAR | <u>(6,387)</u> | <u>(6,387)</u> | <u>(6,387)</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 2,518</u> | <u>\$ 2,518</u> | <u>\$ 2,938</u> | <u>\$ 420</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
BROWNFIELD HAZARDOUS ASSESSMENT GRANT FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | BROWNFIELD HAZARDOUS ASSESSMENT GRANT FUND | | | |
|--|---|-----------------|-----------------|---|
| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u>(Negative)</u> |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 23,309 | \$ 24,860 | \$ 24,556 | \$ (304) |
| TOTAL REVENUES | <u>23,309</u> | <u>24,860</u> | <u>24,556</u> | <u>(304)</u> |
| EXPENDITURES | | | | |
| COMMUNITY ENVIRONMENT | | | | |
| Brownfield Hazardous Assessment | | | | |
| Operation and maintenance | 24,129 | 24,129 | 23,825 | 304 |
| Total Brownfield Hazardous Assessment | <u>24,129</u> | <u>24,129</u> | <u>23,825</u> | <u>304</u> |
| TOTAL COMMUNITY ENVIRONMENT | <u>24,129</u> | <u>24,129</u> | <u>23,825</u> | <u>304</u> |
| TOTAL EXPENDITURES | <u>24,129</u> | <u>24,129</u> | <u>23,825</u> | <u>304</u> |
| Excess (deficiency) of revenues over expenditures | (820) | 731 | 731 | |
| OTHER FINANCING (USES) | | | | |
| Transfers out | | (731) | (731) | |
| TOTAL OTHER FINANCING SOURCES (USES) | | <u>(731)</u> | <u>(731)</u> | |
| Net change in fund balances | (820) | | | |
| Adjustment for prior year encumbrances | 18,443 | 18,443 | 18,443 | |
| FUND (DEFICIT) AT BEGINNING OF YEAR | <u>(18,443)</u> | <u>(18,443)</u> | <u>(18,443)</u> | |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ (820)</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
NEIGHBORHOOD STABILIZATION PROGRAM GRANT FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | NEIGHBORHOOD STABILIZATION PROGRAM GRANT FUND | | | Variance with Final Budget Positive (Negative) |
|--|--|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 310,000 | \$ 310,000 | \$ 47,763 | \$ (262,237) |
| Charges for service | | | 9 | 9 |
| Miscellaneous revenues | | | 500 | 500 |
| TOTAL REVENUES | 310,000 | 310,000 | 48,272 | (261,728) |
| EXPENDITURES | | | | |
| COMMUNITY ENVIRONMENT | | | | |
| Neighborhood Stability | | | | |
| Personal services | 37,066 | 37,889 | 36,872 | 1,017 |
| Fringe benefits | 10,749 | 12,749 | 12,203 | 546 |
| Operation and maintenance | | 1,036 | 1,035 | 1 |
| Total Neighborhood Stability | 47,815 | 51,674 | 50,110 | 1,564 |
| Neighborhood Stabilization - Rehab | | | | |
| Personal services | 19,365 | 19,365 | 19,026 | 339 |
| Fringe benefits | 6,332 | 6,332 | 6,128 | 204 |
| Operation and maintenance | 122,067 | 122,067 | 68,312 | 53,755 |
| Total Neighborhood Stabilization - Rehab | 147,764 | 147,764 | 93,466 | 54,298 |
| Neighborhood Stabilization - Demolition | | | | |
| Personal services | 5,840 | 5,840 | 5,305 | 535 |
| Fringe benefits | 2,284 | 2,284 | 1,991 | 293 |
| Operation and maintenance | 103,805 | 103,805 | 73,753 | 30,052 |
| Capital outlay | 50,000 | 50,000 | | 50,000 |
| Total Neighborhood Stabilization - Demolition | 161,929 | 161,929 | 81,049 | 80,880 |
| Neighborhood Stabilization - Land Bank | | | | |
| Personal services | 4,885 | 6,824 | 4,943 | 1,881 |
| Fringe benefits | 1,517 | 2,017 | 1,586 | 431 |
| Operation and maintenance | 31,199 | 61,199 | 36,614 | 24,585 |
| Capital outlay | | 9,500 | | 9,500 |
| Total Neighborhood Stabilization - Land Bank | 37,601 | 79,540 | 43,143 | 36,397 |
| TOTAL COMMUNITY ENVIRONMENT | 395,109 | 440,907 | 267,768 | 173,139 |

(Continued on subsequent page)

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
NEIGHBORHOOD STABILIZATION PROGRAM GRANT FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | NEIGHBORHOOD STABILIZATION PROGRAM GRANT FUND | | | Variance with Final Budget Positive (Negative) |
|--|--|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| TOTAL EXPENDITURES | 395,109 | 440,907 | 267,768 | 173,139 |
| Excess (deficiency) of revenues over expenditures | (85,109) | (130,907) | (219,496) | (88,589) |
| OTHER FINANCING (USES) | | | | |
| Other financing sources | | 12,175 | 208,821 | 196,646 |
| TOTAL OTHER FINANCING (USES) | | 12,175 | 208,821 | 196,646 |
| Net change in fund balance | (85,109) | (118,732) | (10,675) | 108,057 |
| Adjustment for prior year encumbrances | 68,081 | 68,081 | 68,081 | |
| FUND AT BEGINNING OF YEAR | 50,651 | 50,651 | 50,651 | |
| FUND BALANCE AT END OF YEAR | \$ 33,623 | \$ | \$ 108,057 | \$ 108,057 |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
NEIGHBORHOOD STABILIZATION PROGRAM 3 FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | <u>NEIGHBORHOOD STABILIZATION PROGRAM 3 FUND</u> | | | |
|--|--|----------------|----------------|---|
| | <u>Budgeted Amounts</u> | | | <u>Variance with Final Budget Positive (Negative)</u> |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 552,963 | \$ 559,164 | \$ 128,831 | \$ (430,333) |
| Charges for services | | | 119 | 119 |
| TOTAL REVENUES | <u>552,963</u> | <u>559,164</u> | <u>128,950</u> | <u>(430,214)</u> |
| EXPENDITURES | | | | |
| COMMUNITY ENVIRONMENT | | | | |
| NSP 3 - Demolition | | | | |
| Personal services | 5,000 | | | |
| Fringe benefits | 1,500 | | | |
| Operation and maintenance | 251,707 | 251,707 | 113,222 | 138,485 |
| Total NSP 3 - Demolition | <u>258,207</u> | <u>251,707</u> | <u>113,222</u> | <u>138,485</u> |
| NSP 3 - Acquisition and Rehab | | | | |
| Personal services | 6,000 | | | |
| Fringe benefits | 1,800 | | | |
| Operation and maintenance | 77,294 | 71,295 | 1,175 | 70,120 |
| Capital outlay | 59,810 | 65,810 | 36,943 | 28,867 |
| Total NSP 3 - Acquisition and Rehab | <u>144,904</u> | <u>137,105</u> | <u>38,118</u> | <u>98,987</u> |
| NSP 3 - Landbanking | | | | |
| Personal services | 5,000 | | | |
| Fringe benefits | 1,500 | | | |
| Operation and maintenance | 15,000 | 15,000 | | 15,000 |
| Capital outlay | 85,610 | 85,610 | 46,762 | 38,848 |
| Total NSP 3 - Landbanking | <u>107,110</u> | <u>100,610</u> | <u>46,762</u> | <u>53,848</u> |
| NSP 3 - Administration | | | | |
| Personal services | 30,200 | 30,200 | 11,383 | 18,817 |
| Fringe benefits | 12,500 | 12,500 | 4,079 | 8,421 |
| Operation and maintenance | 3,172 | 3,172 | 1,560 | 1,612 |
| Total NSP 3 - Administration | <u>45,872</u> | <u>45,872</u> | <u>17,022</u> | <u>28,850</u> |
| TOTAL COMMUNITY ENVIRONMENT | <u>556,093</u> | <u>535,294</u> | <u>215,124</u> | <u>320,170</u> |
| TOTAL EXPENDITURES | <u>556,093</u> | <u>535,294</u> | <u>215,124</u> | <u>320,170</u> |
| Excess (deficiency) of revenues over expenditures | (3,130) | 23,870 | (86,174) | (110,044) |

(Continued on subsequent page)

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
NEIGHBORHOOD STABILIZATION PROGRAM 3 FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | <u>NEIGHBORHOOD STABILIZATION PROGRAM 3 FUND</u> | | | Variance with Final Budget Positive (Negative) |
|--|--|-----------------|--------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| OTHER FINANCING SOURCES (USES) | | | | |
| Advances in | | | 30,683 | 30,683 |
| Transfers out | | (27,000) | (27,000) | |
| Other sources | | | 36,144 | 36,144 |
| TOTAL OTHER FINANCING SOURCES | | <u>(27,000)</u> | <u>39,827</u> | <u>66,827</u> |
| Net change in fund balance | (3,130) | (3,130) | (46,347) | (43,217) |
| Adjustment for prior year encumbrances | 33,716 | 33,716 | 33,716 | |
| FUND (DEFICIT) AT BEGINNING OF YEAR | <u>(30,586)</u> | <u>(30,586)</u> | <u>(30,586)</u> | |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$</u> | <u>\$</u> | <u>\$ (43,217)</u> | <u>\$ (43,217)</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
ENERGY EFFICIENCY BLOCK GRANT FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | ENERGY EFFICIENCY BLOCK GRANT FUND | | | |
|--|---|-----------------|-----------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 10,000 | \$ 10,000 | \$ 9,945 | \$ (55) |
| TOTAL REVENUES | <u>10,000</u> | <u>10,000</u> | <u>9,945</u> | <u>(55)</u> |
| EXPENDITURES | | | | |
| COMMUNITY ENVIRONMENT | | | | |
| Energy Efficiency Block Grant | | | | |
| Capital outlay | <u>10,000</u> | <u>15,000</u> | <u>14,425</u> | <u>575</u> |
| Total Energy Efficiency Block Grant | <u>10,000</u> | <u>15,000</u> | <u>14,425</u> | <u>575</u> |
| TOTAL COMMUNITY ENVIRONMENT | <u>10,000</u> | <u>15,000</u> | <u>14,425</u> | <u>575</u> |
| TOTAL EXPENDITURES | <u>10,000</u> | <u>15,000</u> | <u>14,425</u> | <u>575</u> |
| Excess (deficiency) of revenues over expenditures | | (5,000) | (4,480) | 520 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Advances in | | 5,292 | 4,772 | (520) |
| Advances out | | <u>(10,000)</u> | <u>(10,000)</u> | |
| TOTAL OTHER FINANCING SOURCES | | <u>(4,708)</u> | <u>(5,228)</u> | <u>(520)</u> |
| Net change in fund balance | | (9,708) | (9,708) | |
| Adjustment for prior year encumbrances | 9,849 | 9,849 | 9,849 | |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>(141)</u> | <u>(141)</u> | <u>(141)</u> | |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 9,708</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
SPECIAL PROBATION FUND - LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | SPECIAL PROBATION FUND | | | Variance with Final Budget Positive (Negative) |
|--|--------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Fines and forfeitures | \$ 40,000 | \$ 40,000 | \$ 55,611 | \$ 15,611 |
| TOTAL REVENUES | <u>40,000</u> | <u>40,000</u> | <u>55,611</u> | <u>15,611</u> |
| EXPENDITURES | | | | |
| GENERAL GOVERNMENT | | | | |
| Special Probation | | | | |
| Operating & maintenance | 29,000 | 29,000 | 13,759 | 15,241 |
| Capital outlay | | 5,725 | 5,725 | |
| Total Special Probation | <u>29,000</u> | <u>34,725</u> | <u>19,484</u> | <u>15,241</u> |
| TOTAL GENERAL GOVERNMENT | <u>29,000</u> | <u>34,725</u> | <u>19,484</u> | <u>15,241</u> |
| TOTAL EXPENDITURES | <u>29,000</u> | <u>34,725</u> | <u>19,484</u> | <u>15,241</u> |
| Net change in fund balance | 40,000 | 5,275 | 36,127 | 30,852 |
| Adjustment for prior year encumbrances | 2,821 | 2,821 | 2,821 | |
| FUND BALANCE AT BEGINNING OF YEAR | <u>69,588</u> | <u>69,588</u> | <u>69,588</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 112,409</u> | <u>\$ 77,684</u> | <u>\$ 108,536</u> | <u>\$ 30,852</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
CLEAN OHIO REVITALIZATION FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | CLEAN OHIO REVITALIZATION FUND | | | |
|--|--------------------------------|--------------|---------------|---|
| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u>(Negative)</u> |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 421,537 | \$ 423,420 | \$ 180,832 | \$ (242,588) |
| TOTAL REVENUES | 421,537 | 423,420 | 180,832 | (242,588) |
| EXPENDITURES | | | | |
| COMMUNITY ENVIRONMENT | | | | |
| Clean Ohio Revitalization | | | | |
| Operation and maintenance | 28,782 | 31,465 | 28,782 | 2,683 |
| Capital outlay | 392,755 | 391,955 | 288,069 | 103,886 |
| Total Clean Ohio Revitalization | 421,537 | 423,420 | 316,851 | 106,569 |
| TOTAL COMMUNITY ENVIRONMENT | 421,537 | 423,420 | 316,851 | 106,569 |
| TOTAL EXPENDITURES | 421,537 | 423,420 | 316,851 | 106,569 |
| Excess (deficiency) of revenues over expenditures | | | (136,019) | (136,019) |
| OTHER FINANCING SOURCES | | | | |
| Advances in | | | 107,942 | 107,942 |
| TOTAL OTHER FINANCING SOURCES | | | 107,942 | 107,942 |
| Net change in fund balance | | | (28,077) | (28,077) |
| Adjustment for prior year encumbrances | 421,536 | 421,536 | 421,536 | |
| FUND (DEFICIT) AT BEGINNING OF YEAR | (421,536) | (421,536) | (421,536) | |
| FUND BALANCE (DEFICIT) AT END OF YEAR | \$ | \$ | \$ (28,077) | \$ (28,077) |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
COPS HIRING RECOVERY PROGRAM FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | COPS HIRING RECOVERY PROGRAM FUND | | | |
|--|--|---------------------|----------------------|--|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 343,618 | \$ 343,618 | \$ 218,215 | \$ (125,403) |
| TOTAL REVENUES | 343,618 | 343,618 | 218,215 | (125,403) |
| EXPENDITURES | | | | |
| PUBLIC SAFETY | | | | |
| COPS Hiring Recovery Program | | | | |
| Personal services | 236,407 | 236,407 | 168,738 | 67,669 |
| Fringe benefits | 86,228 | 86,228 | 65,908 | 20,320 |
| Total COPS Hiring Recovery Program | 322,635 | 322,635 | 234,646 | 87,989 |
| TOTAL PUBLIC SAFETY | 322,635 | 322,635 | 234,646 | 87,989 |
| TOTAL EXPENDITURES | 322,635 | 322,635 | 234,646 | 87,989 |
| Excess (deficiency) of revenues over expenditures | 20,983 | 20,983 | (16,431) | (37,414) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Advances in | | 39,017 | 70,000 | 30,983 |
| Advances out | | (60,000) | (60,000) | |
| TOTAL OTHER FINANCING SOURCES (USES) | | (20,983) | 10,000 | 30,983 |
| Net change in fund balance | 20,983 | | (6,431) | (6,431) |
| FUND (DEFICIT) AT BEGINNING OF YEAR | (2,982) | (2,982) | (2,982) | |
| FUND BALANCE (DEFICIT) AT END OF YEAR | \$ 18,001 | \$ (2,982) | \$ (9,413) | \$ (6,431) |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
STAFFING FOR ADEQUATE FIRE AND EMERGENCY RESPONSE FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | SAFER GRANT FUND | | | |
|--|-------------------------|------------------|---------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u>(Negative)</u> |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 1,738,205 | \$ 1,945,405 | \$ 1,737,962 | \$ (207,443) |
| TOTAL REVENUES | <u>1,738,205</u> | <u>1,945,405</u> | <u>1,737,962</u> | <u>(207,443)</u> |
| EXPENDITURES | | | | |
| PUBLIC SAFETY | | | | |
| Safer Grant | | | | |
| Personal services | 885,619 | 1,222,619 | 1,223,833 | (1,214) |
| Fringe benefits | 348,671 | 498,871 | 498,265 | 606 |
| Operation and maintenance | 15,000 | 15,000 | (315) | 15,315 |
| Total Safer Grant | <u>1,249,290</u> | <u>1,736,490</u> | <u>1,721,783</u> | <u>14,707</u> |
| TOTAL PUBLIC SAFETY | <u>1,249,290</u> | <u>1,736,490</u> | <u>1,721,783</u> | <u>14,707</u> |
| TOTAL EXPENDITURES | <u>1,249,290</u> | <u>1,736,490</u> | <u>1,721,783</u> | <u>14,707</u> |
| Excess (deficiency) of revenues over expenditures | 488,915 | 208,915 | 16,179 | (192,736) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Advances in | | 280,000 | 280,000 | |
| Advances out | (425,000) | (425,000) | (350,000) | 75,000 |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(425,000)</u> | <u>(145,000)</u> | <u>(70,000)</u> | <u>75,000</u> |
| Net change in fund balance | 63,915 | 63,915 | (53,821) | (117,736) |
| FUND (DEFICIT) AT BEGINNING OF YEAR | <u>(63,914)</u> | <u>(63,914)</u> | <u>(63,914)</u> | |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 1</u> | <u>\$ 1</u> | <u>\$ (117,735)</u> | <u>\$ (117,736)</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
GENERAL BOND RETIREMENT FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | GENERAL BOND RETIREMENT FUND | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Taxes | \$ 1,992,000 | \$ 1,983,200 | \$ 1,731,912 | \$ (251,288) |
| Intergovernmental revenues | | | 429,664 | 429,664 |
| Miscellaneous revenue | | | 7,285 | 7,285 |
| TOTAL REVENUES | 1,992,000 | 1,983,200 | 2,168,861 | 185,661 |
| EXPENDITURES | | | | |
| DEBT SERVICE | | | | |
| General Bond Retirement | | | | |
| Operation and maintenance | 72,000 | 72,000 | 57,921 | 14,079 |
| Principal retirement | 1,384,448 | 1,412,256 | 1,412,256 | |
| Interest | 575,244 | 575,244 | 575,244 | |
| Total General Bond Retirement | 2,031,692 | 2,059,500 | 2,045,421 | 14,079 |
| TOTAL DEBT SERVICE | 2,031,692 | 2,059,500 | 2,045,421 | 14,079 |
| TOTAL EXPENDITURES | 2,031,692 | 2,059,500 | 2,045,421 | 14,079 |
| Excess (deficiency) of revenues over expenditures | (39,692) | (76,300) | 123,440 | 199,740 |
| OTHER FINANCING SOURCES | | | | |
| Proceeds of notes | | | 17,233 | 17,233 |
| TOTAL OTHER FINANCING SOURCES | | | 17,233 | 17,233 |
| Net change in fund balance | (39,692) | (76,300) | 140,673 | 216,973 |
| FUND BALANCE AT BEGINNING OF YEAR | 264,941 | 264,941 | 264,941 | |
| FUND BALANCE AT END OF YEAR | \$ 225,249 | \$ 188,641 | \$ 405,614 | \$ 216,973 |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
SPECIAL ASSESSMENT BOND RETIREMENT FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | SPECIAL ASSESSMENT BOND RETIREMENT FUND | | | |
|---|--|-----------------|-----------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Special assessments | \$ 125,000 | \$ 129,500 | \$ 129,519 | \$ 19 |
| TOTAL REVENUES | <u>125,000</u> | <u>129,500</u> | <u>129,519</u> | <u>19</u> |
| EXPENDITURES | | | | |
| DEBT SERVICE | | | | |
| Special Assessment Bond Retirement | | | | |
| Operation and maintenance | | 5,200 | 5,030 | 170 |
| Principal retirement | 100,000 | 113,300 | 113,300 | |
| Interest | 18,308 | 18,308 | 18,308 | |
| Total Special Assessment Bond Retirement | <u>118,308</u> | <u>136,808</u> | <u>136,638</u> | <u>170</u> |
| TOTAL DEBT SERVICE | <u>118,308</u> | <u>136,808</u> | <u>136,638</u> | <u>170</u> |
| TOTAL EXPENDITURES | <u>118,308</u> | <u>136,808</u> | <u>136,638</u> | <u>170</u> |
| Net change in fund balance | 6,692 | (7,308) | (7,119) | 189 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>13,318</u> | <u>13,318</u> | <u>13,318</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 20,010</u> | <u>\$ 6,010</u> | <u>\$ 6,199</u> | <u>\$ 189</u> |

CITY OF ELYRIA, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
 PARKS IMPROVEMENT FUND-LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2012

| | <u>PARKS IMPROVEMENT FUND</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------------|------------------|------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| EXPENDITURES | | | | |
| CULTURE AND RECREATION | | | | |
| Parks Improvement | | | | |
| Capital outlay | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ |
| Total Parks Improvement | 15,000 | 15,000 | 15,000 | |
| TOTAL CULTURE AND RECREATION | 15,000 | 15,000 | 15,000 | |
| Net change in fund balance | (15,000) | (15,000) | (15,000) | |
| FUND BALANCE AT BEGINNING OF YEAR | 30,417 | 30,417 | 30,417 | |
| FUND BALANCE AT END OF YEAR | <u>\$ 15,417</u> | <u>\$ 15,417</u> | <u>\$ 15,417</u> | <u>\$</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
CASCADE/ELYWOOD FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | <u>CASCADE/ELYWOOD FUND</u> | | | |
|--|-----------------------------|--------------|---------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Miscellaneous revenues | \$ | \$ 17,565 | \$ 17,565 | \$ |
| TOTAL REVENUES | | 17,565 | 17,565 | |
| EXPENDITURES | | | | |
| CULTURE AND RECREATION | | | | |
| Cascade/Elywood | | | | |
| Operating and maintenance | 3,900 | 13,900 | 13,679 | 221 |
| Total Cascade/Elywood | 3,900 | 13,900 | 13,679 | 221 |
| TOTAL CULTURE AND RECREATION | 3,900 | 13,900 | 13,679 | 221 |
| TOTAL EXPENDITURES | 3,900 | 13,900 | 13,679 | 221 |
| Net change in fund balance | (3,900) | 3,665 | 3,886 | 221 |
| FUND BALANCE AT BEGINNING OF YEAR | 3,941 | 3,941 | 3,941 | |
| FUND BALANCE AT END OF YEAR | \$ 41 | \$ 7,606 | \$ 7,827 | \$ 221 |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
STATE ISSUE II CAPITAL PROJECTS FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | STATE ISSUE II CAPITAL PROJECTS FUND | | | |
|--|---|--------------------|---------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | <u>(Negative)</u> |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 3,411,721 | \$ 3,808,503 | \$ 2,968,415 | \$ (840,088) |
| TOTAL REVENUES | <u>3,411,721</u> | <u>3,808,503</u> | <u>2,968,415</u> | <u>(840,088)</u> |
| EXPENDITURES | | | | |
| HIGHWAYS AND STREETS | | | | |
| Lorain Boulevard Improvement | | | | |
| Capital outlay | | 421,904 | 420,400 | 1,504 |
| Total Lorain Boulevard Improvement | | <u>421,904</u> | <u>420,400</u> | <u>1,504</u> |
| Lake Ave. Improvement | | | | |
| Capital outlay | | 302,394 | 302,394 | |
| Total Lake Ave. Improvement | | <u>302,394</u> | <u>302,394</u> | |
| Gulf Rd./Cleveland St. to Hilliard Rd. | | | | |
| Capital outlay | 106,420 | 88,240 | 88,239 | 1 |
| Total Gulf Rd./Cleveland St. to Hilliard Rd. | <u>106,420</u> | <u>88,240</u> | <u>88,239</u> | <u>1</u> |
| Abbe Rd. S (University to RR) | | | | |
| Capital outlay | 92,978 | | | |
| Total Abbe Rd. S (University to RR) | <u>92,978</u> | | | |
| West River Rd. Improvement | | | | |
| Capital outlay | 3,212,323 | 2,995,965 | 2,735,890 | 260,075 |
| Total West River Rd. Improvement | <u>3,212,323</u> | <u>2,995,965</u> | <u>2,735,890</u> | <u>260,075</u> |
| TOTAL HIGHWAYS AND STREETS | <u>3,411,721</u> | <u>3,808,503</u> | <u>3,546,923</u> | <u>261,580</u> |
| TOTAL EXPENDITURES | <u>3,411,721</u> | <u>3,808,503</u> | <u>3,546,923</u> | <u>261,580</u> |
| Excess (deficiency) of revenues over expenditures | | | (578,508) | (578,508) |
| OTHER FINANCING SOURCES | | | | |
| Advances in | | | 18,551 | 18,551 |
| TOTAL OTHER FINANCING SOURCES | | | <u>18,551</u> | <u>18,551</u> |
| Net change in fund balance | | | (559,957) | (559,957) |
| Adjustment for prior year encumbrances | 3,355,171 | 3,355,171 | 3,355,171 | |
| FUND (DEFICIT) AT BEGINNING OF YEAR | <u>(3,349,495)</u> | <u>(3,349,495)</u> | <u>(3,349,495)</u> | |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 5,676</u> | <u>\$ 5,676</u> | <u>\$ (554,281)</u> | <u>\$ (559,957)</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
BRIDGE PROJECTS FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | BRIDGE PROJECTS FUND | | | |
|--|-----------------------------|------------------|---------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | with Final Budget Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 375,000 | \$ 375,000 | \$ 111,323 | \$ (263,677) |
| TOTAL REVENUES | <u>375,000</u> | <u>375,000</u> | <u>111,323</u> | <u>(263,677)</u> |
| EXPENDITURES | | | | |
| COMMUNITY ENVIRONMENT | | | | |
| Ford Road Bridge | | | | |
| Capital outlay | 329,429 | 329,429 | 323,272 | 6,157 |
| Total Ford Road Bridge | <u>329,429</u> | <u>329,429</u> | <u>323,272</u> | <u>6,157</u> |
| TOTAL COMMUNITY ENVIRONMENT | <u>329,429</u> | <u>329,429</u> | <u>323,272</u> | <u>6,157</u> |
| TOTAL EXPENDITURES | <u>329,429</u> | <u>329,429</u> | <u>323,272</u> | <u>6,157</u> |
| Excess (deficiency) of revenues over expenditures | 45,571 | 45,571 | (211,949) | (257,520) |
| OTHER FINANCING SOURCES | | | | |
| Advances in | | | 65,802 | 65,802 |
| TOTAL OTHER FINANCING SOURCES | | | <u>65,802</u> | <u>65,802</u> |
| Net change in fund balance | 45,571 | 45,571 | (146,147) | (191,718) |
| Adjustment for prior year encumbrances | 329,428 | 329,428 | 329,428 | |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>(329,428)</u> | <u>(329,428)</u> | <u>(329,428)</u> | |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 45,571</u> | <u>\$ 45,571</u> | <u>\$ (146,147)</u> | <u>\$ (191,718)</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
49th STREET SPECIAL ASSESSMENT FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | <u>49TH STREET SPECIAL ASSESSMENT FUND</u> | | | Variance with Final Budget Positive (Negative) |
|---|--|----------------|----------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| EXPENDITURES | | | | |
| COMMUNITY ENVIRONMENT | | | | |
| 49th Street Special Assessment Improvement | | | | |
| Debt service - principal retirement | \$ 150,000 | \$ 106,590 | \$ 106,590 | \$ |
| Interest | 1,688 | 1,688 | 1,688 | |
| | <u>151,688</u> | <u>108,278</u> | <u>108,278</u> | |
| Total 49th Street Special Assessment Improvement Project | | | | |
| | <u>151,688</u> | <u>108,278</u> | <u>108,278</u> | |
| TOTAL COMMUNITY ENVIRONMENT | <u>151,688</u> | <u>108,278</u> | <u>108,278</u> | |
| TOTAL EXPENDITURES | <u>151,688</u> | <u>108,278</u> | <u>108,278</u> | |
| Excess (deficiency) of revenues over expenditures | (151,688) | (108,278) | (108,278) | |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | 50,000 | | | |
| Proceeds of notes | 100,000 | 100,000 | 100,000 | |
| | <u>150,000</u> | <u>100,000</u> | <u>100,000</u> | |
| TOTAL OTHER FINANCING SOURCES | <u>150,000</u> | <u>100,000</u> | <u>100,000</u> | |
| Net change in fund balance | (1,688) | (8,278) | (8,278) | |
| FUND BALANCE AT BEGINNING OF YEAR | <u>8,278</u> | <u>8,278</u> | <u>8,278</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 6,590</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
CEMETERY TRUST FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | CEMETERY TRUST FUND | | | Variance with Final Budget Positive (Negative) |
|--|--------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Charges for services | \$ | \$ | \$ 9,593 | \$ 9,593 |
| Interest earnings | | 400 | 594 | 194 |
| TOTAL REVENUES | | 400 | 10,187 | 9,787 |
| Excess of revenues over expenditures | | 400 | 10,187 | 9,787 |
| OTHER FINANCING (USES) | | | | |
| Transfers-out | | (400) | (385) | 15 |
| TOTAL OTHER FINANCING (USES) | | (400) | (385) | 15 |
| Net change in fund balance | | | 9,802 | 9,802 |
| FUND BALANCE AT BEGINNING OF YEAR | 477,122 | 477,122 | 477,122 | |
| FUND BALANCE AT END OF YEAR | <u>\$ 477,122</u> | <u>\$ 477,122</u> | <u>\$ 486,924</u> | <u>\$ 9,802</u> |

PROPRIETARY FUNDS

Proprietary Funds are established to account for operations that are financed and operated in a manner similar to private sector businesses where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

* * * * *

Water

To account for the operations of the City's water utility.

Special Parks and Recreation

To account for the operations of the concession stands and athletic programs in the various City parks.

Sanitation

To account for the operations of the City's rubbish and garbage collection operations.

Wastewater Pollution Control

To account for the operations and improvement of the City's wastewater treatment plant and sanitary sewer system.

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
WATER FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | WATER FUND | | | Variance with Final Budget Positive (Negative) |
|----------------------------------|-------------------------|-------------------|-------------------|---|
| | Budgeted Amounts | | Actual | |
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental revenues | \$ 364,000 | \$ 364,000 | \$ 70,309 | \$ (293,691) |
| Charges for service | 9,605,100 | 9,605,100 | 10,016,420 | 411,320 |
| Licenses and permits | 27,000 | 27,000 | 73,977 | 46,977 |
| Interest earnings | | | 522 | 522 |
| Fines and forfeitures | 40,000 | 40,000 | 65,327 | 25,327 |
| Miscellaneous revenues | 25,000 | 25,000 | 44,585 | 19,585 |
| TOTAL REVENUES | 10,061,100 | 10,061,100 | 10,271,140 | 210,040 |
| EXPENSES | | | | |
| Public Utility Services | | | | |
| Personal services | 1,001,029 | 946,029 | 932,234 | 13,795 |
| Fringe benefits | 403,960 | 395,960 | 389,808 | 6,152 |
| Operation and maintenance | 330,350 | 393,350 | 379,722 | 13,628 |
| Capital outlay | 4,055 | 4,055 | 4,055 | |
| Total Public Utilities | 1,739,394 | 1,739,394 | 1,705,819 | 33,575 |
| Water Pumping | | | | |
| Personal services | 1,460,677 | 1,444,877 | 1,304,975 | 139,902 |
| Fringe benefits | 457,806 | 473,606 | 472,578 | 1,028 |
| Operation and maintenance | 1,573,906 | 1,573,906 | 1,494,187 | 79,719 |
| Capital outlay | 491,297 | 491,297 | 449,680 | 41,617 |
| Total Water Pumping | 3,983,686 | 3,983,686 | 3,721,420 | 262,266 |
| Water Distribution | | | | |
| Personal services | 533,471 | 520,031 | 506,710 | 13,321 |
| Fringe benefits | 165,361 | 178,801 | 169,041 | 9,760 |
| Operation and maintenance | 249,050 | 249,050 | 230,967 | 18,083 |
| Capital outlay | 152,711 | 186,800 | 186,796 | 4 |
| Total Water Distribution | 1,100,593 | 1,134,682 | 1,093,514 | 41,168 |
| Water Miscellaneous | | | | |
| Personal services | 404,144 | 404,144 | 382,809 | 21,335 |
| Fringe benefits | 133,990 | 133,990 | 119,246 | 14,744 |
| Operation and maintenance | 1,007,394 | 1,005,545 | 786,722 | 218,823 |
| Capital outlay | 7,501,031 | 5,790,031 | 5,756,604 | 33,427 |
| Debt service: | | | | |
| Principal retirement | 596,336 | 597,128 | 597,128 | |
| Interest | 709,773 | 710,830 | 710,830 | |
| Reimbursements | 430,000 | 542,000 | 536,290 | 5,710 |
| Total Water Miscellaneous | 10,782,668 | 9,183,668 | 8,889,629 | 294,039 |
| TOTAL EXPENSES | 17,606,341 | 16,041,430 | 15,410,382 | 631,048 |
| Operating loss | (7,545,241) | (5,980,330) | (5,139,242) | 841,088 |

(Continued on subsequent page)

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
WATER FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | WATER FUND | | | Variance with Final Budget Positive (Negative) |
|---|--------------------------------|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| NONOPERATING REVENUES | | | | |
| Transfers in | | | 167 | 167 |
| Proceeds from construction loans | 6,348,846 | 4,722,053 | 4,013,186 | (708,867) |
| Other sources | 800,000 | 800,000 | 881,246 | 81,246 |
| TOTAL NONOPERATING REVENUES | 7,148,846 | 5,522,053 | 4,894,599 | (627,454) |
| Net change in fund equity | (396,395) | (458,277) | (244,643) | 213,634 |
| Adjustments for prior year encumbrances | 5,791,680 | 5,791,680 | 5,791,680 | |
| FUND EQUITY (DEFICIT) AT BEGINNING OF YEAR | (5,330,084) | (5,330,084) | (5,330,084) | |
| FUND EQUITY AT END OF YEAR | \$ 65,201 | \$ 3,319 | \$ 216,953 | \$ 213,634 |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
SPECIAL PARKS AND RECREATION FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | SPECIAL PARKS AND RECREATION FUND | | | Variance with Final Budget Positive (Negative) |
|---|--|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Charges for service | \$ 207,000 | \$ 207,000 | \$ 226,485 | \$ 19,485 |
| Miscellaneous revenues | 46,000 | 46,000 | 52,307 | 6,307 |
| TOTAL REVENUES | 253,000 | 253,000 | 278,792 | 25,792 |
| EXPENSES | | | | |
| Special Parks and Recreation | | | | |
| Personal services | 150,026 | 150,026 | 138,143 | 11,883 |
| Fringe benefits | 46,018 | 46,018 | 37,537 | 8,481 |
| Operation and maintenance | 97,800 | 104,241 | 95,493 | 8,748 |
| Total Special Parks and Recreation | 293,844 | 300,285 | 271,173 | 29,112 |
| TOTAL EXPENSES | 293,844 | 300,285 | 271,173 | 29,112 |
| Net change in fund equity | (40,844) | (47,285) | 7,619 | 54,904 |
| Adjustments for prior year encumbrances | 2,615 | 2,615 | 2,615 | |
| FUND EQUITY AT BEGINNING OF YEAR | 102,545 | 102,545 | 102,545 | |
| FUND EQUITY AT END OF YEAR | \$ 64,316 | \$ 57,875 | \$ 112,779 | \$ 54,904 |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
SANITATION FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | SANITATION FUND | | | |
|---|-------------------------|-------------------|---------------------|---|
| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Charges for services | \$ 4,100,000 | \$ 4,100,000 | \$ 4,310,398 | \$ 210,398 |
| Interest earnings | | | 1,488 | 1,488 |
| Miscellaneous revenues | | | 26 | 26 |
| TOTAL REVENUES | <u>4,100,000</u> | <u>4,100,000</u> | <u>4,311,912</u> | <u>211,912</u> |
| EXPENSES | | | | |
| Recycling | | | | |
| Operation and maintenance | | 52,465 | 29,059 | 23,406 |
| Total Recycling | | <u>52,465</u> | <u>29,059</u> | <u>23,406</u> |
| Sanitation | | | | |
| Personal services | 1,408,232 | 1,408,232 | 1,240,122 | 168,110 |
| Fringe benefits | 498,299 | 498,299 | 498,298 | 1 |
| Operation and maintenance | 1,524,900 | 1,524,900 | 1,453,062 | 71,838 |
| Capital outlay | 279,937 | 279,937 | 48,344 | 231,593 |
| Debt service: | | | | |
| Principal retirement | 3,400,000 | 3,100,000 | 3,100,000 | |
| Interest | 38,250 | 38,250 | 34,875 | 3,375 |
| Reimbursements | 320,000 | 320,000 | 314,825 | 5,175 |
| Total Sanitation | <u>7,469,618</u> | <u>7,169,618</u> | <u>6,689,526</u> | <u>480,092</u> |
| TOTAL EXPENSES | <u>7,469,618</u> | <u>7,222,083</u> | <u>6,718,585</u> | <u>503,498</u> |
| Operating loss | (3,369,618) | (3,122,083) | (2,406,673) | 715,410 |
| NONOPERATING REVENUES (EXPENSES) | | | | |
| Transfers in | | | 200,167 | 200,167 |
| Transfers out | (200,000) | (200,000) | (200,000) | |
| Proceeds of notes | 2,800,000 | 2,800,000 | 2,800,000 | |
| Other sources | | | 7,782 | 7,782 |
| TOTAL NONOPERATING REVENUES (EXPENSES) | <u>2,600,000</u> | <u>2,600,000</u> | <u>2,807,949</u> | <u>207,949</u> |
| Net change in fund equity | (769,618) | (522,083) | 401,276 | 923,359 |
| Adjustments for prior year encumbrances | 96,879 | 96,879 | 96,879 | |
| FUND EQUITY AT BEGINNING OF YEAR | <u>1,385,152</u> | <u>1,385,152</u> | <u>1,385,152</u> | |
| FUND EQUITY AT END OF YEAR | <u>\$ 712,413</u> | <u>\$ 959,948</u> | <u>\$ 1,883,307</u> | <u>\$ 923,359</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
WASTEWATER POLLUTION CONTROL FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | WASTEWATER POLLUTION CONTROL FUND | | | Variance with Final Budget Positive (Negative) |
|---|--|---------------------|----------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Intergovernmental revenues | \$ | | \$ 1,783 | \$ 1,783 |
| Charges for services | 10,690,000 | 10,690,000 | 11,086,417 | 396,417 |
| Fees, licenses and permits | 15,000 | 15,000 | 56,168 | 41,168 |
| Interest earnings | | | 3,194 | 3,194 |
| Special assessments | | | 5,565 | 5,565 |
| Miscellaneous revenues | 16,000 | 16,000 | 22,719 | 6,719 |
| TOTAL REVENUES | 10,721,000 | 10,721,000 | 11,175,846 | 454,846 |
| EXPENSES | | | | |
| Wastewater Pollution Control | | | | |
| Personal services | 3,098,887 | 3,098,887 | 3,062,501 | 36,386 |
| Fringe benefits | 1,099,462 | 1,168,372 | 1,165,607 | 2,765 |
| Operation and maintenance | 1,506,935 | 1,616,935 | 1,476,231 | 140,704 |
| Capital outlay | 717,345 | 791,545 | 697,145 | 94,400 |
| Total Wastewater Pollution Control | 6,422,629 | 6,675,739 | 6,401,484 | 274,255 |
| Wastewater Pollution Control Miscellaneous | | | | |
| Personal services | 519,482 | 519,482 | 490,548 | 28,934 |
| Fringe benefits | 168,643 | 168,643 | 158,961 | 9,682 |
| Operation and maintenance | 2,392,761 | 2,233,851 | 2,040,554 | 193,297 |
| Capital outlay | 7,940,969 | 6,940,969 | 3,418,838 | 3,522,131 |
| Debt service: | | | | |
| Principal retirement | 1,707,396 | 1,707,396 | 1,707,394 | 2 |
| Interest | 693,367 | 693,367 | 693,365 | 2 |
| Reimbursement | 1,300,000 | 1,382,000 | 1,379,051 | 2,949 |
| Total Wastewater Pollution Control Miscellaneous | 14,722,618 | 13,645,708 | 9,888,711 | 3,756,997 |
| TOTAL EXPENSES | 21,145,247 | 20,321,447 | 16,290,195 | 4,031,252 |
| Operating loss | (10,424,247) | (9,600,447) | (5,114,349) | 4,486,098 |

(Continued on subsequent page)

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
WASTEWATER POLLUTION CONTROL FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| WASTEWATER POLLUTION CONTROL FUND | | | | |
|---|-------------------------|--------------------|-----------------------|--|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance |
| | <u>Original</u> | <u>Final</u> | | with Final Budget Positive (Negative) |
| NONOPERATING REVENUES (EXPENSES) | | | | |
| Transfers in | | | 167 | 167 |
| Transfers out | (500,000) | (500,000) | | 500,000 |
| Proceeds from construction loans | 10,800,000 | 9,957,089 | 3,451,434 | (6,505,655) |
| Other financing sources | | | 348 | 348 |
| TOTAL NONOPERATING REVENUES (EXPENSES) | 10,300,000 | 9,457,089 | 3,451,949 | (6,005,140) |
| Net change in fund equity | (124,247) | (143,358) | (1,662,400) | (1,519,042) |
| Adjustments for prior year encumbrances | 3,758,183 | 3,758,183 | 3,758,183 | |
| FUND (DEFICIT) AT BEGINNING OF YEAR | (3,612,710) | (3,612,710) | (3,612,710) | |
| FUND EQUITY (DEFICIT) AT END OF YEAR | \$ 21,226 | \$ 2,115 | \$ (1,516,927) | \$ (1,519,042) |

INTERNAL SERVICE FUNDS

Internal Service Funds are established to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or the other governmental units on a cost reimbursement basis.

* * * * *

Employees' Health Insurance

To account for the operations of the City's self-insured health plan.

Workers' Compensation

To account for the operations of the City's workers' compensation plan.

City of Elyria, Ohio
Combining Statement of Net Position
Internal Service Funds
December 31, 2012

| | <u>Employees'</u> <u>Health Insurance</u> | <u>Workers'</u> <u>Compensation</u> | <u>Total</u> |
|----------------------------|--|--|--------------------|
| ASSETS | | | |
| Current assets: | | | |
| Cash and cash equivalents | \$ 209,270 | \$ 144,275 | \$ 353,545 |
| Accounts receivable | 987 | | 987 |
| Total current assets | <u>210,257</u> | <u>144,275</u> | <u>354,532</u> |
| Total assets | <u>210,257</u> | <u>144,275</u> | <u>354,532</u> |
| LIABILITIES | | | |
| Current liabilities: | | | |
| Accrued wages and benefits | | 1,384 | 1,384 |
| Claims payable | 421,176 | | 421,176 |
| Total current liabilities | <u>421,176</u> | <u>1,384</u> | <u>422,560</u> |
| NET POSITION | | | |
| Unrestricted (deficit) | <u>(210,919)</u> | <u>142,891</u> | <u>(68,028)</u> |
| Total net assets (deficit) | <u>\$ (210,919)</u> | <u>\$ 142,891</u> | <u>\$ (68,028)</u> |

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

| | <u>Employees'</u> <u>Health Insurance</u> | <u>Workers'</u> <u>Compensation</u> | <u>Total</u> |
|--|--|--|--------------------|
| Operating revenues: | | | |
| Charges for services | \$ 5,785,788 | \$ 772,438 | \$ 6,558,226 |
| Other | | 11,719 | 11,719 |
| Total operating revenues | <u>5,785,788</u> | <u>784,157</u> | <u>6,569,945</u> |
| Operating expenses: | | | |
| Personal services | | 21,820 | 21,820 |
| Fringe benefits | 5,787,042 | 752,492 | 6,539,534 |
| Operating and maintenance | 6,402 | 31,892 | 38,294 |
| Total operating expenses | <u>5,793,444</u> | <u>806,204</u> | <u>6,599,648</u> |
| Operating income / (loss) | <u>(7,656)</u> | <u>(22,047)</u> | <u>(29,703)</u> |
| Change in net position | (7,656) | (22,047) | (29,703) |
| Total net position (deficit) - beginning of year | (203,263) | 164,938 | (38,325) |
| Total net position (deficit) - end of year | <u>\$ (210,919)</u> | <u>\$ 142,891</u> | <u>\$ (68,028)</u> |

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

| | <u>Employees'</u> <u>Health Insurance</u> | <u>Workers'</u> <u>Compensation</u> | <u>Total</u> |
|--|--|--|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Cash received from customers | \$ 5,785,308 | \$ 772,438 | \$ 6,557,746 |
| Cash payments to suppliers for goods and services | (5,873,741) | (784,349) | (6,658,090) |
| Cash paid to employees for services | | (21,579) | (21,579) |
| Other operating revenues | | 11,719 | 11,719 |
| Net cash used for operating activities | <u>(88,433)</u> | <u>(21,771)</u> | <u>(110,204)</u> |
| Net increase (decrease) in cash and cash equivalents | (88,433) | (21,771) | (110,204) |
| Cash and cash equivalents - January 1, 2012 | 297,703 | 166,046 | 463,749 |
| Cash and cash equivalents - December 31, 2012 | <u>\$ 209,270</u> | <u>\$ 144,275</u> | <u>\$ 353,545</u> |
| Reconciliation of operating loss to net cash from operating activities: | | | |
| Operating loss | <u>\$ (7,656)</u> | <u>\$ (22,047)</u> | <u>\$ (29,703)</u> |
| Adjustments to reconcile operating loss to net cash from operating activities: | | | |
| Changes in assets and liabilities: | | | |
| Accounts receivable | (480) | | (480) |
| Accrued wages and benefits | | 276 | 276 |
| Claims payable | (80,297) | | (80,297) |
| Total adjustments | <u>(80,777)</u> | <u>276</u> | <u>(80,501)</u> |
| Net cash used for operating activities | <u>\$ (88,433)</u> | <u>\$ (21,771)</u> | <u>\$ (110,204)</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
EMPLOYEES' HEALTH INSURANCE FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | <u>EMPLOYEES' HEALTH INSURANCE FUND</u> | | | Variance with Final Budget Positive (Negative) |
|--|---|-------------------|-------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Charges for services | \$ 4,913,000 | \$ 5,785,000 | \$ 5,785,309 | \$ 309 |
| TOTAL REVENUES | <u>4,913,000</u> | <u>5,785,000</u> | <u>5,785,309</u> | <u>309</u> |
| EXPENSES | | | | |
| GENERAL GOVERNMENT | | | | |
| Employees' Health Insurance | | | | |
| Fringe benefits | 5,180,000 | 5,930,000 | 5,867,338 | 62,662 |
| Operation and maintenance | 19,000 | 19,000 | 6,402 | 12,598 |
| Total Employees' Health Insurance | <u>5,199,000</u> | <u>5,949,000</u> | <u>5,873,740</u> | <u>75,260</u> |
| TOTAL GENERAL GOVERNMENT | <u>5,199,000</u> | <u>5,949,000</u> | <u>5,873,740</u> | <u>75,260</u> |
| TOTAL EXPENSES | <u>5,199,000</u> | <u>5,949,000</u> | <u>5,873,740</u> | <u>75,260</u> |
| Net change in fund equity | (286,000) | (164,000) | (88,431) | 75,569 |
| Adjustment for prior year encumbrances | 698 | 698 | 698 | |
| FUND EQUITY AT BEGINNING OF YEAR | <u>297,003</u> | <u>297,003</u> | <u>297,003</u> | |
| FUND EQUITY AT END OF YEAR | <u>\$ 11,701</u> | <u>\$ 133,701</u> | <u>\$ 209,270</u> | <u>\$ 75,569</u> |

CITY OF ELYRIA, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-
WORKERS' COMPENSATION FUND-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2012

| | <u>WORKERS' COMPENSATION FUND</u> | | | Variance with Final Budget Positive (Negative) |
|---|-----------------------------------|-------------------|-------------------|---|
| | <u>Budgeted Amounts</u> | | <u>Actual</u> | |
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Charges for services | \$ 850,000 | \$ 799,700 | \$ 772,438 | \$ (27,262) |
| Miscellaneous revenues | 15,000 | 15,000 | 11,719 | (3,281) |
| TOTAL REVENUES | <u>865,000</u> | <u>814,700</u> | <u>784,157</u> | <u>(30,543)</u> |
| EXPENSES | | | | |
| Workers' Compensation | | | | |
| Personal services | 22,100 | 22,100 | 21,579 | 521 |
| Fringe benefits | 944,682 | 780,682 | 779,734 | 948 |
| Operation and maintenance | 59,831 | 59,831 | 35,074 | 24,757 |
| Total Workers' Compensation | <u>1,026,613</u> | <u>862,613</u> | <u>836,387</u> | <u>26,226</u> |
| TOTAL EXPENSES | <u>1,026,613</u> | <u>862,613</u> | <u>836,387</u> | <u>26,226</u> |
| Operating loss | (161,613) | (47,913) | (52,230) | (4,317) |
| NONOPERATING REVENUES | | | | |
| Other sources | | | 27,278 | 27,278 |
| TOTAL NONOPERATING REVENUES | | | <u>27,278</u> | <u>27,278</u> |
| Net change in fund equity | (161,613) | (47,913) | (24,952) | 22,961 |
| Adjustment for prior year encumbrances | 6,712 | 6,712 | 6,712 | |
| FUND EQUITY AT BEGINNING OF YEAR | <u>158,999</u> | <u>158,999</u> | <u>158,999</u> | |
| FUND EQUITY AT END OF YEAR | <u>\$ 4,098</u> | <u>\$ 117,798</u> | <u>\$ 140,759</u> | <u>\$ 22,961</u> |

AGENCY FUNDS

Agency Funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units, and / or other funds.

* * * * *

Consumer Deposits

Security deposits charged by the public utilities division for water services.

Excavating Permits

Security deposits held by the City for excavating projects.

State Health Fees

Fees collected by the City for the State of Ohio.

Unclaimed Monies

Monies left unclaimed which are held for five years and then deposited to the General Fund per Section 9.39 of the Ohio Revised Code.

Municipal Court

Fines and fees collected by the Elyria Municipal Court to be disbursed to various parties.

Land Purchase Deposits

To account for deposits on the sale of City owned land.

Lorain County Utility Charges

To account for the collection of utility charges for other jurisdictions to be paid to Lorain County.

Payroll Revolving

To account for monies withheld from employees' salaries and wages to be disbursed to other governmental entities.

Fire Damage Deposits

Insurance proceeds held by the City to guarantee the proper repair, securing or removal of fire damage buildings.

Police Department Deposit

Evidence monies held by the City to be disbursed to various parties as decreed by the Elyria Municipal Court.

State Building Fees

Ohio Board of Building Standards Assessment fees collected by the City for the State of Ohio.

AGENCY FUNDS (continued)

Lower Black River Water Quality

To account for monies deposited with the City by various entities to be used for a cooperative study of the water quality of the lower Black river as mandated by the State of Ohio Environmental Protection Agency.

Contractors' Deposits

Security deposits held by the City so contractors obtain a certificate of occupancy on building projects upon completion.

Employee Cafeteria Plan

To account for monies withheld from employees' salaries and wages for reimbursement of Section 125 Plan health care and dependent care expenses.

Elyria Township JEDD Income Tax Fund

To account for the 20% share of the JEDD income tax which is due to Elyria Township.

Elyria Public Library Property Tax Fund

To account for monies collected from property taxes levied for operating the public library.

Lorain County Service Maintenance Fee Fund

To account for the collection of utility maintenance fees for other jurisdictions to be paid to Lorain County.

Elyria Police Memorial Fund

To account for monies donated to the City of Elyria for a memorial to honor Elyria Police officers killed in the line of duty.

CITY OF ELYRIA, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

| | Balance January 1, 2012 | Additions | Deductions | Balance December 31, 2012 |
|---|----------------------------|---------------------|---------------------|------------------------------|
| CONSUMER DEPOSITS FUND | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 461,938 | \$ 283,287 | \$ 464,584 | \$ 280,641 |
| Investments | | 300,374 | | 300,374 |
| Total assets | <u>\$ 461,938</u> | <u>\$ 583,661</u> | <u>\$ 464,584</u> | <u>\$ 581,015</u> |
| Liabilities: | | | | |
| Other liabilities | <u>\$ 461,938</u> | <u>\$ 583,661</u> | <u>\$ 464,584</u> | <u>\$ 581,015</u> |
| EXCAVATING PERMITS FUND | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | <u>\$ 33,905</u> | <u>\$ 2,310</u> | <u>\$</u> | <u>\$ 36,215</u> |
| Liabilities: | | | | |
| Other liabilities | <u>\$ 33,905</u> | <u>\$ 2,310</u> | <u>\$</u> | <u>\$ 36,215</u> |
| STATE HEALTH FEES FUND | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | <u>\$ 4,415</u> | <u>\$ 9,761</u> | <u>\$ 10,189</u> | <u>\$ 3,987</u> |
| Liabilities: | | | | |
| Due to other governments | <u>\$ 4,415</u> | <u>\$ 9,761</u> | <u>\$ 10,189</u> | <u>\$ 3,987</u> |
| UNCLAIMED MONIES FUND | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 80,553 | \$ 8,352 | \$ 57,049 | \$ 31,856 |
| Investments | | 53,066 | | 53,066 |
| Total assets | <u>\$ 80,553</u> | <u>\$ 61,418</u> | <u>\$ 57,049</u> | <u>\$ 84,922</u> |
| Liabilities: | | | | |
| Other liabilities | <u>\$ 80,553</u> | <u>\$ 61,418</u> | <u>\$ 57,049</u> | <u>\$ 84,922</u> |
| MUNICIPAL COURT FUND | | | | |
| Assets: | | | | |
| Cash and cash equivalents-segregated accounts | <u>\$ 594,737</u> | <u>\$ 4,689,332</u> | <u>\$ 4,684,964</u> | <u>\$ 599,105</u> |
| Liabilities: | | | | |
| Accounts payable | \$ 101,155 | \$ 150,566 | \$ 101,155 | \$ 150,566 |
| Other liabilities | 493,582 | 448,539 | 493,582 | 448,539 |
| Total liabilities | <u>\$ 594,737</u> | <u>\$ 599,105</u> | <u>\$ 594,737</u> | <u>\$ 599,105</u> |
| LAND PURCHASE DEPOSITS FUND | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | <u>\$ 1,385</u> | <u>\$</u> | <u>\$</u> | <u>\$ 1,385</u> |
| Liabilities: | | | | |
| Other liabilities | <u>\$ 1,385</u> | <u>\$</u> | <u>\$</u> | <u>\$ 1,385</u> |

(Continued on subsequent page)

CITY OF ELYRIA, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

| | Balance January 1, 2012 | Additions | Deductions | Balance December 31, 2012 |
|---|----------------------------|--------------|--------------|------------------------------|
| LORAIN COUNTY UTILITY CHARGES FUND | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 42,354 | \$ 239,556 | \$ 236,618 | \$ 45,292 |
| Liabilities: | | | | |
| Due to other governments | \$ 42,354 | \$ 239,556 | \$ 236,618 | \$ 45,292 |
| PAYROLL REVOLVING FUND | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 255,980 | \$ 6,865,837 | \$ 6,867,824 | \$ 253,993 |
| Liabilities: | | | | |
| Accounts payable | \$ 245,395 | \$ 2,789,646 | \$ 2,791,919 | \$ 243,122 |
| Due to other governments | 10,585 | 4,076,191 | 4,075,905 | 10,871 |
| Total liabilities | \$ 255,980 | \$ 6,865,837 | \$ 6,867,824 | \$ 253,993 |
| FIRE DAMAGE DEPOSITS FUND | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 31,860 | \$ 126,273 | \$ 69,663 | \$ 88,470 |
| Liabilities: | | | | |
| Accounts payable | \$ 31,860 | \$ 126,273 | \$ 69,663 | \$ 88,470 |
| POLICE DEPARTMENT DEPOSIT FUND | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 63,538 | \$ | \$ | \$ 63,538 |
| Liabilities: | | | | |
| Other liabilities | \$ 63,538 | \$ | \$ | \$ 63,538 |
| STATE BUILDING FEES FUND | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 4,331 | \$ 8,043 | \$ 7,742 | \$ 4,632 |
| Liabilities: | | | | |
| Due to other governments | \$ 4,331 | \$ 8,043 | \$ 7,742 | \$ 4,632 |
| LOWER BLACK RIVER WATER QUALITY FUND | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 717 | \$ | \$ 717 | \$ |
| Liabilities: | | | | |
| Accounts payable | \$ 717 | \$ | \$ 717 | \$ |
| CONTRACTORS' DEPOSITS FUND | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 3,725 | \$ 4,151 | \$ 3,300 | \$ 4,576 |
| Liabilities: | | | | |
| Other liabilities | \$ 3,725 | \$ 4,151 | \$ 3,300 | \$ 4,576 |

(Continued on subsequent page)

CITY OF ELYRIA, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

| | Balance January 1, 2012 | Additions | Deductions | Balance December 31, 2012 |
|---|----------------------------|----------------------|----------------------|------------------------------|
| EMPLOYEE CAFETERIA PLAN FUND | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 21,251 | \$ 35,575 | \$ 32,412 | \$ 24,414 |
| Liabilities: | | | | |
| Other liabilities | \$ 21,251 | \$ 35,575 | \$ 32,412 | \$ 24,414 |
| ELYRIA TOWNSHIP JEDD INCOME TAX FUND | | | | |
| Assets: | | | | |
| Income tax receivable | \$ 19,477 | \$ 74,119 | \$ 74,644 | \$ 18,952 |
| Liabilities: | | | | |
| Due to other governments | \$ 19,477 | \$ 74,119 | \$ 74,644 | \$ 18,952 |
| ELYRIA PUBLIC LIBRARY PROPERTY TAX FUND | | | | |
| Assets: | | | | |
| Property tax receivable | \$ 1,605,481 | \$ 1,478,836 | \$ 1,605,481 | \$ 1,478,836 |
| Liabilities: | | | | |
| Due to other governments | \$ 1,605,481 | \$ 1,478,836 | \$ 1,605,481 | \$ 1,478,836 |
| LORAIN COUNTY SERVICE MAINTENANCE FEE FUND | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 22,005 | \$ 131,717 | \$ 131,700 | \$ 22,022 |
| Liabilities: | | | | |
| Due to other governments | \$ 22,005 | \$ 131,717 | \$ 131,700 | \$ 22,022 |
| ELYRIA POLICE MEMORIAL FUND | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 4,506 | \$ | \$ | \$ 4,506 |
| Liabilities: | | | | |
| Other liabilities | \$ 4,506 | \$ | \$ | \$ 4,506 |
| TOTAL AGENCY FUNDS | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 1,032,463 | \$ 7,714,862 | \$ 7,881,798 | \$ 865,527 |
| Cash and cash equivalents-segregated accounts | 594,737 | 4,689,332 | 4,684,964 | 599,105 |
| Investments | | 353,440 | | 353,440 |
| Property tax receivable | 1,605,481 | 1,478,836 | 1,605,481 | 1,478,836 |
| Income tax receivable | 19,477 | 74,119 | 74,644 | 18,952 |
| Total assets | <u>\$ 3,252,158</u> | <u>\$ 14,310,589</u> | <u>\$ 14,246,887</u> | <u>\$ 3,315,860</u> |
| Liabilities: | | | | |
| Accounts payable | \$ 379,127 | \$ 3,066,485 | \$ 2,963,454 | \$ 482,158 |
| Due to other governments | 1,708,648 | 6,018,223 | 6,142,279 | 1,584,592 |
| Other liabilities | 1,164,383 | 1,135,654 | 1,050,927 | 1,249,110 |
| Total Liabilities | <u>\$ 3,252,158</u> | <u>\$ 10,220,362</u> | <u>\$ 10,156,660</u> | <u>\$ 3,315,860</u> |



STATISTICAL SECTION

**"We are made wise not by the recollection of our past,
but by the responsibility for our future."
-George Bernard Shaw**

STATISTICAL SECTION

This part of the City of Elyria'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 city's overall financial health.

| <u>Contents</u> | <u>Pages</u> |
|---|--------------|
| Financial Trends - These schedules contain trend information to help the reader understand how the city's financial position has changed over time. | S1-S5 |
| Revenue Capacity - These schedules contain information to help the reader understand and assess the factors affecting the city's ability to generate its most significant local revenue sources, the property tax and income tax. | S6-S14 |
| Debt Capacity - These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt and the city's ability to issue additional debt in the future. | S15-S21 |
| Economic and Demographic Information - These schedules offer economic and demographic indicators to help the reader understand the environment within which the city's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments. | S22- S35 |

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The city implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

City of Elyria, Ohio
Net Position By Component
Last Ten Years
(Accrual Basis of Accounting)

| | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|--|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Governmental Activities | | | | | | | | | | |
| Net investment in capital assets | \$56,310,746 | \$55,127,394 | \$54,196,053 | \$52,728,068 | \$49,298,032 | \$38,008,622 | \$37,882,715 | \$35,063,198 | \$33,372,096 | \$29,697,842 |
| Restricted: | | | | | | | | | | |
| Public safety | 1,167,649 | 742,785 | 1,007,103 | 856,433 | 793,876 | 972,925 | 1,124,522 | 1,074,095 | 1,044,444 | 1,075,665 |
| Health | 208,753 | 286,833 | 308,881 | 347,516 | 367,076 | 291,798 | 212,739 | 105,422 | 226,439 | 183,371 |
| Community environment | 5,628,643 | 5,051,569 | 4,924,758 | 4,388,641 | 4,749,561 | 4,307,144 | 3,836,932 | 3,806,528 | 3,805,840 | 3,504,795 |
| Highways and streets | 612,190 | 938,962 | 620,245 | 1,007,160 | 1,003,966 | 883,238 | 766,727 | 838,063 | 808,622 | 1,134,296 |
| Debt service | 417,782 | 284,215 | 905,383 | 691,077 | 596,372 | 1,262,673 | 1,471,603 | 1,590,304 | 1,942,362 | 3,504,081 |
| Other Purposes | 1,727,110 | 1,899,232 | 2,166,695 | 2,571,197 | 2,540,469 | 262,093 | 234,095 | 191,675 | 134,783 | 348,601 |
| Non-expendable: | | | | | | | | | | |
| Health | 486,924 | 477,122 | 469,307 | 460,731 | 460,852 | 447,349 | 442,440 | 422,190 | 417,481 | |
| Unrestricted | 5,307,892 | 4,037,855 | 2,237,974 | 222,610 | 3,076,042 | 7,932,774 | 5,970,863 | 6,705,600 | 4,104,270 | 3,883,049 |
| Total Governmental Activities Net Position | \$71,867,689 | \$68,845,967 | \$66,836,399 | \$63,273,433 | \$62,886,246 | \$54,368,616 | \$51,942,636 | \$49,797,075 | \$45,856,337 | \$43,331,700 |
| Business Type - Activities | | | | | | | | | | |
| Net investment in capital assets | \$30,403,085 | \$33,196,615 | \$29,367,060 | \$29,796,937 | \$30,185,728 | \$31,253,834 | \$31,819,163 | \$34,470,219 | \$35,624,042 | \$35,748,505 |
| Unrestricted | 3,712,566 | (1,613,031) | 2,676,465 | 1,898,963 | 2,775,912 | 4,357,931 | 5,416,769 | 4,369,045 | 4,331,938 | 6,307,046 |
| Total Business-Type Activities Net Position | \$34,115,651 | \$31,583,584 | \$32,043,525 | \$31,695,900 | \$32,961,640 | \$35,611,765 | \$37,235,932 | \$38,839,264 | \$39,955,980 | \$42,055,551 |
| Primary Government | | | | | | | | | | |
| Net investment in capital assets | \$86,713,831 | \$88,324,009 | \$83,563,113 | \$82,525,005 | \$79,483,760 | \$69,262,456 | \$69,701,878 | \$69,533,417 | \$68,996,138 | \$65,446,347 |
| Restricted for: | | | | | | | | | | |
| Public safety | 1,167,649 | 742,785 | 1,007,103 | 856,433 | 793,876 | 972,925 | 1,124,522 | 1,074,095 | 1,044,444 | 1,075,665 |
| Health | 208,753 | 286,833 | 308,881 | 347,516 | 367,076 | 291,798 | 212,739 | 105,422 | 226,439 | 183,371 |
| Community environment | 5,628,643 | 5,051,569 | 4,924,758 | 4,388,641 | 4,749,561 | 4,307,144 | 3,836,932 | 3,806,528 | 3,805,840 | 3,504,795 |
| Highways and streets | 612,190 | 938,962 | 620,245 | 1,007,160 | 1,003,966 | 883,238 | 766,727 | 838,063 | 808,622 | 1,134,296 |
| Debt service | 417,782 | 284,215 | 905,383 | 691,077 | 596,372 | 1,262,673 | 1,471,603 | 1,590,304 | 1,942,362 | 3,504,081 |
| Other Purposes | 1,727,110 | 1,899,232 | 2,166,695 | 2,571,197 | 2,540,469 | 262,093 | 234,095 | 191,675 | 134,783 | 348,601 |
| Non-expendable: | | | | | | | | | | |
| Health | 486,924 | 477,122 | 469,307 | 460,731 | 460,852 | 447,349 | 442,440 | 422,190 | 417,481 | |
| Unrestricted | 9,020,458 | 2,424,824 | 4,914,439 | 2,121,573 | 5,851,954 | 12,290,705 | 11,387,632 | 11,074,645 | 8,436,208 | 10,190,095 |
| Total Primary Government Net Position | \$105,983,340 | \$100,429,551 | \$98,879,924 | \$94,969,333 | \$95,847,886 | \$89,980,381 | \$89,178,568 | \$88,636,339 | \$85,812,317 | \$85,387,251 |

Source: Respective Comprehensive Annual Financial Reports (Statement of Net Position)

Note: The City of Elyria Implemented GASB Statement 34 in 2003.

City of Elyria, Ohio
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)

| | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Program Revenues | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| Public safety | \$41,023 | \$33,654 | \$68,590 | \$230,580 | \$367,352 | \$439,121 | \$489,385 | \$464,291 | \$564,170 | \$499,390 |
| Health | 816,088 | 802,884 | 901,449 | 834,805 | 1,064,714 | 950,272 | 1,066,153 | 1,189,172 | 1,146,189 | 1,014,288 |
| Culture and recreation | 170,681 | 178,591 | 178,094 | 179,762 | 200,808 | 205,283 | 192,011 | 170,072 | 177,792 | 155,728 |
| Community environment | 410,168 | 723,155 | 427,848 | 815,721 | 525,534 | 673,805 | 757,840 | 4,795 | 10,176 | 8,029 |
| Highway and streets | | | | | | | | | | |
| General Government | 2,450,631 | 2,323,500 | 2,038,549 | 2,171,865 | 2,524,606 | 2,763,460 | 3,132,198 | 3,141,512 | 2,784,396 | 2,375,181 |
| Subtotal - Charges for Services | 3,888,591 | 4,061,784 | 3,614,530 | 4,232,733 | 4,683,014 | 5,031,941 | 5,637,587 | 4,969,842 | 4,682,723 | 4,052,616 |
| Operating grants and contributions | 3,728,136 | 5,772,703 | 3,470,388 | 2,528,700 | 1,858,407 | 2,242,188 | 1,670,498 | 1,653,771 | 2,235,083 | 2,019,139 |
| Capital grants and contributions | 3,272,732 | 1,465,219 | 5,465,592 | 3,252,511 | 13,710,298 | 769,089 | 1,964,958 | 2,528,848 | 2,829,299 | 1,922,423 |
| <i>Total Governmental Activities Program Revenues</i> | <u>10,889,459</u> | <u>11,299,706</u> | <u>12,550,510</u> | <u>10,013,944</u> | <u>20,251,719</u> | <u>8,043,218</u> | <u>9,273,043</u> | <u>9,152,461</u> | <u>9,747,105</u> | <u>7,994,178</u> |
| Business-Type Activities: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| Water | 10,148,332 | 8,687,534 | 7,827,256 | 6,645,710 | 5,864,226 | 5,859,917 | 5,653,958 | 5,528,430 | 5,003,529 | 4,777,110 |
| Special parks & recreation | 264,508 | 256,273 | 241,882 | 231,253 | 323,574 | 337,529 | 321,078 | 292,890 | 283,979 | 214,094 |
| Sanitation | 4,380,162 | 4,095,269 | 4,015,156 | 3,746,752 | 3,134,169 | 3,339,642 | 3,038,891 | 3,017,630 | 2,975,839 | 2,645,629 |
| Wastewater Pollution Control | 11,084,985 | 10,808,362 | 10,526,504 | 9,770,955 | 9,835,113 | 9,727,869 | 9,732,738 | 9,661,676 | 8,820,307 | 8,946,546 |
| Operating grants and contributions | 0 | 150,000 | 41,832 | 172,931 | 128,260 | 124,112 | 32,355 | 104,008 | 96,028 | 61,756 |
| Capital grants and contributions | 187,342 | 16,489 | 347,964 | 25,119 | 129,874 | 182,504 | 171,709 | 105,505 | 51,948 | 86,131 |
| <i>Total Business-Type Activities Program Revenues</i> | <u>26,065,329</u> | <u>24,013,927</u> | <u>23,000,594</u> | <u>20,592,720</u> | <u>19,415,216</u> | <u>19,571,573</u> | <u>18,950,729</u> | <u>18,710,139</u> | <u>17,231,630</u> | <u>16,731,266</u> |
| <i>Total Primary Government Program Revenues</i> | <u>\$36,954,788</u> | <u>\$35,313,633</u> | <u>\$35,551,104</u> | <u>\$30,606,664</u> | <u>\$39,666,935</u> | <u>\$27,614,791</u> | <u>\$28,223,772</u> | <u>\$27,862,600</u> | <u>\$26,978,735</u> | <u>\$24,725,444</u> |

Source: Respective Comprehensive Annual Financial Reports (Statement of Activities)

(continued)

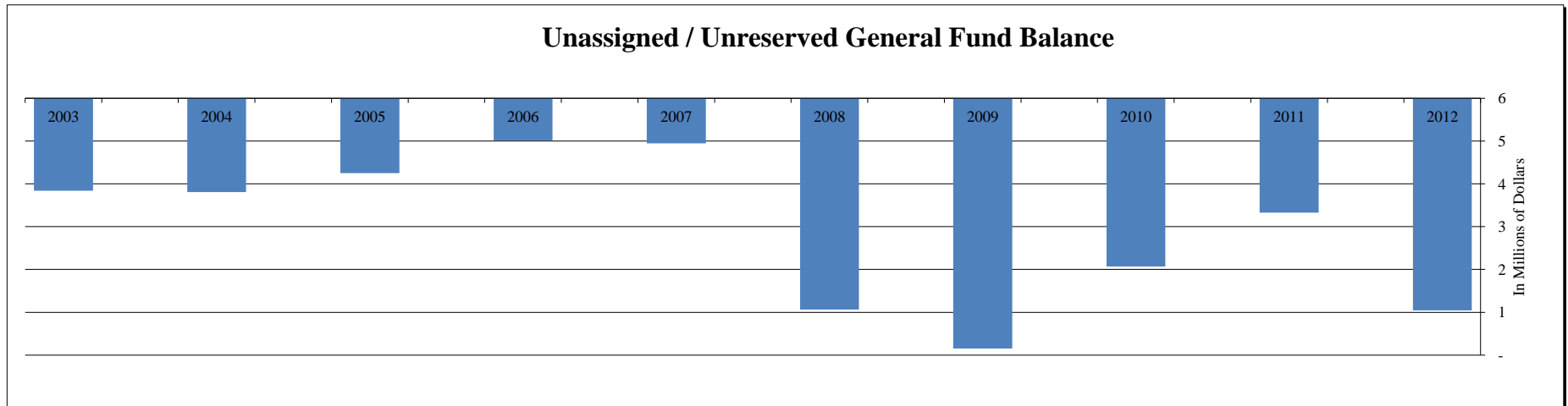
City of Elyria, Ohio
Changes in Net Position (continued)
Last Ten Years
(Accrual Basis of Accounting)

| | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Expenses | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Public safety | \$21,038,282 | \$20,096,325 | \$18,988,400 | \$20,248,006 | \$23,241,071 | \$20,746,034 | \$20,851,317 | \$19,528,348 | \$19,578,462 | \$19,808,236 |
| Health | 2,136,818 | 2,076,012 | 2,282,178 | 2,309,335 | 2,540,306 | 2,452,163 | 2,568,869 | 2,992,268 | 2,789,743 | 2,749,524 |
| Culture and recreation | 1,789,747 | 1,721,823 | 1,551,008 | 1,424,063 | 2,704,509 | 2,500,151 | 2,463,610 | 2,374,010 | 2,522,883 | 2,511,424 |
| Community environment | 2,266,370 | 4,373,694 | 3,037,800 | 2,051,503 | 1,940,846 | 1,704,949 | 1,741,812 | 1,870,225 | 2,105,014 | 1,976,381 |
| Highways and streets | 5,238,609 | 5,091,213 | 5,713,819 | 3,733,173 | 3,910,616 | 3,551,406 | 3,276,038 | 3,240,837 | 3,079,005 | 3,109,831 |
| General government | 8,392,523 | 8,503,771 | 8,307,217 | 8,372,028 | 10,021,557 | 8,043,382 | 8,271,237 | 7,948,645 | 7,390,522 | 7,568,158 |
| Interest and fiscal charges | 1,215,453 | 1,430,156 | 1,429,014 | 1,497,970 | 1,798,904 | 1,755,470 | 1,171,780 | 986,994 | 1,237,712 | 1,308,289 |
| <i>Total Governmental Activities Expenses</i> | <u>42,077,802</u> | <u>43,292,994</u> | <u>41,309,436</u> | <u>39,636,078</u> | <u>46,157,809</u> | <u>40,753,555</u> | <u>40,344,663</u> | <u>38,941,327</u> | <u>38,703,341</u> | <u>39,031,843</u> |
| Business-Type Activities | | | | | | | | | | |
| Water | 8,130,332 | 7,683,838 | 7,098,581 | 7,383,133 | 7,448,276 | 6,926,055 | 6,641,584 | 6,375,523 | 5,933,824 | 5,630,930 |
| Special parks & recreation | 272,286 | 216,817 | 340,608 | 601,210 | 326,255 | 337,082 | 317,879 | 292,998 | 297,859 | 299,535 |
| Sanitation | 3,760,694 | 5,274,289 | 3,653,211 | 3,396,797 | 3,339,232 | 3,316,235 | 3,132,454 | 3,184,255 | 2,978,122 | 3,035,312 |
| Wastewater Pollution Control | 11,428,275 | 11,402,498 | 11,634,500 | 10,563,625 | 11,186,406 | 11,046,445 | 10,999,541 | 10,371,975 | 10,354,570 | 10,811,134 |
| <i>Total Business-Type Activities Expenses</i> | <u>23,591,587</u> | <u>24,577,442</u> | <u>22,726,900</u> | <u>21,944,765</u> | <u>22,300,169</u> | <u>21,625,817</u> | <u>21,091,458</u> | <u>20,224,751</u> | <u>19,564,375</u> | <u>19,776,911</u> |
| <i>Total Primary Government Program Expenses</i> | <u>65,669,389</u> | <u>67,870,436</u> | <u>64,036,336</u> | <u>61,580,843</u> | <u>68,457,978</u> | <u>62,379,372</u> | <u>61,436,121</u> | <u>59,166,078</u> | <u>58,267,716</u> | <u>58,808,754</u> |
| Net (Expense)/Revenue | | | | | | | | | | |
| Governmental Activities | <u>(31,188,343)</u> | <u>(31,993,288)</u> | <u>(28,758,926)</u> | <u>(29,622,134)</u> | <u>(25,906,090)</u> | <u>(32,710,337)</u> | <u>(31,071,620)</u> | <u>(29,788,866)</u> | <u>(28,956,236)</u> | <u>(31,037,665)</u> |
| Business-Type Activities | <u>2,473,742</u> | <u>(563,515)</u> | <u>273,694</u> | <u>(1,352,045)</u> | <u>(2,884,953)</u> | <u>(2,054,244)</u> | <u>(2,140,729)</u> | <u>(1,514,612)</u> | <u>(2,332,745)</u> | <u>(3,045,645)</u> |
| <i>Total Primary Government Net Expense</i> | <u>(28,714,601)</u> | <u>(32,556,803)</u> | <u>(28,485,232)</u> | <u>(30,974,179)</u> | <u>(28,791,043)</u> | <u>(34,764,581)</u> | <u>(33,212,349)</u> | <u>(31,303,478)</u> | <u>(31,288,981)</u> | <u>(34,083,310)</u> |
| General Revenues and Other Changes in Net Position | | | | | | | | | | |
| Governmental Activities | | | | | | | | | | |
| Taxes: | | | | | | | | | | |
| Property taxes | 3,266,785 | 3,357,482 | 3,883,089 | 3,904,036 | 3,993,165 | 4,194,264 | 3,913,589 | 3,726,157 | 3,699,197 | 3,554,126 |
| Municipal income taxes | 23,110,209 | 21,983,833 | 20,115,876 | 18,160,200 | 22,268,109 | 21,187,484 | 21,470,263 | 23,057,107 | 20,722,890 | 21,401,274 |
| Gasoline and motor vehicle taxes | 2,743,643 | 2,761,232 | 2,822,938 | 2,809,643 | 2,931,491 | 2,936,903 | 3,050,275 | 2,769,274 | 2,879,983 | 2,805,188 |
| Other local taxes | 759,265 | 738,367 | 707,350 | 518,482 | 475,177 | 508,796 | 494,882 | 464,747 | 512,147 | 472,301 |
| Unrestricted intergovernmental revenues and contributions | 3,994,690 | 5,115,757 | 4,759,534 | 3,829,669 | 3,891,611 | 3,992,282 | 2,849,785 | 3,116,189 | 3,012,969 | 4,070,303 |
| Investment earnings | 12,115 | 18,474 | 17,278 | 40,195 | 376,408 | 1,087,322 | 850,323 | 414,181 | 210,665 | 179,864 |
| Miscellaneous | 98,881 | 27,711 | 15,827 | 747,096 | 487,759 | 1,228,316 | 554,055 | 146,041 | 160,670 | 190,574 |
| Gain on sale of capital assets | 224,477 | 0 | 0 | 0 | 0 | 950 | 34,009 | 35,908 | 282,352 | |
| <i>Total Governmental Activities</i> | <u>34,210,065</u> | <u>34,002,856</u> | <u>32,321,892</u> | <u>30,009,321</u> | <u>34,423,720</u> | <u>35,136,317</u> | <u>33,217,181</u> | <u>33,729,604</u> | <u>31,480,873</u> | <u>32,673,630</u> |
| Business-Type Activities | | | | | | | | | | |
| Investment earnings | 3,014 | 4,122 | 10,628 | 42,078 | 159,941 | 314,195 | 396,537 | 248,600 | 82,040 | 176,754 |
| Miscellaneous | 55,311 | 99,452 | 63,303 | 44,227 | 74,887 | 115,882 | 140,860 | 149,296 | 151,134 | 188,606 |
| <i>Total Business-Type Activities</i> | <u>58,325</u> | <u>103,574</u> | <u>73,931</u> | <u>86,305</u> | <u>234,828</u> | <u>430,077</u> | <u>537,397</u> | <u>397,896</u> | <u>233,174</u> | <u>365,360</u> |
| <i>Total Primary Government General Revenues and Other Changes in Net Position</i> | <u>34,268,390</u> | <u>34,106,430</u> | <u>32,395,823</u> | <u>30,095,626</u> | <u>34,658,548</u> | <u>35,566,394</u> | <u>33,754,578</u> | <u>34,127,500</u> | <u>31,714,047</u> | <u>33,038,990</u> |
| Change in Net Position | | | | | | | | | | |
| Governmental Activities | 3,021,722 | 2,009,568 | 3,562,966 | 387,187 | 8,517,630 | 2,425,980 | 2,145,561 | 3,940,738 | 2,524,637 | 1,635,965 |
| Business-Type Activities | 2,532,067 | (459,941) | 347,625 | (1,265,740) | (2,650,125) | (1,624,167) | (1,603,332) | (1,116,716) | (2,099,571) | (2,680,285) |
| <i>Total Primary Government Change in Net Position</i> | <u>\$5,553,789</u> | <u>\$1,549,627</u> | <u>\$3,910,591</u> | <u>(\$878,553)</u> | <u>\$5,867,505</u> | <u>\$801,813</u> | <u>\$542,229</u> | <u>\$2,824,022</u> | <u>\$425,066</u> | <u>(\$1,044,320)</u> |

Source: Respective Comprehensive Annual Financial Reports (Statement of Activities)

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

| | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|---|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
| General Fund | | | | | | | | | | |
| Assigned | \$ 3,884,972 | \$ 569,402 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Unassigned | 1,045,896 | 3,326,649 | | | | | | | | |
| Reserved for encumbrances | | | 558,959 | 419,578 | 979,830 | 434,633 | 359,503 | 1,298,551 | 311,772 | 432,901 |
| Unreserved | | | 2,068,602 | 151,931 | 1,061,601 | 4,945,240 | 5,016,011 | 4,248,850 | 3,807,061 | 3,840,450 |
| Total General Fund | 4,930,868 | 3,896,051 | 2,627,561 | 571,509 | 2,041,431 | 5,379,873 | 5,375,514 | 5,547,401 | 4,118,833 | 4,273,351 |
| All Other Governmental Funds | | | | | | | | | | |
| Fund Balances: | | | | | | | | | | |
| Nonspendable | 486,924 | 477,122 | | | | | | | | |
| Restricted | 6,969,997 | 10,820,686 | | | | | | | | |
| Committed | 3,408,239 | 3,086,363 | | | | | | | | |
| Assigned | | | | | | | | | | |
| Unassigned | (3,853,694) | (8,144,012) | | | | | | | | |
| Reserved for encumbrances | | | 3,558,309 | 1,908,845 | 7,104,752 | 1,661,648 | 9,359,972 | 1,669,156 | 4,057,806 | 4,410,468 |
| Reserved for rehabilitation loans | | | 4,567,331 | 4,505,399 | 4,475,028 | 4,265,218 | 3,993,408 | 3,852,268 | 3,848,983 | 3,816,990 |
| Reserved for endowment | | | 469,307 | 460,731 | 460,852 | 447,349 | 442,440 | 422,190 | 417,481 | 395,746 |
| Reserved for debt service | | | 905,383 | 691,077 | 596,372 | 1,262,673 | 1,471,603 | 1,590,304 | 1,942,362 | 2,243,278 |
| Unreserved Reported in: | | | | | | | | | | |
| Special Revenue funds | | | 1,634,774 | 4,216,276 | 4,566,007 | 3,486,845 | 3,069,667 | 2,890,285 | 3,119,077 | 2,266,291 |
| Capital Projects funds | | | (4,270,317) | (4,571,369) | (10,027,676) | (6,796,310) | (15,228,772) | (4,756,014) | (8,233,670) | (5,325,869) |
| Total All Other Governmental Funds | 7,011,466 | 6,240,159 | 6,864,787 | 7,210,959 | 7,175,335 | 4,327,423 | 3,108,318 | 5,668,189 | 5,152,039 | 7,806,904 |
| Total Governmental Funds | \$ 11,942,334 | \$ 10,136,210 | \$ 9,492,348 | \$ 7,782,468 | \$ 9,216,766 | \$ 9,707,296 | \$ 8,483,832 | \$ 11,215,590 | \$ 9,270,872 | \$ 12,080,255 |

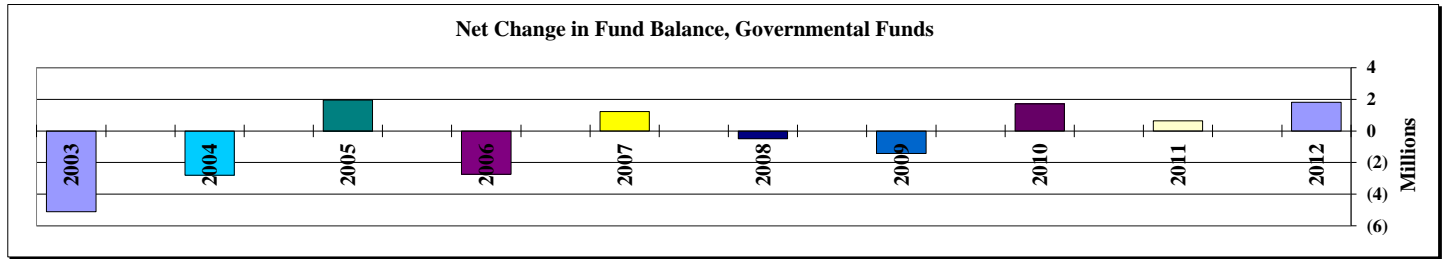


Source: Respective Comprehensive Annual Financial Reports

Note: The City of Elyria Implemented GASB Statement 54 in 2011.

City of Elyria, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

| | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|---|--------------------|-------------------|--------------------|----------------------|--------------------|--------------------|----------------------|--------------------|----------------------|----------------------|
| Revenues | | | | | | | | | | |
| Taxes: | | | | | | | | | | |
| Property | \$3,266,785 | \$3,357,482 | \$3,883,089 | \$3,904,036 | \$3,993,165 | \$4,194,264 | \$3,913,589 | \$3,726,157 | \$3,699,197 | \$3,554,126 |
| Income | 22,163,511 | 21,124,035 | 20,514,419 | 19,135,656 | 21,577,317 | 21,423,070 | 22,129,257 | 22,180,474 | 20,868,259 | 19,285,562 |
| Other local | 1,618,682 | 1,587,099 | 1,563,454 | 1,366,086 | 1,337,861 | 1,394,590 | 1,385,290 | 464,747 | 512,147 | 472,301 |
| Tax increment financing payments | 1,020,803 | 861,443 | 570,913 | 549,094 | 292,968 | 103,542 | 0 | 0 | 0 | 0 |
| Intergovernmental | 11,711,054 | 13,234,841 | 14,728,501 | 11,470,249 | 21,500,163 | 8,966,140 | 8,651,387 | 10,159,309 | 10,953,412 | 8,732,358 |
| Charges for services | 1,820,242 | 1,791,076 | 1,835,603 | 2,012,285 | 2,258,023 | 2,224,693 | 2,382,732 | 1,693,792 | 1,824,885 | 1,749,706 |
| Licenses and permits | 467,518 | 786,579 | 479,702 | 856,617 | 567,206 | 748,541 | 851,214 | 639,702 | 564,126 | 641,996 |
| Investment income | 12,115 | 18,474 | 17,278 | 40,195 | 376,407 | 1,087,322 | 850,323 | 414,181 | 210,665 | 179,864 |
| Special assessments | 159,237 | 154,098 | 224,111 | 161,091 | 332,290 | 349,741 | 353,140 | 398,324 | 583,061 | 609,032 |
| Fines and forfeitures | 1,629,394 | 1,517,086 | 1,408,481 | 1,478,529 | 1,533,403 | 1,502,578 | 1,497,345 | 1,839,944 | 1,710,651 | 1,660,914 |
| Contributions | 117,133 | 64,741 | 55,837 | 98,484 | 72,911 | 52,763 | 558,749 | 1,120,576 | 84,021 | 53,155 |
| Miscellaneous | 98,881 | 27,711 | 15,827 | 61,308 | 113,972 | 177,512 | 554,055 | 146,041 | 160,670 | 190,574 |
| Total Revenues | 44,085,355 | 44,524,665 | 45,297,215 | 41,133,630 | 53,955,686 | 42,224,756 | 43,127,081 | 41,784,258 | 41,171,094 | 37,129,588 |
| Expenditures | | | | | | | | | | |
| Current: | | | | | | | | | | |
| Public safety | 20,211,262 | 19,870,879 | 18,382,139 | 19,650,539 | 22,265,064 | 20,586,863 | 20,283,174 | 18,400,262 | 18,880,662 | 18,918,853 |
| Health | 2,086,920 | 2,086,283 | 2,244,093 | 2,270,475 | 2,468,764 | 2,472,201 | 2,535,825 | 2,894,988 | 2,764,501 | 2,673,019 |
| Culture and recreation | 1,573,073 | 1,502,688 | 1,294,116 | 1,121,497 | 2,351,151 | 2,207,061 | 2,139,979 | 1,940,794 | 2,112,159 | 2,075,772 |
| Community environment | 2,109,326 | 4,276,543 | 2,882,243 | 1,869,763 | 1,816,212 | 1,633,115 | 1,628,701 | 1,616,507 | 1,876,381 | 1,782,620 |
| Highways and streets | 1,856,729 | 1,839,924 | 2,392,906 | 1,717,609 | 1,818,997 | 1,681,542 | 1,454,247 | 1,631,160 | 1,546,553 | 1,580,228 |
| General government | 7,036,793 | 7,618,379 | 7,046,901 | 7,085,346 | 7,827,802 | 7,576,891 | 7,646,879 | 7,120,726 | 6,870,801 | 7,005,689 |
| Capital outlay | 4,379,165 | 3,912,375 | 6,307,333 | 8,867,049 | 16,097,240 | 12,321,193 | 7,680,489 | 5,556,222 | 7,538,423 | 5,626,496 |
| Debt Service: | | | | | | | | | | |
| Principal retirement | 2,172,674 | 2,192,757 | 1,589,465 | 1,747,009 | 1,554,183 | 1,416,488 | 1,416,807 | 1,588,077 | 1,479,248 | 1,429,248 |
| Interest and fiscal charges | 1,206,322 | 1,429,975 | 1,432,151 | 1,503,633 | 1,817,666 | 1,699,981 | 1,169,372 | 1,000,508 | 1,243,156 | 1,214,591 |
| Total Expenditures | 42,632,264 | 44,729,803 | 43,571,347 | 45,832,920 | 58,017,079 | 51,595,335 | 45,955,473 | 41,749,244 | 44,311,884 | 42,306,516 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 1,453,091 | (205,138) | 1,725,868 | (4,699,290) | (4,061,393) | (9,370,579) | (2,828,392) | 35,014 | (3,140,790) | (5,176,928) |
| Other Financing Sources (Uses) | | | | | | | | | | |
| Transfers-in | 728,460 | 1,526,755 | 472,901 | 285,684 | 803,909 | 1,146,725 | 344,967 | 552,458 | 345,496 | 697,099 |
| Transfers-out | (728,460) | (1,526,755) | (492,901) | (285,684) | (803,909) | (1,146,725) | (344,967) | (552,458) | (345,496) | (697,099) |
| Proceeds from sale of bonds/notes | 17,233 | 110,000 | | | 3,466,777 | 9,389,250 | | 1,795,000 | | |
| Refunding bonds issued | | 6,870,000 | | | | | | | | |
| Payment to refunded bond escrow agent | | (6,870,000) | | | | | | | | |
| Proceeds from State Infrastructure bank loan | | 734,000 | | 3,252,000 | | | | | | |
| Proceeds from State Issue II loan | | | | 9,552 | 113,273 | 126,944 | | | | |
| Settlement proceeds | | | | | | 1,050,804 | | | | |
| Premiums from sale of notes/bonds | | 5,000 | 4,012 | 3,440 | 27,590 | 26,095 | 62,625 | 78,796 | 49,055 | 74,747 |
| Proceeds from construction loans | 111,323 | | | | | | | | | |
| Proceeds from sale of capital assets | 224,477 | | | | | 950 | 34,009 | 35,908 | 282,352 | |
| Bond issuance costs | | | | | | (36,777) | | | | |
| Total Other Financing Sources (Uses) | 353,033 | 849,000 | (15,988) | 3,264,992 | 3,570,863 | 10,594,043 | 96,634 | 1,909,704 | 331,407 | 74,747 |
| Net Change in Fund Balances | \$1,806,124 | \$643,862 | \$1,709,880 | (\$1,434,298) | (\$490,530) | \$1,223,464 | (\$2,731,758) | \$1,944,718 | (\$2,809,383) | (\$5,102,181) |
| Debt Service as a Percentage of Noncapital Expenditures | 8.83% | 8.88% | 8.11% | 8.79% | 8.04% | 7.94% | 6.76% | 7.15% | 7.40% | 7.21% |



Source: Respective Comprehensive Annual Financial Reports

Note: The City of Elyria Implemented GASB Statement 34 in 2003.

City of Elyria, Ohio
Assessed Valuation and Estimated Actual Values of Taxable Property
Last Ten Years
(Amounts in 000's)

| Collection Year | Real Property | | Tangible Personal Property | |
|--------------------|-------------------------------|------------------------------|----------------------------|------------------------------|
| | Assessed Value Residential | Estimated Actual Value | Public Utility | |
| | | | Assessed Value | Estimated Actual Value |
| 2012 | \$591,804 | \$1,690,870 | \$286,451 | \$818,432 |
| 2011 | 602,073 | 1,720,208 | 288,147 | 823,277 |
| 2010 | 603,652 | 1,724,720 | 291,146 | 831,844 |
| 2009 | 658,195 | 1,880,557 | 295,538 | 844,394 |
| 2008 | 656,444 | 1,875,553 | 294,438 | 841,252 |
| 2007 | 653,685 | 1,867,671 | 304,086 | 868,818 |
| 2006 | 570,444 | 1,629,840 | 284,420 | 812,629 |
| 2005 | 546,966 | 1,562,760 | 272,645 | 778,986 |
| 2004 | 514,777 | 1,470,791 | 259,606 | 741,731 |
| 2003 | 511,474 | 1,461,354 | 260,310 | 743,743 |

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 true value. The assessed value of public utility personal property is 35 percent of estimated true value. General business tangible personal property was assessed in previous years at 25 percent of estimated true value. General business tangible personal property tax is being phased out beginning in 2006. For collection year 2007 general business tangible personal property were assessed at 12.50 percent. The percentage will be 6.25 percent for 2008, and zero for 2009.

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%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

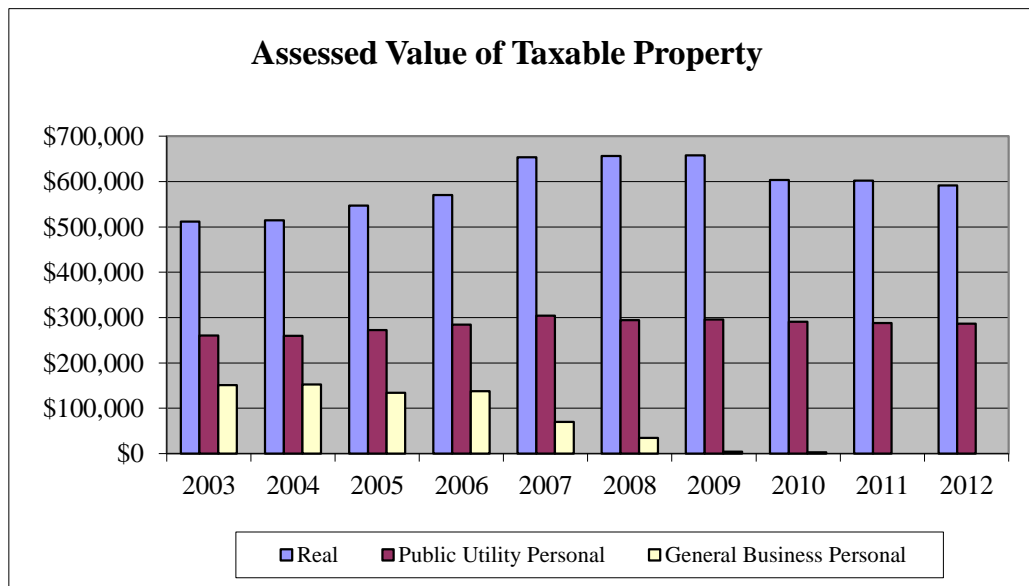
City of Elyria, Ohio

Assessed Valuation and Estimated Actual Values of Taxable Property (Continued)

Last Ten Years

(Amounts in 000's)

| Collection Year | Tangible Personal Property | | Total | | | |
|-----------------|----------------------------|------------------------|----------------|----------------|------------------------|----------------|
| | General Business | | Assessed Value | Estimated | | Total Tax Rate |
| | Assessed Value | Estimated Actual Value | | Assessed Value | Estimated Actual Value | |
| 2012 | \$0 | \$0 | \$878,256 | \$2,509,302 | \$0.00 | |
| 2011 | 0 | 0 | 890,220 | 2,543,485 | 91.82 | |
| 2010 | 2,731 | 0 | 897,529 | 2,556,564 | 86.26 | |
| 2009 | 4,125 | 66,000 | 957,858 | 2,790,951 | 84.54 | |
| 2008 | 34,307 | 548,913 | 985,189 | 3,265,718 | 84.34 | |
| 2007 | 69,654 | 557,232 | 1,027,425 | 3,293,721 | 80.54 | |
| 2006 | 138,008 | 552,032 | 992,872 | 2,994,501 | 81.37 | |
| 2005 | 134,118 | 536,472 | 953,729 | 2,878,218 | 77.32 | |
| 2004 | 152,252 | 609,008 | 926,635 | 2,821,530 | 76.27 | |
| 2003 | 150,857 | 603,428 | 922,641 | 2,808,525 | 76.35 | |



City of Elyria, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assessed Valuation)
Last Ten Years

| | 2012 | 2011 | 2010 | 2009 | 2008 |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Unvoted Millage | | | | | |
| Operating | \$1.4000 | \$1.4000 | \$1.4000 | \$1.7000 | \$1.7000 |
| Debt Service | 2.2000 | 2.2000 | 2.2000 | 1.9000 | 1.9000 |
| Fire Pension | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 |
| Police Pension | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 |
| <i>Total Unvoted Millage</i> | <u>4.2000</u> | <u>4.2000</u> | <u>4.2000</u> | <u>4.2000</u> | <u>4.2000</u> |
| Charter Millage | | | | | |
| Elyria School District | 69.7300 | 69.5800 | 64.3200 | 63.5000 | 63.3000 |
| Lorain County Vocational School | 2.4500 | 2.4500 | 2.4500 | 2.4500 | 2.4500 |
| Lorain County | 13.6900 | 13.6900 | 13.3900 | 13.3900 | 13.3900 |
| Elyria Public Library | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| <i>Total Charter Millage</i> | <u>86.8700</u> | <u>86.7200</u> | <u>81.1600</u> | <u>80.3400</u> | <u>80.1400</u> |
| Total Millage | <u><u>\$91.0700</u></u> | <u><u>\$90.9200</u></u> | <u><u>\$85.3600</u></u> | <u><u>\$84.5400</u></u> | <u><u>\$84.3400</u></u> |
| Overlapping Rates by Taxing District | | | | | |
| City School District | \$ 69.7300 | \$ 69.5800 | \$ 64.3200 | \$ 63.5000 | \$ 63.3000 |
| County | \$ 13.6900 | \$ 13.6900 | \$ 13.3900 | \$ 13.3900 | \$ 13.3900 |
| Joint Vocational School | \$ 2.4500 | \$ 2.4500 | \$ 2.4500 | \$ 2.4500 | \$ 2.4500 |

Source: Lorain County Treasurer

Notes: 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. The City's basic property tax rate may be increased only by a majority vote of the City's residents.

Charter millage is consistently applied to all types of property.

The real property tax rates for the voted levies of the overlapping taxing districts are reduced so that inflationary increases in value do not generate additional revenue.

Overlapping rates are those of local and county governments that apply to property owners within the City.

(Continued)

City of Elyria, Ohio
Property Tax Rates - Direct and Overlapping Governments (Continued)
(Per \$1,000 of Assessed Valuation)
Last Ten Years

| | 2007 | 2006 | 2005 | 2004 | 2003 |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Unvoted Millage | | | | | |
| Operating | \$1.7000 | \$1.7000 | \$1.7000 | \$1.7000 | \$1.7000 |
| Debt Service | 1.9000 | 1.9000 | 1.9000 | 1.9000 | 1.9000 |
| Fire Pension | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 |
| Police Pension | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 |
| <i>Total Unvoted Millage</i> | <u>4.2000</u> | <u>4.2000</u> | <u>4.2000</u> | <u>4.2000</u> | <u>4.2000</u> |
| Charter Millage | | | | | |
| Elyria School District | 59.4000 | 56.4800 | 56.7300 | 56.7300 | 56.8100 |
| Lorain County Vocational School | 2.4500 | 2.4500 | 2.4500 | 2.4500 | 2.4500 |
| Lorain County | 13.4900 | 13.1900 | 12.8900 | 12.8900 | 12.8900 |
| Elyria Public Library | 1.0000 | 1.0000 | | | |
| <i>Total Charter Millage</i> | <u>76.3400</u> | <u>73.1200</u> | <u>72.0700</u> | <u>72.0700</u> | <u>72.1500</u> |
| Total Millage | <u><u>\$80.5400</u></u> | <u><u>\$77.3200</u></u> | <u><u>\$76.2700</u></u> | <u><u>\$76.2700</u></u> | <u><u>\$76.3500</u></u> |
| Overlapping Rates by Taxing District | | | | | |
| City School District | \$ 59.4000 | \$ 60.2300 | \$ 56.4800 | \$ 56.4800 | \$ 56.7300 |
| County | \$ 13.4900 | \$ 13.4900 | \$ 13.1900 | \$ 12.8900 | \$ 12.8900 |
| Joint Vocational School | \$ 2.4500 | \$ 2.4500 | \$ 2.4500 | \$ 2.4500 | \$ 2.4500 |

Source: Lorain County Treasurer

City of Elyria, Ohio
Property Tax Levies And Collections
Last Ten Years

| Year | Total Tax Levy | Current Tax Collections (1) | Percent of Current Tax Collections To Tax Levy | Delinquent Tax Collections |
|------|----------------------|-----------------------------------|---|----------------------------------|
| 2012 | \$3,688,056 | \$3,406,207 | 92.36 % | \$205,714 |
| 2011 | 4,189,095 | 3,546,439 | 84.66 | 102,790 |
| 2010 | 3,720,332 | 3,560,301 | 95.70 | 139,302 |
| 2009 | 3,969,011 | 3,777,287 | 95.17 | 169,314 |
| 2008 | 3,960,892 | 3,747,919 | 94.62 | 186,728 |
| 2007 | 3,974,488 | 3,735,871 | 94.00 | 131,911 |
| 2006 | 3,950,279 | 3,387,002 | 85.74 | 136,651 |
| 2005 | 3,510,722 | 3,368,313 | 95.94 | 118,928 |
| 2004 | 3,452,984 | 3,340,625 | 96.75 | 119,191 |
| 2003 | 3,258,706 | 3,149,562 | 96.65 | 124,685 |

Source: Lorain County Auditor

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

Note: The County does not identify delinquent collections by the year for which the tax was levied.

(Continued)

City of Elyria, Ohio
Property Tax Levies And Collections (Continued)
Last Ten Years

| Year | Total Tax Collections | Percent of Total Tax Collections To Tax Levy | Accumulated Outstanding Delinquent Taxes | Percentage of Delinquent Taxes to Total Tax Levy |
|------|-----------------------------|--|---|--|
| 2012 | \$3,611,921 | 97.94 % | \$546,458 | 14.82 % |
| 2011 | 3,649,229 | 87.11 | 830,290 | 19.82 |
| 2010 | 3,699,603 | 99.44 | 582,959 | 15.67 |
| 2009 | 3,946,601 | 99.44 | 336,568 | 8.48 |
| 2008 | 3,934,647 | 99.34 | 332,530 | 8.40 |
| 2007 | 3,867,782 | 97.32 | 326,295 | 8.21 |
| 2006 | 3,523,653 | 89.20 | 628,992 | 15.92 |
| 2005 | 3,487,241 | 99.33 | 207,688 | 5.92 |
| 2004 | 3,459,816 | 100.20 | 172,612 | 5.00 |
| 2003 | 3,274,247 | 100.48 | 170,382 | 5.23 |

Source: Lorain County Auditor

Note: The County does not identify delinquent collections by the year for which the tax was levied.

City of Elyria, Ohio
Principal Taxpayers - Real Estate Tax
 2012 and 2003
 (Amounts in 000's)

| <i>2012</i> | | |
|---|---|--|
| Taxpayer | Real Property Assessed Valuation (1) | Percentage of Real Assessed Valuation |
| Ohio Edison Company First Energy | \$17,895 | 3.02 % |
| Centro Midway LLC | 13,648 | 2.31 |
| New Plan of Midway Inc. | 7,551 | 1.28 |
| First Interstate Elyria Limited Partnership | 5,495 | 0.93 |
| Hunters Crossing Apartments LLC Res #1 | 4,466 | 0.75 |
| Invacare Corporation | 4,082 | 0.69 |
| Elyria United Methodist Village | 3,426 | 0.58 |
| Midway Realty Company | 2,963 | 0.50 |
| HK New Plan Exchange | 2,853 | 0.48 |
| Elyria Retirement Investors | 2,779 | 0.47 |
| Total | \$65,158 | 11.01 % |
| Total Real Assessed Valuation | \$591,804 | |

| <i>2003</i> | | |
|--------------------------------------|---|--|
| Taxpayer | Real Property Assessed Valuation (1) | Percentage of Real Assessed Valuation |
| WEA Midway LLC | \$13,492 | 2.64 % |
| Ohio Edison Co. | 11,399 | 2.23 |
| Alltel Ohio Inc. | 10,614 | 2.08 |
| First Interstate Elyria | 5,732 | 1.12 |
| New Plan of Midway Inc. | 5,005 | 0.98 |
| Sears Roebuck & Company | 3,925 | 0.77 |
| American Transmission | 3,052 | 0.60 |
| Elyria United Methodist Village | 2,993 | 0.59 |
| Comprehensive Ventures | 2,958 | 0.58 |
| Holiday Inn of Elyria | 2,946 | 0.58 |
| Total | \$62,116 | 12.17 % |
| Total Real Assessed Valuation | \$511,474 | |

Source: Lorain County Auditor

(1) The amounts presented represent the assessed values upon which 2011 and 2002 collections were based.

City of Elyria, Ohio
Principal Taxpayers - Income Tax Withholdings
 2012
 (Amounts in 000's)

| Taxpayer | 2012 | |
|-----------------------------------|---------------------------|-----------------------------------|
| | Income Tax Withholding | Percentage of Total Income Tax |
| Invacare Corporation | \$1,217 | 6.89 % |
| EMH Regional Medical Center | 1,050 | 5.94 |
| Lorain County | 993 | 5.62 |
| Lorain County Community College | 762 | 4.31 |
| Bendix Commercial Vehicle Systems | 681 | 3.86 |
| Elyria Schools | 645 | 3.65 |
| Ridge Tool Company | 546 | 3.09 |
| Parker Hannifin Corporation | 494 | 2.80 |
| Hydro-Aire Inc. | 320 | 1.81 |
| Elyria Foundry | 281 | 1.59 |
| Total | <u>\$6,989</u> | <u>39.56 %</u> |
| Total Income Tax Withholding | <u>\$17,667</u> | |

Source: Regional Income Tax Agency

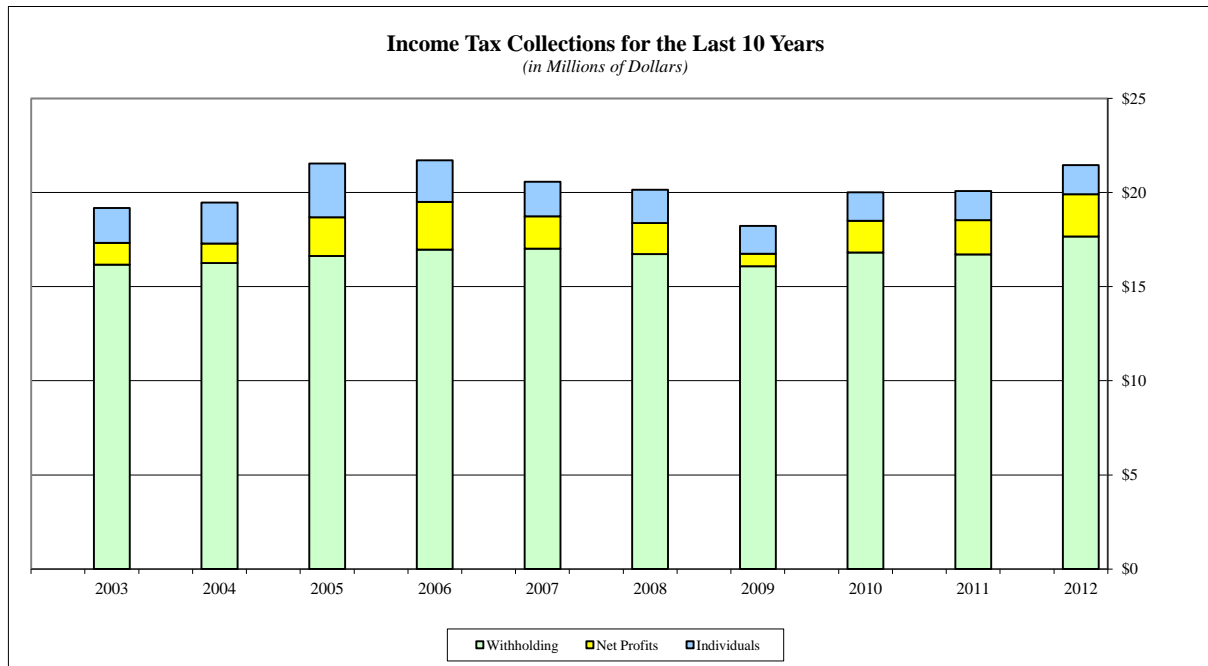
City of Elyria, Ohio
Income Tax Revenue Base and Collections
Last Ten Years

| Tax Year | Tax Rate (1) | Total Tax Collected | Taxes from Withholding | Percentage of Taxes from Withholding | Taxes From Net Profits | Percentage of Taxes from Net Profits | Taxes From Individuals | Percentage of Taxes from Individuals |
|----------|--------------|---------------------|------------------------|--------------------------------------|------------------------|--------------------------------------|------------------------|--------------------------------------|
| 2012 | 1.75% | \$21,465,861 | \$17,667,461 | 82.30% | \$2,236,954 | 10.42% | \$1,561,446 | 7.28% |
| 2011 | 1.75 | 20,081,765 | 16,710,157 | 83.21 | 1,832,275 | 9.12 | 1,539,333 | 7.67 |
| 2010 | 1.75 | 20,010,738 | 16,809,422 | 84.00 | 1,692,521 | 8.46 | 1,508,795 | 7.54 |
| 2009 | 1.75 | 18,236,158 | 16,092,504 | 88.25 | 654,652 | 3.59 | 1,489,002 | 8.17 |
| 2008 | 1.75 | 20,146,383 | 16,726,072 | 83.02 | 1,655,405 | 8.22 | 1,764,906 | 8.76 |
| 2007 | 1.75 | 20,574,626 | 17,028,090 | 82.76 | 1,718,523 | 8.35 | 1,828,013 | 8.88 |
| 2006 | 1.75 | 21,709,079 | 16,975,023 | 78.19 | 2,519,892 | 11.61 | 2,214,164 | 10.20 |
| 2005 | 1.75 | 21,538,559 | 16,623,249 | 77.18 | 2,064,880 | 9.59 | 2,850,430 (2) | 13.23 |
| 2004 | 1.75 | 19,473,305 | 16,248,014 | 83.44 | 1,042,124 | 5.35 | 2,183,167 | 11.21 |
| 2003 | 1.75 | 19,183,875 | 16,166,587 | 84.27 | 1,160,762 | 6.05 | 1,856,526 | 9.68 |

Source: Regional Income Tax Agency and City records

- (1) General Fund tax rate is 1.50%. The remaining .25% is a special tax to be used for law enforcement purposes only and is accounted for in the Police Levy Special Revenue Fund.
- (2) Large increase was due to the reduction of the income tax credit given to residents who work in and pay income tax to other municipalities. Elyria City Council reduced the credit from 100% to 50% for the six month period beginning July 1, 2004 and ending December 31, 2004.

Note: The City is prohibited by statute from presenting information regarding individual taxpayers.



City of Elyria, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

| Year | Governmental Activities | | | | | |
|------|--------------------------------|--------------------------------|--------------------------------|----------------------------|--|--------------------------------------|
| | General Obligation Notes | General Obligation Bonds | Special Assessment Bonds | State Issue II Loans | Block Grant U.S. Dept. H.U.D. 108 Loan | State Infrastructure Bank Loan |
| 2012 | \$4,300,000 | \$21,971,800 | \$2,901,969 | \$1,077,633 | \$0 | \$2,343,573 |
| 2011 | 4,750,000 | 23,379,081 | 3,199,421 | 1,068,459 | 0 | 2,724,102 |
| 2010 | 5,130,000 | 24,581,362 | 3,491,873 | 394,585 | 0 | 3,252,000 |
| 2009 | 5,330,000 | 25,843,643 | 3,769,325 | 459,049 | 0 | 3,252,000 |
| 2008 | 5,330,000 | 27,285,924 | 4,057,031 | 481,251 | 0 | 0 |
| 2007 | 8,890,000 | 28,533,205 | 843,242 | 434,173 | 0 | 0 |
| 2006 | 15,615,000 | 20,124,263 | 1,086,230 | 360,729 | 0 | 0 |
| 2005 | 4,700,000 | 21,214,766 | 1,342,900 | 255,353 | 0 | 0 |
| 2004 | 6,800,000 | 19,950,000 | 1,581,906 | 354,423 | 99,850 | 0 |
| 2003 | 6,700,000 | 20,835,000 | 2,077,082 | 453,495 | 179,850 | 0 |

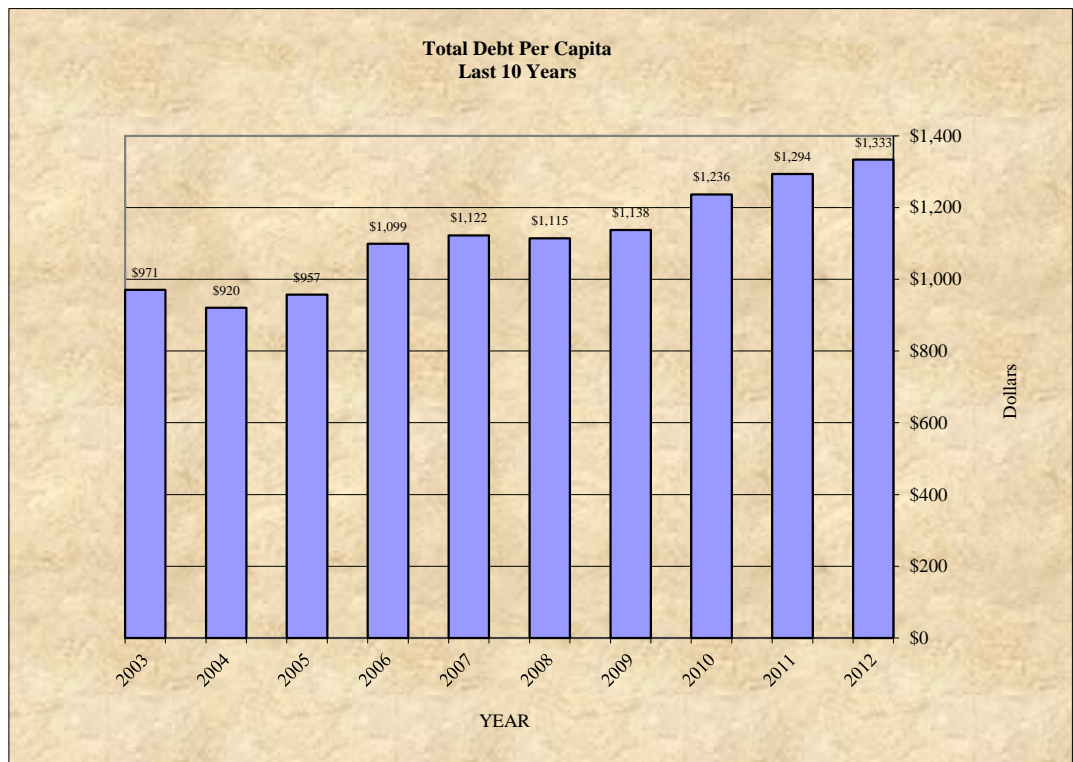
Source: Respective Comprehensive Annual Reports

Note: Population and Personal Income data are presented on page S23

Note: The City of Elyria Implemented GASB Statement 34 in 2003.

Business-Type Activities

| General Obligation Notes | General Obligation Bonds | State Issue II Loans | OWDA Loans | Capital Lease | Total Debt | Percentage of Personal Income | Per Capita |
|--------------------------------|--------------------------------|----------------------------|---------------|------------------|---------------|-------------------------------------|---------------|
| \$2,800,000 | \$9,970,188 | \$0 | \$27,126,794 | \$216,265 | \$72,708,222 | 6.71% | \$1,333 |
| 3,100,000 | 10,456,510 | 0 | 21,486,696 | 378,148 | 70,542,417 | 6.51 | 1,294 |
| 3,400,000 | 10,917,832 | 0 | 17,539,626 | 457,284 | 69,164,562 | 6.39 | 1,236 |
| 0 | 11,369,154 | 0 | 13,457,878 | 180,256 | 63,661,305 | 5.88 | 1,138 |
| 5,550,000 | 11,830,219 | 0 | 7,619,248 | 212,760 | 62,366,433 | 5.76 | 1,115 |
| 1,960,000 | 12,268,553 | 0 | 9,609,279 | 245,264 | 62,783,716 | 5.80 | 1,122 |
| 140,000 | 12,696,887 | 0 | 11,455,596 | 0 | 61,478,705 | 5.68 | 1,099 |
| 5,170,000 | 7,691,207 | 0 | 13,168,648 | 0 | 53,542,874 | 4.95 | 957 |
| 6,500,000 | 1,448,094 | 0 | 14,758,119 | 0 | 51,492,392 | 4.76 | 920 |
| 6,230,000 | 1,592,918 | 9,991 | 16,232,982 | 0 | 54,311,318 | 5.02 | 971 |



City of Elyria, Ohio
*Ratio of General Obligation Bonded Debt to Assessed
Value and Bonded Debt Per Capita
Last Ten Years*

| Year | Population (1)(2) | Estimated Actual Value of Taxable Property (3) | Net Bonded Debt (4) | Ratio of Net Bonded Debt to Estimated Actual Value of Taxable Property | Net Bonded Debt Per Capital |
|------|-------------------|---|---------------------------|--|-----------------------------------|
| 2012 | 54,533 (1) | \$2,509,302,000 | \$38,630,405 | 1.54 % | \$708.39 |
| 2011 | 54,533 (1) | 2,543,485,000 | 41,414,694 | 1.63 | 759.44 |
| 2010 | 55,953 (2) | 2,556,564,000 | 43,139,875 | 1.69 | 771.00 |
| 2009 | 55,953 (2) | 2,790,951,000 | 41,864,571 | 1.50 | 748.21 |
| 2008 | 55,953 (2) | 3,265,718,000 | 49,420,035 | 1.51 | 883.24 |
| 2007 | 55,953 (2) | 3,293,720,000 | 50,410,781 | 1.53 | 900.95 |
| 2006 | 55,953 (2) | 2,994,501,000 | 47,104,547 | 1.57 | 841.86 |
| 2005 | 55,953 (2) | 2,878,218,000 | 37,186,289 | 1.29 | 664.60 |
| 2004 | 55,953 (2) | 2,821,530,000 | 32,755,732 | 1.16 | 585.42 |
| 2003 | 55,953 (2) | 2,808,525,000 | 33,114,640 | 1.18 | 591.83 |

Sources:

(1) U. S. Bureau of Census, 2010 Federal Census

(2) U. S. Bureau of Census, 2000 Federal Census

(3) Lorain County Auditor

(4) Includes all general obligation bonded debt with the exception of Special Assessment debt.

City of Elyria, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2012

| <u>Jurisdiction</u> | <u>Governmental Activities Debt Outstanding</u> | <u>Percentage Applicable to City (3)</u> | <u>Amount Applicable to City</u> |
|--------------------------------|---|--|--|
| Direct - City of | | | |
| Special Assessment Bonds | \$2,901,969 | 100.00 % | \$2,901,969 |
| General Obligation Bonds | 21,971,800 | 100.00 | 21,971,800 |
| OPWC Loans | 1,077,633 | 100.00 | 1,077,633 |
| State Infrastructure Bank Loan | 2,343,573 | 100.00 | 2,343,573 |
| <i>Total Direct Debt</i> | <u>28,294,975</u> | | <u>28,294,975</u> |
| Overlapping | | | |
| City School District (1) | | | |
| General Obligation Bonds | 42,929,971 | 90.51% | 38,856,153 |
| Lorain County (2) | | | |
| General Obligation Bonds | <u>27,205,000</u> | 16.59% | <u>4,513,871</u> |
| <i>Total Overlapping Debt</i> | <u>70,134,971</u> | | <u>43,370,024</u> |
| Total | <u>\$98,429,946</u> | | <u>\$71,664,999</u> |

Source: (1) Elyria City School District Comprehensive Annual Financial Report,
For the Year Ending June 30, 2012

(2) Lorain County Auditor

(3) Percentages were determined by dividing each overlapping subdivision's
assessed valuation within the City by its total assessed valuation.

City of Elyria, Ohio
Legal Debt Margin
Last Ten Years

| | 2012 | 2011 | 2010 | 2009 |
|---|----------------------|----------------------|----------------------|-----------------------|
| Total Assessed Property Value | <u>\$878,255,560</u> | <u>\$890,219,738</u> | <u>\$897,528,753</u> | <u>\$957,858,096</u> |
| Overall Legal Debt Limit (10 ½ % of Assessed Valuation) | <u>\$ 92,216,834</u> | <u>\$ 93,473,072</u> | <u>\$ 94,240,519</u> | <u>\$ 100,575,100</u> |
| Debt Outstanding: | | | | |
| General Obligation Bonds | 31,941,988 | 33,835,591 | 35,499,194 | 37,212,797 |
| Special Assessment Bonds | 2,901,969 | 3,199,421 | 3,491,873 | 3,769,325 |
| General Anticipation Notes | 7,100,000 | 7,850,000 | 8,530,000 | 5,330,000 |
| OPWC Loans | 1,077,633 | 1,068,459 | 394,585 | 459,049 |
| OWDA Loans | 27,126,794 | 21,486,696 | 17,539,626 | 13,457,878 |
| State Infrastructure Bank Loan | <u>2,343,573</u> | <u>2,724,102</u> | <u>3,252,000</u> | <u>3,252,000</u> |
| Total Gross Indebtedness | 72,491,957 | 70,164,269 | 68,707,278 | 63,481,049 |
| Less: | | | | |
| Special Assessment Bonds | (2,901,969) | (3,199,421) | (3,491,873) | (3,769,325) |
| OPWC Loans | (1,077,633) | (1,068,459) | (394,585) | (459,049) |
| OWDA Loans | (27,126,794) | (21,486,696) | (17,539,626) | (13,457,878) |
| State Infrastructure Bank Loans | (2,343,573) | (2,724,102) | (3,252,000) | (3,252,000) |
| General Bond Retirement Fund Balance | <u>(411,583)</u> | <u>(270,897)</u> | <u>(889,319)</u> | <u>(678,226)</u> |
| Total Net Debt Applicable to Debt Limit | <u>38,630,405</u> | <u>41,414,694</u> | <u>43,139,875</u> | <u>41,864,571</u> |
| Legal Debt Margin Within 10 ½ % Limitations | <u>\$53,586,429</u> | <u>\$52,058,378</u> | <u>\$51,100,644</u> | <u>\$58,710,529</u> |
| Legal Debt Margin as a Percentage of the Debt Limit | 58.11% | 55.69% | 54.22% | 58.37% |
| Unvoted Debt Limitation (5 ½ % of Assessed Valuation) | <u>\$48,304,056</u> | <u>\$48,962,086</u> | <u>\$49,364,081</u> | <u>\$52,682,195</u> |
| Total Gross Indebtedness | 72,491,957 | 70,164,269 | 68,707,278 | 63,481,049 |
| Less: | | | | |
| Special Assessment Bonds | (2,901,969) | (3,199,421) | (3,491,873) | (3,769,325) |
| OPWC Loans | (1,077,633) | (1,068,459) | (394,585) | (459,049) |
| OWDA Loans | (27,126,794) | (21,486,696) | (17,539,626) | (13,457,878) |
| State Infrastructure Bank Loans | (2,343,573) | (2,724,102) | (3,252,000) | (3,252,000) |
| General Bond Retirement Fund Balance | <u>(411,583)</u> | <u>(270,897)</u> | <u>(889,319)</u> | <u>(678,226)</u> |
| Net Debt Within 5 ½ % Limitations | <u>38,630,405</u> | <u>41,414,694</u> | <u>43,139,875</u> | <u>41,864,571</u> |
| Unvoted Legal Debt Margin Within 5 ½ % Limitations | <u>\$9,673,651</u> | <u>\$7,547,392</u> | <u>\$6,224,206</u> | <u>\$10,817,624</u> |
| Unvoted legal Debt Margin as a Percentage of the Unvoted Debt Limitation | 20.03% | 15.41% | 12.61% | 20.53% |

Source: City Financial Records

| 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|----------------------|
| <u>\$955,094,560</u> | <u>\$985,188,821</u> | <u>\$1,027,425,038</u> | <u>\$992,872,390</u> | <u>\$953,729,200</u> | <u>\$926,635,029</u> |
| <u>\$ 100,284,929</u> | <u>\$ 103,444,826</u> | <u>\$ 107,879,629</u> | <u>\$ 104,251,601</u> | <u>\$ 100,141,566</u> | <u>\$ 97,296,678</u> |
| 39,116,143 | 40,801,758 | 32,821,150 | 28,905,973 | 21,398,094 | 22,427,918 |
| 4,057,031 | 843,242 | 1,086,230 | 1,342,900 | 1,581,906 | 2,077,082 |
| 10,880,000 | 10,850,000 | 15,755,000 | 9,870,000 | 13,300,000 | 12,930,000 |
| 481,251 | 434,173 | 360,729 | 236,353 | 354,423 | 463,486 |
| 7,619,248 | 9,609,279 | 11,455,596 | 13,168,648 | 14,758,119 | 16,232,982 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 62,153,673 | 62,538,452 | 61,478,705 | 53,523,874 | 51,392,542 | 54,131,468 |
| (4,057,031) | (843,242) | (1,086,230) | (1,342,900) | (1,581,906) | (2,077,082) |
| (481,251) | (434,173) | (360,729) | (236,353) | (354,423) | (463,486) |
| (7,619,248) | (9,609,279) | (11,455,596) | (13,168,648) | (14,758,119) | (16,232,982) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| (576,108) | (1,240,977) | (1,471,603) | (1,589,684) | (1,942,362) | (2,243,278) |
| 49,420,035 | 50,410,781 | 47,104,547 | 37,186,289 | 32,755,732 | 33,114,640 |
| <u>\$50,864,894</u> | <u>\$53,034,045</u> | <u>\$60,775,082</u> | <u>\$67,065,312</u> | <u>\$67,385,834</u> | <u>\$64,182,038</u> |
| 50.72% | 51.27% | 56.34% | 64.33% | 67.29% | 65.97% |
| <u>\$52,530,201</u> | <u>\$54,185,385</u> | <u>\$56,508,377</u> | <u>\$54,607,981</u> | <u>\$52,455,106</u> | <u>\$50,964,927</u> |
| 62,153,673 | 62,538,452 | 61,478,705 | 53,523,874 | 51,392,542 | 54,131,468 |
| (4,057,031) | (843,242) | (1,086,230) | (1,342,900) | (1,581,906) | (2,077,082) |
| (481,251) | (434,173) | (360,729) | (236,353) | (354,423) | (463,486) |
| (7,619,248) | (9,609,279) | (11,455,596) | (13,168,648) | (14,758,119) | (16,232,982) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| (576,108) | (1,240,977) | (1,471,603) | (1,589,684) | (1,942,362) | (2,243,278) |
| 49,420,035 | 50,410,781 | 47,104,547 | 37,186,289 | 32,755,732 | 33,114,640 |
| <u>\$3,110,166</u> | <u>\$3,774,604</u> | <u>\$9,403,830</u> | <u>\$17,421,692</u> | <u>\$19,699,374</u> | <u>\$17,850,287</u> |
| 5.92% | 6.97% | 16.64% | 31.90% | 37.55% | 35.02% |

City of Elyria, Ohio
Pledged Revenue Coverage
Wastewater Pollution Control
Last Ten Years

| Year | Wastewater Service Charges and Interest | Direct Operating Expenses (1) | Net Available Revenues | Debt Service | | Coverage |
|------|---|-------------------------------------|---------------------------|--------------|-----------|----------|
| | | | | Principal | Interest | |
| 2012 | \$11,096,179 | \$9,121,973 | \$1,974,206 | \$1,708,903 | \$853,414 | 77.05% |
| 2011 | 10,834,616 | 8,940,215 | 1,894,401 | 1,606,807 | 703,373 | 82.00 |
| 2010 | 10,556,526 | 9,377,823 | 1,178,703 | 1,384,866 | 731,086 | 55.71 |
| 2009 | 9,814,908 | 8,205,781 | 1,609,127 | 4,718,528 | 752,952 | 29.41 |
| 2008 | 9,960,475 | 8,137,313 | 1,823,162 | 2,715,030 | 846,481 | 51.19 |
| 2007 | 9,983,573 | 7,984,908 | 1,998,665 | 1,972,826 | 956,223 | 68.24 |
| 2006 | 10,084,024 | 7,706,384 | 2,377,640 | 1,713,052 | 921,805 | 90.24 |
| 2005 | 9,916,895 | 7,002,444 | 2,914,451 | 1,671,204 | 987,717 | 109.61 |
| 2004 | 8,943,652 | 6,938,083 | 2,005,569 | 1,543,177 | 1,148,234 | 74.52 |
| 2003 | 9,112,363 | 6,983,835 | 2,128,528 | 1,436,889 | 1,427,357 | 74.31 |

Source: Annual audited financial statements of the City.

(1) Direct operating expenses do not include depreciation and amortization expense.

City of Elyria, Ohio
Principal Employers
Current Year and Nine Years Prior

| 2012 | | |
|---|---------------|---|
| Employer (b) | Employees (b) | Percentage of Total City Employment |
| EMH Regional Medical Center | 1,771 | 6.76% |
| Lorain County Community College | 1,314 | 5.02 |
| Lorain County | 1,294 | 4.94 |
| Invacare | 756 | 2.89 |
| Elyria City School District | 707 | 2.70 |
| Ridge Tool Company | 609 | 2.32 |
| The City of Elyria | 508 | 1.94 |
| Bendix Commercial Vehicle Systems LLC | 483 | 1.84 |
| Elyria Foundry Company | 338 | 1.29 |
| Parker Hannifin Corporation | 195 | 0.74 |
| Total | 7,975 | 30.44% |
| Total Employment within the City (a) | 26,200 | |

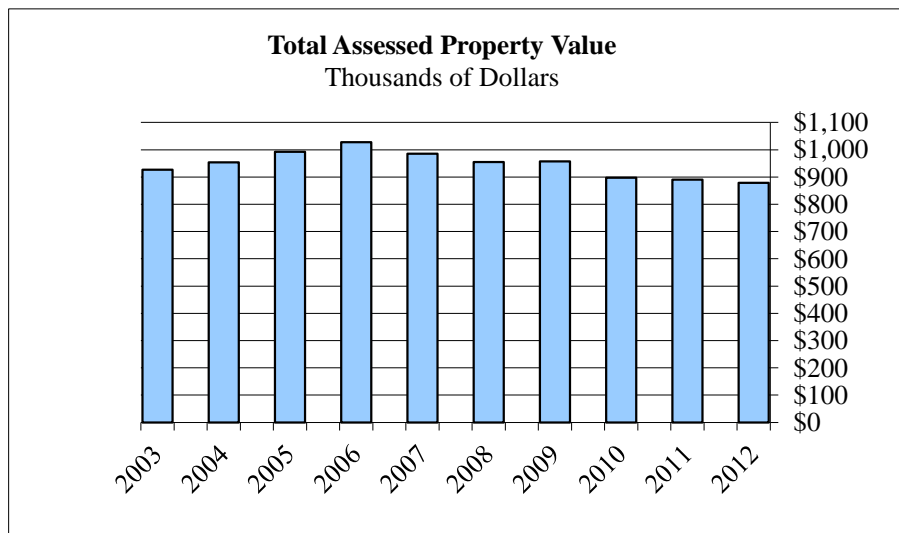
| 2003 | | |
|---|---------------|---------------|
| Employer (b) | (b) | |
| Invacare | 1,460 | 5.25% |
| Lorain County | 1,320 | 4.75 |
| EMH Regional Medical Center | 1,175 | 4.23 |
| Elyria City School District | 850 | 3.06 |
| Ridge Tool Company | 625 | 2.25 |
| The City of Elyria | 543 | 1.95 |
| Parker Hannifin Corporation | 514 | 1.85 |
| Honeywell/Bendix | 500 | 1.80 |
| Elyria United Methodist Village | 480 | 1.73 |
| Murray Ridge Production Center | 450 | 1.62 |
| Elyria Foundry Company | 350 | 1.26 |
| Lorain County Community College | 329 | 1.18 |
| Total | 8,596 | 30.93% |
| Total Employment within the City (a) | 27,800 | |

Source: (a) Ohio Department of Job and Family Services

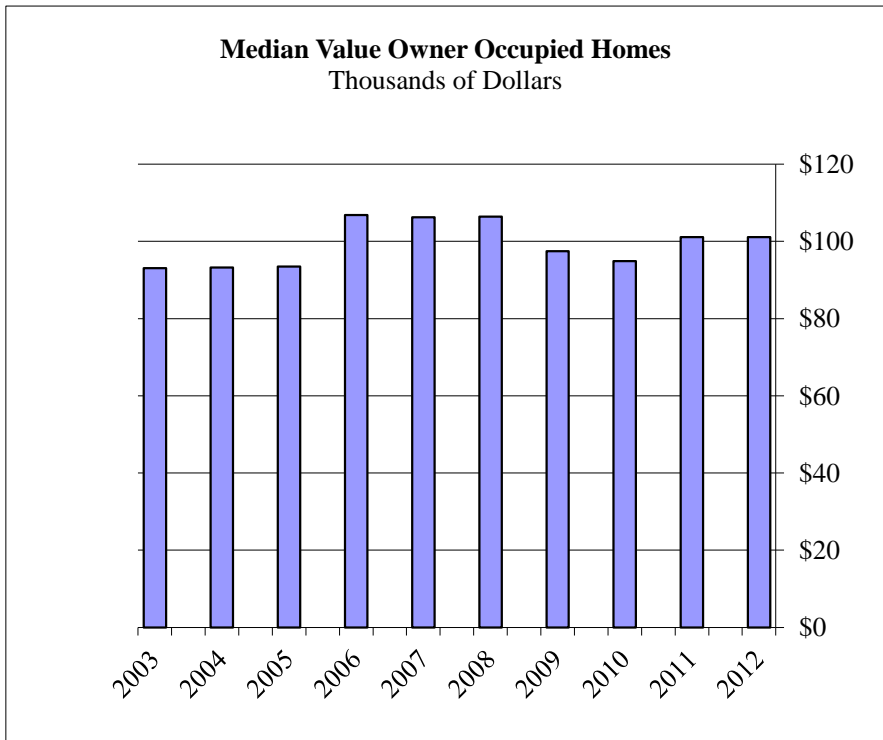
City of Elyria, Ohio
Demographic and Economic Statistics
Last Ten Years

| Year | Population | | Total Personal Income (7) | Personal Income Per Capita | Median Household Income | Median Age |
|------|------------|-----|------------------------------|----------------------------------|-------------------------------|---------------|
| 2012 | 54,533 | (2) | \$1,083,679,776 | \$19,872 (2) | \$40,075 (2) | 38.1 (2) |
| 2011 | 54,533 | (2) | 1,083,679,776 | 19,872 (2) | 40,075 (2) | 38.1 (2) |
| 2010 | 55,953 | (1) | 1,082,354,832 | 19,344 (1) | 38,156 (1) | 34.8 (1) |
| 2009 | 55,953 | (1) | 1,082,354,832 | 19,344 (1) | 38,156 (1) | 34.8 (1) |
| 2008 | 55,953 | (1) | 1,082,354,832 | 19,344 (1) | 38,156 (1) | 34.8 (1) |
| 2007 | 55,953 | (1) | 1,082,354,832 | 19,344 (1) | 38,156 (1) | 34.8 (1) |
| 2006 | 55,953 | (1) | 1,082,354,832 | 19,344 (1) | 38,156 (1) | 34.8 (1) |
| 2005 | 55,953 | (1) | 1,082,354,832 | 19,344 (1) | 38,156 (1) | 34.8 (1) |
| 2004 | 55,953 | (1) | 1,082,354,832 | 19,344 (1) | 38,156 (1) | 34.8 (1) |
| 2003 | 55,953 | (1) | 1,082,354,832 | 19,344 (1) | 38,156 (1) | 34.8 (1) |

- (1) U. S. Bureau of Census, 2000 Federal Census
- (2) U. S. Bureau of Census, 2010 Federal Census
- (3) Source: Elyria City Schools Comprehensive Annual Financial Report
- (4) Source: Ohio Department of Job and Family Services
- (5) Source: United States Bureau of Labor Statistics
- (6) Source: Lorain County Auditor
- (7) Computation of per capita personal income multiplied by population



| Educational Attainment: Bachelor's Degree or Higher | School Enrollment (3) | Unemployment Rate | Median Value Owner Occupied Homes (1)(6) | Total Assessed Property Value (6) |
|---|-----------------------|-------------------|--|-----------------------------------|
| 12.7% (2) | 7,520 | 7.9% (5) | \$101,082 (6) | \$878,256 |
| 12.7 (2) | 7,148 | 8.2 (5) | 101,082 (6) | 890,220 |
| 5.8 (1) | 7,131 | 10.4 (4) | 94,909 (6) | 897,529 |
| 5.8 (1) | 7,289 | 9.3 (4) | 97,440 (6) | 957,858 |
| 5.8 (1) | 7,315 | 7.0 (4) | 106,410 (6) | 955,095 |
| 5.8 (1) | 7,277 | 6.3 (4) | 106,270 (6) | 985,189 |
| 5.8 (1) | 7,335 | 5.7 (4) | 106,860 (6) | 1,027,425 |
| 5.8 (1) | 7,528 | 5.7 (4) | 93,500 (6) | 992,872 |
| 5.8 (1) | 7,815 | 5.9 (4) | 93,260 (6) | 953,729 |
| 5.8 (1) | 7,820 | 7.9 (4) | 93,090 (1) | 926,635 |



City of Elyria, Ohio
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Years

| Function/Program | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| General Government | | | | | | | | | | |
| Mayor | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Administration | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.00 | 1.50 | 1.50 |
| Income Tax | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Finance Director | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.50 | 7.50 | 7.50 | 7.50 |
| Law Director | 15.50 | 17.50 | 15.00 | 16.00 | 15.50 | 15.00 | 14.50 | 14.00 | 14.00 | 13.00 |
| Council | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Court | 43.50 | 44.50 | 42.00 | 40.00 | 46.50 | 44.50 | 45.00 | 46.00 | 44.00 | 45.00 |
| Civil Service | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Building & Lands | 1.00 | 1.00 | 2.00 | 1.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 2.00 |
| Engineer | 4.00 | 3.00 | 4.00 | 4.00 | 5.00 | 5.00 | 5.00 | 6.00 | 6.00 | 7.00 |
| Central Maintenance | 9.00 | 9.00 | 9.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 7.00 | 7.00 |
| Public Safety | | | | | | | | | | |
| Police | 84.00 | 83.00 | 84.00 | 84.00 | 86.00 | 89.00 | 88.00 | 84.00 | 85.00 | 90.00 |
| Police - School Guards | 0.00 | 0.00 | 0.00 | 0.00 | 24.00 | 24.50 | 25.50 | 25.00 | 25.50 | 27.50 |
| Police - Dispatchers/Office/Other | 16.00 | 15.50 | 14.00 | 17.00 | 27.00 | 28.00 | 28.00 | 28.00 | 27.00 | 30.00 |
| Police - Prisoner Support | 0.00 | 0.00 | 0.00 | 0.00 | 22.00 | 22.00 | 22.00 | 19.00 | 19.00 | 20.00 |
| Police - Animal Wardens | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 |
| Fire | 74.00 | 73.00 | 73.00 | 52.00 | 75.00 | 69.00 | 70.00 | 72.00 | 66.50 | 66.50 |
| Fire - Secretary - Other | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 |
| Communications | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Safety Service | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 8.00 | 7.00 | 8.00 | 7.00 | 7.50 |
| Traffic Lights | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Health | | | | | | | | | | |
| Cemetery | 4.50 | 5.00 | 5.00 | 5.00 | 4.50 | 5.50 | 6.00 | 6.50 | 6.00 | 5.50 |
| Health Administration | 23.00 | 22.50 | 22.00 | 22.00 | 27.50 | 26.00 | 29.50 | 31.50 | 35.50 | 34.50 |
| Culture and Recreation | | | | | | | | | | |
| Parks & Recreation | 15.00 | 14.00 | 14.00 | 15.00 | 20.00 | 20.00 | 20.00 | 21.00 | 20.00 | 22.00 |
| Swimming Pools | 19.00 | 16.00 | 13.00 | 12.50 | 27.00 | 25.50 | 27.00 | 28.00 | 29.00 | 34.00 |
| Community Environment | | | | | | | | | | |
| Planning | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 |
| Client Advocate | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 |
| Community Development | 3.50 | 4.00 | 5.00 | 1.00 | 4.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Building | 9.00 | 6.00 | 8.00 | 8.00 | 13.00 | 15.00 | 14.00 | 13.50 | 14.50 | 15.50 |
| Highways and Streets | | | | | | | | | | |
| Street M&R | 16.00 | 16.00 | 16.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| Business-type activities | | | | | | | | | | |
| Sanitation | 22.00 | 22.00 | 23.00 | 25.00 | 24.00 | 25.00 | 26.00 | 26.50 | 26.00 | 27.00 |
| Water | 51.00 | 55.50 | 51.00 | 54.00 | 52.50 | 51.00 | 51.00 | 54.00 | 54.00 | 55.00 |
| Wastewater | 61.00 | 62.00 | 58.00 | 60.00 | 57.00 | 55.50 | 53.50 | 56.50 | 58.50 | 59.00 |
| Totals: | 508.00 | 506.50 | 495.00 | 475.50 | 592.50 | 588.50 | 592.50 | 601.50 | 601.00 | 621.50 |

Source: City Payroll Department - Monthly Employee Count

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

City of Elyria, Ohio
Operating Indicators by Function/Program
Last Ten Years

| Function/Program | 2012 | 2011 | 2010 | 2009 | 2008 |
|--|--------------|--------------|--------------|--------------|--------------|
| General Government | | | | | |
| <i>Council and Clerk</i> | | | | | |
| Number of Ordinances Passed | 168 | 210 | 173 | 253 | 175 |
| Number of Resolutions Passed | 21 | 29 | 26 | 26 | 27 |
| Number of Planning Commission docket items | 33 | 40 | 53 | 61 | 67 |
| Zoning Board of Appeals docket items | 17 | 21 | 30 | 21 | 20 |
| <i>Finance Department</i> | | | | | |
| Number of checks/ vouchers issued | 23,667 | 23,594 | 23,906 | 24,611 | 28,174 |
| Interest earnings for fiscal year (cash basis) | \$18,150 | \$24,629 | \$27,761 | \$108,703 | \$687,783 |
| Agency Ratings - Moody's Financial Services | A1 | A3 | A3 | A3 | A2 |
| Health Insurance Costs vs General Fund Expenditures % | 23.11% | 19.67% | 20.24% | 18.11% | 15.93% |
| General Fund Receipts (modified accrual basis) | \$26,100,356 | \$27,184,807 | \$26,121,165 | \$25,282,993 | \$27,746,672 |
| General Fund Expenditures (modified accrual basis) | \$25,065,539 | \$25,916,317 | \$24,065,113 | \$26,752,915 | \$31,085,114 |
| General Fund Balances (modified accrual basis) | \$4,930,868 | \$3,896,051 | \$2,627,561 | \$571,509 | \$2,041,431 |
| <i>Income Tax Department</i> | | | | | |
| Number of Individual Returns | 21,080 | 16,793 | 17,719 | 19,656 | 18,771 |
| Number of Business Returns | 2,801 | 2,531 | 2,735 | 2,642 | 2,187 |
| Number of business withholding accounts | 2,485 | 2,279 | 2,271 | 2,357 | 2,376 |
| Amount of Penalties and Interest Collected | \$139,724 | \$152,269 | \$82,274 | \$75,904 | \$57,708 |
| Annual number of Corporate withholding forms processed | 21,223 | 19,174 | 18,950 | 18,779 | 17,843 |
| Annual number of balance due statements forms processed | 5,800 | 9,043 | 8,894 | 8,920 | 9,853 |
| Annual number of reconciliations of withholdings processed | 3,142 | 1,801 | 1,816 | 1,885 | 1,902 |
| <i>Engineer Contracted Services</i> | | | | | |
| Dollar amount of Construction overseen by Engineer | \$5,811,356 | \$9,856,272 | \$16,491,648 | \$4,994,181 | \$25,325,011 |
| <i>Municipal Motor Vehicle Tax Fund</i> | | | | | |
| Amount of License Fees Collected for street resurfacing | \$858,327 | \$848,663 | \$857,896 | \$847,262 | \$867,483 |
| Average cost per square yard of asphalt (labor & material) | \$111.53 | \$111.21 | \$10.67 | \$10.53 | \$10.94 |
| <i>Municipal Court</i> | | | | | |
| Number of Criminal Cases | 4,175 | 5,249 | 4,077 | 4,780 | 4,347 |
| Number of Civil / Traffic cases | 13,453 | 13,831 | 11,842 | 14,287 | 17,898 |
| <i>Health Department</i> | | | | | |
| Number of Health Inspections | 1,399 | 1,478 | 1,494 | 1,721 | 1,899 |
| Public Health Case Management Encounters | 2,301 | 3,529 | 3,308 | 3,499 | 5,237 |
| Adult immunizations | 2,558 | 3,757 | 5,104 | 11,535 | 5,685 |
| Childhood immunizations | 2,289 | 1,892 | 1,983 | 2,246 | 3,087 |
| Dental sealants applied | 4,522 | 4,459 | 3,457 | 2,884 | 2,700 |
| <i>Civil Service</i> | | | | | |
| Number of police entry tests administered | 0 | 1 | 0 | 1 | 0 |
| Number of fire entry tests administered | 0 | 0 | 1 | 0 | 0 |
| Number of police promotional tests administered | 3 | 0 | 1 | 0 | 0 |
| Number of fire promotional tests administered | 2 | 0 | 1 | 0 | 4 |
| Number of appointments from certified lists | 10 | 11 | 17 | 4 | 7 |

Note: The City of Elyria Implemented GASB Statement 34 in 2003.

(continued)

City of Elyria, Ohio
Operating Indicators by Function/Program
Last Ten Years

| Function/Program | 2007 | 2006 | 2005 | 2004 | 2003 |
|--|--------------|--------------|--------------|--------------|--------------|
| General Government | | | | | |
| <i>Council and Clerk</i> | | | | | |
| Number of Ordinances Passed | 164 | 179 | 165 | 194 | 215 |
| Number of Resolutions Passed | 25 | 69 | 23 | 27 | 30 |
| Number of Planning Commission docket items | 55 | 81 | 92 | 128 | 102 |
| Zoning Board of Appeals docket items | 32 | 19 | 20 | 24 | 22 |
| <i>Finance Department</i> | | | | | |
| Number of checks/ vouchers issued | 28,798 | 27,999 | 28,006 | 31,001 | 28,402 |
| Interest earnings for fiscal year (cash basis) | \$1,469,598 | \$1,259,434 | \$696,259 | \$356,060 | \$431,678 |
| Agency Ratings - Moody's Financial Services | A2 | A2 | A2 | A2 | A2 |
| Health Insurance Costs vs General Fund Expenditures % | 15.60% | 17.69% | 19.38% | 15.03% | 19.17% |
| General Fund Receipts (modified accrual basis) | \$28,907,620 | \$28,912,270 | \$27,683,228 | \$26,460,680 | \$25,281,266 |
| General Fund Expenditures (modified accrual basis) | \$28,903,261 | \$29,084,157 | \$26,254,660 | \$26,615,198 | \$26,872,551 |
| General Fund Balances (modified accrual basis) | \$5,379,873 | \$5,375,514 | \$5,547,401 | \$4,118,833 | \$4,273,351 |
| <i>Income Tax Department</i> | | | | | |
| Number of Individual Returns | 18,107 | 19,124 | 24,588 | 18,801 | 19,132 |
| Number of Business Returns | 1,952 | 1,735 | 2,063 | 2,133 | 1,994 |
| Number of business withholding accounts | 2,499 | 2,416 | 2,547 | 2,520 | 2,521 |
| Amount of Penalties and Interest Collected | \$84,365 | \$143,012 | \$106,738 | \$65,607 | \$83,690 |
| Annual number of Corporate withholding forms processed | 18,162 | 18,510 | 17,591 | 17,846 | 17,209 |
| Annual number of balance due statements forms processed | 11,336 | 11,301 | 12,255 | 11,597 | 10,304 |
| Annual number of reconciliations of withholdings processed | 1,874 | 2,055 | 2,217 | 2,093 | 2,144 |
| <i>Engineer Contracted Services</i> | | | | | |
| Dollar amount of Construction overseen by Engineer | \$2,527,636 | \$12,968,072 | \$5,082,331 | \$1,708,725 | \$10,861,153 |
| <i>Municipal Motor Vehicle Tax Fund</i> | | | | | |
| Amount of License Fees Collected for street resurfacing | \$886,504 | \$882,356 | \$910,995 | \$893,033 | \$505,227 |
| Average cost per square yard of asphalt (labor & material) | \$9.10 | \$8.20 | \$6.53 | \$6.36 | \$5.80 |
| <i>Municipal Court</i> | | | | | |
| Number of Criminal Cases | 4,231 | 4,077 | 3,998 | 4,396 | 4,505 |
| Number of Civil / Traffic cases | 16,558 | 16,276 | 16,537 | 16,016 | 19,356 |
| <i>Health Department</i> | | | | | |
| Number of Health Inspections | 1,196 | 1,142 | 1,185 | 1,225 | 1,217 |
| Public Health Case Management Encounters | 5,027 | 4,162 | 3,840 | 3,884 | 3,944 |
| Adult immunizations | 5,681 | 6,216 | 7,322 | 8,457 | 7,023 |
| Childhood immunizations | 3,271 | 3,804 | 4,415 | 4,800 | 5,671 |
| Dental sealants applied | 2,829 | 2,589 | 2,044 | 1,334 | 1,501 |
| <i>Civil Service</i> | | | | | |
| Number of police entry tests administered | 1 | 0 | 1 | 0 | 1 |
| Number of fire entry tests administered | 1 | 0 | 1 | 0 | 1 |
| Number of police promotional tests administered | 1 | 0 | 0 | 2 | 0 |
| Number of fire promotional tests administered | 0 | 2 | 2 | 2 | 2 |
| Number of appointments from certified lists | 16 | 8 | 10 | 0 | 14 |

Note: The City of Elyria Implemented GASB Statement 34 in 2003.

(continued)

City of Elyria, Ohio
Operating Indicators by Function/Program
Last Ten Years

| Function/Program | 2012 | 2011 | 2010 | 2009 | 2008 |
|--|--------------|--------------|--------------|--------------|--------------|
| <i>Building Department Indicators</i> | | | | | |
| Construction Permits Issued | 1,774 | 2,353 | 1,635 | 636 | 1,648 |
| Estimated Value of Construction | \$55,202,075 | \$64,288,602 | \$29,963,745 | \$76,572,474 | \$15,605,172 |
| Amount of Revenue generated from permits | \$313,004 | \$615,676 | \$322,361 | \$699,151 | \$189,290 |
| Amount of Revenue from contractor registrations issued | \$87,250 | \$88,900 | \$77,800 | \$76,050 | \$74,350 |
| Public Safety | | | | | |
| <i>Police</i> | | | | | |
| Total Calls for Services | 41,457 | 42,140 | 40,132 | 42,547 | 38,285 |
| Number of traffic citations issued | 3,704 | 4,548 | 2,869 | 3,733 | 4,631 |
| Number of parking citations issued | 1,018 | 273 | 247 | 454 | 1,390 |
| Number of arrests | 8,605 | 10,341 | 7,743 | 9,440 | 11,094 |
| Number of accident reports completed | 1,734 | 1,834 | 1,772 | 1,805 | 2,063 |
| Serious offenses | 3,546 | 3,577 | 3,433 | 3,795 | 3,760 |
| Animal Warden service calls responded to per annual report | n/a | n/a | n/a | n/a | n/a |
| Police Dept. Auxiliary hours worked | 3,690 | 2,618 | 2,433 | 2,394 | 489 |
| DUI Arrests | 313 | 456 | 235 | 338 | 617 |
| Prisoners | 0 | 0 | 0 | 3,007 | 4,376 |
| Prisoner meal costs | \$0 | \$0 | \$0 | \$55,775 | \$97,733 |
| Property damage accidents | 1,396 | 1,463 | 1,421 | 1,448 | 1,672 |
| Fatalities from Motor Vehicle Accidents | 1 | 2 | 3 | 3 | 1 |
| Safety Town Students | 316 | 375 | 334 | 356 | 400 |
| <i>Fire</i> | | | | | |
| EMS Calls | 2,588 | 2,190 | 1,474 | 1,335 | 2,231 |
| Fire Calls | 237 | 267 | 246 | 268 | 268 |
| Fires with Loss | 199 | 123 | 152 | 252 | 120 |
| Fires with Losses exceeding \$10K | 17 | 30 | 41 | 20 | 30 |
| Fire Safety Inspections | 491 | 694 | 73 | 70 | 590 |
| Number of times Mutual Aid given to Fire and EMS | 11 | 12 | 13 | 14 | 17 |
| Number of times Mutual Aid received for Fire and EMS | 6 | 3 | 18 | 25 | 20 |
| Health | | | | | |
| Cemetery burials | 140 | 142 | 137 | 144 | 206 |
| Cemetery cremations | 37 | 43 | 57 | 45 | 39 |
| Cemetery sale of lots | 124 | 119 | 134 | 132 | 189 |
| Cemetery receipts | \$96,305 | \$74,680 | \$80,300 | \$86,385 | \$110,405 |

Note: The City of Elyria Implemented GASB Statement 34 in 2003.

(continued)

City of Elyria, Ohio
Operating Indicators by Function/Program
Last Ten Years

| Function/Program | 2007 | 2006 | 2005 | 2004 | 2003 |
|--|--------------|--------------|--------------|--------------|--------------|
| <i>Building Department Indicators</i> | | | | | |
| Construction Permits Issued | 1,578 | 1,811 | 1,828 | 2,175 | 2,366 |
| Estimated Value of Construction | \$49,756,670 | \$59,250,100 | \$36,642,867 | \$40,465,710 | \$53,933,506 |
| Amount of Revenue generated from permits | \$475,716 | \$440,594 | \$232,806 | \$200,335 | \$325,933 |
| Amount of Revenue from contractor registrations issued | \$82,325 | \$99,175 | \$90,250 | \$90,845 | \$104,874 |
| Public Safety | | | | | |
| <i>Police</i> | | | | | |
| Total Calls for Services | 37,409 | 37,700 | 38,644 | 40,096 | 39,409 |
| Number of traffic citations issued | 5,041 | 5,296 | 5,544 | 5,204 | 6,230 |
| Number of parking citations issued | 1,301 | 1,627 | 2,170 | 2,297 | 2,758 |
| Number of arrests | 11,194 | 11,362 | 12,324 | 11,603 | 12,440 |
| Number of accident reports completed | 2,095 | 2,097 | 2,330 | 2,530 | 2,533 |
| Serious offenses | 3,909 | 4,397 | 4,129 | 4,575 | 4,352 |
| Animal Warden service calls responded to per annual report | n/a | n/a | n/a | 536 | 502 |
| Police Dept. Auxiliary hours worked | 633 | 1,820 | 1,600 | 1,383 | 1,752 |
| DUI Arrests | 541 | 596 | 340 | 449 | 575 |
| Prisoners | 4,087 | 3,921 | 4,149 | 4,113 | 4,397 |
| Prisoner meal costs | \$108,798 | \$108,227 | \$98,792 | \$91,298 | \$101,493 |
| Property damage accidents | 1,684 | 1,669 | 1,871 | 2,014 | 2,039 |
| Fatalities from Motor Vehicle Accidents | 2 | 0 | 1 | 3 | 4 |
| Safety Town Students | 405 | 450 | 400 | 355 | 347 |
| <i>Fire</i> | | | | | |
| EMS Calls | 2,508 | 2,303 | 2,201 | 2,104 | 2,081 |
| Fire Calls | 246 | 218 | 216 | 227 | 197 |
| Fires with Loss | 125 | 81 | 88 | 114 | 53 |
| Fires with Losses exceeding \$10K | 21 | 26 | 20 | 18 | 21 |
| Fire Safety Inspections | 734 | 1,398 | 628 | 845 | 965 |
| Number of times Mutual Aid given to Fire and EMS | 22 | 22 | 16 | 5 | 9 |
| Number of times Mutual Aid received for Fire and EMS | 12 | 14 | 12 | 4 | 4 |
| Health | | | | | |
| Cemetery burials | 198 | 220 | 216 | 225 | 223 |
| Cemetery cremations | 45 | 49 | 41 | 39 | 41 |
| Cemetery sale of lots | 168 | 170 | 161 | 217 | 220 |
| Cemetery receipts | \$89,965 | \$105,691 | \$105,469 | \$125,837 | \$104,211 |

Note: The City of Elyria Implemented GASB Statement 34 in 2003.

(continued)

City of Elyria, Ohio
Operating Indicators by Function/Program
Last Ten Years

| Function/Program | 2012 | 2011 | 2010 | 2009 | 2008 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Culture and Recreation | | | | | |
| <i>Recreation</i> | | | | | |
| Number of parks | 13 | 13 | 13 | 13 | 13 |
| Size of parks in acreage | 358 | 358 | 358 | 358 | 358 |
| Recreation Swimming pool receipts | \$39,419 | \$30,713 | \$26,772 | \$25,256 | \$63,558 |
| Recreation Mens & Womens League/Program receipts | 226,485 | 220,382 | 205,116 | 191,514 | 255,188 |
| Recreation Ice rink receipts | 131,262 | 147,878 | 151,321 | 154,326 | 137,250 |
| Recreation Concessions and miscellaneous receipts | 52,307 | 56,624 | 66,388 | 49,024 | 94,379 |
| Fireworks donations | 0 | 0 | 0 | 0 | 12,207 |
| | | | | | |
| Total Recreation Department receipts | <u>\$449,473</u> | <u>\$455,597</u> | <u>\$449,597</u> | <u>\$420,120</u> | <u>\$562,582</u> |
| | | | | | |
| Community Development | | | | | |
| Community Development Block Grants | \$584,824 | \$738,024 | \$601,606 | \$865,418 | \$764,224 |
| Community Development Block Grant Program Income | \$45,413 | \$26,186 | \$48,101 | \$70,192 | \$40,049 |
| Comprehensive Housing Improvement Program Grants | \$250,000 | \$0 | \$60,874 | \$0 | \$0 |
| Comprehensive Housing Improvement Program Income | \$52,387 | \$184 | \$11,500 | \$28,828 | \$5,323 |
| Enterprise Zone/Community Reinvestment Area Fees | \$1,400 | \$2,000 | \$1,900 | \$3,300 | \$4,500 |
| | | | | | |
| Basic Utility Services | | | | | |
| Refuse collection rates (by month) | | | | | |
| Residential | \$ 22.23 | \$ 21.37 | \$ 20.55 | \$ 19.76 | \$ 16.83 |
| Homestead | 15.56 | 14.96 | 14.38 | 13.83 | 7.79 |
| Commercial: | | | | | |
| Basic | 65.84 | 63.31 | 60.88 | 58.54 | 49.86 |
| One-yard container | 39.50 | 37.98 | 36.52 | 35.11 | 29.91 |
| Two-yard container | 51.34 | 49.37 | 47.47 | 45.65 | 38.88 |
| Cost per cubic yard | 12.84 | 12.34 | 11.87 | 11.41 | 9.72 |
| Extra pick-up charge | 37.52 | 36.07 | 34.69 | 33.35 | 28.41 |
| | | | | | |
| Refuse collection customer counts | | | | | |
| Residential | 13,591 | 13,774 | 13,833 | 13,804 | 14,030 |
| Homestead | 2,649 | 2,611 | 2,433 | 2,396 | 2,132 |
| Commercial | 127 | 155 | 164 | 166 | 139 |
| Total | <u>16,367</u> | <u>16,540</u> | <u>16,430</u> | <u>16,366</u> | <u>16,301</u> |
| | | | | | |
| Refuse receipts by customer type | | | | | |
| Residential | \$ 3,793,925 | \$ 3,617,886 | \$ 3,538,055 | \$ 3,280,849 | \$ 2,829,389 |
| Homestead | \$ 544,693 | \$ 471,175 | \$ 426,193 | \$ 405,546 | \$ 106,673 |
| Commercial | \$ 90,410 | \$ 135,167 | \$ 143,530 | \$ 135,100 | \$ 121,110 |
| Total | <u>\$ 4,429,028</u> | <u>\$ 4,224,228</u> | <u>\$ 4,107,778</u> | <u>\$ 3,821,495</u> | <u>\$ 3,057,172</u> |

Note: The City of Elyria Implemented GASB Statement 34 in 2003.

(continued)

City of Elyria, Ohio
Operating Indicators by Function/Program
Last Ten Years

| Function/Program | 2007 | 2006 | 2005 | 2004 | 2003 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Culture and Recreation | | | | | |
| <i>Recreation</i> | | | | | |
| Number of parks | 13 | 13 | 14 | 14 | 14 |
| Size of parks in acreage | 358 | 358 | 360 | 360 | 360 |
| Recreation Swimming pool receipts | \$59,416 | \$60,415 | \$54,649 | \$53,400 | \$51,897 |
| Recreation Mens & Womens League/Program receipts | 269,060 | 250,748 | 226,999 | 218,669 | 214,094 |
| Recreation Ice rink receipts | 145,867 | 131,596 | 116,065 | 124,392 | 103,831 |
| Recreation Concessions and miscellaneous receipts | 94,153 | 91,557 | 107,502 | 110,469 | 75,817 |
| Fireworks donations | 14,287 | 14,792 | 22,427 | 25,274 | 20,373 |
| Total Recreation Department receipts | \$582,783 | \$549,108 | \$527,642 | \$532,204 | \$466,012 |
| Community Development | | | | | |
| Community Development Block Grants | \$827,159 | \$671,358 | \$739,003 | \$772,000 | \$772,000 |
| Community Development Block Grant Program Income | \$36,606 | \$108,572 | \$116,182 | \$227,214 | \$62,067 |
| Comprehensive Housing Improvement Program Grants | \$0 | \$0 | \$500,000 | \$0 | \$0 |
| Comprehensive Housing Improvement Program Income | \$49,067 | \$56,154 | \$27,750 | \$90,817 | \$93,880 |
| Enterprise Zone/Community Reinvestment Area Fees | \$8,000 | \$7,500 | \$6,600 | \$5,500 | \$9,000 |
| Basic Utility Services | | | | | |
| Refuse collection rates (by month) | | | | | |
| Residential | \$ 16.10 | \$ 15.41 | \$ 14.75 | \$ 14.11 | \$ 13.00 |
| Homestead | 7.45 | 7.13 | 6.82 | 6.25 | 6.00 |
| Commercial: | | | | | |
| Basic | 47.71 | 45.65 | 43.68 | 41.80 | 40.00 |
| One-yard container | 28.62 | 27.39 | 26.21 | 25.08 | 24.00 |
| Two-yard container | 37.20 | 35.60 | 34.07 | 32.60 | 31.20 |
| Cost per cubic yard | 9.30 | 8.90 | 8.52 | 8.15 | 7.80 |
| Extra pick-up charge | 27.19 | 26.02 | 24.90 | 23.83 | 22.80 |
| Refuse collection customer counts | | | | | |
| Residential | 15,120 | 15,058 | 14,866 | 15,415 | 15,338 |
| Homestead | 879 | 854 | 847 | 884 | 880 |
| Commercial | 137 | 135 | 134 | 145 | 144 |
| Total | 16,136 | 16,047 | 15,847 | 16,444 | 16,362 |
| Refuse receipts by customer type | | | | | |
| Residential | \$ 3,068,058 | \$ 2,876,216 | \$ 2,768,637 | \$ 2,710,533 | \$ 2,697,048 |
| Homestead | \$ 86,179 | \$ 74,013 | \$ 71,243 | \$ 70,354 | \$ 70,004 |
| Commercial | \$ 111,396 | \$ 109,302 | \$ 110,470 | \$ 114,284 | \$ 113,716 |
| Total | \$ 3,265,633 | \$ 3,059,531 | \$ 2,950,350 | \$ 2,895,172 | \$ 2,880,768 |

Note: The City of Elyria Implemented GASB Statement 34 in 2003.

(continued)

City of Elyria, Ohio
Operating Indicators by Function/Program
Last Ten Years

| Function/Program | 2012 | 2011 | 2010 | 2009 | 2008 |
|---|---------------|---------------|---------------|--------------|--------------|
| Water Department | | | | | |
| Water Rates per 1st 300 Cu ft of water used | | | | | |
| Residential | \$ 10.86 | \$ 9.40 | \$ 8.07 | \$ 7.14 | \$ 5.58 |
| Homestead | 7.67 | 6.64 | 5.70 | 5.04 | 3.94 |
| Minimum charge 301 - 7,000 Cu ft per HCF of water used | 2.88 | 2.49 | 2.14 | 1.89 | 1.48 |
| Minimum charge 7,001 - 20,000 Cu ft per HCF of water used | 2.82 | 2.44 | 2.10 | 1.86 | 1.45 |
| Minimum charge > 20,001 Cu ft per HCF of water used | 2.76 | 2.39 | 2.05 | 1.82 | 1.42 |
| Water customer counts | | | | | |
| Residential | 15,816 | 15,205 | 19,004 | 20,674 | 20,063 |
| Homestead | 2,928 | 2,683 | 3,389 | 2,898 | 2,436 |
| Commercial | 1,332 | 1,311 | 780 | 700 | 696 |
| Total | 20,076 | 19,199 | 23,173 | 24,272 | 23,195 |
| Water billings by customer type | | | | | |
| Residential | \$ 4,788,831 | \$ 3,899,005 | \$ 3,616,709 | \$ 3,175,836 | \$ 3,205,689 |
| Homestead | \$ 487,950 | \$ 371,648 | \$ 354,286 | \$ 267,765 | \$ 202,927 |
| Commercial | \$ 5,045,527 | \$ 4,758,603 | \$ 3,562,542 | \$ 3,139,508 | \$ 2,399,281 |
| Total | \$ 10,322,308 | \$ 9,029,256 | \$ 7,533,537 | \$ 6,583,109 | \$ 5,807,897 |
| Water usage by customer type (in hundred cubic feet) | | | | | |
| Residential | 1,508,713 | 1,463,477 | 1,636,410 | 1,557,487 | 1,817,704 |
| Homestead | 156,300 | 154,246 | 156,001 | 146,133 | 127,274 |
| Commercial | 2,038,099 | 2,157,193 | 1,681,107 | 1,910,820 | 1,849,009 |
| Total | 3,703,112 | 3,774,916 | 3,473,518 | 3,614,440 | 3,793,987 |
| Wastewater Department | | | | | |
| Sewer rates | | | | | |
| Minimum Charge 0 to 3 HCF-Sewer OMR | \$ 10.98 | \$ 10.56 | \$ 10.05 | \$ 9.30 | \$ 9.06 |
| Charge per HCF over 3 HCF | 3.66 | 3.52 | 3.35 | 3.10 | 3.02 |
| Minimum Charge 0 to 3 HCF-DEBT | 5.97 | 5.73 | 5.46 | 5.07 | 4.92 |
| Charge per HCF over 3 HCF | 1.99 | 1.91 | 1.82 | 1.69 | 1.64 |
| Monitor Fee | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Sewer customer counts by type | | | | | |
| Residential/Homestead | 17,732 | 17,805 | 18,268 | 18,391 | 18,272 |
| Commercial | 1,239 | 1,231 | 690 | 610 | 534 |
| Total | 18,971 | 19,036 | 18,958 | 19,001 | 18,806 |
| Sewer receipts by customer type | | | | | |
| Residential/Homestead | \$ 7,020,062 | \$ 8,504,094 | \$ 6,916,909 | \$ 7,359,087 | \$ 7,076,703 |
| Commercial | \$ 4,077,146 | \$ 3,958,436 | \$ 3,405,838 | \$ 2,362,215 | \$ 2,584,665 |
| Total | \$ 11,097,208 | \$ 12,462,530 | \$ 10,322,747 | \$ 9,721,302 | \$ 9,661,368 |
| Sewer usage by customer type (in hundred cubic feet) | | | | | |
| Residential/Homestead | 1,242,489 | 1,566,131 | 1,350,105 | 1,497,027 | 1,487,219 |
| Commercial | 721,619 | 728,994 | 606,978 | 602,978 | 527,854 |
| Total | 1,964,108 | 2,295,125 | 1,957,083 | 2,100,005 | 2,015,073 |

Note: The City of Elyria Implemented GASB Statement 34 in 2003.

(continued)

City of Elyria, Ohio
Operating Indicators by Function/Program
Last Ten Years

| Function/Program | 2007 | 2006 | 2005 | 2004 | 2003 |
|---|--------------|--------------|--------------|--------------|--------------|
| Water Department | | | | | |
| Water Rates per 1st 300 Cu ft of water used | | | | | |
| Residential | \$ 5.34 | \$ 5.11 | \$ 4.89 | \$ 4.68 | \$ 4.25 |
| Homestead | 3.77 | 3.61 | 3.45 | 3.30 | 3.00 |
| Minimum charge 301 - 7,000 Cu ft per HCF of water used | 1.42 | 1.36 | 1.30 | 1.25 | 1.14 |
| Minimum charge 7,001 - 20,000 Cu ft per HCF of water used | 1.39 | 1.33 | 1.27 | 1.22 | 1.11 |
| Minimum charge > 20,001 Cu ft per HCF of water used | 1.36 | 1.30 | 1.24 | 1.19 | 1.08 |
| Water customer counts | | | | | |
| Residential | 21,269 | 21,470 | 21,430 | 21,397 | 21,343 |
| Homestead | 1,101 | 1,112 | 1,098 | 1,086 | 1,066 |
| Commercial | 645 | 637 | 633 | 630 | 625 |
| Total | 23,015 | 23,219 | 23,161 | 23,113 | 23,034 |
| Water billings by customer type | | | | | |
| Residential | \$ 3,575,876 | \$ 3,185,888 | \$ 2,999,626 | \$ 2,848,038 | \$ 2,570,797 |
| Homestead | \$ 84,111 | \$ 81,405 | \$ 79,580 | \$ 69,600 | \$ 67,937 |
| Commercial | \$ 1,980,216 | \$ 1,977,676 | \$ 2,196,875 | \$ 1,979,775 | \$ 1,938,487 |
| Total | \$ 5,640,203 | \$ 5,244,970 | \$ 5,276,081 | \$ 4,897,412 | \$ 4,577,221 |
| Water usage by customer type (in hundred cubic feet) | | | | | |
| Residential | 1,993,219 | 1,895,298 | 1,943,242 | 1,905,204 | 1,892,547 |
| Homestead | 50,206 | 53,321 | 55,124 | 51,143 | 53,707 |
| Commercial | 1,884,235 | 1,739,906 | 1,896,317 | 1,555,145 | 1,648,799 |
| Total | 3,927,660 | 3,688,525 | 3,894,683 | 3,511,492 | 3,595,053 |
| Wastewater Department | | | | | |
| Sewer rates | | | | | |
| Minimum Charge 0 to 3 HCF-Sewer OMR | \$ 8.65 | \$ 8.28 | \$ 7.92 | \$ 7.59 | \$ 7.26 |
| Charge per HCF over 3 HCF | 2.88 | 2.76 | 2.64 | 2.53 | 2.42 |
| Minimum Charge 0 to 3 HCF-DEBT | 4.70 | 4.50 | 4.32 | 4.14 | 3.96 |
| Charge per HCF over 3 HCF | 1.56 | 1.50 | 1.44 | 1.38 | 1.32 |
| Monitor Fee | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Sewer customer counts by type | | | | | |
| Residential/Homestead | 18,601 | 18,302 | 18,259 | 18,216 | 18,156 |
| Commercial | 555 | 551 | 548 | 545 | 540 |
| Total | 19,156 | 18,853 | 18,807 | 18,761 | 18,696 |
| Sewer receipts by customer type | | | | | |
| Residential/Homestead | \$ 6,971,417 | \$ 6,632,625 | \$ 6,035,828 | \$ 6,201,239 | \$ 5,396,253 |
| Commercial | \$ 2,699,187 | \$ 2,593,217 | \$ 2,704,411 | \$ 2,603,072 | \$ 2,687,919 |
| Total | \$ 9,670,604 | \$ 9,225,842 | \$ 8,740,239 | \$ 8,804,311 | \$ 8,084,173 |
| Sewer usage by customer type (in hundred cubic feet) | | | | | |
| Residential/Homestead | 1,528,087 | 1,541,106 | 1,601,985 | 1,588,938 | 1,558,781 |
| Commercial | 568,544 | 562,467 | 591,065 | 613,478 | 595,924 |
| Total | 2,096,631 | 2,103,573 | 2,193,050 | 2,202,416 | 2,154,705 |

Note: The City of Elyria Implemented GASB Statement 34 in 2003.

City of Elyria, Ohio
Capital Assets Statistics by Function/Program
Last Ten Years

| Function/Program | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| General Government | | | | | | | | | | |
| Square Footage Occupied - City Hall | 62,103 | 62,103 | 62,103 | 62,103 | 62,103 | 62,103 | 62,103 | 62,103 | 62,103 | 17,500 |
| Square Footage Occupied - Muni Court | 49,000 | 49,000 | 49,000 | 49,000 | 49,000 | 49,000 | 17,500 | 17,500 | 17,500 | 17,500 |
| Municipal Court Vehicles | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 |
| Engineering Vehicles | 5 | 5 | 5 | 5 | 5 | 5 | 8 | 8 | 7 | 7 |
| Central Maintenance Garage Vehicles | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 5 | 5 | 5 |
| Public Safety | | | | | | | | | | |
| Police | | | | | | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Square Footage of Building | 53,000 | 53,000 | 53,000 | 53,000 | 53,000 | 53,000 | 53,000 | 53,000 | 53,000 | 53,000 |
| Vehicles | 93 | 93 | 95 | 91 | 99 | 99 | 108 | 100 | 92 | 92 |
| Fire | | | | | | | | | | |
| Stations | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Square Footage of Station #1 Cedar St. | 8,784 | 8,784 | 8,784 | 8,784 | 8,784 | 8,784 | 8,784 | 8,784 | 8,784 | 8,784 |
| Square Footage of Station #2 E. Broad St. | 16,364 | 16,364 | 16,364 | 16,364 | 16,364 | 16,364 | 16,364 | 16,364 | 16,364 | 16,364 |
| Square Footage of Station #3 Lorain Blvd. | 7,443 | 7,443 | 7,443 | 7,443 | 7,443 | 7,443 | 7,443 | 7,443 | 7,443 | 7,443 |
| Square Footage of Station #4 N. Abbe Rd. | 6,750 | 6,750 | 6,750 | 6,750 | 6,750 | 6,750 | 6,750 | 6,750 | 6,750 | 6,750 |
| Vehicles | 25 | 25 | 26 | 26 | 23 | 23 | 21 | 21 | 21 | 21 |
| Communications | | | | | | | | | | |
| Vehicles | 7 | 7 | 7 | 7 | 6 | 6 | 8 | 8 | 7 | 7 |
| Safety Service | | | | | | | | | | |
| Vehicles | 0 | 0 | 1 | 1 | 2 | 2 | 6 | 6 | 6 | 6 |
| Health | | | | | | | | | | |
| Health | | | | | | | | | | |
| Vehicles | 6 | 6 | 7 | 7 | 6 | 6 | 5 | 5 | 5 | 5 |
| Cemetery | | | | | | | | | | |
| Vehicles | 12 | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 12 | 12 |

Source: City insurance policy vehicle and building location schedules.

Note: The City of Elyria Implemented GASB Statement 34 in 2003.

City of Elyria, Ohio
Capital Assets Statistics by Function/Program (Continued)
Last Ten Years

| Function/Program | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|-------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Culture and Recreation | | | | | | | | | | |
| Number of Parks | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 14 | 14 | 14 |
| Number of Pools | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Number of Ice Rinks | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Number of Tennis Courts | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 10 | 10 | 10 |
| Number of Skateboarding Areas | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 |
| Number of Baseball Diamonds | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| Number of Soccer Fields | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| Square Footage of North Park Center | 22,908 | 22,908 | 22,908 | 22,908 | 22,908 | 22,908 | 22,908 | 22,908 | 22,908 | 22,908 |
| Square Footage of South Park Center | 10,256 | 10,256 | 10,256 | 10,256 | 10,256 | 10,256 | 10,256 | 10,256 | 10,256 | 10,256 |
| Square Footage of East Park Center | 11,288 | 11,288 | 11,288 | 11,288 | 11,288 | 11,288 | 11,288 | 11,288 | 11,288 | 11,288 |
| Square Footage of West Park Center | 9,922 | 9,922 | 9,922 | 9,922 | 9,922 | 9,922 | 9,922 | 9,922 | 9,922 | 9,922 |
| Vehicles | 30 | 30 | 35 | 35 | 35 | 35 | 27 | 27 | 26 | 25 |
| Community Environment | | | | | | | | | | |
| Community Development | | | | | | | | | | |
| Vehicles | 3 | 3 | 4 | 4 | 6 | 6 | 8 | 8 | 8 | 8 |
| Housing Code Enforcement | | | | | | | | | | |
| Vehicles | 3 | 3 | 4 | 4 | 6 | 6 | 9 | 9 | 9 | 9 |
| Highways and Streets | | | | | | | | | | |
| Streets (miles) | 192 | 192 | 192 | 192 | 192 | 192 | 192 | 192 | 192 | 189 |
| Service Vehicles | 29 | 29 | 27 | 26 | 31 | 31 | 28 | 26 | 26 | 26 |
| Water | | | | | | | | | | |
| Water Lines (miles) | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 219 |
| Vehicles | 35 | 35 | 31 | 31 | 22 | 22 | 21 | 21 | 20 | 20 |
| Sanitation | | | | | | | | | | |
| Vehicles | 20 | 20 | 21 | 19 | 18 | 18 | 19 | 19 | 19 | 19 |
| Wastewater | | | | | | | | | | |
| Sanitary Sewers (miles) | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 183 |
| Storm Sewers (miles) | 113 | 113 | 113 | 113 | 113 | 113 | 113 | 113 | 113 | 112 |
| Vehicles | 41 | 41 | 41 | 41 | 39 | 39 | 39 | 39 | 38 | 37 |

Source: City insurance policy vehicle and building location schedules.

Note: The City of Elyria Implemented GASB Statement 34 in 2003.