



Dave Yost • Auditor of State



CITY OF ELYRIA  
LORAIN COUNTY

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**CITY OF ELYRIA  
LORAIN COUNTY  
FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012**

<b>FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title</b>	<b>Pass Through Entity Number</b>	<b>CFDA Number</b>	<b>Expenditures</b>
<b><u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</u></b>			
<i>Direct Federal Assistance Program:</i>			
CDBG - Entitlement Grants Cluster	N/A	14.218	\$ 256,441
Neighborhood Stabilization Program	B-11-UN-39-0012	14.218	199,031
Neighborhood Stabilization Program	N/A	14.218	888,399
Community Development Block Grant			<u>1,343,871</u>
Total CDBG - Entitlement Grants Cluster			
<i>Passed Through the Ohio Department of Development:</i>			
HOME - Home Investment Partnership Program	A-C-11-2HA-2	14.239	17,875
Total HOME - Home Investment Partnership Program			<u>17,875</u>
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<u>1,361,746</u>
<b><u>U.S. DEPARTMENT OF ENERGY</u></b>			
<i>Direct Federal Assistance Program:</i>			
ARRA - Energy Efficiency and Conservation Block Grant	DE-FOA-0000013	81.128	14,425
<b>Total U.S. Department of Energy</b>			<u>14,425</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
<i>Direct Federal Assistance Program:</i>			
Staffing for Adequate and Fire Emergency Response (SAFER) Grant	DWS-10-GPD-083-000-1	97.083	1,721,783
<b>Total U.S. Department of Homeland Security</b>			<u>1,721,783</u>
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u></b>			
<i>Passed Through Ohio Department of Health:</i>			
Maternal and Child Health Services Health Block Grant			
Child and Family Health Services	47-2-001-1-MC-0512	93.994	14,233
Child and Family Health Services	47-2-001-1-MC-0613	93.994	92,799
Dental Sealant Program	47-2-001-1-DS-0512	93.994	12,830
Total Maternal and Child Health Services Block Grant			<u>119,862</u>
<i>Passed Through Ohio Department of Health:</i>			
Dental Sealant Program	47-2-001-1-DS-0512	93.236	17,170
Total Dental Sealant Program			<u>17,170</u>
<i>Passed Through Ohio Department of Health:</i>			
Public Health Emergency Preparedness	47-1-001-2-PI-0312	93.069	27,459
Public Health Emergency Preparedness	47-1-001-2-PI-0413	93.069	15,855
Public Health Emergency Preparedness	CRI - PI-12	93.069	8,815
Total Public Health Emergency Preparedness			<u>52,129</u>
<b>Total U.S. Department of Health &amp; Human Services</b>			<u>189,161</u>

(Continued on the next page.)

CITY OF ELYRIA  
LORAIN COUNTY  
FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR/ <i>Pass-Through Grantor/</i> Program Title	Pass Through Entity Number	CFDA Number	Expenditures
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<i>Direct Federal Assistance Program:</i>			
ARRA - U.S. Department of Justice COPS Hiring Recovery Program	N/A	16.710	234,646
<i>Passed Through the Ohio Department of Justice:</i>			
Byrne Justice Assistance Program JAG Grant	2011-H3240-OH-DJ	16.738	22,985
Victims of Crime Act	N/A	16.575	<u>36,289</u>
<b>Total U.S. Department of Justice</b>			<u>293,920</u>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction / State Project No 87158	N/A	20.205	<u>2,220,116</u>
Total Highway Planning and Construction			2,220,116
<i>Passed Through the Ohio Department of Justice</i>			
Alcohol Impaired Driving Countermeasures Incentive Grants	2012-HVEO-47-0311	20.601	<u>39,656</u>
Total Alcohol Impaired Driving Countermeasures			39,656
<b>Total U.S. Department of Transportation</b>			<u>2,259,772</u>
<b>Total U.S. Department of Transportation</b>			<u>2,259,772</u>
<b><u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u></b>			
<i>Direct Federal Assistance Program:</i>			
Brownfield Assessments and Cleanup Cooperative Agreements			
Brownfield Hazardous Materials Assessments	N/A	66.818	23,825
Brownfield Petroleum Materials Assessments	N/A	66.818	<u>5,970</u>
Total Brownfield Assessments and Cleanup Cooperative Agreements			29,795
<b>Total U.S. Environmental Protection Agency</b>			<u>29,795</u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<u><u>\$ 5,870,602</u></u>

See Notes to the Federal Awards Expenditures Schedule.

**CITY OF ELYRIA  
LORAIN COUNTY**

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

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports the City of Elyria's (the City's) federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE B – SUBRECIPIENTS**

The City passes certain federal awards received from the U.S. Department of Housing and Urban Development to not-for-profit agencies (subrecipients). As Note A describes, the City reports expenditures of Federal awards to subrecipients when paid in cash.

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

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

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

These loans are collateralized by mortgages on the property. At December 31, 2012, the gross amount of loans outstanding under this program was \$1,874,055.

**NOTE D – HOME IMPROVEMENT PARTNERSHIP (HOME) REVOLVING LOAN PROGRAM**

The City has established a revolving loan program to provide no-interest loans to eligible persons in order to expand the supply of decent and affordable housing, particularly housing for low and very low-income citizens. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the City. Grant monies are passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule. Loans repaid are used to make additional loans. Subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 2012, the gross amount of loans outstanding under this program was \$2,757,414.

**NOTE E – MATCHING REQUIREMENTS**

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

CFDA – Catalog of Federal Domestic Assistance.

N/A – Not applicable.

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

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

To the Members of City Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the 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 and have issued our report thereon dated June 27, 2013.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the City's internal control. Accordingly, we have not opined on it.

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

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

### ***Compliance and Other Matters***

As part of reasonably assuring whether the City's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133, AND THE FEDERAL AWARDS EXPENDITURES SCHEDULE

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

To the Members of Council:

### ***Report on Compliance for Each Major Federal Program***

We have audited the City of Elyria, Lorain County, Ohio, (the City) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the City of Elyria's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the City's major federal programs.

### ***Management's Responsibility***

The City's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the City's compliance for each of the City's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the City's major programs. However, our audit does not provide a legal determination of the City's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the City of Elyria, Lorain County, Ohio complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

***Report on Internal Control Over Compliance***

The City's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the City's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the City's internal control over compliance.

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

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

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

***Report on Federal Awards Expenditures Schedule***

We have also audited the 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. We issued our unmodified report thereon dated June 27, 2013. We conducted our audit to opine on the City's' basic financial statements. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



**Dave Yost**  
Auditor of State

Columbus, Ohio

June 27, 2013

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CITY OF ELYRIA  
LORAIN COUNTY

SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2012

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Highway Planning and Construction Grants/ CFDA #20.205 ARRA-U.S. Department of Justice COPS Hiring Recovery Program/ CFDA #16.710
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None.

**3. FINDINGS COSTS FOR FEDERAL AWARDS**

None.

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# City of Elyria, Ohio

## *Comprehensive Annual Financial Report*



*For the year ended December 31st, 2012*

**Ted M. Pileski, CPA, CPFA**  
**Finance Director**

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**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

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**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.

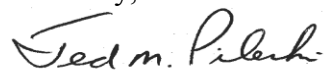
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. The CAFR must satisfy both accounting principles generally accepted in the United States 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*

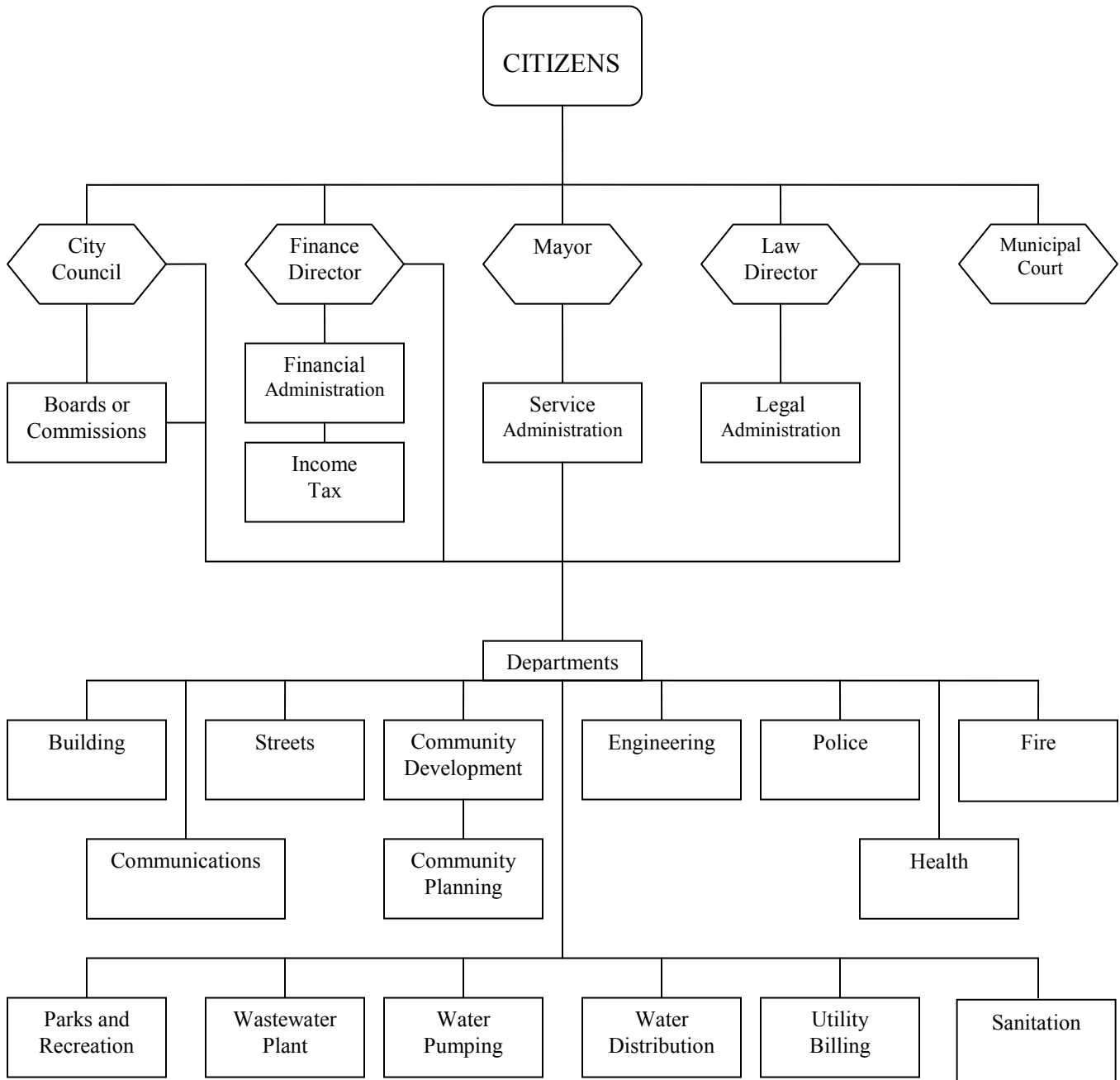
President

*Jeffrey R. Emery*

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  
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**

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# 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.

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

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 49<sup>th</sup> 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 49<sup>th</sup> 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.

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

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.

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

**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.

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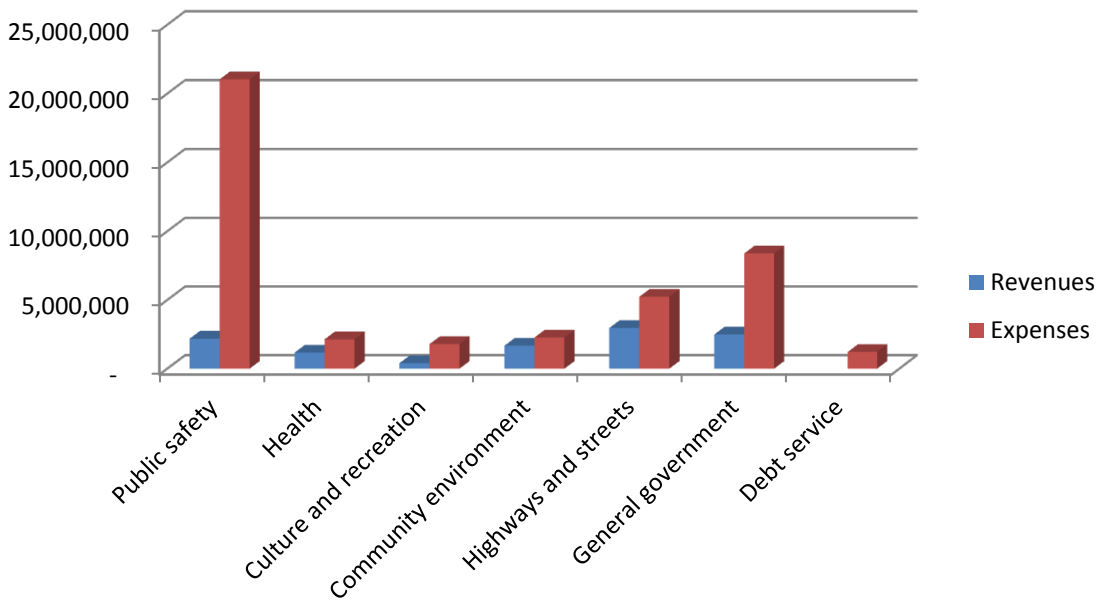
Public safety which includes police and fire protection, safety service, communications and the jail operations accounts for \$21,038,282 of the \$42,077,802 total expenses for governmental activities in 2012, or 50%. The next largest program is general government, which equals \$8,392,523 or 20% of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

**Table 2**  
**CITY OF ELYRIA'S Changes in Net Position**

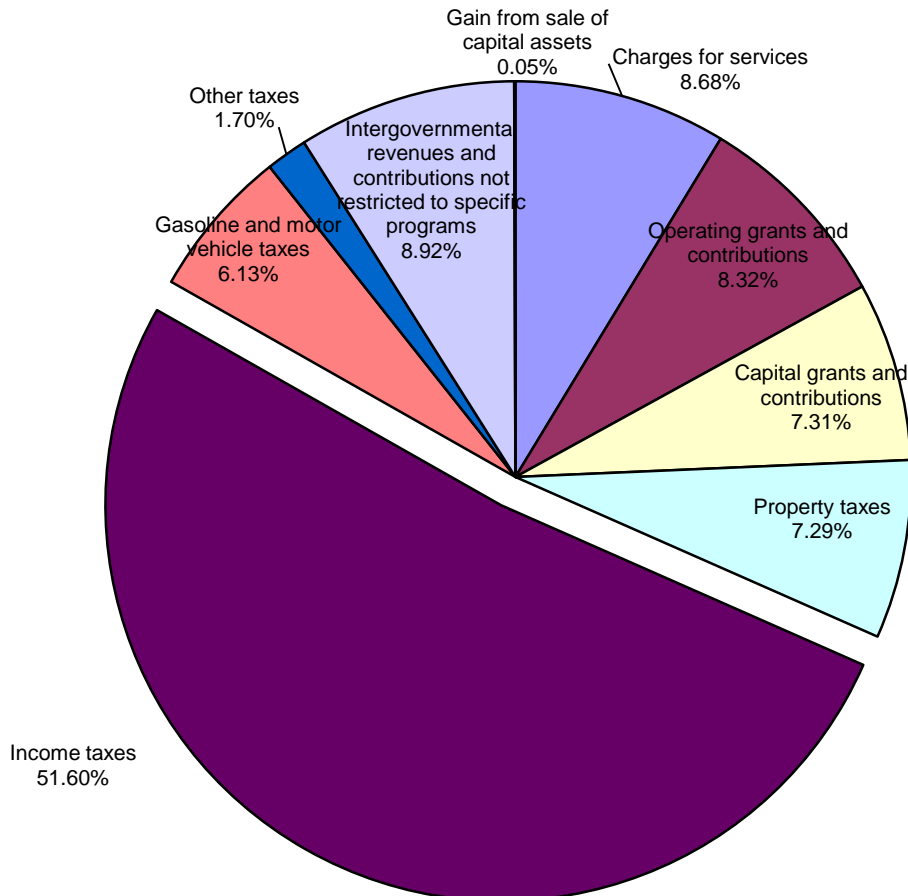
	Governmental activities		Business-type activities		Total	
	2012	2011	2012	2011	2012	2011
Revenues:						
Program revenues:						
Charges for services	\$ 3,888,591	\$ 4,061,784	\$ 25,877,987	\$ 23,847,438	\$ 29,766,578	\$ 27,909,222
Operating grants and contributions	3,728,136	5,772,703		150,000	3,728,136	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**

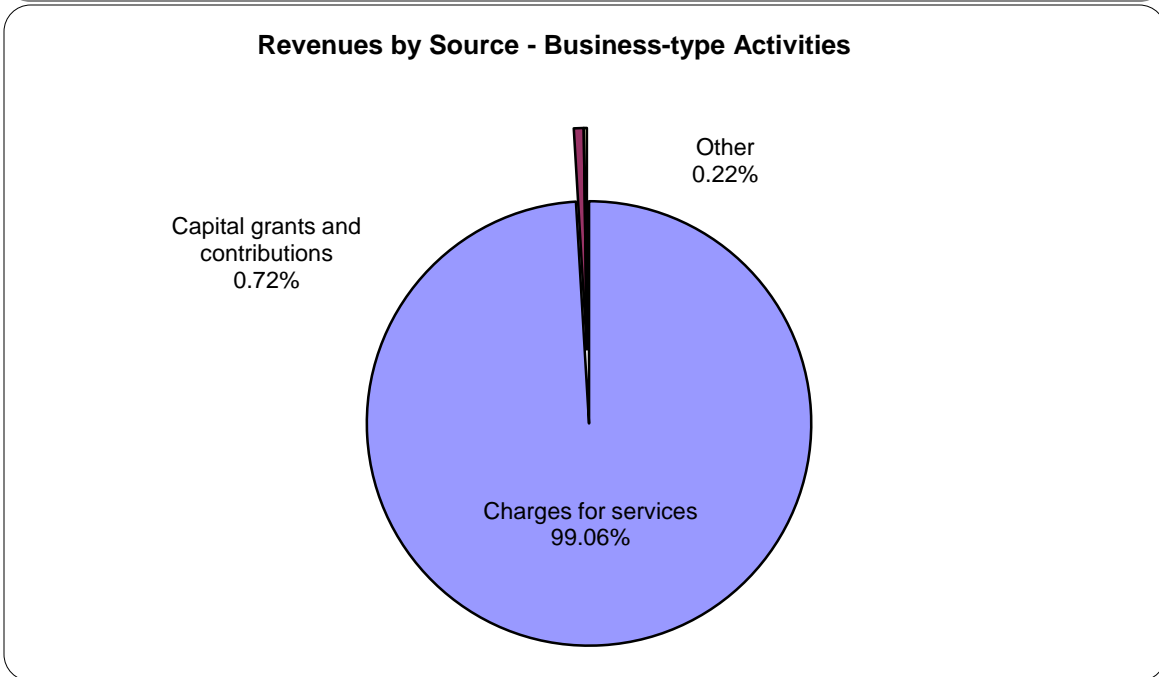
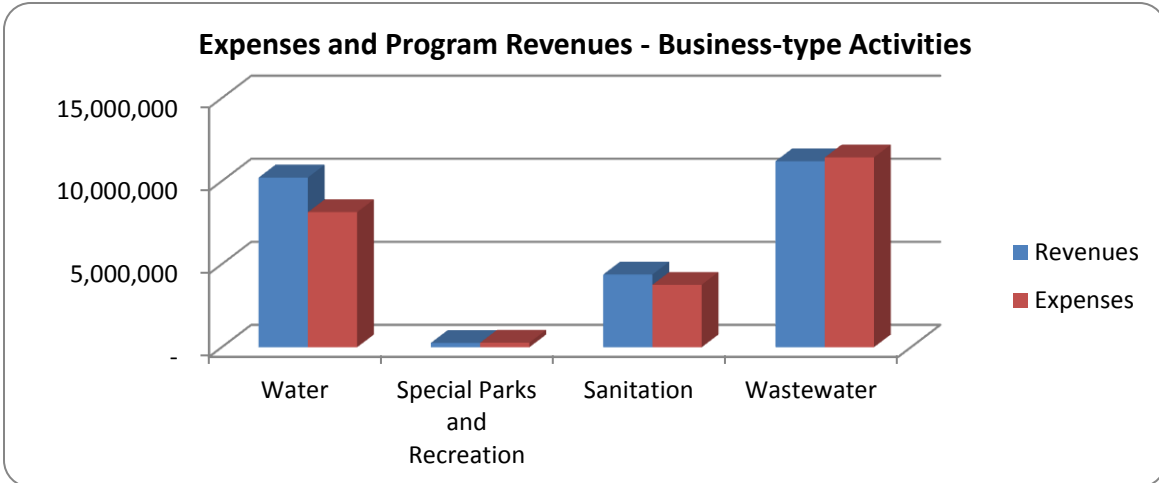


**Revenues by Source - Governmental Activities**



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**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>	(33.05%)
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 49<sup>th</sup> 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  
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**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**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
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>
<b>LIABILITIES</b>			
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>
<b>NET POSITION</b>			
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>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>
<b>ASSETS</b>				
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>
<b>LIABILITIES AND FUND BALANCES</b>				
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**

	<b>General</b>	<b>Energy Conservation</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>				
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
<b>EXPENDITURES</b>				
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
<b>OTHER FINANCING SOURCES (USES)</b>				
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

	<b>GENERAL FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>REVENUES</b>				
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
<b>TOTAL REVENUES</b>	<b>24,652,881</b>	<b>25,169,281</b>	<b>26,417,622</b>	<b>1,248,341</b>
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
<b>Police</b>				
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
<b>Total Police</b>	<b>7,268,369</b>	<b>7,268,369</b>	<b>7,052,666</b>	<b>215,703</b>
<b>Fire</b>				
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
<b>Total Fire</b>	<b>6,508,017</b>	<b>6,508,017</b>	<b>6,419,504</b>	<b>88,513</b>
<b>Communications</b>				
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
<b>Total Communications</b>	<b>232,097</b>	<b>232,097</b>	<b>214,798</b>	<b>17,299</b>
<b>Safety Service</b>				
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
<b>Total Safety Service</b>	<b>368,970</b>	<b>429,170</b>	<b>425,094</b>	<b>4,076</b>
<b>Prisoner Support</b>				
Operation and maintenance	25,000	28,000	19,022	8,978
<b>Total Prisoner Support</b>	<b>25,000</b>	<b>28,000</b>	<b>19,022</b>	<b>8,978</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>14,402,453</b>	<b>14,465,653</b>	<b>14,131,084</b>	<b>334,569</b>

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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)
<b>HEALTH</b>				
<b>Health Center</b>				
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
<b>Total Health Center</b>	<b>1,190,933</b>	<b>1,199,933</b>	<b>1,165,930</b>	<b>34,003</b>
<b>Health - Solid Waste</b>				
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
<b>Total Health - Solid Waste</b>	<b>52,340</b>	<b>57,340</b>	<b>55,119</b>	<b>2,221</b>
<b>Cemetery</b>				
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
<b>Total Cemetery</b>	<b>474,831</b>	<b>474,831</b>	<b>460,790</b>	<b>14,041</b>
<b>TOTAL HEALTH</b>	<b>1,718,104</b>	<b>1,732,104</b>	<b>1,681,839</b>	<b>50,265</b>
<b>CULTURE AND RECREATION</b>				
<b>Parks and Recreation</b>				
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
<b>Total Parks and Recreation</b>	<b>1,270,830</b>	<b>1,270,830</b>	<b>1,218,809</b>	<b>52,021</b>
<b>Summer Camp</b>				
Personal services	-	21,561	21,561	
Fringe benefits	-	3,588	3,331	257
Operation and maintenance	-	26,851	19,199	7,652
<b>Total Summer Camp</b>	<b>-</b>	<b>52,000</b>	<b>44,091</b>	<b>7,909</b>
<b>Swimming Pools</b>				
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
<b>Total Swimming Pools</b>	<b>150,061</b>	<b>150,061</b>	<b>130,715</b>	<b>19,346</b>
<b>Ice Rink</b>				
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
<b>Total Ice Rink</b>	<b>135,191</b>	<b>135,191</b>	<b>109,032</b>	<b>26,159</b>
<b>TOTAL CULTURE AND RECREATION</b>	<b>1,556,082</b>	<b>1,608,082</b>	<b>1,502,647</b>	<b>105,435</b>

(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

	<b>GENERAL FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>COMMUNITY ENVIRONMENT</b>				
<b>Community Planning and Zoning</b>				
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
<b>Total Community Planning and Zoning</b>	<b>50,750</b>	<b>53,770</b>	<b>50,269</b>	<b>3,501</b>
<b>Community Development</b>				
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
<b>Total Community Development</b>	<b>31,211</b>	<b>31,211</b>	<b>30,221</b>	<b>990</b>
<b>TLCI Grant - NOACA</b>				
Operation and maintenance	59,394	59,394	59,394	
<b>Total TLCI Grant - NOACA</b>	<b>59,394</b>	<b>59,394</b>	<b>59,394</b>	
<b>Housing Code Enforcement</b>				
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	
<b>Total Housing Code Enforcement</b>	<b>645,991</b>	<b>645,991</b>	<b>641,217</b>	<b>4,774</b>
<b>TOTAL COMMUNITY ENVIRONMENT</b>	<b>787,346</b>	<b>790,366</b>	<b>781,101</b>	<b>9,265</b>
<b>GENERAL GOVERNMENT</b>				
<b>Mayor</b>				
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
<b>Total Mayor</b>	<b>104,806</b>	<b>104,806</b>	<b>96,989</b>	<b>7,817</b>
<b>Administrative Support</b>				
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
<b>Total Administrative Support</b>	<b>315,286</b>	<b>232,166</b>	<b>132,878</b>	<b>99,288</b>
<b>JEDD Income Tax Department</b>				
Operation and maintenance	88,000	88,000	36,962	51,038
<b>Total JEDD Income Tax Department</b>	<b>88,000</b>	<b>88,000</b>	<b>36,962</b>	<b>51,038</b>

(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

	<b>GENERAL FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>Finance Administration</b>				
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
<b>Total Finance Administration</b>	<b>549,206</b>	<b>549,206</b>	<b>542,088</b>	<b>7,118</b>
<b>Legal Administration</b>				
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
<b>Total Legal Administration</b>	<b>969,143</b>	<b>969,143</b>	<b>939,568</b>	<b>29,575</b>
<b>Legislative Activity</b>				
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
<b>Total Legislative Activity</b>	<b>496,441</b>	<b>496,441</b>	<b>488,354</b>	<b>8,087</b>
<b>Defensive Driving</b>				
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
<b>Total Defensive Driving</b>	<b>6,016</b>	<b>6,016</b>	<b>3,124</b>	<b>2,892</b>
<b>Judge1</b>				
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
<b>Total Judge1</b>	<b>561,563</b>	<b>563,263</b>	<b>548,093</b>	<b>15,170</b>
<b>Judge2</b>				
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
<b>Total Judge2</b>	<b>568,704</b>	<b>568,704</b>	<b>532,238</b>	<b>36,466</b>
<b>Clerk of Courts</b>				
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
<b>Total Clerk of Courts</b>	<b>1,253,439</b>	<b>1,265,339</b>	<b>1,261,393</b>	<b>3,946</b>
<b>Civil Service Commission</b>				
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
<b>Total Civil Service Commission</b>	<b>60,331</b>	<b>60,331</b>	<b>55,809</b>	<b>4,522</b>

(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

	<b>GENERAL FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>Buildings and Lands</b>				
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
<b>Total Buildings and Lands</b>	<b>552,349</b>	<b>1,142,349</b>	<b>869,078</b>	<b>273,271</b>
<b>Engineering</b>				
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
<b>Total Engineering</b>	<b>126,921</b>	<b>126,921</b>	<b>76,742</b>	<b>50,179</b>
<b>Central Maintenance Garage</b>				
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
<b>Total Central Maintenance Garage</b>	<b>1,315,999</b>	<b>1,315,999</b>	<b>1,214,849</b>	<b>101,150</b>
<b>Miscellaneous General Government</b>				
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	
<b>Total Miscellaneous General Government</b>	<b>3,497,000</b>	<b>3,436,784</b>	<b>3,249,654</b>	<b>187,130</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>10,465,204</b>	<b>10,925,468</b>	<b>10,047,819</b>	<b>877,649</b>
<b>TOTAL EXPENDITURES</b>	<b>28,929,189</b>	<b>29,521,673</b>	<b>28,144,490</b>	<b>1,377,183</b>
Excess (deficiency) of revenues over expenditures	(4,276,308)	(4,352,392)	(1,726,868)	2,625,524
<b>OTHER FINANCING SOURCES (USES)</b>				
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,458,872</b>	<b>2,580,356</b>	<b>1,719,954</b>	<b>(860,402)</b>
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	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>1,212,786</b>	<b>1,212,786</b>	<b>1,212,786</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 72,822</b>	<b>\$ 118,222</b>	<b>\$ 1,883,344</b>	<b>\$ 1,765,122</b>

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**

	<b>Business-type Activities-Enterprise Funds</b>					<b>Governmental Activities - Internal Service Funds</b>
	<b>Water</b>	<b>Special Parks and Recreation</b>	<b>Sanitation</b>	<b>Wastewater Pollution Control</b>	<b>Totals</b>	
<b>ASSETS</b>						
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>
<b>LIABILITIES</b>						
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>
<b>NET POSITION</b>						
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>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
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>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
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>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
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>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:</b>						
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>
<b>Noncash investing, capital, and financing activities</b>						
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)
	<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 <sup>th</sup> 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 49<sup>th</sup> Street Special Assessment Fund balance will be eliminated through the retirement of the outstanding general obligation notes in the City's 49<sup>th</sup> 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 counter party, 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 15,621,060

#### 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>
<b>GENERAL FUND</b>	\$ 1,181,298	\$
<b>SPECIAL REVENUE FUNDS:</b>		
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
<b>CAPITAL PROJECTS FUNDS:</b>		
State Issue II Capital Projects		372
Two Falls Trail Improvements		2,970
Bridge Projects		65,802
West River Road Improvement		18,551
<b>ENTERPRISE FUND:</b>		
Wastewater Pollution Control		500,000
	<u>\$ 1,181,298</u>	<u>\$ 1,181,298</u>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<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>Plan/Contributor</u>	<u>Statutorily Determined</u>	
	<u>Contribution Rate (%)</u>	<u>Contribution \$'s</u>
OP&F:		
Fire Personnel		
By City	24.00%	\$ 1,214,222
By Employees	10.00%	505,927
	<u>34.00%</u>	<u>1,720,149</u>
Police Personnel		
By City	19.50%	1,121,320
By Employees	10.00%	575,037
	<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	10.00%	1,710,956
	<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:

<b>GOVERNMENTAL ACTIVITIES</b>	Original Issue Date	Maturity Date	Interest Rate	Original Issue Amount
<b>Special Assessment Debt</b>				
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
<b>General Obligation Debt</b>				
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
<b>BUSINESS-TYPE ACTIVITIES</b>				
	Original Issue Date	Maturity Date	Interest Rate	Original Issue Amount
<b>General Obligation Debt</b>				
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
<b><u>Special Assessment Debt:</u></b>				
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
<b>Total Special Assessment Debt</b>	<b>3,199,421</b>		<b>(297,452)</b>	<b>2,901,969</b>
<b><u>General Obligation Bonds and Construction Loans:</u></b>				
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
<b>Total General Obligation Bonds</b>	<b>23,379,081</b>		<b>(1,407,281)</b>	<b>21,971,800</b>
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
<b>Total Construction Loans</b>	<b>3,792,561</b>	<b>111,323</b>	<b>(482,678)</b>	<b>3,421,206</b>
<b>Total General Obligation Bonds And Construction Loans</b>	<b>\$ 27,171,642</b>	<b>111,323</b>	<b>\$ (1,889,959)</b>	<b>\$ 25,393,006</b>

**GOVERNMENTAL ACTIVITIES (continued)**

**General Obligation Bond Anticipation Notes**

	Balance January 1, 2012	Additions	(Reductions)	Balance December 31, 2012
<b><u>Capital Projects Notes Payable</u></b>				
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>
<b>Total Capital Projects Notes Payable</b>	<b>4,750,000</b>	<b>4,300,000</b>	<b>(4,750,000)</b>	<b>4,300,000</b>
<b><u>Other Obligations</u></b>				
Compensated absences - non-current portion	<u>4,456,088</u>	<u>454,180</u>	<u>(296,096)</u>	<u>4,614,172</u>
<b>Total Other Obligations</b>	<b>4,456,088</b>	<b>454,180</b>	<b>(296,096)</b>	<b>4,614,172</b>
<b>TOTAL GOVERNMENTAL ACTIVITIES DEBT AND OTHER LONG-TERM OBLIGATIONS</b>	<b><u>\$ 39,577,151</u></b>	<b><u>\$ 4,865,503</u></b>	<b><u>\$ (7,233,507)</u></b>	<b><u>\$ 37,209,147</u></b>

(Continued on subsequent page)

**BUSINESS-TYPE ACTIVITIES**

<b>General Obligation Bonds And Construction Loans:</b>	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
<b>Total General Obligation Bonds And Construction Loans</b>	<u>31,943,206</u>	<u>7,464,620</u>	<u>(2,310,844)</u>	<u>37,096,982</u>
<b><u>Notes Payable</u></b>				
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
<b>Total Notes Payable</b>	<u>3,100,000</u>	<u>2,800,000</u>	<u>(3,100,000)</u>	<u>2,800,000</u>
<b><u>Other Obligations</u></b>				
Compensated absences-non-current portion	1,239,774	126,306	(94,529)	1,271,551
Capital lease	378,148		(161,883)	216,265
<b>Total Other Obligations</b>	<u>1,617,922</u>	<u>126,306</u>	<u>(256,412)</u>	<u>1,487,816</u>
<b>TOTAL BUSINESS-TYPE ACTIVITIES DEBT AND OTHER LONG-TERM OBLIGATIONS</b>	<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>
<b>TOTALS</b>	<b><u>\$ 2,901,969</u></b>	<b><u>\$ 819,880</u></b>	<b><u>\$ 29,693,006</u></b>	<b><u>\$ 8,431,474</u></b>

### **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>
<b>TOTALS</b>	<b><u>\$ 27,126,794</u></b>	<b><u>\$ 13,556,511</u></b>	<b><u>\$ 12,986,453</u></b>	<b><u>\$ 4,107,736</u></b>

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
<b>Governmental Activities:</b>					
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>
<b>Total Governmental Activities Long-Term Liabilities</b>	<u>\$ 34,827,151</u>	<u>\$ 565,503</u>	<u>\$ (2,483,507)</u>	<u>\$ 32,909,147</u>	<u>\$ 2,232,093</u>
<b>Business-Type Activities</b>					
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>
<b>Total Business-Type Activities Long-Term Liabilities</b>	<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 49<sup>th</sup> 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
<b>Nonspendable</b>				
Cemetery Endowment	\$	\$	\$ 486,924	\$ 486,924
<i>Total Nonspendable</i>			486,924	486,924
<b>Restricted for</b>				
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
<b>Committed to</b>				
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
<b>Assigned to</b>				
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.

### *49<sup>th</sup> Street Special Assessment*

To account for monies assessed to property owners for the construction costs for the elimination of the 49<sup>th</sup> 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
<b>ASSETS</b>							
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>
<b>LIABILITIES AND FUND BALANCES</b>							
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>
<b>FUND BALANCES</b>							
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	
<b>ASSETS</b>							
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>
<b>LIABILITIES AND FUND BALANCES</b>							
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>	
<b>FUND BALANCES</b>							
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
<b>ASSETS</b>							
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>
<b>LIABILITIES AND FUND BALANCES</b>							
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>
<b>FUND BALANCES</b>							
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
<b>ASSETS</b>							
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>
<b>LIABILITIES AND FUND BALANCES</b>							
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>
<b>FUND BALANCES</b>							
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
<b>ASSETS</b>							
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>
<b>LIABILITIES AND FUND BALANCES</b>							
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>
<b>FUND BALANCES</b>							
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	
<b>ASSETS</b>						
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
<b>Total assets</b>	<u>\$</u>	<u>\$</u>	<u>\$ 113,033</u>	<u>\$</u>	<u>\$ 422,881</u>	<u>\$ 13,205,035</u>
<b>LIABILITIES AND FUND BALANCES</b>						
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						
<b>Total liabilities</b>	<u>2,500</u>	<u>4,772</u>		<u>107,942</u>	<u>103,511</u>	<u>3,696,636</u>
<b>FUND BALANCES</b>						
Nonspendable						
Restricted						6,546,912
Committed			113,033			3,384,784
Assigned						
Unassigned	(2,500)	(4,772)		(107,942)	(103,511)	(423,297)
<b>Total fund balances (deficit)</b>	<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>
<b>Total liabilities and fund balances</b>	<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
<b>ASSETS</b>							
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>
<b>LIABILITIES AND FUND BALANCES</b>							
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>
<b>FUND BALANCES</b>							
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>

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

	<b>Capital Projects</b>			<b>Permanent Fund</b>	<b>Total Nonmajor Governmental Funds</b>
	<b>Two Falls Trail Improvement</b>	<b>49th Street Special Assessment</b>	<b>West River Road Improvement</b>	<b>Cemetery Trust</b>	
<b>ASSETS</b>					
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>
<b>LIABILITIES AND FUND BALANCES</b>					
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>5,947,924</u>
<b>FUND BALANCES</b>					
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)		(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
<b>REVENUES</b>							
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>
<b>EXPENDITURES</b>							
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>
<b>OTHER FINANCING SOURCES (USES)</b>							
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>

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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
<b>REVENUES</b>							
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>
<b>EXPENDITURES</b>							
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>
<b>OTHER FINANCING SOURCES (USES)</b>							
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	<u>2,789,019</u>	<u>526,819</u>	<u>3,021</u>	<u>202,857</u>	<u>16,902</u>	<u>519,872</u>	<u>17,417</u>
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>

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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
<b>REVENUES</b>							
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>
<b>EXPENDITURES</b>							
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>
<b>OTHER FINANCING SOURCES (USES)</b>							
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
<b>REVENUES</b>							
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>
<b>EXPENDITURES</b>							
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>
<b>OTHER FINANCING SOURCES (USES)</b>							
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
<b>REVENUES</b>								
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>
<b>EXPENDITURES</b>								
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>
<b>OTHER FINANCING SOURCES (USES)</b>								
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>

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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	
<b>REVENUES</b>							
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>
<b>EXPENDITURES</b>							
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>
<b>OTHER FINANCING SOURCES (USES)</b>							
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>

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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
<b>REVENUES</b>							
Taxes:							
Property Income	\$ 1,731,925	\$	\$ 1,731,925	\$	\$	\$	\$
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>
<b>EXPENDITURES</b>							
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>
<b>OTHER FINANCING SOURCES (USES)</b>							
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>

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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			Total Capital Projects	Permanent Fund	Total Nonmajor Governmental Funds
	Two Falls Trail Improvement	49th Street Special Assessment	West River Road Improvement		Cemetery Trust	
<b>REVENUES</b>						
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>\$ 2,459,776</u>	<u>\$ 2,985,980</u>	<u>\$ 10,186</u>	<u>\$ 18,011,055</u>
<b>EXPENDITURES</b>						
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>\$ 1,687</u>	<u>\$ 2,475,353</u>	<u>\$ 3,136,342</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
<b>OTHER FINANCING SOURCES (USES)</b>						
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>\$ 43,410</u>	<u>\$</u>	<u>\$ 176,399</u>	<u>\$ (384)</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

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

	<u>STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND</u>			Variance with Final Budget Positive (Negative)
	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 1,695,000	\$ 1,749,000	\$ 1,755,702	\$ 6,702
Miscellaneous revenues	20,000	47,600	48,028	428
<b>TOTAL REVENUES</b>	<u>1,715,000</u>	<u>1,796,600</u>	<u>1,803,730</u>	<u>7,130</u>
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
<b>Traffic Lights</b>				
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)
<b>Total Traffic Lights</b>	<u>585,115</u>	<u>580,115</u>	<u>574,420</u>	<u>5,695</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>585,115</u>	<u>580,115</u>	<u>574,420</u>	<u>5,695</u>
<b>HIGHWAYS AND STREETS</b>				
<b>Street</b>				
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
<b>Total Street</b>	<u>1,808,747</u>	<u>1,866,847</u>	<u>1,774,203</u>	<u>92,644</u>
<b>TOTAL HIGHWAYS AND STREETS</b>	<u>1,808,747</u>	<u>1,866,847</u>	<u>1,774,203</u>	<u>92,644</u>
<b>TOTAL EXPENDITURES</b>	<u>2,393,862</u>	<u>2,446,962</u>	<u>2,348,623</u>	<u>98,339</u>
Excess (deficiency) of revenues over expenditures	<u>(678,862)</u>	<u>(650,362)</u>	<u>(544,893)</u>	<u>105,469</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers-in	440,000	440,000	440,000	
Other financing sources			3,470	3,470
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>440,000</u>	<u>440,000</u>	<u>443,470</u>	<u>3,470</u>
Net change in fund balance	(238,862)	(210,362)	(101,423)	108,939
Adjustment for prior year encumbrances	175,692	175,692	175,692	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>98,170</u>	<u>98,170</u>	<u>98,170</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 35,000</u>	<u>\$ 63,500</u>	<u>\$ 172,439</u>	<u>\$ 108,939</u>

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

	<b>STATE HIGHWAY FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>			
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	
<b>REVENUES</b>				
Intergovernmental revenues	\$ 137,500	\$ 137,500	\$ 142,357	\$ 4,857
<b>TOTAL REVENUES</b>	<u>137,500</u>	<u>137,500</u>	<u>142,357</u>	<u>4,857</u>
<b>EXPENDITURES</b>				
<b>HIGHWAYS AND STREETS</b>				
<b>State Highway</b>				
Operation and maintenance	400,500	400,500	360,515	39,985
<b>Total State Highway</b>	<u>400,500</u>	<u>400,500</u>	<u>360,515</u>	<u>39,985</u>
<b>TOTAL HIGHWAYS AND STREETS</b>	<u>400,500</u>	<u>400,500</u>	<u>360,515</u>	<u>39,985</u>
<b>TOTAL EXPENDITURES</b>	<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	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>308,379</u>	<u>308,379</u>	<u>308,379</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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

	<b>FIRE PENSION FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>REVENUES</b>				
Taxes	\$ 227,000	\$ 227,000	\$ 233,138	\$ 6,138
Intergovernmental revenues	32,000	32,000	47,000	15,000
<b>TOTAL REVENUES</b>	<b>259,000</b>	<b>259,000</b>	<b>280,138</b>	<b>21,138</b>
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
<b>Fire Pension</b>				
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	
<b>Total Fire Pension</b>	<b>257,505</b>	<b>257,505</b>	<b>256,808</b>	<b>697</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>257,505</b>	<b>257,505</b>	<b>256,808</b>	<b>697</b>
<b>TOTAL EXPENDITURES</b>	<b>257,505</b>	<b>257,505</b>	<b>256,808</b>	<b>697</b>
Net change in fund balance	1,495	1,495	23,330	21,835
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>61,271</b>	<b>61,271</b>	<b>61,271</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 62,766</b>	<b>\$ 62,766</b>	<b>\$ 84,601</b>	<b>\$ 21,835</b>

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

	<b>POLICE PENSION FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>REVENUES</b>				
Taxes	\$ 227,000	\$ 227,000	\$ 233,138	\$ 6,138
Intergovernmental revenues	32,000	32,000	47,000	15,000
<b>TOTAL REVENUES</b>	<b>259,000</b>	<b>259,000</b>	<b>280,138</b>	<b>21,138</b>
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
<b>Police Pension</b>				
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	
<b>Total Police Pension</b>	<b>256,402</b>	<b>256,402</b>	<b>255,740</b>	<b>662</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>256,402</b>	<b>256,402</b>	<b>255,740</b>	<b>662</b>
<b>TOTAL EXPENDITURES</b>	<b>256,402</b>	<b>256,402</b>	<b>255,740</b>	<b>662</b>
Net change in fund balance	2,598	2,598	24,398	21,800
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>78,634</b>	<b>78,634</b>	<b>78,634</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 81,232</b>	<b>\$ 81,232</b>	<b>\$ 103,032</b>	<b>\$ 21,800</b>

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

	<b>HEALTH GRANT FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 297,952	\$ 297,952	\$ 256,401	\$ (41,551)
Charges for services	8,000	8,000	5,271	(2,729)
<b>TOTAL REVENUES</b>	<b>305,952</b>	<b>305,952</b>	<b>261,672</b>	<b>(44,280)</b>
<b>EXPENDITURES</b>				
<b>HEALTH</b>				
<b>Child and Family Health Services</b>				
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
<b>Total Child and Family Health Services</b>	<b>106,927</b>	<b>106,927</b>	<b>99,855</b>	<b>7,072</b>
<b>Infant Mortality Program</b>				
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
<b>Total Infant Mortality Program</b>	<b>154,700</b>	<b>154,700</b>	<b>141,118</b>	<b>13,582</b>
<b>Community Readiness Initiative</b>				
Personal services	5,686	6,845	6,845	
Fringe benefits	1,657	1,970	1,970	
Operation and maintenance	1,472			
<b>Total Community Readiness Initiative</b>	<b>8,815</b>	<b>8,815</b>	<b>8,815</b>	
<b>Public Health Emergency Preparedness</b>				
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
<b>Total Public Health Emergency Preparedness</b>	<b>32,210</b>	<b>45,195</b>	<b>42,586</b>	<b>2,609</b>
<b>TOTAL HEALTH</b>	<b>302,652</b>	<b>315,637</b>	<b>292,374</b>	<b>23,263</b>
<b>TOTAL EXPENDITURES</b>	<b>302,652</b>	<b>315,637</b>	<b>292,374</b>	<b>23,263</b>
Net change in fund balance	3,300	(9,685)	(30,702)	(21,017)
Adjustment for prior year encumbrances	548	548	548	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>53,673</b>	<b>53,673</b>	<b>53,673</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 57,521</b>	<b>\$ 44,536</b>	<b>\$ 23,519</b>	<b>\$ (21,017)</b>

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

	<b>MUNICIPAL MOTOR VEHICLE TAX FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>REVENUES</b>				
Taxes	\$ 840,000	\$ 865,000	\$ 858,327	\$ (6,673)
Miscellaneous revenues		22,000	22,765	765
<b>TOTAL REVENUES</b>	<u>840,000</u>	<u>887,000</u>	<u>881,092</u>	<u>(5,908)</u>
<b>EXPENDITURES</b>				
<b>HIGHWAYS AND STREETS</b>				
<b>Municipal Motor Vehicle Tax</b>				
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	
<b>Total Municipal Motor Vehicle Tax</b>	<u>1,434,000</u>	<u>1,301,000</u>	<u>1,287,218</u>	<u>13,782</u>
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<u>1,434,000</u>	<u>1,301,000</u>	<u>1,287,218</u>	<u>13,782</u>
<b>TOTAL EXPENDITURES</b>	<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>
<b>OTHER FINANCING SOURCES</b>				
Transfers-in	<u>180,000</u>			
<b>TOTAL OTHER FINANCING SOURCES</b>	<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	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>145,271</u>	<u>145,271</u>	<u>145,271</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 12,045</u>	<u>\$ 12,045</u>	<u>\$ 19,919</u>	<u>\$ 7,874</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 with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Intergovernmental revenues	\$ 1,518,995	\$ 1,518,995	\$ 835,058	\$ (683,937)
Miscellaneous revenues	30,000	30,000	44,858	14,858
<b>TOTAL REVENUES</b>	<u>1,548,995</u>	<u>1,548,995</u>	<u>879,916</u>	<u>(669,079)</u>
<b>EXPENDITURES</b>				
<b>COMMUNITY ENVIRONMENT</b>				
<b>Administration</b>				
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
<b>Total Administration</b>	<u>660,177</u>	<u>670,177</u>	<u>510,330</u>	<u>159,847</u>
<b>Public Facilities</b>				
Capital outlay	149,576	149,576	78,158	71,418
<b>Total Public Facilities</b>	<u>149,576</u>	<u>149,576</u>	<u>78,158</u>	<u>71,418</u>
<b>HUD Lead Hazard Control</b>				
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
<b>Total HUD Lead Hazard Control</b>	<u>312,630</u>	<u>312,630</u>	<u>99,796</u>	<u>212,834</u>
<b>Rehab/Operations</b>				
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
<b>Total Rehab/Operations</b>	<u>409,881</u>	<u>399,881</u>	<u>299,395</u>	<u>100,486</u>
<b>TOTAL COMMUNITY ENVIRONMENT</b>	<u>1,532,264</u>	<u>1,532,264</u>	<u>987,679</u>	<u>544,585</u>
<b>TOTAL EXPENDITURES</b>	<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)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers-in		24,692	22,706	(1,986)
Transfers-out		(24,692)	(24,692)	
Other sources			2	2
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			<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	
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>(239,063)</u>	<u>(239,063)</u>	<u>(239,063)</u>	
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<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

	<b>C.H.I.P. GRANT FUND</b>			
	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	with Final Budget Positive (Negative)
<b>REVENUES</b>				
Intergovernmental revenues	\$ 250,000	\$ 250,000	\$ 3,750	\$ (246,250)
Charges for services			45	\$ 45
Miscellaneous revenues			25,000	25,000
<b>TOTAL REVENUES</b>	<u>250,000</u>	<u>250,000</u>	<u>28,795</u>	<u>(221,205)</u>
<b>EXPENDITURES</b>				
<b>COMMUNITY ENVIRONMENT</b>				
<b>Chip Grant</b>				
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
<b>Total Chip Grant</b>	<u>282,437</u>	<u>282,437</u>	<u>118,994</u>	<u>163,443</u>
<b>TOTAL COMMUNITY ENVIRONMENT</b>	<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)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>33,207</u>	<u>33,207</u>	<u>33,207</u>	
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<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

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

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

	<b>MUNI COURT TECHNOLOGY FUND</b>			
	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	with Final Budget Positive (Negative)
<b>REVENUES</b>				
Fines and forfeitures	\$ 145,000	\$ 145,000	\$ 155,005	\$ 10,005
<b>TOTAL REVENUES</b>	<u>145,000</u>	<u>145,000</u>	<u>155,005</u>	<u>10,005</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
<b>Muni Court Technology</b>				
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	
<b>Total Muni Court Technology</b>	<u>154,740</u>	<u>210,940</u>	<u>192,836</u>	<u>18,104</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>154,740</u>	<u>210,940</u>	<u>192,836</u>	<u>18,104</u>
<b>TOTAL EXPENDITURES</b>	<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	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>186,414</u>	<u>186,414</u>	<u>186,414</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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

	<b>MUNI COURT SECURITY FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>REVENUES</b>				
Fines and forfeitures	\$ 130,000	\$ 134,500	\$ 145,393	\$ 10,893
<b>TOTAL REVENUES</b>	<u>130,000</u>	<u>134,500</u>	<u>145,393</u>	<u>10,893</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
<b>Muni Court Security</b>				
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
<b>Total Muni Court Security</b>	<u>176,571</u>	<u>182,571</u>	<u>178,312</u>	<u>4,259</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>176,571</u>	<u>182,571</u>	<u>178,312</u>	<u>4,259</u>
<b>TOTAL EXPENDITURES</b>	<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
<b>OTHER FINANCING SOURCES</b>				
Transfers-in	35,000	35,000	23,000	(12,000)
<b>TOTAL OTHER FINANCING SOURCES</b>	<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	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>12,069</u>	<u>12,069</u>	<u>12,069</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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)
<b>REVENUES</b>				
Fines and forfeitures	\$ 450,000	\$ 450,000	\$ 473,024	\$ 23,024
<b>TOTAL REVENUES</b>	<u>450,000</u>	<u>450,000</u>	<u>473,024</u>	<u>23,024</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
<b>Muni Court Constr/Imp</b>				
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
<b>Total Muni Court Constr/Imp</b>	<u>643,463</u>	<u>643,463</u>	<u>638,721</u>	<u>4,742</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>643,463</u>	<u>643,463</u>	<u>638,721</u>	<u>4,742</u>
<b>TOTAL EXPENDITURES</b>	<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	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>486,959</u>	<u>486,959</u>	<u>486,959</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and forfeitures	\$ 2,000	\$ 2,000	\$ 13,938	\$ 11,938
<b>TOTAL REVENUES</b>	<u>2,000</u>	<u>2,000</u>	<u>13,938</u>	<u>11,938</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
<b>Special Parking Fines</b>				
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>
<b>Total Special Parking Fines</b>	<u>15,500</u>	<u>15,500</u>	<u>11,640</u>	<u>3,860</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>15,500</u>	<u>15,500</u>	<u>11,640</u>	<u>3,860</u>
<b>TOTAL EXPENDITURES</b>	<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
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>17,107</u>	<u>17,107</u>	<u>17,107</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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

	<u>LEGAL RESEARCH &amp; COURT COMPUTERIZATION FUND</u>			
	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	with Final Budget Positive (Negative)
<b>REVENUES</b>				
Fines and forfeitures	\$ 43,000	\$ 43,000	\$ 46,472	\$ 3,472
<b>TOTAL REVENUES</b>	<u>43,000</u>	<u>43,000</u>	<u>46,472</u>	<u>3,472</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
<b>Legal Research &amp; Court Computerization</b>				
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
<b>Total Legal Research &amp; Court Comp.</b>	<u>74,410</u>	<u>79,410</u>	<u>54,843</u>	<u>24,567</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>74,410</u>	<u>79,410</u>	<u>54,843</u>	<u>24,567</u>
<b>TOTAL EXPENDITURES</b>	<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	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>109,317</u>	<u>109,317</u>	<u>109,317</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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

	<b>SPECIAL COURT MAINTENANCE FUND</b>			
	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	with Final Budget Positive (Negative)
<b>REVENUES</b>				
Fines and forfeitures	\$ 14,000	\$ 14,000	\$ 22,911	\$ 8,911
<b>TOTAL REVENUES</b>	<u>14,000</u>	<u>14,000</u>	<u>22,911</u>	<u>8,911</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
<b>Special Court Maintenance</b>				
Operation and maintenance	<u>13,500</u>	<u>27,580</u>	<u>24,879</u>	<u>2,701</u>
<b>Total Special Court Maintenance</b>	<u>13,500</u>	<u>27,580</u>	<u>24,879</u>	<u>2,701</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>13,500</u>	<u>27,580</u>	<u>24,879</u>	<u>2,701</u>
<b>TOTAL EXPENDITURES</b>	<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	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>15,079</u>	<u>15,079</u>	<u>15,079</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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

	<b>MUNI COURT SPECIAL COLLECTIONS FUND</b>			
	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	with Final Budget Positive (Negative)
<b>REVENUES</b>				
Fines and forfeitures	\$ 87,000	\$ 87,000	\$ 96,240	\$ 9,240
<b>TOTAL REVENUES</b>	<u>87,000</u>	<u>87,000</u>	<u>96,240</u>	<u>9,240</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
<b>Special Collections</b>				
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>
<b>Total Special Collections</b>	<u>87,604</u>	<u>107,274</u>	<u>105,230</u>	<u>2,044</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>87,604</u>	<u>107,274</u>	<u>105,230</u>	<u>2,044</u>
<b>TOTAL EXPENDITURES</b>	<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
<b>OTHER FINANCING (USES)</b>				
Transfers out		<u>(23,000)</u>	<u>(23,000)</u>	
<b>TOTAL OTHER FINANCING (USES)</b>		<u>(23,000)</u>	<u>(23,000)</u>	
Net change in fund balance	(604)	(43,274)	(31,990)	11,284
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>181,712</u>	<u>181,712</u>	<u>181,712</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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

	<b>FOOD SERVICE OPERATIONS FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>REVENUES</b>				
Licenses and permits	\$ 48,000	\$ 37,200	\$ 37,302	\$ 102
<b>TOTAL REVENUES</b>	<u>48,000</u>	<u>37,200</u>	<u>37,302</u>	<u>102</u>
<b>EXPENDITURES</b>				
<b>HEALTH</b>				
<b>Food Service</b>				
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
<b>Total Food Service</b>	<u>68,375</u>	<u>73,875</u>	<u>73,256</u>	<u>619</u>
<b>TOTAL HEALTH</b>	<u>68,375</u>	<u>73,875</u>	<u>73,256</u>	<u>619</u>
<b>TOTAL EXPENDITURES</b>	<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
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>51,127</u>	<u>51,127</u>	<u>51,127</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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

	<b>DENTAL HEALTH GRANT FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 81,800	\$ 81,800	\$ 60,822	\$ (20,978)
<b>TOTAL REVENUES</b>	<u>81,800</u>	<u>81,800</u>	<u>60,822</u>	<u>(20,978)</u>
<b>EXPENDITURES</b>				
<b>HEALTH</b>				
<b>Dental Sealant Program</b>				
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
<b>Total Dental Sealant Program</b>	<u>81,800</u>	<u>81,800</u>	<u>70,019</u>	<u>11,781</u>
<b>TOTAL HEALTH</b>	<u>81,800</u>	<u>81,800</u>	<u>70,019</u>	<u>11,781</u>
<b>TOTAL EXPENDITURES</b>	<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	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>97,362</u>	<u>97,362</u>	<u>97,362</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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

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

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

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

	<b>SPECIAL TRAFFIC MAGISTRATE FUND</b>			
	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	with Final Budget Positive (Negative)
<b>REVENUES</b>				
Fines and forfeitures	\$ 30,000	\$ 30,000	\$ 33,743	\$ 3,743
<b>TOTAL REVENUES</b>	<u>30,000</u>	<u>30,000</u>	<u>33,743</u>	<u>3,743</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
<b>Special Traffic Magistrate</b>				
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>
<b>Total Special Traffic Magistrate</b>	<u>46,372</u>	<u>57,972</u>	<u>53,602</u>	<u>4,370</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>46,372</u>	<u>57,972</u>	<u>53,602</u>	<u>4,370</u>
<b>TOTAL EXPENDITURES</b>	<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	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>48,354</u>	<u>48,354</u>	<u>48,354</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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

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

	<b>LAW ENFORCEMENT FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>REVENUES</b>				
Fines and forfeitures	\$	\$ 57,900	\$ 57,949	\$ 49
<b>TOTAL REVENUES</b>		57,900	57,949	49
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
<b>Law Enforcement</b>				
Operation and maintenance		3,519	3,519	
<b>Total Law Enforcement</b>		3,519	3,519	
<b>TOTAL PUBLIC SAFETY</b>		3,519	3,519	
<b>TOTAL EXPENDITURES</b>		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	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	20,497	20,497	20,497	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 23,953</u>	<u>\$ 78,334</u>	<u>\$ 78,383</u>	<u>\$ 49</u>

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>
<b>REVENUES</b>				
Fines and forfeitures	\$ 4,000	\$ 4,000	\$ 2,354	\$ (1,646)
Miscellaneous revenues			330	330
<b>TOTAL REVENUES</b>	4,000	4,000	2,684	(1,316)
Net change in fund balance	4,000	4,000	2,684	(1,316)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	4,495	4,495	4,495	
<b>FUND BALANCE AT END OF YEAR</b>	\$ 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

	<b>INDIGENT DRIVERS ALCOHOL TREATMENT FUND</b>			
	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	with Final Budget Positive (Negative)
<b>REVENUES</b>				
Fines and forfeitures	\$ 60,000	\$ 60,000	\$ 84,741	\$ 24,741
Interest earnings			522	522
<b>TOTAL REVENUES</b>	<u>60,000</u>	<u>60,000</u>	<u>85,263</u>	<u>25,263</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
<b>Indigent Drivers Alcohol Treatment</b>				
Operation and maintenance	<u>165,800</u>	<u>165,800</u>	<u>70,660</u>	<u>95,140</u>
<b>Total Indigent Drivers Alcohol Treatment</b>	<u>165,800</u>	<u>165,800</u>	<u>70,660</u>	<u>95,140</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>165,800</u>	<u>165,800</u>	<u>70,660</u>	<u>95,140</u>
<b>TOTAL EXPENDITURES</b>	<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
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>390,298</u>	<u>390,298</u>	<u>390,298</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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

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

	<b>POLICE LEVY FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>REVENUES</b>				
Taxes	\$ 3,087,000	\$ 3,087,000	\$ 3,207,331	\$ 120,331
Intergovernmental revenues			28,651	28,651
Interest earnings			13	13
Miscellaneous revenues	<u>27,000</u>	<u>27,000</u>	<u>36,683</u>	<u>9,683</u>
<b>TOTAL REVENUES</b>	<u>3,114,000</u>	<u>3,114,000</u>	<u>3,272,678</u>	<u>158,678</u>
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
<b>Police Levy</b>				
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	<u>73,241</u>	<u>73,241</u>	<u>73,165</u>	<u>76</u>
<b>Total Police Levy</b>	<u>3,354,845</u>	<u>3,354,845</u>	<u>3,293,351</u>	<u>61,494</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>3,354,845</u>	<u>3,354,845</u>	<u>3,293,351</u>	<u>61,494</u>
<b>TOTAL EXPENDITURES</b>	<u>3,354,845</u>	<u>3,354,845</u>	<u>3,293,351</u>	<u>61,494</u>
Excess (deficiency) of revenues over expenditures	(240,845)	(240,845)	(20,673)	220,172
<b>OTHER FINANCING SOURCES</b>				
Other financing sources			<u>194,757</u>	<u>194,757</u>
<b>TOTAL OTHER FINANCING SOURCES</b>			<u>194,757</u>	<u>194,757</u>
Net change in fund balance	(240,845)	(240,845)	174,084	414,929
Adjustment for prior year encumbrances	107,149	107,149	107,149	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>512,802</u>	<u>512,802</u>	<u>512,802</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 379,106</u>	<u>\$ 379,106</u>	<u>\$ 794,035</u>	<u>\$ 414,929</u>

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

	<b>WAGNER TRUST FUND</b>			
	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	with Final Budget Positive (Negative)
<b>REVENUES</b>				
Miscellaneous revenues	\$ 4,200	\$ 4,200	\$ 4,790	\$ 590
<b>TOTAL REVENUES</b>	<u>4,200</u>	<u>4,200</u>	<u>4,790</u>	<u>590</u>
<b>EXPENDITURES</b>				
<b>CULTURE AND RECREATION</b>				
<b>Wagner Trust</b>				
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
<b>Total Wagner Trust</b>	<u>10,225</u>	<u>10,225</u>	<u>1,888</u>	<u>8,337</u>
<b>TOTAL CULTURE AND RECREATION</b>	<u>10,225</u>	<u>10,225</u>	<u>1,888</u>	<u>8,337</u>
<b>TOTAL EXPENDITURES</b>	<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
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>6,039</u>	<u>6,039</u>	<u>6,039</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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>		
<b>EXPENDITURES</b>				
<b>CULTURE AND RECREATION</b>				
<b>Ely Park Trust</b>				
Operating and maintenance	\$ 872	\$ 872	\$ 740	\$ 132
<b>Total Ely Park Trust</b>	872	872	740	132
<b>TOTAL CULTURE AND RECREATION</b>	872	872	740	132
<b>TOTAL EXPENDITURES</b>	872	872	740	132
Net change in fund balance	(872)	(872)	(740)	132
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	872	872	872	
<b>FUND BALANCE AT END OF YEAR</b>	\$	\$	\$ 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

	<b>FINDLEY TRUST FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>REVENUES</b>				
Miscellaneous revenues	\$ 40,000	\$ 40,000	\$ 94,778	\$ 54,778
<b>TOTAL REVENUES</b>	<u>40,000</u>	<u>40,000</u>	<u>94,778</u>	<u>54,778</u>
<b>EXPENDITURES</b>				
<b>CULTURE AND RECREATION</b>				
<b>Findley Trust</b>				
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
<b>Total Findley Trust</b>	<u>76,740</u>	<u>101,740</u>	<u>70,711</u>	<u>31,029</u>
<b>TOTAL CULTURE AND RECREATION</b>	<u>76,740</u>	<u>101,740</u>	<u>70,711</u>	<u>31,029</u>
<b>TOTAL EXPENDITURES</b>	<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	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>268,939</u>	<u>268,939</u>	<u>268,939</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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

<b>CEMETERY MAINTENANCE AND IMPROVEMENT FUND</b>				
	<b><u>Budgeted Amounts</u></b>			<b>Variance</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	<b>with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Charges for services	\$ 66,000	\$ 66,000	\$ 86,713	\$ 20,713
Interest earnings			239	239
<b>TOTAL REVENUES</b>	<b>66,000</b>	<b>66,000</b>	<b>86,952</b>	<b>20,952</b>
<b>EXPENDITURES</b>				
<b>HEALTH</b>				
<b>Cemetery Maintenance and Improvement</b>				
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
<b>Total Cemetery Maintenance and Improvement</b>	<b>43,786</b>	<b>49,786</b>	<b>43,809</b>	<b>5,977</b>
<b>TOTAL HEALTH</b>	<b>43,786</b>	<b>49,786</b>	<b>43,809</b>	<b>5,977</b>
<b>TOTAL EXPENDITURES</b>	<b>43,786</b>	<b>49,786</b>	<b>43,809</b>	<b>5,977</b>
Excess (deficiency) of revenues over expenditures	22,214	16,214	43,143	26,929
<b>OTHER FINANCING SOURCES</b>				
Transfer-in			384	384
<b>TOTAL OTHER FINANCING SOURCES</b>			<b>384</b>	<b>384</b>
Net change in fund balance	22,214	16,214	43,527	27,313
Adjustment for prior year encumbrances	6,376	6,376	6,376	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>19,462</b>	<b>19,462</b>	<b>19,462</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 48,052</b>	<b>\$ 42,052</b>	<b>\$ 69,365</b>	<b>\$ 27,313</b>

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

	<b>BROWNFIELD PETROLEUM ASSESSMENT GRANT FUND</b>			
	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Negative)</u>
<b>REVENUES</b>				
Intergovernmental revenues	\$ 8,908	\$ 8,908	\$ 8,908	\$
<b>TOTAL REVENUES</b>	<u>8,908</u>	<u>8,908</u>	<u>8,908</u>	
<b>EXPENDITURES</b>				
<b>COMMUNITY ENVIRONMENT</b>				
<b>Brownfield Petroleum Assessment</b>				
Operation and maintenance	<u>6,390</u>	<u>6,390</u>	<u>5,970</u>	<u>420</u>
<b>Total Brownfield Petroleum Assessment</b>	<u>6,390</u>	<u>6,390</u>	<u>5,970</u>	<u>420</u>
<b>TOTAL COMMUNITY ENVIRONMENT</b>	<u>6,390</u>	<u>6,390</u>	<u>5,970</u>	<u>420</u>
<b>TOTAL EXPENDITURES</b>	<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	
<b>FUND (DEFICIT) AT BEGINNING OF YEAR</b>	<u>(6,387)</u>	<u>(6,387)</u>	<u>(6,387)</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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

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

	<b>NEIGHBORHOOD STABILIZATION PROGRAM GRANT FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 310,000	\$ 310,000	\$ 47,763	\$ (262,237)
Charges for service			9	9
Miscellaneous revenues			500	500
<b>TOTAL REVENUES</b>	<b>310,000</b>	<b>310,000</b>	<b>48,272</b>	<b>(261,728)</b>
<b>EXPENDITURES</b>				
<b>COMMUNITY ENVIRONMENT</b>				
<b>Neighborhood Stability</b>				
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
<b>Total Neighborhood Stability</b>	<b>47,815</b>	<b>51,674</b>	<b>50,110</b>	<b>1,564</b>
<b>Neighborhood Stabilization - Rehab</b>				
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
<b>Total Neighborhood Stabilization - Rehab</b>	<b>147,764</b>	<b>147,764</b>	<b>93,466</b>	<b>54,298</b>
<b>Neighborhood Stabilization - Demolition</b>				
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
<b>Total Neighborhood Stabilization - Demolition</b>	<b>161,929</b>	<b>161,929</b>	<b>81,049</b>	<b>80,880</b>
<b>Neighborhood Stabilization - Land Bank</b>				
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
<b>Total Neighborhood Stabilization - Land Bank</b>	<b>37,601</b>	<b>79,540</b>	<b>43,143</b>	<b>36,397</b>
<b>TOTAL COMMUNITY ENVIRONMENT</b>	<b>395,109</b>	<b>440,907</b>	<b>267,768</b>	<b>173,139</b>

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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

	<b>NEIGHBORHOOD STABILIZATION PROGRAM GRANT FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>TOTAL EXPENDITURES</b>	395,109	440,907	267,768	173,139
Excess (deficiency) of revenues over expenditures	(85,109)	(130,907)	(219,496)	(88,589)
<b>OTHER FINANCING (USES)</b>				
Other financing sources		12,175	208,821	196,646
<b>TOTAL OTHER FINANCING (USES)</b>		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	
<b>FUND AT BEGINNING OF YEAR</b>	50,651	50,651	50,651	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 33,623</b>	<b>\$</b>	<b>\$ 108,057</b>	<b>\$ 108,057</b>

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</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental revenues	\$ 552,963	\$ 559,164	\$ 128,831	\$ (430,333)
Charges for services			119	119
<b>TOTAL REVENUES</b>	<u>552,963</u>	<u>559,164</u>	<u>128,950</u>	<u>(430,214)</u>
<b>EXPENDITURES</b>				
<b>COMMUNITY ENVIRONMENT</b>				
<b>NSP 3 - Demolition</b>				
Personal services	5,000			
Fringe benefits	1,500			
Operation and maintenance	251,707	251,707	113,222	138,485
<b>Total NSP 3 - Demolition</b>	<u>258,207</u>	<u>251,707</u>	<u>113,222</u>	<u>138,485</u>
<b>NSP 3 - Acquisition and Rehab</b>				
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
<b>Total NSP 3 - Acquisition and Rehab</b>	<u>144,904</u>	<u>137,105</u>	<u>38,118</u>	<u>98,987</u>
<b>NSP 3 - Landbanking</b>				
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
<b>Total NSP 3 - Landbanking</b>	<u>107,110</u>	<u>100,610</u>	<u>46,762</u>	<u>53,848</u>
<b>NSP 3 - Administration</b>				
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
<b>Total NSP 3 - Administration</b>	<u>45,872</u>	<u>45,872</u>	<u>17,022</u>	<u>28,850</u>
<b>TOTAL COMMUNITY ENVIRONMENT</b>	<u>556,093</u>	<u>535,294</u>	<u>215,124</u>	<u>320,170</u>
<b>TOTAL EXPENDITURES</b>	<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>		
<b>OTHER FINANCING SOURCES (USES)</b>				
Advances in			30,683	30,683
Transfers out		(27,000)	(27,000)	
Other sources			36,144	36,144
<b>TOTAL OTHER FINANCING SOURCES</b>		<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	
<b>FUND (DEFICIT) AT BEGINNING OF YEAR</b>	<u>(30,586)</u>	<u>(30,586)</u>	<u>(30,586)</u>	
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<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

	<b>ENERGY EFFICIENCY BLOCK GRANT FUND</b>			
	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	with Final Budget Positive (Negative)
<b>REVENUES</b>				
Intergovernmental revenues	\$ 10,000	\$ 10,000	\$ 9,945	\$ (55)
<b>TOTAL REVENUES</b>	<u>10,000</u>	<u>10,000</u>	<u>9,945</u>	<u>(55)</u>
<b>EXPENDITURES</b>				
<b>COMMUNITY ENVIRONMENT</b>				
<b>Energy Efficiency Block Grant</b>				
Capital outlay	<u>10,000</u>	<u>15,000</u>	<u>14,425</u>	<u>575</u>
<b>Total Energy Efficiency Block Grant</b>	<u>10,000</u>	<u>15,000</u>	<u>14,425</u>	<u>575</u>
<b>TOTAL COMMUNITY ENVIRONMENT</b>	<u>10,000</u>	<u>15,000</u>	<u>14,425</u>	<u>575</u>
<b>TOTAL EXPENDITURES</b>	<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
<b>OTHER FINANCING SOURCES (USES)</b>				
Advances in		5,292	4,772	(520)
Advances out		<u>(10,000)</u>	<u>(10,000)</u>	
<b>TOTAL OTHER FINANCING SOURCES</b>		<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	
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>(141)</u>	<u>(141)</u>	<u>(141)</u>	
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<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

	<b>SPECIAL PROBATION FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>REVENUES</b>				
Fines and forfeitures	\$ 40,000	\$ 40,000	\$ 55,611	\$ 15,611
<b>TOTAL REVENUES</b>	<u>40,000</u>	<u>40,000</u>	<u>55,611</u>	<u>15,611</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
<b>Special Probation</b>				
Operating & maintenance	29,000	29,000	13,759	15,241
Capital outlay		5,725	5,725	
<b>Total Special Probation</b>	<u>29,000</u>	<u>34,725</u>	<u>19,484</u>	<u>15,241</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>29,000</u>	<u>34,725</u>	<u>19,484</u>	<u>15,241</u>
<b>TOTAL EXPENDITURES</b>	<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	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>69,588</u>	<u>69,588</u>	<u>69,588</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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

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

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

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

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

	<b>SAFER GRANT FUND</b>			
	<b><u>Budgeted Amounts</u></b>			<b>Variance</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	<b>with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental revenues	\$ 1,738,205	\$ 1,945,405	\$ 1,737,962	\$ (207,443)
<b>TOTAL REVENUES</b>	<b>1,738,205</b>	<b>1,945,405</b>	<b>1,737,962</b>	<b>(207,443)</b>
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
<b>  Safer Grant</b>				
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
<b>  Total Safer Grant</b>	<b>1,249,290</b>	<b>1,736,490</b>	<b>1,721,783</b>	<b>14,707</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>1,249,290</b>	<b>1,736,490</b>	<b>1,721,783</b>	<b>14,707</b>
<b>TOTAL EXPENDITURES</b>	<b>1,249,290</b>	<b>1,736,490</b>	<b>1,721,783</b>	<b>14,707</b>
Excess (deficiency) of revenues over expenditures	488,915	208,915	16,179	(192,736)
<b>OTHER FINANCING SOURCES (USES)</b>				
Advances in		280,000	280,000	
Advances out	(425,000)	(425,000)	(350,000)	75,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(425,000)</b>	<b>(145,000)</b>	<b>(70,000)</b>	<b>75,000</b>
Net change in fund balance	63,915	63,915	(53,821)	(117,736)
<b>FUND (DEFICIT) AT BEGINNING OF YEAR</b>	<b>(63,914)</b>	<b>(63,914)</b>	<b>(63,914)</b>	
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ (117,735)</b>	<b>\$ (117,736)</b>

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

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

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

	<b>SPECIAL ASSESSMENT BOND RETIREMENT FUND</b>			
	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	with Final Budget Positive (Negative)
<b>REVENUES</b>				
Special assessments	\$ 125,000	\$ 129,500	\$ 129,519	\$ 19
<b>TOTAL REVENUES</b>	<u>125,000</u>	<u>129,500</u>	<u>129,519</u>	<u>19</u>
<b>EXPENDITURES</b>				
<b>DEBT SERVICE</b>				
<b>Special Assessment Bond Retirement</b>				
Operation and maintenance		5,200	5,030	170
Principal retirement	100,000	113,300	113,300	
Interest	18,308	18,308	18,308	
<b>Total Special Assessment Bond Retirement</b>	<u>118,308</u>	<u>136,808</u>	<u>136,638</u>	<u>170</u>
<b>TOTAL DEBT SERVICE</b>	<u>118,308</u>	<u>136,808</u>	<u>136,638</u>	<u>170</u>
<b>TOTAL EXPENDITURES</b>	<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
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>13,318</u>	<u>13,318</u>	<u>13,318</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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>		
<b>EXPENDITURES</b>				
<b>CULTURE AND RECREATION</b>				
<b>Parks Improvement</b>				
Capital outlay	\$ 15,000	\$ 15,000	\$ 15,000	\$
<b>Total Parks Improvement</b>	15,000	15,000	15,000	
<b>TOTAL CULTURE AND RECREATION</b>	15,000	15,000	15,000	
Net change in fund balance	(15,000)	(15,000)	(15,000)	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	30,417	30,417	30,417	
<b>FUND BALANCE AT END OF YEAR</b>	<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>			Variance with Final Budget Positive (Negative)
	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Miscellaneous revenues	\$	\$ 17,565	\$ 17,565	\$
<b>TOTAL REVENUES</b>		17,565	17,565	
<b>EXPENDITURES</b>				
<b>CULTURE AND RECREATION</b>				
<b>Cascade/Elywood</b>				
Operating and maintenance	3,900	13,900	13,679	221
<b>Total Cascade/Elywood</b>	3,900	13,900	13,679	221
<b>TOTAL CULTURE AND RECREATION</b>	3,900	13,900	13,679	221
<b>TOTAL EXPENDITURES</b>	3,900	13,900	13,679	221
Net change in fund balance	(3,900)	3,665	3,886	221
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	3,941	3,941	3,941	
<b>FUND BALANCE AT END OF YEAR</b>	\$ 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

	<b>STATE ISSUE II CAPITAL PROJECTS FUND</b>			
	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Negative)</u>
<b>REVENUES</b>				
Intergovernmental revenues	\$ 3,411,721	\$ 3,808,503	\$ 2,968,415	\$ (840,088)
<b>TOTAL REVENUES</b>	<u>3,411,721</u>	<u>3,808,503</u>	<u>2,968,415</u>	<u>(840,088)</u>
<b>EXPENDITURES</b>				
<b>HIGHWAYS AND STREETS</b>				
<b>Lorain Boulevard Improvement</b>				
Capital outlay		421,904	420,400	1,504
<b>Total Lorain Boulevard Improvement</b>		<u>421,904</u>	<u>420,400</u>	<u>1,504</u>
<b>Lake Ave. Improvement</b>				
Capital outlay		302,394	302,394	
<b>Total Lake Ave. Improvement</b>		<u>302,394</u>	<u>302,394</u>	
<b>Gulf Rd./Cleveland St. to Hilliard Rd.</b>				
Capital outlay	106,420	88,240	88,239	1
<b>Total Gulf Rd./Cleveland St. to Hilliard Rd.</b>	<u>106,420</u>	<u>88,240</u>	<u>88,239</u>	<u>1</u>
<b>Abbe Rd. S (University to RR)</b>				
Capital outlay	92,978			
<b>Total Abbe Rd. S (University to RR)</b>	<u>92,978</u>			
<b>West River Rd. Improvement</b>				
Capital outlay	3,212,323	2,995,965	2,735,890	260,075
<b>Total West River Rd. Improvement</b>	<u>3,212,323</u>	<u>2,995,965</u>	<u>2,735,890</u>	<u>260,075</u>
<b>TOTAL HIGHWAYS AND STREETS</b>	<u>3,411,721</u>	<u>3,808,503</u>	<u>3,546,923</u>	<u>261,580</u>
<b>TOTAL EXPENDITURES</b>	<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)
<b>OTHER FINANCING SOURCES</b>				
Advances in			18,551	18,551
<b>TOTAL OTHER FINANCING SOURCES</b>			<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	
<b>FUND (DEFICIT) AT BEGINNING OF YEAR</b>	<u>(3,349,495)</u>	<u>(3,349,495)</u>	<u>(3,349,495)</u>	
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<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

	<b>BRIDGE PROJECTS FUND</b>			
	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	with Final Budget Positive (Negative)
<b>REVENUES</b>				
Intergovernmental revenues	\$ 375,000	\$ 375,000	\$ 111,323	\$ (263,677)
<b>TOTAL REVENUES</b>	<u>375,000</u>	<u>375,000</u>	<u>111,323</u>	<u>(263,677)</u>
<b>EXPENDITURES</b>				
<b>COMMUNITY ENVIRONMENT</b>				
<b>Ford Road Bridge</b>				
Capital outlay	329,429	329,429	323,272	6,157
<b>Total Ford Road Bridge</b>	<u>329,429</u>	<u>329,429</u>	<u>323,272</u>	<u>6,157</u>
<b>TOTAL COMMUNITY ENVIRONMENT</b>	<u>329,429</u>	<u>329,429</u>	<u>323,272</u>	<u>6,157</u>
<b>TOTAL EXPENDITURES</b>	<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)
<b>OTHER FINANCING SOURCES</b>				
Advances in			65,802	65,802
<b>TOTAL OTHER FINANCING SOURCES</b>			<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	
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>(329,428)</u>	<u>(329,428)</u>	<u>(329,428)</u>	
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<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>		
<b>EXPENDITURES</b>				
<b>COMMUNITY ENVIRONMENT</b>				
<b>49th Street Special Assessment Improvement</b>				
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>	
<b>Total 49th Street Special Assessment Improvement Project</b>				
	<u>151,688</u>	<u>108,278</u>	<u>108,278</u>	
<b>TOTAL COMMUNITY ENVIRONMENT</b>	<u>151,688</u>	<u>108,278</u>	<u>108,278</u>	
<b>TOTAL EXPENDITURES</b>	<u>151,688</u>	<u>108,278</u>	<u>108,278</u>	
Excess (deficiency) of revenues over expenditures	(151,688)	(108,278)	(108,278)	
<b>OTHER FINANCING SOURCES</b>				
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>	
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>150,000</u>	<u>100,000</u>	<u>100,000</u>	
Net change in fund balance	(1,688)	(8,278)	(8,278)	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>8,278</u>	<u>8,278</u>	<u>8,278</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<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

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

## 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

	<b>WATER FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Budgeted Amounts</b>		<b>Actual</b>	
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
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
<b>TOTAL REVENUES</b>	<b>10,061,100</b>	<b>10,061,100</b>	<b>10,271,140</b>	<b>210,040</b>
<b>EXPENSES</b>				
<b>Public Utility Services</b>				
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	
<b>Total Public Utilities</b>	<b>1,739,394</b>	<b>1,739,394</b>	<b>1,705,819</b>	<b>33,575</b>
<b>Water Pumping</b>				
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
<b>Total Water Pumping</b>	<b>3,983,686</b>	<b>3,983,686</b>	<b>3,721,420</b>	<b>262,266</b>
<b>Water Distribution</b>				
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
<b>Total Water Distribution</b>	<b>1,100,593</b>	<b>1,134,682</b>	<b>1,093,514</b>	<b>41,168</b>
<b>Water Miscellaneous</b>				
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
<b>Total Water Miscellaneous</b>	<b>10,782,668</b>	<b>9,183,668</b>	<b>8,889,629</b>	<b>294,039</b>
<b>TOTAL EXPENSES</b>	<b>17,606,341</b>	<b>16,041,430</b>	<b>15,410,382</b>	<b>631,048</b>
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

	<b>WATER FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>NONOPERATING REVENUES</b>				
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
<b>TOTAL NONOPERATING REVENUES</b>	<b>7,148,846</b>	<b>5,522,053</b>	<b>4,894,599</b>	<b>(627,454)</b>
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	
<b>FUND EQUITY (DEFICIT) AT BEGINNING OF YEAR</b>	<b>(5,330,084)</b>	<b>(5,330,084)</b>	<b>(5,330,084)</b>	
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$ 65,201</b>	<b>\$ 3,319</b>	<b>\$ 216,953</b>	<b>\$ 213,634</b>

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

	<b>SPECIAL PARKS AND RECREATION FUND</b>			
	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	with Final Budget Positive (Negative)
<b>REVENUES</b>				
Charges for service	\$ 207,000	\$ 207,000	\$ 226,485	\$ 19,485
Miscellaneous revenues	46,000	46,000	52,307	6,307
<b>TOTAL REVENUES</b>	<u>253,000</u>	<u>253,000</u>	<u>278,792</u>	<u>25,792</u>
<b>EXPENSES</b>				
<b>Special Parks and Recreation</b>				
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
<b>Total Special Parks and Recreation</b>	<u>293,844</u>	<u>300,285</u>	<u>271,173</u>	<u>29,112</u>
<b>TOTAL EXPENSES</b>	<u>293,844</u>	<u>300,285</u>	<u>271,173</u>	<u>29,112</u>
Net change in fund equity	(40,844)	(47,285)	7,619	54,904
Adjustments for prior year encumbrances	2,615	2,615	2,615	
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>102,545</u>	<u>102,545</u>	<u>102,545</u>	
<b>FUND EQUITY AT END OF YEAR</b>	<u><u>\$ 64,316</u></u>	<u><u>\$ 57,875</u></u>	<u><u>\$ 112,779</u></u>	<u><u>\$ 54,904</u></u>



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

	<b>SANITATION FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>REVENUES</b>				
Charges for services	\$ 4,100,000	\$ 4,100,000	\$ 4,310,398	\$ 210,398
Interest earnings			1,488	1,488
Miscellaneous revenues			26	26
<b>TOTAL REVENUES</b>	<b>4,100,000</b>	<b>4,100,000</b>	<b>4,311,912</b>	<b>211,912</b>
<b>EXPENSES</b>				
<b>Recycling</b>				
Operation and maintenance		52,465	29,059	23,406
<b>Total Recycling</b>		<b>52,465</b>	<b>29,059</b>	<b>23,406</b>
<b>Sanitation</b>				
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
<b>Total Sanitation</b>	<b>7,469,618</b>	<b>7,169,618</b>	<b>6,689,526</b>	<b>480,092</b>
<b>TOTAL EXPENSES</b>	<b>7,469,618</b>	<b>7,222,083</b>	<b>6,718,585</b>	<b>503,498</b>
Operating loss	(3,369,618)	(3,122,083)	(2,406,673)	715,410
<b>NONOPERATING REVENUES (EXPENSES)</b>				
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
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>2,600,000</b>	<b>2,600,000</b>	<b>2,807,949</b>	<b>207,949</b>
Net change in fund equity	(769,618)	(522,083)	401,276	923,359
Adjustments for prior year encumbrances	96,879	96,879	96,879	
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>1,385,152</b>	<b>1,385,152</b>	<b>1,385,152</b>	
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$ 712,413</b>	<b>\$ 959,948</b>	<b>\$ 1,883,307</b>	<b>\$ 923,359</b>

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

	<b>WASTEWATER POLLUTION CONTROL FUND</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b><u>Budgeted Amounts</u></b>		<b><u>Actual</u></b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>REVENUES</b>				
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
<b>TOTAL REVENUES</b>	<b>10,721,000</b>	<b>10,721,000</b>	<b>11,175,846</b>	<b>454,846</b>
<b>EXPENSES</b>				
<b>Wastewater Pollution Control</b>				
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
<b>Total Wastewater Pollution Control</b>	<b>6,422,629</b>	<b>6,675,739</b>	<b>6,401,484</b>	<b>274,255</b>
<b>Wastewater Pollution Control Miscellaneous</b>				
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
<b>Total Wastewater Pollution Control Miscellaneous</b>	<b>14,722,618</b>	<b>13,645,708</b>	<b>9,888,711</b>	<b>3,756,997</b>
<b>TOTAL EXPENSES</b>	<b>21,145,247</b>	<b>20,321,447</b>	<b>16,290,195</b>	<b>4,031,252</b>
Operating loss	(10,424,247)	(9,600,447)	(5,114,349)	4,486,098

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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)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
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
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>10,300,000</b>	<b>9,457,089</b>	<b>3,451,949</b>	<b>(6,005,140)</b>
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	
<b>FUND (DEFICIT) AT BEGINNING OF YEAR</b>	<b>(3,612,710)</b>	<b>(3,612,710)</b>	<b>(3,612,710)</b>	
<b>FUND EQUITY (DEFICIT) AT END OF YEAR</b>	<b>\$ 21,226</b>	<b>\$ 2,115</b>	<b>\$ (1,516,927)</b>	<b>\$ (1,519,042)</b>

## 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>
<b>ASSETS</b>			
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>
<b>LIABILITIES</b>			
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>
<b>NET POSITION</b>			
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>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
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>
<b>Reconciliation of operating loss to net cash from operating activities:</b>			
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>
<b>Net cash used for operating activities</b>	<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>		
<b>REVENUES</b>				
Charges for services	\$ 4,913,000	\$ 5,785,000	\$ 5,785,309	\$ 309
<b>TOTAL REVENUES</b>	<u>4,913,000</u>	<u>5,785,000</u>	<u>5,785,309</u>	<u>309</u>
<b>EXPENSES</b>				
<b>GENERAL GOVERNMENT</b>				
<b>Employees' Health Insurance</b>				
Fringe benefits	5,180,000	5,930,000	5,867,338	62,662
Operation and maintenance	19,000	19,000	6,402	12,598
<b>Total Employees' Health Insurance</b>	<u>5,199,000</u>	<u>5,949,000</u>	<u>5,873,740</u>	<u>75,260</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>5,199,000</u>	<u>5,949,000</u>	<u>5,873,740</u>	<u>75,260</u>
<b>TOTAL EXPENSES</b>	<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	
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>297,003</u>	<u>297,003</u>	<u>297,003</u>	
<b>FUND EQUITY AT END OF YEAR</b>	<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>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 850,000	\$ 799,700	\$ 772,438	\$ (27,262)
Miscellaneous revenues	15,000	15,000	11,719	(3,281)
<b>TOTAL REVENUES</b>	<u>865,000</u>	<u>814,700</u>	<u>784,157</u>	<u>(30,543)</u>
<b>EXPENSES</b>				
<b>Workers' Compensation</b>				
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
<b>Total Workers' Compensation</b>	<u>1,026,613</u>	<u>862,613</u>	<u>836,387</u>	<u>26,226</u>
<b>TOTAL EXPENSES</b>	<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)
<b>NONOPERATING REVENUES</b>				
Other sources			27,278	27,278
<b>TOTAL NONOPERATING REVENUES</b>			<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	
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>158,999</u>	<u>158,999</u>	<u>158,999</u>	
<b>FUND EQUITY AT END OF YEAR</b>	<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
<b>CONSUMER DEPOSITS FUND</b>				
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>
<b>EXCAVATING PERMITS FUND</b>				
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>
<b>STATE HEALTH FEES FUND</b>				
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>
<b>UNCLAIMED MONIES FUND</b>				
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>
<b>MUNICIPAL COURT FUND</b>				
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>
<b>LAND PURCHASE DEPOSITS FUND</b>				
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
<b>LORAIN COUNTY UTILITY CHARGES FUND</b>				
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
<b>PAYROLL REVOLVING FUND</b>				
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
<b>FIRE DAMAGE DEPOSITS FUND</b>				
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
<b>POLICE DEPARTMENT DEPOSIT FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 63,538	\$	\$	\$ 63,538
Liabilities:				
Other liabilities	\$ 63,538	\$	\$	\$ 63,538
<b>STATE BUILDING FEES FUND</b>				
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
<b>LOWER BLACK RIVER WATER QUALITY FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 717	\$	\$ 717	\$
Liabilities:				
Accounts payable	\$ 717	\$	\$ 717	\$
<b>CONTRACTORS' DEPOSITS FUND</b>				
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

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**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
<b>EMPLOYEE CAFETERIA PLAN FUND</b>				
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
<b>ELYRIA TOWNSHIP JEDD INCOME TAX FUND</b>				
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
<b>ELYRIA PUBLIC LIBRARY PROPERTY TAX FUND</b>				
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
<b>LORAIN COUNTY SERVICE MAINTENANCE FEE FUND</b>				
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
<b>ELYRIA POLICE MEMORIAL FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 4,506	\$	\$	\$ 4,506
Liabilities:				
Other liabilities	\$ 4,506	\$	\$	\$ 4,506
<b>TOTAL AGENCY FUNDS</b>				
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	\$ 3,252,158	\$ 14,310,589	\$ 14,246,887	\$ 3,315,860
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	\$ 3,252,158	\$ 10,220,362	\$ 10,156,660	\$ 3,315,860



# STATISTICAL SECTION

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

**-George Bernard Shaw**

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## 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
<b>Governmental Activities</b>										
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
<b>Total Governmental Activities Net Position</b>	<b>\$71,867,689</b>	<b>\$68,845,967</b>	<b>\$66,836,399</b>	<b>\$63,273,433</b>	<b>\$62,886,246</b>	<b>\$54,368,616</b>	<b>\$51,942,636</b>	<b>\$49,797,075</b>	<b>\$45,856,337</b>	<b>\$43,331,700</b>
<b>Business Type - Activities</b>										
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
<b>Total Business-Type Activities Net Position</b>	<b>\$34,115,651</b>	<b>\$31,583,584</b>	<b>\$32,043,525</b>	<b>\$31,695,900</b>	<b>\$32,961,640</b>	<b>\$35,611,765</b>	<b>\$37,235,932</b>	<b>\$38,839,264</b>	<b>\$39,955,980</b>	<b>\$42,055,551</b>
<b>Primary Government</b>										
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
<b>Total Primary Government Net Position</b>	<b>\$105,983,340</b>	<b>\$100,429,551</b>	<b>\$98,879,924</b>	<b>\$94,969,333</b>	<b>\$95,847,886</b>	<b>\$89,980,381</b>	<b>\$89,178,568</b>	<b>\$88,636,339</b>	<b>\$85,812,317</b>	<b>\$85,387,251</b>

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
<b>Program Revenues</b>										
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)

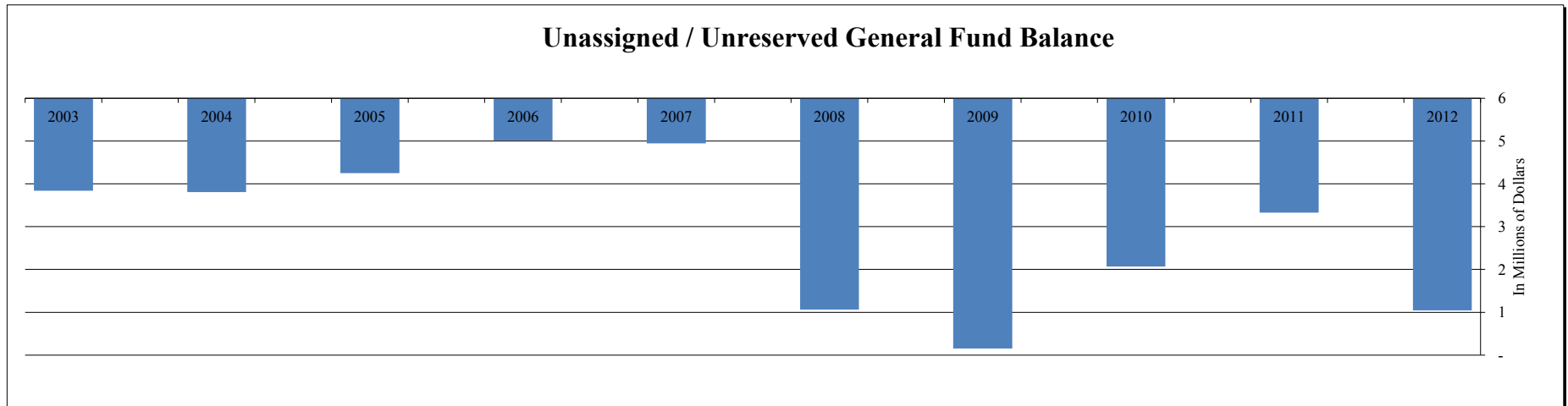
**City of Elyria, Ohio**  
*Changes in Net Position (continued)*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Expenses</b>										
<b>Governmental Activities:</b>										
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>
<b>Business-Type Activities</b>										
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>
<b>Net (Expense)/Revenue</b>										
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>
<b>General Revenues and Other Changes in Net Position</b>										
<b>Governmental Activities</b>										
<b>Taxes:</b>										
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>
<b>Business-Type Activities</b>										
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>
<b>Change in Net Position</b>										
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
<b>General Fund</b>										
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
<b>Total General Fund</b>	<b>4,930,868</b>	<b>3,896,051</b>	<b>2,627,561</b>	<b>571,509</b>	<b>2,041,431</b>	<b>5,379,873</b>	<b>5,375,514</b>	<b>5,547,401</b>	<b>4,118,833</b>	<b>4,273,351</b>
<b>All Other Governmental Funds</b>										
<b>Fund Balances:</b>										
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)
<b>Total All Other Governmental Funds</b>	<b>7,011,466</b>	<b>6,240,159</b>	<b>6,864,787</b>	<b>7,210,959</b>	<b>7,175,335</b>	<b>4,327,423</b>	<b>3,108,318</b>	<b>5,668,189</b>	<b>5,152,039</b>	<b>7,806,904</b>
<b>Total Governmental Funds</b>	<b>\$ 11,942,334</b>	<b>\$ 10,136,210</b>	<b>\$ 9,492,348</b>	<b>\$ 7,782,468</b>	<b>\$ 9,216,766</b>	<b>\$ 9,707,296</b>	<b>\$ 8,483,832</b>	<b>\$ 11,215,590</b>	<b>\$ 9,270,872</b>	<b>\$ 12,080,255</b>

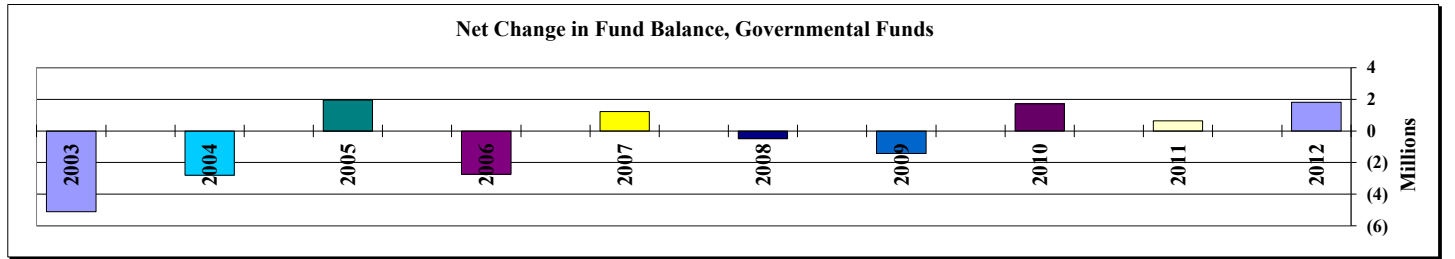


Source: Respective Comprehensive Annual Financial Reports

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
<b>Revenues</b>										
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	7,120,576	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
<b>Total Revenues</b>	<b>44,085,355</b>	<b>44,524,665</b>	<b>45,297,215</b>	<b>41,133,630</b>	<b>53,955,686</b>	<b>42,224,756</b>	<b>43,127,081</b>	<b>41,784,258</b>	<b>41,171,094</b>	<b>37,129,588</b>
<b>Expenditures</b>										
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
<b>Total Expenditures</b>	<b>42,632,264</b>	<b>44,729,803</b>	<b>43,571,347</b>	<b>45,832,920</b>	<b>58,017,079</b>	<b>51,595,335</b>	<b>45,955,473</b>	<b>41,749,244</b>	<b>44,311,884</b>	<b>42,306,516</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<b>1,453,091</b>	<b>(205,138)</b>	<b>1,725,868</b>	<b>(4,699,290)</b>	<b>(4,061,393)</b>	<b>(9,370,579)</b>	<b>(2,828,392)</b>	<b>35,014</b>	<b>(3,140,790)</b>	<b>(5,176,928)</b>
<b>Other Financing Sources (Uses)</b>										
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)				
<b>Total Other Financing Sources (Uses)</b>	<b>353,033</b>	<b>849,000</b>	<b>(15,988)</b>	<b>3,264,992</b>	<b>3,570,863</b>	<b>10,594,043</b>	<b>96,634</b>	<b>1,909,704</b>	<b>331,407</b>	<b>74,747</b>
<b>Net Change in Fund Balances</b>	<b>\$1,806,124</b>	<b>\$643,862</b>	<b>\$1,709,880</b>	<b>(\$1,434,298)</b>	<b>(\$490,530)</b>	<b>\$1,223,464</b>	<b>(\$2,731,758)</b>	<b>\$1,944,718</b>	<b>(\$2,809,383)</b>	<b>(\$5,102,181)</b>
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.

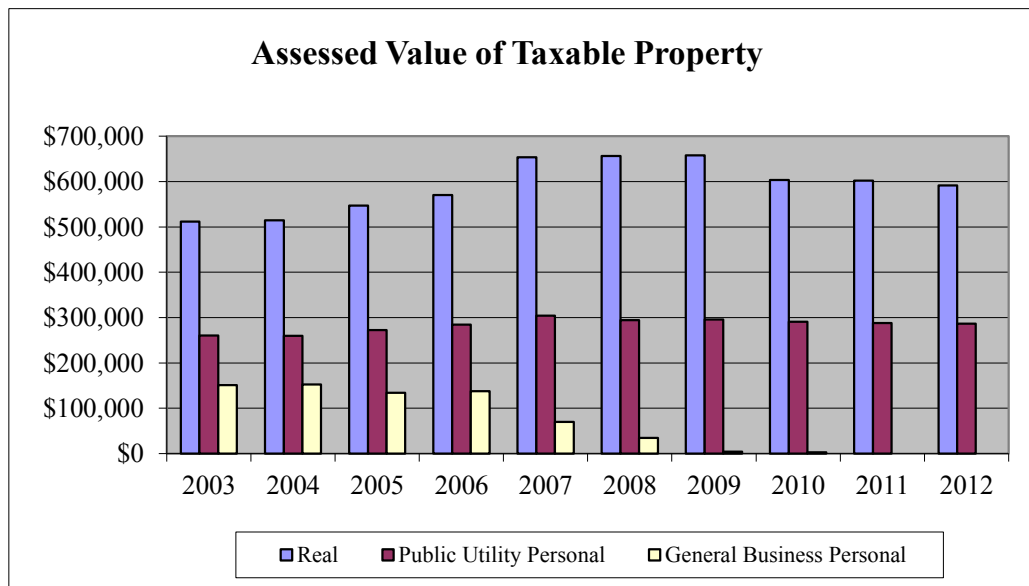
**City of Elyria, Ohio**

*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
<b>Unvoted Millage</b>					
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>
<b>Charter Millage</b>					
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>
<b>Total Millage</b>	<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>
<b>Overlapping Rates by Taxing District</b>					
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
<b>Unvoted Millage</b>					
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>
<b>Charter Millage</b>					
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>
<b>Total Millage</b>	<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>
<b>Overlapping Rates by Taxing District</b>					
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
<b>Total</b>	<b>\$65,158</b>	<b>11.01 %</b>
<b>Total Real Assessed Valuation</b>	<b>\$591,804</b>	

<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
<b>Total</b>	<b>\$62,116</b>	<b>12.17 %</b>
<b>Total Real Assessed Valuation</b>	<b>\$511,474</b>	

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

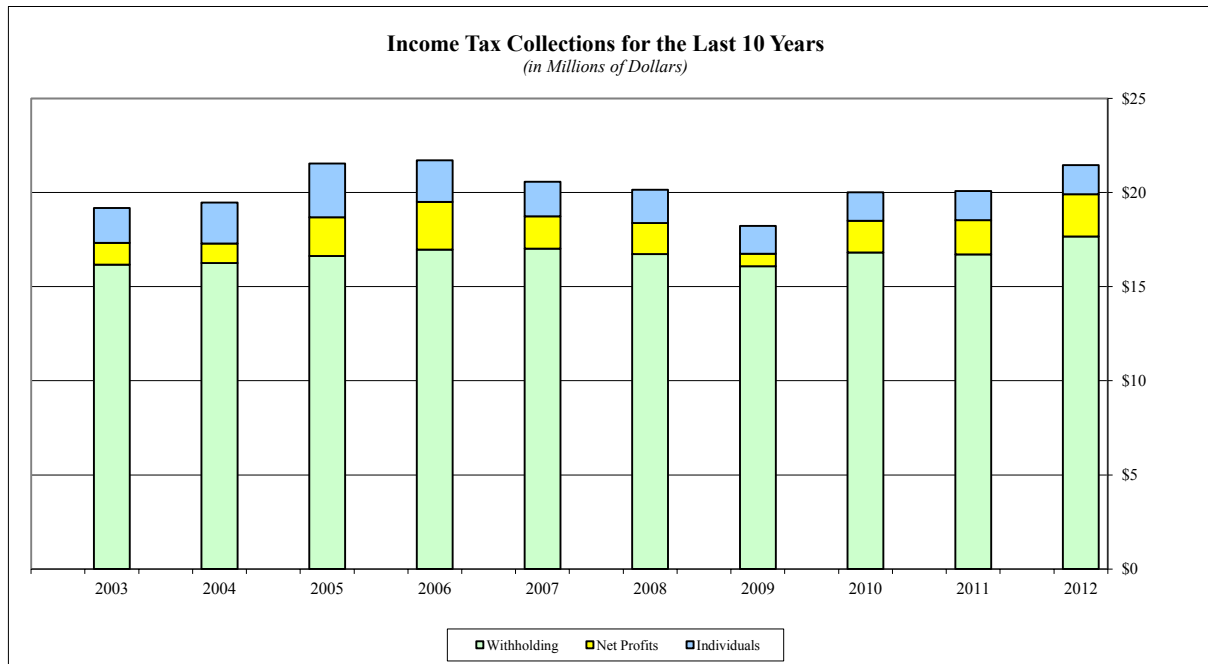
**City of Elyria, Ohio**  
*Income Tax Revenue Base and Collections*  
*Last Ten Years*

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*

Jurisdiction	Governmental Activities Debt Outstanding	Percentage Applicable to City (3)	Amount Applicable to City
<b>Direct - City of</b>			
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>
<b>Overlapping</b>			
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>
<b>Total</b>	<u><u>\$98,429,946</u></u>		<u><u>\$71,664,999</u></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

<b>2012</b>		
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
<b>Total</b>	<b>7,975</b>	<b>30.44%</b>
<b>Total Employment within the City (a)</b>	<b>26,200</b>	

<b>2003</b>		
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
<b>Total</b>	<b>8,596</b>	<b>30.93%</b>
<b>Total Employment within the City (a)</b>	<b>27,800</b>	

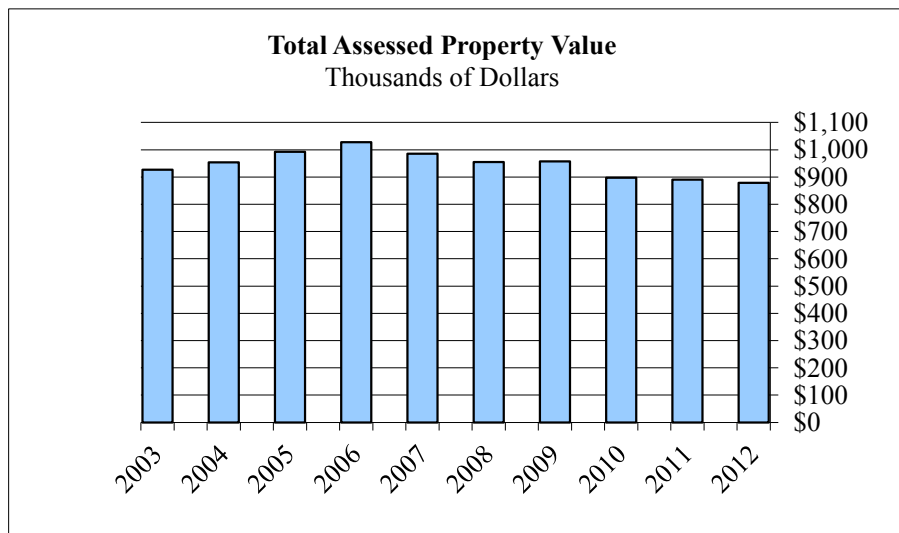
Source: (a) Ohio Department of Job and Family Services

(b) Annual Information Statement - City of Elyria  
- S22 -

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

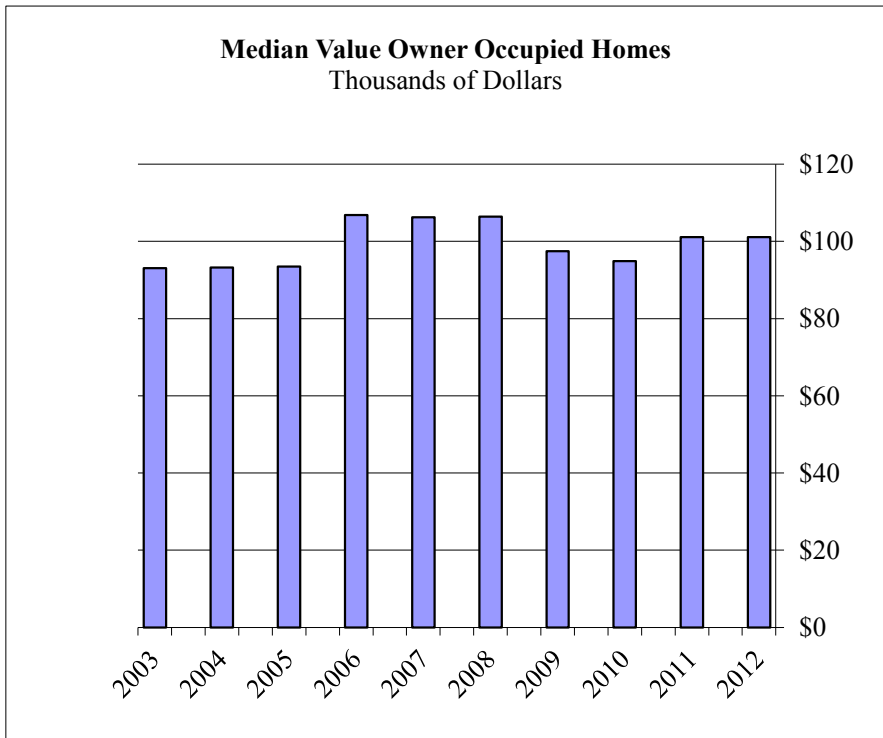
Year	Population		Total Personal Income (7)	Personal Income Per Capita	Median Household Income	Median Age
2012	54,533	(2)	\$1,083,679,776	\$19,872 (2)	\$40,075 (2)	38.1 (2)
2011	54,533	(2)	1,083,679,776	19,872 (2)	40,075 (2)	38.1 (2)
2010	55,953	(1)	1,082,354,832	19,344 (1)	38,156 (1)	34.8 (1)
2009	55,953	(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
<b>General Government</b>										
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
<b>Public Safety</b>										
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
<b>Health</b>										
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
<b>Culture and Recreation</b>										
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
<b>Community Environment</b>										
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
<b>Highways and Streets</b>										
Street M&R	16.00	16.00	16.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
<b>Business-type activities</b>										
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
<b>Totals:</b>	<b>508.00</b>	<b>506.50</b>	<b>495.00</b>	<b>475.50</b>	<b>592.50</b>	<b>588.50</b>	<b>592.50</b>	<b>601.50</b>	<b>601.00</b>	<b>621.50</b>

**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
<b>General Government</b>					
<i><b>Council and Clerk</b></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><b>Finance Department</b></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><b>Income Tax Department</b></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><b>Engineer Contracted Services</b></i>					
Dollar amount of Construction overseen by Engineer	\$5,811,356	\$9,856,272	\$16,491,648	\$4,994,181	\$25,325,011
<i><b>Municipal Motor Vehicle Tax Fund</b></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)	\$11.53	\$11.21	\$10.67	\$10.53	\$10.94
<i><b>Municipal Court</b></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><b>Health Department</b></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><b>Civil Service</b></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
<b>General Government</b>					
<i><b>Council and Clerk</b></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><b>Finance Department</b></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><b>Income Tax Department</b></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><b>Engineer Contracted Services</b></i>					
Dollar amount of Construction overseen by Engineer	\$2,527,636	\$12,968,072	\$5,082,331	\$1,708,725	\$10,861,153
<i><b>Municipal Motor Vehicle Tax Fund</b></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><b>Municipal Court</b></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><b>Health Department</b></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><b>Civil Service</b></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
<b><i>Building Department Indicators</i></b>					
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
<b>Public Safety</b>					
<b><i>Police</i></b>					
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
<b><i>Fire</i></b>					
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
<b>Health</b>					
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
<b>Building Department Indicators</b>					
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
<b>Public Safety</b>					
<b>Police</b>					
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
<b>Fire</b>					
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
<b>Health</b>					
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
<b>Culture and Recreation</b>					
<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>
<b>Community Development</b>					
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
<b>Basic Utility Services</b>					
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
<b>Culture and Recreation</b>					
<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	<u>\$582,783</u>	<u>\$549,108</u>	<u>\$527,642</u>	<u>\$532,204</u>	<u>\$466,012</u>
<b>Community Development</b>					
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
<b>Basic Utility Services</b>					
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	<u>16,136</u>	<u>16,047</u>	<u>15,847</u>	<u>16,444</u>	<u>16,362</u>
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	<u>\$ 3,265,633</u>	<u>\$ 3,059,531</u>	<u>\$ 2,950,350</u>	<u>\$ 2,895,172</u>	<u>\$ 2,880,768</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	2012	2011	2010	2009	2008
<b>Water Department</b>					
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	<u>20,076</u>	<u>19,199</u>	<u>23,173</u>	<u>24,272</u>	<u>23,195</u>
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	<u>\$ 10,322,308</u>	<u>\$ 9,029,256</u>	<u>\$ 7,533,537</u>	<u>\$ 6,583,109</u>	<u>\$ 5,807,897</u>
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	<u>3,703,112</u>	<u>3,774,916</u>	<u>3,473,518</u>	<u>3,614,440</u>	<u>3,793,987</u>
<b>Wastewater Department</b>					
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	<u>18,971</u>	<u>19,036</u>	<u>18,958</u>	<u>19,001</u>	<u>18,806</u>
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	<u>\$ 11,097,208</u>	<u>\$ 12,462,530</u>	<u>\$ 10,322,747</u>	<u>\$ 9,721,302</u>	<u>\$ 9,661,368</u>
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	<u>1,964,108</u>	<u>2,295,125</u>	<u>1,957,083</u>	<u>2,100,005</u>	<u>2,015,073</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
<b>Water Department</b>					
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
<b>Wastewater Department</b>					
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
<b>General Government</b>										
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
<b>Public Safety</b>										
<b>Police</b>										
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
<b>Fire</b>										
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
<b>Communications</b>										
Vehicles	7	7	7	7	6	6	8	8	7	7
<b>Safety Service</b>										
Vehicles	0	0	1	1	2	2	6	6	6	6
<b>Health</b>										
<b>Health</b>										
Vehicles	6	6	7	7	6	6	5	5	5	5
<b>Cemetery</b>										
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
<b>Culture and Recreation</b>										
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
<b>Community Environment</b>										
<b>Community Development</b>										
Vehicles	3	3	4	4	6	6	8	8	8	8
<b>Housing Code Enforcement</b>										
Vehicles	3	3	4	4	6	6	9	9	9	9
<b>Highways and Streets</b>										
Streets (miles)	192	192	192	192	192	192	192	192	192	189
Service Vehicles	29	29	27	26	31	31	28	26	26	26
<b>Water</b>										
Water Lines (miles)	220	220	220	220	220	220	220	220	220	219
Vehicles	35	35	31	31	22	22	21	21	20	20
<b>Sanitation</b>										
Vehicles	20	20	21	19	18	18	19	19	19	19
<b>Wastewater</b>										
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.



# Dave Yost • Auditor of State

CITY OF ELYRIA

LORAIN COUNTY

## CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 9, 2013