



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



CITY OF ELYRIA

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CITY OF ELYRIA  
LORAIN COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity NUMBER	Federal CFDA Number	Receipts	Disbursements
<b><u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</u></b>				
<i>Direct Federal Assistance Program:</i>				
Community Development Block Grant	1-98-MC-39-0015	14.218	\$1,174,138	\$1,204,485
<i>Passed Through Ohio Department of Development:</i>				
Home Improvement Partnership Program (HOME)	A-C-98-857-4	14.239	256,067	212,044
Total U.S. Department of Housing & Urban Development			<u>1,430,205</u>	<u>1,416,529</u>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<i>Direct Federal Assistance Program:</i>				
Public Safety and Community Policing Grant	N/A	16.710	<u>9,662</u>	<u>9,662</u>
<b><u>U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY</u></b>				
<i>Passed Through United Way of America:</i>				
Emergency Food and Shelter Program	15-6790	83.523	<u>0</u>	<u>937</u>
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u></b>				
<i>Passed Through Ohio Department of Health and Human Services:</i>				
Child & Family Health Services	158-E	93.994	240,830	424,506
Primary Dental Care	158-G	93.994	21,000	23,886
Acute Care Program	158-N	93.994	8,564	14,337
Infant Mortality Reduction Initiative Program	158-J	93.994	<u>82,807</u>	<u>88,099</u>
Total U.S. Department of Health & Human Services			<u>353,201</u>	<u>550,828</u>
<b>Total</b>			<b><u>\$1,793,068</u></b>	<b><u>\$1,977,956</u></b>

The accompanying notes to this schedule are an integral part of this schedule.

**CITY OF ELYRIA  
LORAIN COUNTY, OHIO**

**Notes to the Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 1999**

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NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The City passes-through certain Federal assistance received from U.S. Department of Housing and Urban Development to not-for-profit (subrecipients). As described in Note A, the City records expenditures of Federal Awards to subrecipients when paid in cash.

Of the federal expenditures presented in the schedule of federal awards expenditures, the City provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Community Development Block Grant	14.218	\$40,766
Home Improvement Partnership Program	14.239	\$0

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

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

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

These loans are collateralized by mortgages on the property. At December 31, 1999, the gross amount of loans outstanding under this program were \$2,566,074.

**CITY OF ELYRIA  
LORAIN COUNTY, OHIO**

**Notes to the Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 1999**

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**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 Americans. 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 of Federal Awards Expenditures (the Schedule). Loans repaid are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 1999, the gross amount of loans outstanding under this program were \$1,553,144.

N/A - Not applicable

CFDA - Catalog of Federal Domestic Assistance

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STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

Lausche Bldg  
615 W Superior Ave  
Floor 12  
Cleveland OH 44113-1801  
Telephone 216-787-3665  
800-626-2297  
Facsimile 216-787-3361  
www.auditor.state.oh.us

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Members of City Council  
City of Elyria  
Lorain County  
328 Broad Street  
Elyria, Ohio 44035

We have audited the financial statements of the City of Elyria, Lorain County, Ohio, (the City) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 12, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the City in a separate letter dated June 12, 2000.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the City in a separate letter dated June 12, 2000.

City of Elyria  
Lorain County  
Report on Compliance and on Internal Control Required by  
*Government Auditing Standards*  
Page -2-

This report is intended for the information and use of management, City Council and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

June 12, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Lausche Bldg  
615 W Superior Ave  
Floor 12  
Cleveland OH 44113-1801

Telephone 216-787-3665  
800-626-2297

Facsimile 216-787-3361  
www.auditor.state.oh.us

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO ITS MAJOR  
FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Members of City Council  
City of Elyria  
Lorain County  
328 Broad Street  
Elyria, Ohio 44035

**Compliance**

We have audited the compliance of the City of Elyria, Lorain County, Ohio, (the City) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 1999. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. 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 that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999.

**Internal Control Over Compliance**

The management of the City is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

**Internal Control Over Compliance  
(Continued)**

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the City in a separate letter dated June 12, 2000.

**Schedule of Federal Awards Expenditures**

We have audited the general-purpose financial statements of the City as of and for the year ended December 31, 1999, and have issued our report thereon dated June 12, 1999. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for the purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole

This report is intended for the information and use of management, City Council, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



**Jim Petro**  
Auditor of State

June 12, 2000

**CITY OF ELYRIA  
LORAIN COUNTY  
December 31, 1999**

Schedule of Finding  
OMB Circular A-133 §.505

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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(d)(1)(i)	<i>Type of Financial Statement Opinion</i>	Unqualified
(d)(1)(ii)	<i>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(ii)	<i>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(iii)	<i>Was there any reported non-compliance at the financial statement level (GAGAS)?</i>	No
(d)(1)(iv)	<i>Were there any material internal control weakness conditions reported for major federal programs?</i>	No
(d)(1)(iv)	<i>Were there any other reportable internal control weakness conditions reported for major federal programs?</i>	No
(d)(1)(v)	<i>Type of Major Programs' Compliance Opinion</i>	Unqualified
(d)(1)(vi)	<i>Are there any reportable findings under Sec. .510?</i>	No
(d)(1)(vii)	<i>Major Programs (list)</i>	CDBG, CFDA #14.218
(d)(1)(viii)	<i>Dollar Threshold: Type A/B Programs</i>	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	<i>Low Risk Auditee?</i>	Yes

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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None

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
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None



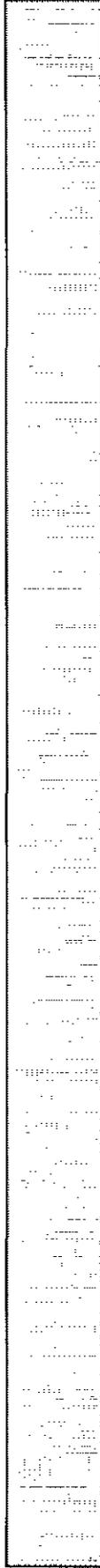
# CITY OF ELYRIA, OHIO



Comprehensive Annual Financial Report  
for the period ended December 31, 1999



# INTRODUCTORY SECTION



**CITY OF ELYRIA, OHIO**  
***COMPREHENSIVE***  
***ANNUAL FINANCIAL REPORT***

**FOR THE YEAR ENDED**  
**DECEMBER 31, 1999**

**Prepared By**  
**The Department of Finance**  
**Ted M. Pileski, CPA, Elyria City Auditor**  
**John T. Farrell, Elyria City Chief Deputy Auditor**

**CITY OF ELYRIA, OHIO  
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**TED M. PILESKI, CPA**  
City Auditor

**JOHN T. FARRELL**  
Chief Deputy Auditor

June 12, 2000

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

The Comprehensive Annual Financial Report of the City of Elyria (the "City") for the Year Ended December 31, 1999, is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City. 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 various funds and account groups of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included. The Comprehensive Annual Financial Report (CAFR) is presented in three sections: *Introductory, Financial and Statistical*. The *Introductory section* includes this transmittal letter, the City's organization chart and a list of principal officials. The *Financial section* includes the general purpose financial statements and the combining, individual fund and account group financial statements and schedules, as well as the independent auditors' report on the general purpose financial statements. The *Statistical section* includes selected financial and demographic information, generally presented on a multi-year basis. This report includes all funds and account groups of the City.

## **GOVERNMENTAL STRUCTURE**

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.

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. Elyria's economy has continued to diversify throughout the ensuing years and expand as evidenced by the increase in the City's income tax collections. In the last ten years income tax revenue in the General Fund has increased by 53% from \$10,426,176 in 1990 to a record amount of \$15,958,117 in 1999.

One reason why Elyria's economy has continued to prosper through recent years is because of the Midway Mall and surrounding area, which has become the major retail center of Lorain County. A 375,000 square foot two-phase expansion to the Midway Mall, which began in 1998, near completion in 1999. The Home Depot and Target department stores, which anchor this new expansion, opened their doors for business in 1999. This new retail expansion also includes a Dick's Sporting Goods store, which also opened in 1999, and a new Giant Eagle grocery store, which is scheduled to open in early 2000. This new expansion has created 300 full-time equivalent jobs and further solidifies the Midway Mall area as the retail center of Lorain County.

In addition to the new development at the Midway Mall area, a major retail/residential project is in the planning stage for newly annexed land just north of Chestnut Ridge Road on the City's southeast side. The developer of the commercial part of the project plans for a two-phase project that will result in excess of 200,000 square feet of retail space. Immediately adjacent to the east of this proposed retail development, Forest City Enterprises, Inc. is planning and moving forward on a mixed use residential project. Plans for this development include approximately 50 single-family homes, 250 apartment units and 70 cluster homes. Site work and utility extensions began in 1998 and the first few single homes were constructed in 1999.

In addition to retail development, the City also experienced growth in senior-living space and childcare. In 1999, the Elyria United Methodist Village began construction of the new Village Center. This \$13 million structure will include 24 apartments, activity space for the growing resident population, headquarters for community outreach programs, a 400 seat multi-purpose room and a 8,000 square foot child care center that will be open to the community. This \$13 million center is scheduled to open in May 2000 and caps a decade long \$40 million new construction and renovation program at the Elyria United Methodist Village which has become the premier retirement community of Elyria and Lorain County.

## **MAJOR INITIATIVES**

**FOR THE YEAR** - The City addressed the following infrastructure problems in 1999.

The reconstruction of the East Bridge Street Bridge over the Black River was completed in 1999. This project was funded with federal monies.

benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal, state and county financial assistance, the City also is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff of the City.

The City is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments". As a part of the City's single audit, tests are made to determine the adequacy of internal controls, including internal controls related to federal financial assistance programs, as well as to determine that the City has complied with applicable laws and regulations that are material to the general purpose financial statements and federal financial assistance programs. In addition, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by City Council. Activities of all funds, except the City's Agency Funds, are included in the annual appropriated budget, which is prepared on the basis of cash receipts and disbursements (including encumbrances). Project-length financial plans are also adopted for individual capital projects. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by major account within each City department. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Appropriation amounts lapse at year-end.

As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management.

**GENERAL GOVERNMENT FUNCTIONS** - The General Fund balance decreased from \$3,647,336 at December 31, 1998 to \$2,661,163 at December 31, 1999. The following schedule presents a summary of General Fund revenues for the fiscal year ended December 31, 1999 and a comparison to prior year revenues.

Revenues	Amount	Percent Of Total	Increase (Decrease) From 1998	Percent of Increase (Decrease)
Taxes	\$21,380,874	85.70%	\$1,690,254	8.58%
Intergovernmental revenues	366,157	1.47	(83,627)	(18.59)
Charges for services	862,012	3.46	169,816	24.53
Licenses and permits	413,692	1.66	(30,187)	(6.80)
Investment income	254,481	1.02	(1,527)	(.60)
Fines and forfeitures	1,576,407	6.32	199,263	14.47
Miscellaneous revenues	<u>94,097</u>	<u>.37</u>	<u>(2,302)</u>	<u>(2.39)</u>
Totals	<u>\$24,947,720</u>	<u>100.00%</u>	<u>\$1,941,690</u>	<u>8.44%</u>

The repair and reconstruction of portions of Lake Avenue, Chestnut Street, West River Road, Mount Vernon Court, Valley Forge Circle, Monticello Court, Chesapeake Court, Revere Court and Martha Court were completed in 1999. These projects were funded by an 89% State Issue II grant and 11% by the City. The repair and reconstruction of portions of Abbe Road, Taylor Street and Garden Street began in 1999 and will be completed in 2000. This project is also being funded by an 89% State Issue II grant and 11% by the City.

Construction of the new South Recreation Center began in 1999 and is scheduled to be completed in mid 2000. Funding for this project is primarily coming from grants received from various foundations and institutions, private donations and a loan from the U.S. Department of Housing and Urban Development, which will be repaid with future block grant revenues.

#### **FOR THE FUTURE:**

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

Deck replacement of the Second Street Bridge over the Black River is scheduled to begin in 2000. This project will be funded with 80% federal monies and a 20% State Issue II grant.

Other road projects scheduled to begin in 2000 are the repair and reconstruction of portions of Sugar Lane and East Bridge Street, intersection improvements at Abbe Road and East Broad Street and at State Route 57 and East Broad Street, and widening of portions of Ford Road. All of these projects have been approved for 89% State Issue II funding.

Construction of the Southeast Interceptor Sanitary Sewer will begin in 2000. The City issued \$3,000,000 in one year notes in 1999 to fund this project and will re-pay this debt with sanitary sewer usage fees in the Wastewater Pollution Control Fund.

Construction of a new City Hall took a big step forward in 1999. Site acquisition took place in 1999 and an architect was hired to study the feasibility of adaptive re-use of the original City Hall and Turner Block building. The design of the new City Hall is scheduled to be completed in mid 2000 and the bidding process for the construction is scheduled for late 2000. The City transferred \$1,500,000 from the General Fund to the Municipal Building Construction Capital Project Fund in 1999 for this project and the remainder of the project will be funded by the issuance of general obligation long-term bonds. The total estimated cost of this project is \$10,000,000.

#### **FINANCIAL INFORMATION**

Management of the City is responsible for establishing and maintaining internal control designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the

The increase in taxes is due primarily to a good local and overall economy, which has resulted in an increase in local and state income taxes received. The decrease in intergovernmental revenues is due to a grant received from the Ohio Department of Natural Resources for improvements for the park system and to a grant received by the Elyria Police Department from the State of Ohio for Selective Traffic Enforcement Projects (STEP) in 1998. The increase in charges for services is due to rental revenues received from the rental of jail space in the new jail complex to other entities and new programs conducted by the Elyria City Health Department. The increase in fines and forfeitures is due to increased efforts to collect delinquent fines and increased activity in the Elyria Municipal Court.

The following schedule presents a summary of General Fund expenditures for the fiscal year ended December 31, 1999 and a comparison to prior year expenditures.

Expenditures	Amount	Percent		Percent of Increase (Decrease)
		Total	Increase (Decrease) From 1998	
Current:				
Public safety	\$12,921,069	55.62%	\$ 959,562	8.02%
Health	1,290,867	5.56	255,651	24.70
Culture and recreation	1,909,619	8.22	66,447	3.61
Community environment	642,297	2.77	14,392	2.29
General government	5,280,212	22.73	(118,657)	(2.20)
Capital outlay	<u>1,184,324</u>	<u>5.10</u>	<u>658,026</u>	<u>124.91</u>
Total	<u>\$23,228,328</u>	<u>100.00%</u>	<u>\$1,835,451</u>	<u>8.59%</u>

The increase in public safety, health and culture and recreation expenditures is due to increased personnel costs. The increase in capital outlay is primarily due to repairs and improvements made to the ice rink.

**ENTERPRISE OPERATIONS** - The City's enterprise operations consist of four separate funds: **Water, Wastewater Pollution Control, Sanitation and Special Parks and Recreation**. Several of the City's major initiatives listed previously are directly related to these operations.

The City's **Water Fund** continues to operate while keeping user rates at a minimum. The City is particularly proud of the fact that our system is able to provide plentiful amounts of water even in the worst conditions, such as the droughts experienced in the summers of recent years. Also, the project to replace all existing water meters and upgrade the water pumping facilities is complete. This should keep the City's water operations at a level citizens will appreciate long into the future.

The City recently completed a major upgrade of its wastewater treatment plant and construction of the Westside Interceptor sewer and the District II Relief sewer. With these improvements, the City's wastewater operations should be at a level which is at least as equal to other cities of comparable size.

The City's **Sanitation Department** continues to provide excellent weekly service to citizens in the collection of garbage and rubbish. Improved efficiency within the Sanitation Department

enabled City Council to lower sanitation rates by \$1.00 per month for residential customers late in 1994 and these lower rates remained in place throughout 1995, 1996, 1997, 1998 and 1999.

A City-wide recycling program was implemented in 1994 to keep up with the changing times.

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 activities.

**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. Claims and administration costs are paid by the Employees' Health Insurance Fund. 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 retrospective rating 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 trust and agency funds under its jurisdiction. These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds. These funds include five expendable trust funds, one non-expendable trust fund, and eleven agency funds.

**DEBT ADMINISTRATION** - The City's most recent bond rating of A2 was obtained from Moody's Investors Service in 1999. 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, 1999. These issues include \$17,576,712 in general obligation bonds, \$3,000,000 in general obligation notes, \$3,893,289 in special assessment bonds, \$21,413,078 in Ohio Water Development Authority loans, and \$603,169 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 1/2% of the assessed valuation of real and personal property. At December 31, 1999, the City's net debt (as defined in the Ohio Revised Code) of \$18,919,863 was well below the legal limit of \$43,050,024.

**CASH MANAGEMENT** - Monies temporarily idle during the year and invested are governed by the City Charter and the Ohio Revised Code. The City invested these funds in a common group of bank accounts and short-term investments such as certificates of deposit, money market accounts, federal agency securities, and Star Ohio. The Auditor's Department has implemented an excellent cash management program. While the City only uses safe, conservative investments, at the same time it takes full advantage of available investment opportunities. Interest earned on investments is allocated to the funds participating in the pool in accordance with the City Charter and Codified Ordinances. Following is a schedule of interest earned (on a cash basis) for the past ten years:

Year	Amount
1990	\$ 1,327,020
1991	1,028,071
1992	637,670
1993	352,956
1994	736,480
1995	1,293,466
1996	1,270,705
1997	1,778,733
1998	1,508,901
1999	1,229,010

The overall rate of return on the City's investments for 1999 was approximately 5.92%. The City complied with the various provisions of the Ohio Revised Code and the City Charter and Codified Ordinances pertaining to types of investments held and institutions in which deposits were made. The City also complied with provisions of the Ohio Revised Code concerning security requirements. The Ohio Revised Code does not require security for its public deposits to be maintained in the City's name. Instead, the investment institutions may pledge a pool of government securities the face value of which is at least 110% of the total value of public monies on deposit. The City monitors compliance with the various statutes mentioned above and will continue to do so in future years.

**RISK MANAGEMENT** - The City purchases insurance policies in varying amounts to insure City property against loss or misuse and provide coverage for general liability, vehicle liability, property damage, employee and public officials liability, and for errors and omissions. The City also pays unemployment claims to the State of Ohio as incurred.

The City's risk management policies for health insurance and worker's compensation have been discussed previously in the Internal Service Operations section.

**PENSION AND POSTEMPLOYMENT BENEFIT PLANS** - Full-time, permanent employees of the City belong to one of two state operated pension plans (both are cost-sharing, defined benefit, multiple-employer plans). Elected officials and non-uniformed employees are members of the Public Employees Retirement System of Ohio ("PERS"). Police and fire personnel are members of the Police and Firemen's Disability and Pension Fund ("PFDPF"). The plans provide pension benefits as well as postretirement health care coverage to qualifying employees. Contributions to the plans by both the City and participating employees are mandated by state statute. Because both plans operate pursuant to the Ohio Revised Code, the

Ohio General Assembly could decide to amend the format of the plans and could revise contribution and benefit levels.

During the year ended December 31, 1999, the City contributed approximately \$4.0 million to the two plans.

Information regarding the operations and funded status of both plans is available from the following sources:

Public Employees Retirement System of Ohio  
277 East Town Street  
Columbus, OH 432125-4642  
(614)466-2085

The Police and Firemen's Disability and Pension Fund  
140 East Town Street  
Columbus, OH 43215-5164  
(614)228-2975

#### OTHER INFORMATION

**INDEPENDENT AUDIT** - State statutes require an annual audit. This year the City's audit was performed by State Auditor Jim Petro. 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 the related OMB circular A-133. The independent auditors' report on the general purpose financial statements is included in the financial section of this report and is unqualified.

#### AWARDS

The Government Finance Officers Association of the United States and Canada (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, 1998. 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 generally accepted accounting principles 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 **THIRTEEN CONSECUTIVE YEARS** (fiscal years ended 1986-1998). We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA.

## ACKNOWLEDGMENTS

The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated service of the entire staff of the Auditor's Department. I would like to express my appreciation to all staff members who have contributed or assisted in its preparation.

In closing, I would also like to thank the Mayor and the 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, C.P.A.  
Elyria City Auditor

# 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, 1998

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.



*CC* President

*Jeffrey L. Esler*  
Executive Director

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**CITY OF ELYRIA, OHIO  
1999 APPOINTED OFFICIALS**

**CITY OF ELYRIA, OHIO  
ELECTED OFFICIALS**

**Office of the Auditor :**  
 Chief Deputy Auditor ..... John T. Farrell

**Office of the Mayor :**  
 Safety Service Director..... Eric J. Rothgery  
 Assistant Safety-Service Director..... Robert A. Given  
 Assistant Safety-Service Director..... James Hutchison  
 Assistant Safety-Service Director..... Matthew R. Lundy  
 Administrative Assistant..... Sara L. Sharrick  
 EEO-MBE Coordinator..... LaTaunya Conley-Johnson  
 Law Director..... J. Terry Robinson

**Office of the Solicitor :**  
 Assistant Solicitor..... Stephen J. Gurechik  
 Chief Prosecutor..... Michael E. Szekely  
 Prosecutor..... Jay B. Grunda  
 Prosecutor..... Margaret O'Bryon  
 Assistant Prosecutor..... Quentin J. Nolan  
 Assistant Prosecutor..... Linda M. Powers  
 Assistant Prosecutor..... Michelle D. Nedwick  
 Assistant Prosecutor..... Cynthia Adams  
 Assistant Prosecutor..... Honey Rothschild

**FOUR YEAR TERMS**

Mayor: Michael B. Keys  
 01-07-80...12-05-99

Judge: John R. Musson  
 01-01-98...12-31-03

Judge: George H. Ferguson  
 01-02-86...12-31-03

Court Clerk: Richard P. Seward  
 01-01-88...12-31-99

Auditor: Ted M. Pileski  
 07-01-93...11-30-03

Solicitor: Terry S. Shilling  
 01-02-86...11-30-03

**SIX YEAR TERMS**

John R. Musson  
 01-01-98...12-31-03

George H. Ferguson  
 01-02-86...12-31-03

Richard P. Seward  
 01-01-88...12-31-99

Donald J. Rothgery  
 01-01-00...12-31-05

Larry W. Tanner  
 12-04-89...12-05-99

Charlene K. Gersak  
 12-06-99...12-02-01

Forrest L. Bullock  
 12-05-93...12-02-01

Garry L. Gibbs  
 12-05-93...12-02-01

Paul E. Blevins  
 12-06-99...12-02-01

Thomas O. Shores  
 12-05-83...12-02-01

Gail Abbey  
 12-01-97...12-02-01

E. Kenneth Burkhard  
 12-07-87...12-02-01

**TWO YEAR TERMS**

**Council**

At Large: John A. Baird  
 12-06-99...12-02-01

William M. Grace  
 12-01-97...12-05-99

Herman M. Larkins  
 12-04-95...12-02-01

Michael J. Loiko III  
 12-04-95...12-02-01

Eric J. Rothgery  
 12-06-99...12-02-01

Larry W. Tanner  
 12-06-99...12-02-01

**1<sup>st</sup> Ward:**

**2<sup>nd</sup> Ward:**

**3<sup>rd</sup> Ward:**

**4<sup>th</sup> Ward:**

**5<sup>th</sup> Ward:**

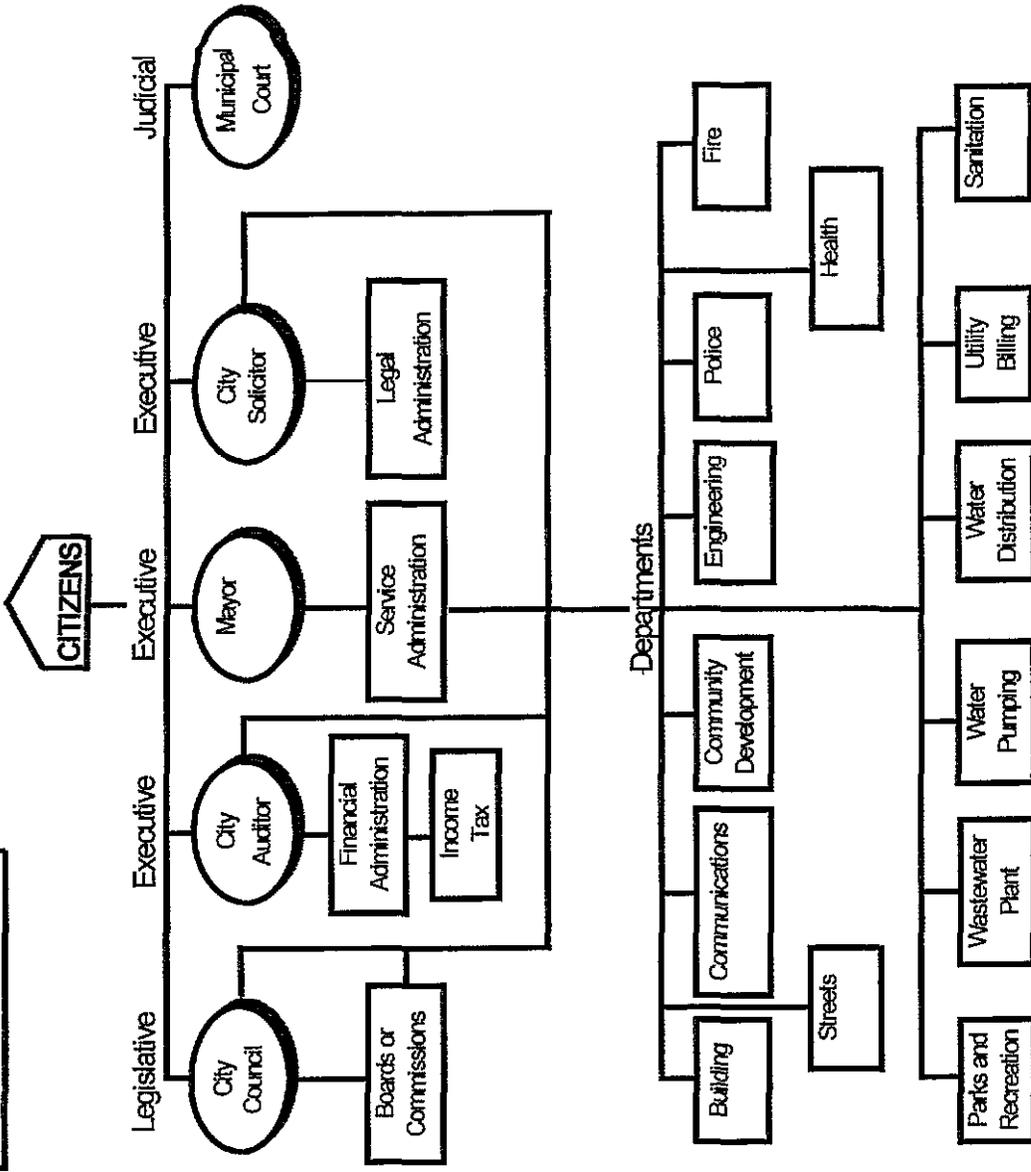
**6<sup>th</sup> Ward:**

**7<sup>th</sup> Ward:**

**Office of City Council:**  
 Council Clerk..... Arthur Webber  
 Assistant Council Clerk..... Neil M. Fike

**Department Heads:**  
 Building Inspector..... Gerald L. Klein  
 Communications Superintendent..... Charles Garay  
 Community Development Director..... Jon R. Kiner  
 Engineer..... John Hart  
 Fire Chief..... Daniel Schue  
 Medical Director..... Dr. Douglas M. McDonald  
 Health Commissioner..... Kathryn C. Boylan  
 Income Tax Administrator..... Ted M. Pileski  
 Parks and Recreation Director..... Frank J. Gustoff  
 Police Chief..... Michael Medders  
 Street Superintendent..... Gary M. Dickerson  
 Utilities Superintendent..... Thomas A. Brand  
 Wastewater Plant Superintendent..... Gregory F. Worcester  
 Water Distribution Superintendent..... Dale F. Kuzak  
 Water Pumping Plant Superintendent..... Kenneth A. Moore

**City of Elyria, Ohio  
ORGANIZATION CHART**



**CITY OF ELYRIA, OHIO  
1999 FINANCE ADMINISTRATION**

- CITY AUDITOR: Ted M. Pileski, CPA
- CHIEF DEPUTY AUDITOR: John T. Farrell
- DEPUTY AUDITORS: Gary L. Beidleman, Mary C. Carr, Joyce M. Clark, Nancy J. DeSouza, Carol A. Drachenberg, Sandra K. Kelley, Michael A. Knechtiges, Kay A. Meecha, Terri L. Woodruff
- BOND COUNSEL: Squire, Sanders & Dempsey, Cleveland, Ohio
- AUDITORS: State Auditor Jim Petro, State of Ohio



# FINANCIAL SECTION





STATE OF OHIO  
**OFFICE OF THE AUDITOR**  
JIM PETRO, AUDITOR OF STATE

Lausche Bldg.  
615 W Superior Ave.  
Floor 12  
Cleveland, Ohio 44113-1801  
Telephone 216-787-3665  
800-626-2297  
Facsimile 216-787-3361  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

REPORT OF INDEPENDENT ACCOUNTANTS

Members of City Council  
City of Elyria  
Lorain County  
328 Broad Street  
Elyria, Ohio 44035

We have audited the accompanying general-purpose financial statements of the City of Elyria, Lorain County, Ohio, (the City) as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Elyria, Lorain County, Ohio, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust fund for the year then ended in conformity with generally accepted accounting principles. In accordance with Government Auditing Standards, we have also issued our report dated June 12, 2000 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 grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the City, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the statistical section of this report and therefore express no opinion thereon.

Jim Petro  
Auditor of State

June 12, 2000

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**CITY OF ELYRIA, OHIO**

***GENERAL PURPOSE  
FINANCIAL STATEMENTS***

**DECEMBER 31, 1999**

CITY OF ELYRIA, OHIO  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES		ACCOUNT GROUPS		TOTALS (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations		
<b>ASSETS AND OTHER DEBITS</b>											
Equity in pooled cash and cash equivalents	\$ 1,939,253	\$ 2,514,377	\$ 28,069	\$ 794,389	\$ 7,956,955	\$ 468,359	\$ 757,825	\$	\$	\$	\$ 14,459,227
Cash and cash equivalents-segregated accounts	639,000	1,156,038	1,627,688	2,578,100	4,378,284	2,773,875	397,242				397,242
Other short-term investments	2,756,276	572,370	962,464				534,400				13,687,385
Receivables:											
Taxes											
Accounts	15,987	15,996	20,348	10,683	1,207,223	601					4,291,110
Accrued interest					59,344	30,294					1,207,924
Rehabilitation loans					398,920						163,378
Special assessments	16,257	3,223,200	4,857,484		106,829						3,622,120
Due from other funds	103,242	31,700									134,942
Due from other governments	290,283	177,767	125,946								4,980,270
Inventory of supplies											593,976
Prepaid expenses											218,784
Fixed Assets:											106,394
Land											
Buildings											
Improvements											
Utility distribution and collection systems											
Machinery and equipment											
Construction in progress											
Less: Accumulated depreciation											
Other Debits:											
Amount available in Debt Service Funds											
Amount to be provided for retirement of general long-term obligations											
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 5,760,278</b>	<b>\$ 7,691,448</b>	<b>\$ 7,621,999</b>	<b>\$ 3,363,172</b>	<b>\$ 74,696,188</b>	<b>\$ 3,273,129</b>	<b>\$ 1,694,193</b>	<b>\$ 46,001,486</b>	<b>\$ 24,257,680</b>	<b>\$ 1,676,849</b>	<b>\$ 174,379,573</b>

See Accompanying Notes to Combined Financial Statements.

CITY OF ELYRIA, OHIO  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS (continued)  
DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES			FIDUCIARY FUND TYPES		ACCOUNT GROUPS			TOTALS
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	General		(Memorandum Only)	
										Memorandum	Only		
<b>LIABILITIES</b>													
Accounts payable	\$ 221,728	\$ 324,527	\$	\$ 17,428	\$ 304,323	\$ 837	\$ 29,986	\$	\$	\$	\$	\$ 898,838	
Contracts payable	158,233	495,745		111,869	442,182		3,003					1,208,029	
Accrued wages and benefits	1,210,385	285,944		152	1,538,510	810,284	508			4,394,429		3,848,278	
Compensated absences payable	281,022	58,109			239,229		134,942					4,973,297	
Due to other funds							33,843					134,942	
Due to other governments			4,031		874,230							33,843	
Accrued/matured interest payable	1,227,747	382,468	6,941,119		128,976							878,261	
Other liabilities							819,818					7,678,300	
General obligation notes payable					3,000,000							819,818	
General obligation bonds payable					2,096,712					15,480,000		3,000,000	
Construction loans payable		49,950			21,628,286					273,272		17,576,712	
Special assessment debt										4,109,979		21,649,507	
<b>TOTAL LIABILITIES</b>	<b>3,098,115</b>	<b>1,596,733</b>	<b>5,945,150</b>	<b>128,449</b>	<b>30,148,447</b>	<b>811,121</b>	<b>1,022,109</b>			<b>24,257,680</b>		<b>67,009,804</b>	
<b>EQUITY AND OTHER CREDITS</b>													
Investment in general fixed assets													46,001,486
Contributed capital:													12,381,430
From federal grants					12,381,430	456,244							842,873
From other City funds					376,629								1,902,008
Other					1,902,008								
Retained earnings- unreserved					29,887,674	1,995,764							31,883,438
Fund balance													2,448,670
Reserved for encumbrances	491,418	334,679	1,676,849	1,601,847			20,726						1,676,849
Reserved for debt service		3,223,200											3,223,200
Reserved for rehabilitation loans		2,536,838											7,009,815
Unreserved-undesignated	2,169,745			1,651,876			651,358						
<b>TOTAL EQUITY AND OTHER CREDITS</b>	<b>2,661,163</b>	<b>6,094,715</b>	<b>1,676,849</b>	<b>3,253,723</b>	<b>44,547,741</b>	<b>2,462,008</b>	<b>672,084</b>			<b>46,001,486</b>		<b>107,389,769</b>	
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ 5,760,278</b>	<b>\$ 7,691,448</b>	<b>\$ 7,621,999</b>	<b>\$ 3,383,172</b>	<b>\$ 74,696,188</b>	<b>\$ 3,273,129</b>	<b>\$ 1,694,193</b>			<b>\$ 46,001,486</b>		<b>\$ 174,378,573</b>	

See Accompanying Notes to Combined Financial Statements.

CITY OF ELYRIA, OHIO  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPE Expendable Trust	TOTALS (Memorandum only)
	General	Special Revenue	Debt Service	Capital Projects		
<b>REVENUES</b>						
Taxes	\$ 21,380,874	\$ 5,133,745	\$ 1,224,872	\$ 577,909	\$	\$ 27,739,591
Intergovernmental revenues	386,157	1,836,406	122,787		89,894	2,903,268
Charges for services	862,012	162,561				1,114,267
Licenses and permits	413,692	55,312				469,004
Investment Income	264,481	161,204	104,774	103,970	19,037	643,466
Special Assessments			707,847			707,847
Fines and forfeitures	1,576,407	368,871				1,945,278
Contributions	94,097	33,042		498,205	42,319	640,524
Miscellaneous revenues	24,947,720	7,751,140	2,160,380	9,818	151,050	136,957
<b>TOTAL REVENUES</b>						
				1,189,902		36,200,192
<b>EXPENDITURES</b>						
Current:						
Public safety	12,921,009	4,309,628				17,230,637
Health	1,290,867	654,951			103,606	2,049,424
Culture and recreation	1,909,619				56,666	1,966,284
Community environment	642,297	614,489				1,256,786
Highways and streets	5,280,212	1,569,523	113,104			1,569,523
General government	1,184,824	171,185				5,864,601
Capital outlay		2,024,036		1,272,139	57,428	4,538,426
Debt service:						
Principal retirement		195,000	849,423			1,044,423
Interest and fiscal charges		61,597	937,560	8,100		997,257
<b>TOTAL EXPENDITURES</b>						
	23,228,828	9,690,408	1,900,087	1,280,239	217,699	36,217,261
Excess (deficiency) of revenues over expenditures	1,718,892	(1,839,268)	260,283	(90,337)	(66,649)	(17,069)
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from notes/bonds		1,258,207				1,258,207
Proceeds of refunding bonds			3,515,006			3,515,006
Payment to refunded bond escrow agent			(3,470,803)			(3,470,803)
Operating transfers in		765,600	201,792	2,307,246	25,853	3,300,491
Operating transfers out	(2,718,098)		(208,100)	(348,440)		(3,274,638)
Proceeds from sale of fixed assets	13,033	66,336				79,369
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>						
	(2,705,065)	2,090,143	37,896	1,958,806	25,853	1,407,632
Excess (deficiency) of revenues and other sources over expenditures and other uses	(986,173)	250,875	288,188	1,868,469	(40,796)	1,380,563
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	3,647,336	5,843,840	1,378,661	1,385,254	360,382	12,615,473
<b>FUND BALANCE AT END OF YEAR</b>	\$ 2,661,163	\$ 6,094,715	\$ 1,676,849	\$ 3,253,723	\$ 319,586	\$ 14,006,036

See Accompanying Notes to Combined Financial Statements.

CITY OF ELYRIA, OHIO  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Taxes	\$ 20,998,623	\$ 21,132,795	\$ 134,172	\$ 5,128,706	\$ 5,143,230	\$ 14,524
Intergovernmental revenues	328,492	323,562	(2,930)	2,383,168	1,836,406	(546,763)
Charges for services	1,337,148	1,426,681	89,533	153,428	162,561	9,135
Licenses and permits	397,600	416,806	19,206	83,453	83,887	434
Interest earnings	249,000	260,644	1,644	157,371	157,626	255
Special Assessments	479,424	480,338	914			
Fines and forfeitures	1,150	1,150	0	301,831	333,319	31,488
Miscellaneous revenues	990,000	1,003,628	13,628	276,896	361,819	85,923
<b>TOTAL REVENUES</b>	<b>24,779,437</b>	<b>25,035,803</b>	<b>255,452</b>	<b>8,483,851</b>	<b>8,078,847</b>	<b>(405,004)</b>
<b>EXPENDITURES</b>						
Public safety	13,482,365	13,282,213	200,152	5,282,782	5,208,405	84,377
Health	1,374,236	1,350,547	23,689	659,687	652,366	7,321
Culture and recreation	2,672,160	2,639,078	33,082			
Community environment	723,940	685,716	38,225	2,194,779	2,177,901	18,878
Highways and streets				2,550,388	2,429,745	120,643
General government	7,646,739	7,156,872	489,867			
Debt service						
<b>TOTAL EXPENDITURES</b>	<b>25,899,440</b>	<b>25,114,425</b>	<b>785,015</b>	<b>10,697,636</b>	<b>10,468,417</b>	<b>229,219</b>
Excess (deficiency) of revenues over expenditures	(1,120,003)	(78,622)	1,040,467	(2,213,785)	(2,389,570)	(175,785)
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds of notes/bonds						
Operating transfers in	19,230	19,231	1	1,258,207	1,268,207	10,000
Operating transfers out	(2,718,099)	(2,718,099)		765,600	765,600	
Other financing sources	875,000	910,552	35,552	2,347	2,347	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,823,869)</b>	<b>(1,788,316)</b>	<b>35,553</b>	<b>2,026,154</b>	<b>2,026,154</b>	<b></b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(2,943,872)	(1,866,938)	1,076,020	(187,631)	(363,416)	(175,785)
Adjustments for prior year encumbrances	466,152	466,152		340,440	340,440	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>2,706,267</b>	<b>2,708,267</b>	<b>2,000</b>	<b>2,483,601</b>	<b>2,483,601</b>	<b></b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 230,547</b>	<b>\$ 1,307,481</b>	<b>\$ 1,076,934</b>	<b>\$ 2,636,410</b>	<b>\$ 2,460,625</b>	<b>\$ (175,785)</b>

See Accompanying Notes to Combined Financial Statements.  
 (Continued on subsequent page)

CITY OF ELYRIA, OHIO  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ALL GOVERNMENTAL FUND TYPES (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Taxes	\$ 1,215,836	\$ 1,225,315	\$ 9,479	\$ 1,100,020	\$ 583,830	\$ (506,190)
Intergovernmental revenues	122,787	122,787				
Charges for services						
Licenses and permits						
Interest earnings	92,268	92,258		94,830	95,190	360
Special Assessments	707,847	707,847				
Fines and forfeitures						
Miscellaneous revenues						
<b>TOTAL REVENUES</b>	<u>2,138,728</u>	<u>2,148,207</u>	<u>9,479</u>	<u>1,671,059</u>	<u>508,023</u>	<u>31,814</u>
						<u>(474,016)</u>
<b>EXPENDITURES</b>						
Public safety				43,863	43,852	1
Health						
Culture and recreation				897,950	896,969	981
Community environment				616,683	616,683	
Highways and streets				1,435,666	1,333,471	102,195
General government						
Debt service	2,124,218	2,124,156	62			
<b>TOTAL EXPENDITURES</b>	<u>2,124,218</u>	<u>2,124,156</u>	<u>62</u>	<u>2,994,152</u>	<u>2,890,975</u>	<u>103,177</u>
Excess (deficiency) of revenues over expenditures	14,510	24,051	9,541	(1,323,093)	(1,603,932)	(370,839)
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds of notes/bonds	44,203	44,203				
Operating transfers in		201,792	201,792	2,099,146	2,099,148	
Operating transfers out				(348,442)	(348,440)	2
Other financing sources						
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>44,203</u>	<u>245,995</u>	<u>201,792</u>	<u>1,750,704</u>	<u>1,750,706</u>	<u>2</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	58,713	270,046	211,333	427,611	56,774	(370,837)
Adjustments for prior year encumbrances				536,940	536,940	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>1,366,212</u>	<u>1,366,212</u>		<u>1,044,512</u>	<u>1,044,512</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 1,424,925</u>	<u>\$ 1,636,258</u>	<u>\$ 211,333</u>	<u>\$ 2,009,053</u>	<u>\$ 1,638,226</u>	<u>\$ (370,837)</u>

See Accompanying Notes to Combined Financial Statements.

CITY OF ELYRIA, OHIO  
**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES  
 IN FUND EQUITY/FUND BALANCE**  
**ALL PROPRIETARY FUND TYPES AND SIMILAR FIDUCIARY FUND TYPE**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTALS
	Enterprise	Internal Service		
<b>OPERATING REVENUES</b>				
Charges for service	\$ 15,890,709	\$ 3,246,585	\$	\$ 19,137,294
Tap fees	267,028			267,028
Interest income	153,547	388,625	18,967	555,703
Other	16,301,284	3,635,210	32,498	19,968,992
<b>TOTAL OPERATING REVENUES</b>				
OPERATING EXPENSES				
Personal services	6,143,469	13,357		6,156,826
Fringe benefits	1,697,378	3,484,766		5,182,144
Materials and supplies	1,396,617			1,396,617
Heat, light and power	894,037			894,037
Contractual services	1,429,528	35,403		1,464,931
Depreciation	3,225,444			3,225,444
Other	70,593			70,593
<b>TOTAL OPERATING EXPENSES</b>	<b>14,856,966</b>	<b>3,533,626</b>		<b>18,390,492</b>
<b>OPERATING INCOME</b>	<b>1,444,318</b>	<b>101,684</b>	<b>32,498</b>	<b>1,578,500</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Investment income	435,209	155,025		590,234
Interest expense	(1,921,823)	(5,694)		(1,927,517)
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>(1,486,614)</b>	<b>149,331</b>		<b>(1,337,283)</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>(42,296)</b>	<b>251,015</b>	<b>32,498</b>	<b>241,217</b>
<b>OPERATING TRANSFERS OUT</b>			<b>(25,853)</b>	<b>(25,853)</b>
<b>NET INCOME (LOSS)</b>	<b>(42,296)</b>	<b>251,015</b>	<b>6,645</b>	<b>215,364</b>
<b>DEPRECIATION ON FIXED ASSETS ACQUIRED WITH CONTRIBUTED CAPITAL RESTRICTED FOR CAPITAL ACQUISITIONS OR CONSTRUCTION</b>	<b>986,168</b>			<b>986,168</b>
<b>RETAINED EARNINGS/FUND BALANCE AT BEGINNING OF YEAR</b>	<b>28,943,802</b>	<b>1,744,749</b>	<b>345,853</b>	<b>31,034,404</b>
<b>RETAINED EARNINGS/FUND BALANCE AT END OF YEAR</b>	<b>29,887,674</b>	<b>1,995,764</b>	<b>352,498</b>	<b>32,235,936</b>
<b>CONTRIBUTED CAPITAL AT BEGINNING OF YEAR</b>	<b>15,494,185</b>	<b>466,244</b>		<b>15,960,429</b>
<b>CAPITAL GRANTS</b>	<b>152,050</b>			<b>152,050</b>
<b>DEPRECIATION ON FIXED ASSETS ACQUIRED WITH CONTRIBUTED CAPITAL RESTRICTED FOR CAPITAL ACQUISITIONS OR CONSTRUCTION</b>	<b>(986,168)</b>			<b>(986,168)</b>
<b>CONTRIBUTED CAPITAL AT END OF YEAR</b>	<b>14,650,067</b>	<b>466,244</b>		<b>15,126,311</b>
<b>FUND EQUITY/FUND BALANCE AT END OF YEAR</b>	<b>\$ 44,547,741</b>	<b>\$ 2,462,008</b>	<b>\$ 352,498</b>	<b>\$ 47,362,247</b>

See Accompanying Notes to Combined Financial Statements.

CITY OF ELYRIA, OHIO  
 COMBINED STATEMENT OF CASH FLOWS  
 ALL PROPRIETARY FUND TYPES AND SIMILAR FIDUCIARY FUND TYPE  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTALS
	Enterprise	Internal Service		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ 15,929,906	\$ 3,245,984	\$	\$ 19,175,890
Cash payments to suppliers for goods and services	(6,179,034)	(3,726,397)		(9,905,431)
Cash payments to employees for services	(5,143,469)	(13,367)	13,531	(6,156,826)
Other operating revenues	153,547	388,625		542,172
Other operating expenses	(70,693)			(70,693)
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<b>4,690,357</b>	<b>(105,146)</b>	<b>13,531</b>	<b>4,598,743</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Operating transfers out			(25,853)	(25,853)
<b>NET CASH USED FOR NONCAPITAL FINANCING ACTIVITIES</b>			<b>(25,853)</b>	<b>(25,853)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from sale of notes	4,440,000			4,440,000
Capital grants received	152,050			152,050
Acquisition and construction of capital assets	(1,082,392)			(1,082,392)
Principal paid on notes, bonds and loans payable	(2,384,420)			(2,384,420)
Interest paid on notes, bonds and loans payable	(2,043,786)			(2,043,786)
<b>NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(818,548)</b>			<b>(818,548)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on investments	430,891	146,507	19,937	597,335
Short-term investments converted to cash	1,147,500	2,535,989	202,000	3,885,499
Purchase of short-term investments	(4,378,284)	(2,773,876)	(208,200)	(7,356,360)
<b>NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES</b>	<b>(2,799,893)</b>	<b>(91,369)</b>	<b>15,737</b>	<b>(2,875,525)</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>871,916</b>	<b>(196,514)</b>	<b>3,415</b>	<b>778,817</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>6,955,039</b>	<b>664,873</b>	<b>139,993</b>	<b>7,759,905</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>7,826,955</b>	<b>468,359</b>	<b>143,408</b>	<b>8,438,722</b>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:</b>				
Operating income	\$ 1,444,318	\$ 101,684	\$ 32,488	\$ 1,578,500
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:				
Depreciation	3,226,444			3,226,444
Interest on investments			(19,937)	(19,937)
Change in assets and liabilities:				
Accounts receivable	(189,866)	(601)		(190,467)
Rehabilitation loans receivable	(83,136)			(83,136)
Accrued interest receivable	(6,372)		970	(5,402)
Inventory	(1,010)			(1,010)
Prepaid expenses	154,951	837		155,788
Accounts payable	(8,033)			(8,033)
Contracts payable relating to operating activities	36,779	(206,911)		(170,132)
Accrued wages and benefits	145,247	(154)		145,093
Compensated absences payable				
Deferred revenue	(27,956)			(27,956)
Total adjustments	3,246,039	(206,829)	(18,967)	3,020,243
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<b>4,690,357</b>	<b>(105,145)</b>	<b>13,531</b>	<b>4,598,743</b>

See Accompanying Notes to Combined Financial Statements.  
 \* The amount of cash and cash equivalents shown on the accompanying December 31, 1999 Combined Balance Sheet for the Fiduciary Fund Types includes cash and cash equivalents of Nonexpendable Trust Funds \$143,408, Expendable Trust Funds \$322,702, and Agency Funds \$291,715.

**CITY OF ELYRIA, OHIO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1999**

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 1 -- DESCRIPTION OF CITY OPERATIONS AND BASIS OF PRESENTATION**

**(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 adopted the provisions of Statement No. 14 of the Governmental Accounting Standards Board ("GASB Statement No. 14") regarding the definition of its financial reporting entity. For financial reporting purposes, the City's reporting entity includes all funds, account groups, agencies, boards and commissions for which the City is financially accountable. 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 financial 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).

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.

**(C) BASIS OF PRESENTATION**

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.

Amounts in the "Totals-Memorandum Only" columns in the financial statements represent a summation of the combined financial statement line items of the fund types and account groups and are presented only for analytical purposes. The summation includes fund types and account groups that use different bases of accounting, restricted and unrestricted amounts, interfund transactions that have not been eliminated, and the caption "amount to be provided" which is not an asset in the usual sense. Consequently, amounts shown in the "Totals-Memorandum Only" column are not comparable to a consolidation.

**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).

## 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 provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

## Fiduciary Fund Types

**Trust and Agency Funds** – These funds are used to account for assets held by a governmental unit in a trustee capacity and/or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds, and (c) agency funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is essential. Agency funds are purely custodial (assets equal liabilities) and do not involve the measurement of results of operations.

## Account Groups

Account groups are used to establish accounting control and accountability for the City's general fixed assets and general long-term obligations. The following are the City's account groups:

**General Fixed Assets Account Group** – This account group is used to account for all of the City's fixed assets other than those accounted for in the proprietary funds.

**General Long-Term Obligations Account Group** – This account group is used to account for all of the City's long-term obligations other than those accounted for in the proprietary funds.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

### (A) BASIS OF ACCOUNTING

Basis of accounting refers to when revenues, expenditures, expenses, transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

The financial statements of the governmental fund types and expendable trust and agency funds are accounted for using the modified accrual basis of accounting. Under this basis, revenues and other financing sources are recognized in the accounting period in which they become available and measurable to finance current City operations. Expenditures and other financing uses are recognized in the accounting period in which the fund liability is incurred, if measurable, except for principal and interest on general long-term debt which are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available (i.e., collectible within the current period or soon enough thereafter to be used to pay obligations of the current period): investment earnings, income taxes, fines and forfeitures and certain state-levied, locally shared taxes (including motor vehicle fees). Reimbursements from other governments for grant expenditures are accrued as revenue at the time the 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, and miscellaneous revenues are recorded as revenue when received in cash because they are generally not available for use within the current period or soon enough thereafter (within 60 days) to be used to pay obligations of the current period.

Enterprise, internal service and nonexpendable trust funds are accounted for using the accrual basis of accounting. Under this basis, revenues are recognized when they are earned and expenses are recognized when they are incurred.

In accordance with Statement No. 20 of the Governmental Accounting Standards Board "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting", the City has elected not to apply the provisions of the Statements and Interpretations of the Financial Accounting Standards Board issued after November 30, 1989. The City will continue applying all applicable pronouncements issued by the Governmental Accounting Standards Board.

**(B) 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 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. Original appropriation amounts and amendments are listed below for the governmental fund types:

	<u>Original</u>	<u>Amendments</u>	<u>Final</u>
General	\$ 25,895,419	\$ 2,722,120	\$ 28,617,539
Special Revenue	9,453,119	1,244,517	10,697,636
Debt Service	2,399,812	(275,594)	2,124,218
Capital Projects	2,406,337	936,257	3,342,594

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - All Governmental Fund Types 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 (generally accepted accounting principles) basis are:

- (1) Revenues are 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:

	<b>Excess (Deficiency) of Revenues And Other Sources Over Expenditures And Other Uses</b>			
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>
GAAP basis	\$ (986,173)	\$ 250,875	\$ 298,188	\$ 1,868,469
Increase (decrease) due to:				
Change in receivables and other assets not recognized on budgetary basis --				
January 1 to December 31	(277,455)	(265,184)	742,228	7,141
Change in liabilities not recognized on budgetary basis - January 1 to December 31	199,196	783,955	(770,370)	(87,716)
Encumbrances recognized as expenditures on budgetary basis	(802,506)	(1,133,062)		(1,731,120)
Budget basis	<u>\$ (1,866,938)</u>	<u>\$ (363,416)</u>	<u>\$ 270,046</u>	<u>\$ 56,774</u>
				<u>\$ (1,903,534)</u>

**(C) 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 1096 days.

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 combined balance sheet-all fund types and account groups 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 SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price at which the investment could be sold.

**(D) INVENTORY OF SUPPLIES**

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

**(E) FIXED ASSETS AND DEPRECIATION**

Property, plant and equipment are stated on the basis of historical cost or, if donated, at fair market value at the date received. Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs, streets, sidewalks, and lighting systems are not capitalized. Depreciation is not provided for the General Fixed Asset Account Group. Accumulated depreciation for the proprietary funds is determined by depreciating the cost of such assets over their estimated useful lives on a straight-line basis. The estimated useful lives are as follows:

Buildings	20-40 years
Improvements	10-40 years
Utility Distribution and Collection Systems	80 years
Machinery and Equipment	3-20 years

**(F) CAPITALIZATION OF INTEREST**

The City's policy is to capitalize interest, if material, on construction projects until they are substantially complete. No amounts were capitalized during 1999.

**(G) GRANTS AND OTHER INTERGOVERNMENTAL REVENUES**

Grants and assistance awards made on the basis of entitlement programs are recorded as intergovernmental receivables and revenues when entitlement occurs. Reimbursement-type grants restricted for the acquisition of proprietary fund type fixed assets are recognized as intergovernmental receivables and contributed capital when the related expenses are recorded. Other reimbursement-type grants are recorded as intergovernmental receivables and revenues when the related expenditures (expenses) are incurred.

**(H) INTERFUND TRANSACTIONS**

During the course of normal operations, the City has numerous transactions between funds, most of which are in the form of transfers of resources to provide services, construct assets, and service debt. Transfers for current operations are recorded as operating transfers. The

classification of amounts recorded as operating transfers, advances, or equity contributions is determined by City management.

The General Fund provides certain administrative services to the enterprise funds. The General Fund is reimbursed for these services by the enterprise funds on a monthly basis. The reimbursement is recorded as a reduction in general government expenditures in the General Fund and as additional operating expenses in the enterprise funds.

**(I) 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.

For governmental fund types, the liability not expected to be liquidated with expendable, available financial resources is recorded in the General Long Term Obligations Account Group. In proprietary funds, the entire amount of accrued compensated absences is reported as a fund liability.

**(J) CLAIMS**

As described in Note 3, 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.

**(K) ENCUMBRANCES**

Encumbrances represent purchase commitments for goods and services that have not yet been received or provided. Encumbrance accounting is a form of budgetary control to ensure that appropriations are not exceeded. Encumbrances outstanding at year-end are reported as reservations of fund balances in the governmental fund types as the City will honor such commitments during the subsequent year.

**(L) CONTRIBUTED CAPITAL**

Contributed capital primarily consists of capital grants from other governmental units, which are not subject to repayment as long as all grant conditions are met. Other amounts consist of residual equity transfers and contributions from other outside sources. An amount equivalent to depreciation charges for assets acquired with the portion of the contributions that was externally restricted for capital acquisitions or construction is transferred annually to retained earnings from contributed capital.

**(M) RESERVATIONS OF FUND EQUITY**

Reservations of fund equity are established to identify the existence of assets that, because of their nonmonetary nature or lack of liquidity, represent financial resources not available for current expenditure including amounts that are legally segregated for a specific future use. As a result, encumbrances and rehabilitation loans are recorded as reservations of fund balances. The reserved fund balance in the debt service fund is restricted to retirement of general obligation debt and special assessment debt.

Balance Dec. 31, 1998	210,032	807,317
Incurring claims, net of changes in estimates	2,810,033	674,733
Payments	<u>(2,819,787)</u>	<u>(871,207)</u>
Balance Dec. 31, 1999	<u>\$ 200,278</u>	<u>\$ 610,843</u>

**NOTE 3 - 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 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 officials liability, professional liability for health department employees and the health board for errors and omissions, and liability for firemen's 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 1999.

(D) The changes in the liabilities for self-insured risks for the years ended December 31, 1999 and 1998 are as follows:

	Health Benefits	Workers' Compensation Benefits
Balance Jan. 1, 1998	\$ 215,566	\$ 901,607
Incurring claims, net of changes in estimates	2,725,364	325,676
Payments	<u>(2,730,898)</u>	<u>(419,966)</u>

The liabilities above represent the City's best estimates based upon available information 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 past three years.

**NOTE 4 - CONTINGENCIES**

**(A) ENVIRONMENTAL MATTERS**

(1) The State of Ohio EPA issued the City a new NPDES (National Pollution Discharge Elimination System) permit effective November 1, 1994. The new NPDES permit requires the City to develop and file with the State of Ohio EPA a combined sewer system long-term control plan. This control plan was filed with the Ohio EPA in June 1998 and is presently being implemented by the City.

The City of Elyria was sued by the United States EPA in 1984 concerning the operation of its wastewater pollution control plant and sanitary sewer system. In settlement of this lawsuit, the City entered into a consent decree, which requires many improvements to be made to the wastewater pollution control plant and the sanitary sewer system. All requirements of the consent decree have been met except one. The City was to eliminate all known separate sanitary sewer overflows by December 31, 1993. The City was not able to accomplish this requirement by the scheduled date; however, a new program has been initiated by the City to reduce storm water inflow into the sanitary sewer system by having building laterals repaired. As an incentive, the City is offering homeowners non-interest bearing loans to cover the cost of lateral repairs. In addition, a comprehensive plan at a cost of \$350,000 is being prepared by the City's environmental consultant.

(2) In October 1991, the City applied to the Army Corp of Engineers for a 404 Wetlands Permit to continue with the City's Industrial Parkway Project. This permit was issued to the City in May 1998. The work as authorized by the permit was completed on October 26, 1999.

(3) As required by the State Drinking Water Act passed by Congress in 1991, the City has completed and filed with the State of Ohio EPA a study of its water distribution system. In response, the State of Ohio EPA has ordered the City to make certain improvements to improve the operation of the Water Plant including the installation of a corrosion control facility to meet water standards. Construction of this corrosion control facility began in 1998 and was completed on July 15, 1999 at a cost of \$409,163.

Future, additional improvements to the water system are as follows:

The water distribution system is being studied and a comprehensive plan is being developed by an engineering consultant at a cost of \$185,000.

The United States EPA has required the City to install an additional filter backwash system with rate of flow controllers. This system which is estimated to cost \$350,000, is scheduled to be designed in 2000 with construction beginning in late 2000 or early 2001.

#### **(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, 1999, 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 a party to various legal proceedings some of which seek significant damages from the City. 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 5 - 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 combined balance sheet as "Equity in pooled cash and cash equivalents" and "Other short-term investments" and the segregated amounts are separately disclosed.

The investment and deposit of City monies is governed by the provisions of the Charter and Codified Ordinances of the City and the Ohio Revised Code. Accordingly, only banks located in Ohio and domestic savings and loan associations 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 110% 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 1999, 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, 1999, all of the City's deposits and investments (excluding Star Ohio) were held by local banks or savings and loan institutions.

#### **(A) DEPOSITS**

At year-end, the carrying amount of the City's pooled and segregated deposits was \$24,571,799 and the bank balance was \$25,068,782. Of the bank balance, \$600,000 was covered by federal depository insurance and \$24,468,782 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**

Investments are generally categorized to give an indication of the level of credit risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the City or its agent in the City's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparties' trust departments or agents in the City's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparties, or by their trust department or agents but not in the City's name. Star Ohio is an uncollateralized investment since it represents the State Treasurer's investment pool and is not evidenced by securities that exist in physical or book entry form. At December 31, 1999 the City's investments consisted of Federal Agency securities and amounts deposited in Star Ohio.

Description	Risk Category	Fair Value / Carrying Amount
U.S. Agency Obligations	2	\$ 2,098,915
State Treasury Asset Reserve Fund (STAR Ohio)		1,873,140
Total Investments		\$ 3,972,055

**(C) COMBINED BALANCE SHEET CLASSIFICATION**

A summary of deposits and investments as of December 31, 1999 follows:

Deposits	\$ 24,571,799
Investments	<u>3,972,055</u>
	<u>\$ 28,543,854</u>
Equity in pooled cash and cash equivalents	\$ 14,459,227
Cash and cash equivalents-segregated accounts	397,242
Other short-term investments	<u>13,687,385</u>
TOTAL	<u>\$ 28,543,854</u>

The above amounts are classified in the combined balance sheet as follows:

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 100% 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.

The assessed value upon which the 1998 levy (collected in 1999) was based was approximately \$782.7 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 1999 was \$2,994,410.

**(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 2004. 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 1999 was \$18,842,356.

**NOTE 7 -- GENERAL FIXED ASSETS**

A summary of changes in general fixed assets is as follows:

Component	Balance at Jan. 1, 1999	Additions	Deductions	Balance at Dec. 31, 1999
Land	\$ 4,394,301	\$ 390,150	\$ 8,342	\$ 4,776,109
Buildings	15,112,924	14,975		15,127,899
Improvements	1,126,490	501,663	4,579	1,623,574
Collection systems	13,476,946			13,476,946
Machinery & equipment	10,612,546	1,058,422	928,303	10,742,665
Construction in progress		<u>254,293</u>		<u>254,293</u>
TOTALS	<u>\$ 44,723,207</u>	<u>\$ 2,219,503</u>	<u>\$ 941,224</u>	<u>\$ 46,001,486</u>

**NOTE 6 -- 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 6 years and 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 1994 and the last triannual update occurred in 1997. 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.

**NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES**

The following balances at December 31, 1999 represent interfund receivables and payables:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
<b>GENERAL FUND</b>	\$ 103,242	
<b>SPECIAL REVENUE FUNDS:</b>		
Indigent Drivers Alcohol Treatment	1,157	
Mandatory Drug Fine	655	
Muni Court Tech	17,591	
Alcohol Enforcement and Education	195	
Muni Court Security	5,056	
Muni Court Construction/Improvement	7,046	
<b>TRUST AND AGENCY FUND:</b>		
Municipal Court	<u>\$ 134,942</u>	<u>\$ 134,942</u>
<b>TOTALS</b>	<u>\$ 134,942</u>	<u>\$ 134,942</u>

**NOTE 9 - 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 Public Employees Retirement System of Ohio (PERS). Full-time police and fire personnel are members of the Police and Firemen's Disability and Pension Fund (PFDPF). The Ohio Revised Code requires participation by the above mentioned employees. Elected officials participate in PERS on a voluntary basis. The payrolls for employees covered by PERS and PFDPF for the year ended December 31, 1999 were \$14,917,338 and \$9,414,496, respectively. The City's total payroll for 1999 was \$24,331,834.

**(B) PUBLIC EMPLOYEES RETIREMENT SYSTEM OF OHIO**

**Plan Description** - All employees of the City, other than police and fire personnel, are required to be members of the Public Employees Retirement System of Ohio (PERS), a cost-sharing, multiple-employer pension plan. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by State statute per Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report that includes financial statements and required supplementary information. The financial report may be obtained by making a written request to the Public Employees Retirement System of Ohio, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085.

**Funding Policy** - The Ohio Revised Code provides statutory authority for employee and employer contributions. Employees are required to contribute 8.5% of their covered payroll to PERS. The 1999 employer contribution rate for local government employer units was 13.53%

of covered payroll including 4.20% that is used to fund postretirement health care benefits. The City's total contributions to PERS for pension benefits (excluding the amount relating to postretirement benefits) for the years ended December 31, 1999, 1998, and 1997 were \$1,394,771, \$1,338,220, and \$1,118,047 respectively, which equaled the required contribution for each year.

**(C) POLICE & FIREMEN'S DISABILITY AND PENSION FUND OF OHIO (PFDPF)**

PFDPF 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 PFDPF issues a publicly available financial report that includes financial information and required supplementary information for the plan. The report may be obtained by writing to PFDPF, 140 East Town Street, Columbus, Ohio 43215-5164.

Members of the PFDPF become partially vested after 15 years of service and fully vested after 25 years of service. Members are eligible for normal retirement benefits at age 48 with 25 years of service credit or at age 62 with 15 years of service credit. The normal retirement benefit is equal to 2.5 percent of annual earnings for each of the first 20 years of service, 2.0 percent for each of the next five years of service, and 1.5 percent for each year of service thereafter; however, this normal retirement benefit is not to exceed 72 percent of the members' average annual salary for the three years during which total earnings were the greatest. Early retirement with reduced benefits is available to members with 15 years of service credit who have attained age 48 or 25 years from the date the member became a qualified employee. This reduced benefit is equal to 1.5% of the average annual salary multiplied by the number of complete years of service.

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 PFDPF for pension benefits (excluding the amount relating to postretirement benefits) for the years ended December 31, 1999, 1998, and 1997 were \$1,360,154, \$1,325,679, and \$1,315,406, respectively, which equaled the required contribution for each year.

**(D) CONTRIBUTIONS TO THE PLANS**

Contributions to the plans (actuarially determined and required by State statute) for the year ended December 31, 1999 are summarized as follows:

<u>Plan/Contributor</u>	<u>Statutorily Determined</u>		<u>Actuarially Determined</u>	
	<u>Contribution Rate (%)</u>	<u>Contributions (\$)</u>	<u>Contribution Rate (%)</u>	<u>Contributions (\$)</u>
PFDPF:				
Fire Personnel				
By City	24.00%	\$ 977,828		N/A
By Employees	<u>10.00</u>	<u>407,428</u>		N/A
	<u>34.00</u>	<u>1,385,256</u>		<u>31.52%</u> \$ 1,284,214

coverage provided by the retirement system is considered an other postemployment benefit (OPEB) as described in GASB Statement No. 12.

A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The total employer contribution rate for PERS is 13.55% of covered payroll, of which 4.20% is the portion that is used to fund health care benefits under PERS.

Other postemployment benefits are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely.

The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062. The City's actual contributions for 1999, which were used to fund postemployment benefits, were \$626,528. PERS net assets available for payment of other postemployment benefits at December 31, 1999 were \$9.87 billion. The funds total health care expenses for the year ended December 31, 1999 were \$523,599,349.

**PFDPF:**

PFDPF also provides health care coverage to any person who receives or is eligible to receive a monthly retirement benefit or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of 18, whether or not the child is attending school, or under the age of 22 if attending school full time or on a defined part-time basis. The Ohio Revised Code provides the statutory authority requiring the fund's board of trustees to provide health care coverage to all eligible individuals. The health care coverage provided by the retirement system is considered an other postemployment benefit (OPEB) as described in GASB Statement No. 12.

The Ohio Revised Code provides that health care costs paid from the Police and Firemen's Disability and Pension Fund shall be included in the employer's contribution rate. The total police employer contribution rate is 19.5% of covered payroll and the total contribution rate for fire personnel is 24% of covered payroll of which 7.0% is applied to the postemployment health care program. Health care funding and accounting is on a pay-as-you-go basis.

The total number of participants in PFDPF who were eligible to receive health care benefits at December 31, 1998 (the latest information available) was 11,424 police and 9,186 fire personnel. The portion of the City's actual contribution to PFDPF for 1999 that was used to fund postemployment benefits was \$373,815 for police and \$285,200 for fire personnel. The fund's total health care expenses for the year ended December 31, 1998 (the latest information available) were \$78,596,790.

**NOTE 11 -- 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

Plan/Contributor	Statutorily Determined		Actuarially Determined	
	Contribution Rate (%)	Contributions (\$)	Contribution Rate (%)	Contributions (\$)
Police Personnel				
By City	19.50	1,041,341	N/A	
By Employees	10.00	534,021	N/A	
Less:				
Health Care Portion	29.50	1,575,362	34.59	1,847,179
	(7.00)	(659,015)	(7.00)	(659,015)
Accrued Liability (Police and Fire Personnel)	N/A	1,295,540		1,295,540
Total PFDPF Contributions		3,597,143		3,767,918
PERS:				
By City	13.55	2,021,299	13.55	2,021,299
By Employees	8.50	1,267,974	8.50	1,267,974
	22.05	3,289,273	22.05	3,289,273
Less:				
Health Care Portion	(4.20)	(626,528)	(4.20)	(626,528)
Total PERS Contributions		2,662,745		2,662,745
TOTAL PENSION PLAN CONTRIBUTIONS		\$ 6,259,888		\$ 6,430,663

The contributions relating to the police and fire accrued liability represent semi-annual payments to the PFDPF for its portion of past service costs determined at the time the fund was established. Payments are made from the General Fund and the Police and Fire Pension Special Revenue Funds depending upon where funds are available. Under Ohio law, the unfunded past service cost represents a fixed legal liability to be paid over a specified period of years. Accordingly, the amount is recorded in the combined financial statements as a long-term obligation of the City in the General Long-Term Obligations Account Group (see Note 12).

**NOTE 10 -- OTHER POSTEMPLOYMENT BENEFITS**

PERS:

In addition to the pension benefits described in Note 9, the Public Employees Retirement System of Ohio (PERS) 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

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 accompanying combined balance sheet-all fund types and account groups as of December 31, 1999 because it is held in trust for the exclusive benefit of Plan participants and their beneficiaries.

**NOTE 12 -- BONDS, NOTES, AND OTHER LONG-TERM OBLIGATIONS**

A listing of changes in the bonds, notes and other long-term obligations of the City for the year ended December 31, 1999 is as follows.

	Balance Jan. 1, 1999	Additions (Reductions)	Balance Dec. 31, 1999
<b>SPECIAL REVENUE FUND OBLIGATIONS</b>			
U.S. Department of Housing and Urban Development 108 Loan	\$	\$ 49,950	\$ 49,950
<b>TOTAL SPECIAL REVENUE FUND OBLIGATIONS</b>	\$	\$ 49,950	\$ 49,950
	Balance Jan. 1, 1999	Additions (Reductions)	Balance Dec. 31, 1999
<b>CAPITAL PROJECTS FUND OBLIGATIONS</b>			
4.05% 1998 Fire Apparatus Notes	\$ 200,000	\$ (200,000)	\$
<b>TOTAL CAPITAL PROJECTS FUND OBLIGATIONS</b>	\$ 200,000	\$ (200,000)	\$
	Balance Jan. 1, 1999	Additions (Reductions)	Balance Dec. 31, 1999
<b>ENTERPRISE FUND OBLIGATIONS</b>			
8.48% 1986 OWDA Loan Wastewater Plant Improve Due 2017	\$ 14,157,096	\$ (355,536)	\$ 13,801,560

	Balance Jan. 1, 1999	Additions (Reductions)	Balance Dec. 31, 1999
<b>7.11% 1987 OWDA Loan</b>			
Westside Interceptor Sewer Due 2009	8,157,525	(546,007)	7,611,518
6.10%-11.00% 1990 East Broad Street Storm Sewer Bonds Due 2006	515,695	(43,315)	472,380
4.05% Furnace Street Water Tank Notes	300,000	(300,000)	
4.05% Water Pumping Improvement Notes	1,100,000	(1,100,000)	
4.35% 1999 Southeast Sanitary Sewer Notes Due December 2000		3,000,000	3,000,000
4.2275% 1999 Water System Improvement Bonds Due Through 2019		1,440,000	1,440,000
7.375% 1994 Murray Ridge Watermain Bonds Due 2009	198,089	(13,757)	184,332
0.00% 1994 State Issue II Loan Samuel Street Watermain Due 2004	139,011	(25,804)	113,207
<b>TOTAL ENTERPRISE FUND OBLIGATIONS</b>	<b>\$ 24,567,416</b>	<b>\$ 2,055,581</b>	<b>\$ 26,622,997</b>

**GENERAL LONG-TERM OBLIGATIONS  
ACCOUNT GROUP**

	Balance Jan. 1, 1999	Additions (Reductions)	Balance Dec. 31, 1999
<b>Special Assessment Debt:</b>			
10.75% 1981-2 Brace/Morgan Improvement Bonds Due 2001	\$ 105,000	\$ (15,000)	\$ 90,000
9.625% 1984-2 Elm/North Improvement Bonds	7,000	(7,000)	
6.20-7.00% 1989 Street Improvement Bonds Due 2004	1,420,000	(200,000)	1,220,000
6.10-11.00% 1990 East Broad Street Storm Sewer Bonds Due 2006	184,305	(21,685)	162,620
6.35% 1992 Ford Road Improvement Bonds Due 2013	715,000	(30,000)	685,000
7.375% Sewer Overflow Elimination Bonds Due 2009	78,175	(5,428)	72,747
7.375% Murray Ridge Watermain Bonds Due 2009	83,737	(5,815)	77,922
5.875% Griswold Road Improvement Bonds Due 2015	445,000	(15,000)	430,000
5.295% 1996 Westway Garden Improvement Bonds Due 2008	1,255,000	(100,000)	1,155,000
0.00% 1997 State Issue II Loan Weller Road Due 2007	247,646	(30,926)	216,690
<b>Total Special Assessment Debt</b>	<b>4,540,863</b>	<b>(430,884)</b>	<b>4,109,979</b>

The City decreased its total debt service payments by \$232,627 as a result of the advance refunding and also incurred an economic gain (difference between the present values of the old and new debt service payments) of \$193,418.

On April 28, 1999, the City issued \$1,720,000 in general obligation bonds with interest rates varying from 3.15% to 4.45%, to advance refund \$1,520,000 of 1992 Fire Station Construction bonds, which had an interest rate of 6.135%.

The net proceeds of \$1,685,101 (after the discount, underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the 1992 fire station construction bonds. As a result \$1,520,000 of these bonds are considered to be defeased and the liability for the refunded portion of these bonds has been removed from the General Long Term Debt Obligation Group.

The City decreased its total debt service by \$109,454 as a result of the advance refunding and also incurred an economic gain (difference between the present values of the old and new debt service payments) of \$89,967.

On April 28, 1999, the City issued \$1,285,000 in general obligation bonds with interest rates varying from 3.15% to 5.00%. The proceeds of the bonds were used to retire \$1,814,264 of the 1968 Police/Fire Pension accrued liability at the discounted amount offered by the PFDPF. Accordingly, the 1968 Police/Fire Pension accrued liability has been removed from the General Long-Term Obligations Account Group.

The City decreased its total debt service by \$1,335,356 as a result of the retiring of the Police/Fire accrued liability at the discounted rate. The City also incurred an economic gain (difference between the present values of the old and new debt service payments) of \$364,028.

All notes have been issued in anticipation of long-term bond 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.

A summary of the City's future debt service requirements for its bond and note obligations as of December 31, 1999 follows:

**ENTERPRISE FUND OBLIGATIONS**

Due In	OWDA Loans		Other Bonds and Notes	
	Principal	Interest	Principal	Interest
2000	\$ 827,023	\$ 1,956,982	\$ 3,137,877	\$ 233,876
2001	889,207	1,894,799	147,877	94,348

	Balance Jan. 1, 1999	Additions (Reductions)	Balance Dec. 31, 1999
<b>General Obligation Bonds And Construction Loans:</b>			
6.20-7.10% 1989 Recreational Facilities Bonds	\$ 1,830,000	\$ (1,830,000)	\$
6.135% Fire Station Construction Bonds Due through 2012	1,930,000	(1,615,000)	315,000
0.00% 1995 State Issue II Loan Griswold Road Due 2006	171,690	(24,527)	147,163
5.247% 1997 Various Purpose Improvement Bonds Due 2022	10,655,000	(260,000)	10,395,000
3.15%-4.25% 1999 Recreational Facilities Bonds Due Through 2009	1,815,000	1,815,000	1,815,000
3.15%-4.45% 1999 Fire Station Construction Bonds Due Through 2012	1,675,000	1,675,000	1,675,000
3.15%-5.00% 1999 Police and Fire Pension Liability Bonds Due Through 2023	1,280,000	1,280,000	1,280,000
0.00% 1999 State Issue II Loan Schaden Road Due 2009	65,081	65,081	65,081
0.00% 1999 State Issue II Loan Middle Avenue Due 2009	61,028	61,028	61,028
<b>Total General Obligation Bonds And Construction Loans</b>	<b>14,586,690</b>	<b>1,166,582</b>	<b>15,753,272</b>

	Balance Jan. 1, 1999	Additions (Reductions)	Balance Dec. 31, 1999
<b>Other General Long-Term Obligations:</b>			
2.125% 1968 Police/Fire Pension Accrued Liability	1,814,264	(1,814,264)	
Accrued Wages and Benefits Compensated Absences	4,251,825	142,604	4,394,429
<b>Total Other General Long-Term Obligations</b>	<b>6,066,089</b>	<b>(1,671,660)</b>	<b>4,394,429</b>
<b>TOTAL GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP</b>	<b>\$ 25,193,642</b>	<b>\$ (935,962)</b>	<b>\$ 24,257,680</b>

On April 28, 1999, the City issued \$1,870,000 general obligation bonds with interest rates varying from 3.15% to 4.25% to advance refund \$1,715,000 of outstanding 1989 recreational facilities bonds with interest rates ranging from 6.20% to 7.10%.

The net proceeds of \$1,829,905 (after the discount, underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded recreational facilities bonds. As a result, these bonds are considered to be defeased and the liability for these bonds has been removed from the General Long-Term Obligations Account Group.

**ENTERPRISE FUND OBLIGATIONS (cont.)**

Due In	OWDA Loans		Other Bonds and Notes	
	Principal	Interest	Principal	Interest
2002	956,098	1,827,907	155,628	86,004
2003	1,028,057	1,755,948	165,628	77,082
2004	1,105,470	1,678,535	170,628	67,542
Thereafter	16,607,223	16,432,541	1,432,281	497,996
<b>TOTALS</b>	<b>\$ 21,413,078</b>	<b>\$ 25,546,712</b>	<b>\$ 5,209,919</b>	<b>\$ 1,056,848</b>

**GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP**

Due In	Special Assessment Debt		General Obligation Bonds and Construction Loans	
	Principal	Interest	Principal	Interest
2000	\$ 458,884	\$ 248,740	\$ 623,539	\$ 746,103
2001	483,884	221,012	643,539	722,782
2002	476,132	192,032	658,539	696,348
2003	501,132	164,950	688,539	669,250
2004	526,132	136,827	708,539	642,550
Thereafter	1,663,815	437,561	12,430,577	6,018,899
<b>TOTALS</b>	<b>\$ 4,109,979</b>	<b>\$ 1,401,122</b>	<b>\$ 15,753,272</b>	<b>\$ 9,495,932</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.

Under the Uniform Bond Act of the Ohio Revised Code, at December 31, 1999, the City had the capacity to issue approximately \$24,130,161 of additional, un-voted general obligation debt.

**NOTE 13 - COMMITMENTS**

The City has entered into contracts for the resurfacing of portions of Abbe Road, Taylor Street and Garden Street, portions of West River Road and all of Fowl Road and portions of Lake Avenue and Chestnut Street. Resurfacing of Abbe Road, Taylor and Garden Streets will begin in 2000. Resurfacing of the other streets and roads began in 1999. The estimated cost of the Abbe Road, Taylor Street and Garden Street resurfacing, West River Road and Fowl Road resurfacing and the Lake Avenue and Chestnut Street resurfacing are \$355,913, \$304,665 and \$139,249 respectively. All of these projects are being funded with 89% State Issue II grant funds and 11% City funds.

The City has also entered into a contract for the construction of a new recreation center in the south side of Elyria. Construction began in 1999 and will be completed in 2000. The estimated cost of the new South Recreation Center is \$1,692,000 and is being funded with current Federal Block Grant revenues of \$285,795, a HUD 108 loan of \$500,000 that will be repaid with future Federal Block Grant revenues, a \$400,000 grant from First Merit Bank, private donations of \$206,205 and \$300,000 of City funds.

The City has also entered into a contract for the construction of a new restroom facility at Hilltop Park. The estimated cost of the new restroom is \$74,950 and is being funded with current Federal Block Grant revenues.

The City has also entered into a contract for Phase I design work of a new City Hall building. The estimated cost of this portion of the design work is \$161,900 and is being funded with existing General Fund monies.

**NOTE 14 - DEFICITS**

At December 31, 1999, the following funds had a deficit fund balance:

Special Revenue Fund:	Deficit Fund Balance
Food Service Operations	\$ 2,176
Enterprise Fund:	
Sanitation	489,411
Internal Service Fund:	
Employees' Health Insurance	133,205

The special revenue fund deficit is expected to be eliminated by a transfer of monies from the General Fund in 2000. The deficit in the enterprise fund retained earnings is expected to be eliminated through better efficiency in the operation of the department. The internal service fund retained earnings deficit will be eliminated through the receipt of increased revenues from other City funds.

**NOTE 15 – SEGMENT INFORMATION FOR ENTERPRISE FUNDS**

The City maintains enterprise funds, which provide water, sewer (wastewater pollution control), recreational, and sanitation services. Segment information for the enterprise funds is summarized as follows:

FOR THE YEAR ENDED December 31, 1999:	Special Parks and Recreation		Wastewater Pollution Control		Totals
	Water	Sanitation	Sanitation	Control	
Operating Revenues	\$ 4,100,767	\$ 289,610	\$ 2,249,428	\$ 9,661,479	\$ 16,301,284
Operating Expenses:					
Depreciation	815,425	7,867	92,194	2,309,958	3,225,444
Other	3,660,927	273,967	2,390,380	5,306,248	11,631,522
Total Operating Expenses	4,476,352	281,834	2,482,574	7,616,206	14,856,966
Operating (Income) (Loss)	(375,585)	7,776	(233,146)	2,045,273	1,444,318
Nonoperating Revenues (Expenses)	(44,908)	11,284	55,079	(1,508,069)	(1,486,614)
Net (Loss) Income	(420,493)	19,060	(178,067)	537,204	(42,296)
Acquisition and Construction Of Capital Assets	554,618	12,592	63,150	452,032	1,082,392
Capital Transactions: Capital Grant			152,050		152,050
AS OF DECEMBER 31, 1999:					
Net Working Capital	\$ 591,885	\$ 273,853	\$ 554,089	\$ 5,355,506	\$ 6,725,333
Total Assets	\$ 14,692,024	\$ 250,508	\$ 1,268,157	\$ 58,485,499	\$ 74,696,188
Current Liabilities	\$ 1,041,311	\$ 6,177	\$ 401,875	\$ 6,254,017	\$ 7,703,380
Long-Term Liabilities:					
General obligation bonds and notes payable	1,560,574			424,065	1,984,639
Construction loans payable	100,305			20,360,123	20,460,428
Total Liabilities	2,702,190	6,177	401,875	27,038,205	30,148,447
Total Contributed Capital and Retained Earnings	11,989,834	244,331	866,282	31,447,294	44,547,741

Total Liabilities,  
Contributed Capital &  
Retained Earnings

\$ 14,692,024 \$ 250,508 \$ 1,268,157 \$ 58,485,499 \$ 74,696,188

**NOTE 16 – 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 17 – NEW ACCOUNTING STANDARDS**

The Governmental Accounting Standards Board has issued Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions" and Statement No. 34 "Basic Financial Statements and Management's Discussion and Analysis-for State and Local Governments". These statements establish accounting standards for non-exchange transactions such as grants and other assistance provided to the City by other governmental units and revise accounting and reporting standards for general purpose external financial reporting by governmental units. Statement No. 33 is effective for the City's year ending December 31, 2001 and Statement No. 34 is effective for the year ending December 31, 2003. The City has not completed an analysis of the impact of these two statements on its reported financial condition and results of operations.

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**CITY OF ELYRIA, OHIO**

***COMBINING, INDIVIDUAL FUND AND ACCOUNT  
GROUP FINANCIAL STATEMENTS AND SCHEDULES***

**DECEMBER 31, 1999**

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## **GENERAL FUND**

The *General Fund* is established to account for all financial resources except those required to be accounted for in another fund.

CITY OF ELYRIA, OHIO  
 SCHEDULE 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, 1999

	GENERAL FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes	\$ 20,998,623	\$ 21,132,795	\$ 134,172
Intergovernmental revenues	326,482	323,562	(2,920)
Charges for services	1,337,148	1,428,681	89,533
Licenses and permits	397,600	416,805	19,205
Interest earnings	249,000	250,644	1,644
Special assessments	1,150	1,150	
Fines and forfeitures	990,000	1,003,828	13,828
Miscellaneous revenues	479,424	480,338	914
<b>TOTAL REVENUES</b>	<b>24,779,437</b>	<b>25,035,803</b>	<b>256,366</b>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Police			
Personal services	4,516,436	4,476,367	40,069
Fringe benefits	1,229,414	1,211,631	17,783
Operation and maintenance	480,451	454,073	26,378
Capital outlay	82,928	76,590	6,336
<b>Total Police</b>	<b>6,309,227</b>	<b>6,218,661</b>	<b>90,566</b>
Fire			
Personal services	4,193,117	4,148,301	46,816
Fringe benefits	1,382,171	1,375,246	6,925
Operation and maintenance	251,700	232,146	19,554
Capital outlay	58,652	58,651	1
<b>Total Fire</b>	<b>5,885,640</b>	<b>5,812,344</b>	<b>73,296</b>
Communications			
Personal services	71,882	70,881	1,001
Fringe benefits	20,111	19,684	427
Operation and maintenance	17,000	15,058	1,944
Capital outlay	18,600	16,245	3,255
<b>Total Communications</b>	<b>127,493</b>	<b>120,868</b>	<b>6,627</b>
Safety Service			
Personal services	244,946	226,288	18,658
Fringe benefits	60,295	57,223	3,072
Operation and maintenance	13,650	11,014	2,636
Capital outlay	6,285	6,285	
<b>Total Safety Service</b>	<b>325,176</b>	<b>300,810</b>	<b>24,366</b>
Prisoner Support			
Personal services	454,701	454,700	1
Fringe benefits	134,028	131,369	2,659
Operation and maintenance	244,600	242,013	2,587
Capital outlay	1,500	1,450	50
<b>Total Prisoner Support</b>	<b>834,829</b>	<b>829,532</b>	<b>5,297</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>13,482,365</b>	<b>13,282,213</b>	<b>200,152</b>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 GENERAL FUND-LEGAL APPROPRIATION LEVEL-(continued)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	GENERAL FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>HEALTH</b>			
Health Center			
Personal services	620,929	609,813	11,116
Fringe benefits	170,976	170,302	674
Operation and maintenance	189,591	183,282	6,309
Capital outlay	54,048	54,048	
<b>Total Health Center</b>	<b>1,035,544</b>	<b>1,017,445</b>	<b>18,099</b>
Health - Solid Waste			
Personal services	36,902	36,599	303
Fringe benefits	11,616	11,459	157
Operation and maintenance	9,702	5,767	3,935
<b>Total Health - Solid Waste</b>	<b>56,220</b>	<b>53,825</b>	<b>4,395</b>
Cemetery			
Personal services	218,039	216,845	1,194
Fringe benefits	62,433	62,432	1
<b>Total Cemetery</b>	<b>280,472</b>	<b>279,277</b>	<b>1,195</b>
<b>TOTAL HEALTH</b>	<b>1,374,236</b>	<b>1,350,547</b>	<b>23,689</b>
<b>CULTURE AND RECREATION</b>			
Parks and Recreation			
Personal services	841,228	838,549	2,679
Fringe benefits	236,803	235,638	1,065
Operation and maintenance	376,375	368,486	7,889
Capital outlay	130,429	130,429	
<b>Total Parks and Recreation</b>	<b>1,584,835</b>	<b>1,573,302</b>	<b>11,533</b>
Park Rangers			
Personal services	156,928	155,460	1,468
Fringe benefits	42,669	42,431	238
Operation and maintenance	14,700	13,123	1,577
Capital outlay	8,000	8,000	
<b>Total Park Rangers</b>	<b>222,297</b>	<b>219,014</b>	<b>3,283</b>
Swimming Pools			
Personal services	71,600	71,597	3
Fringe benefits	11,851	11,813	38
Operation and maintenance	70,800	62,867	7,933
Capital outlay	16,627	16,626	1
<b>Total Swimming Pools</b>	<b>170,878</b>	<b>162,903</b>	<b>7,975</b>
Ice Rink			
Personal services	31,500	29,630	1,870
Fringe benefits	5,175	4,888	286
Operation and maintenance	99,637	91,602	8,035
Capital outlay	557,738	557,738	
<b>Total Ice Rink</b>	<b>694,050</b>	<b>683,859</b>	<b>10,191</b>
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>2,672,160</b>	<b>2,639,078</b>	<b>33,082</b>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 GENERAL FUND-LEGAL APPROPRIATION LEVEL-(continued)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	GENERAL FUND		Variance Favorable (Unfavorable)
	Budget	Actual	
<b>COMMUNITY ENVIRONMENT</b>			
Community Planning and Zoning			
Personal services	5,558	5,459	99
Fringe benefits	864	826	39
Operation and maintenance	11,360	3,736	7,614
<b>Total Community Planning and Zoning</b>	<b>17,772</b>	<b>10,020</b>	<b>7,752</b>
Community Development			
Personal services	69,339	67,279	2,060
Fringe benefits	16,050	15,414	636
Operation and maintenance	11,600	10,988	612
Capital outlay	5,600	5,464	36
<b>Total Community Development</b>	<b>102,489</b>	<b>88,145</b>	<b>3,344</b>
Housing Code Enforcement			
Personal services	391,348	385,791	5,557
Fringe benefits	112,546	110,457	2,089
Operation and maintenance	68,525	39,569	18,956
Capital outlay	25,340	24,815	525
<b>Total Housing Code Enforcement</b>	<b>587,759</b>	<b>560,632</b>	<b>27,127</b>
Weights and Measures			
Personal services	14,395	14,394	1
Fringe benefits	1,352	1,352	
Operation and maintenance	173	172	1
<b>Total Weights and Measures</b>	<b>15,920</b>	<b>15,918</b>	<b>2</b>
<b>TOTAL COMMUNITY ENVIRONMENT</b>	<b>723,940</b>	<b>685,715</b>	<b>38,225</b>
<b>GENERAL GOVERNMENT</b>			
Mayor			
Personal services	145,307	140,851	4,456
Fringe benefits	27,674	26,561	1,113
Operation and maintenance	31,400	9,039	22,361
Capital outlay	23,500	2,285	21,215
<b>Total Mayor</b>	<b>227,881</b>	<b>178,736</b>	<b>49,145</b>
Administrative Support			
Personal services	93,541	89,982	3,559
Fringe benefits	30,464	28,472	2,012
Operation and maintenance	96,547	56,392	41,155
Capital outlay	34,000	30,000	4,000
<b>Total Administrative Support</b>	<b>254,572</b>	<b>203,846</b>	<b>50,726</b>

(Continued on subsequent page)

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 GENERAL FUND-LEGAL APPROPRIATION LEVEL-(continued)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	GENERAL FUND		Variance Favorable (Unfavorable)
	Budget	Actual	
Elyria Historical Commission			
Operation and maintenance	4,000	227	3,773
<b>Total Elyria Historical Commission</b>	<b>4,000</b>	<b>227</b>	<b>3,773</b>
Finance Administration			
Personal services	471,215	459,932	11,283
Fringe benefits	116,182	117,324	858
Operation and maintenance	21,725	20,496	1,229
Capital outlay	9,877	9,877	
<b>Total Finance Administration</b>	<b>620,999</b>	<b>607,629</b>	<b>13,370</b>
Legal Administration			
Personal services	541,474	535,771	5,703
Fringe benefits	151,543	147,894	3,649
Operation and maintenance	42,265	36,603	5,662
Capital outlay	7,740	7,002	738
<b>Total Legal Administration</b>	<b>743,022</b>	<b>727,270</b>	<b>16,752</b>
Legislative Activity			
Personal services	206,600	205,690	2,810
Fringe benefits	80,850	79,313	1,537
Operation and maintenance	44,609	29,880	14,720
<b>Total Legislative Activity</b>	<b>334,050</b>	<b>314,883</b>	<b>19,167</b>
Presiding Judge			
Personal services	282,519	281,363	1,156
Fringe benefits	87,536	86,495	1,041
Operation and maintenance	36,550	29,349	7,201
Capital outlay	33,740	29,475	4,265
<b>Total Presiding Judge</b>	<b>440,345</b>	<b>426,682</b>	<b>13,663</b>
Judge			
Personal services	320,349	313,570	6,679
Fringe benefits	93,856	93,103	753
Operation and maintenance	36,416	38,353	63
Capital Outlay	1,134	1,134	
<b>Total Judge</b>	<b>453,755</b>	<b>446,260</b>	<b>7,495</b>
Clerk of Courts			
Personal services	739,518	725,645	13,873
Fringe benefits	221,120	221,120	
Operation and maintenance	116,947	97,528	19,418
Capital outlay	1,328	1,328	
<b>Total Clerk of Courts</b>	<b>1,078,913</b>	<b>1,045,622</b>	<b>33,291</b>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 GENERAL FUND-LEGAL APPROPRIATION LEVEL-(continued)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	GENERAL FUND			Variance
	Budget	Actual		Favorable (Unfavorable)
TOTAL EXPENDITURES	25,999,440	25,114,425		785,015
Excess (deficiency) of revenues over expenditures	(1,120,003)	(78,622)		1,041,381
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	19,230	19,231		1
Operating transfers out	(2,718,099)	(2,718,099)		
Other financing sources	875,000	910,552		35,552
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,823,869)</b>	<b>(1,788,316)</b>		<b>35,553</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(2,943,872)	(1,866,938)		1,076,934
Adjustment for prior year encumbrances	466,152	466,152		
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>2,708,267</b>	<b>2,708,267</b>		
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 230,647</b>	<b>\$ 1,307,481</b>		<b>\$ 1,076,934</b>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 GENERAL FUND-LEGAL APPROPRIATION LEVEL-(continued)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	GENERAL FUND			Variance
	Budget	Actual		Favorable (Unfavorable)
<b>Civil Service Commission</b>				
Personal services	22,038	22,023		15
Fringe benefits	3,688	3,509		159
Operation and maintenance	29,200	26,008		3,192
<b>Total Civil Service Commission</b>	<b>54,906</b>	<b>51,540</b>		<b>3,366</b>
<b>Buildings and Lands</b>				
Personal services	82,696	82,159		537
Fringe benefits	24,186	23,443		743
Operation and maintenance	211,369	204,808		6,563
Capital outlay	35,653	14,995		20,658
<b>Total Buildings and Lands</b>	<b>353,904</b>	<b>325,403</b>		<b>28,501</b>
<b>Engineering</b>				
Personal services	205,271	201,421		3,850
Fringe benefits	50,537	50,275		262
Operation and maintenance	26,050	24,226		824
Capital outlay	18,591	18,591		
<b>Total Engineering</b>	<b>299,449</b>	<b>294,513</b>		<b>4,936</b>
<b>Central Maintenance Garage</b>				
Personal services	274,110	269,796		4,314
Fringe benefits	75,315	72,199		3,116
Operation and maintenance	467,300	428,902		38,398
Capital outlay	184,500	180,203		24,297
<b>Total Central Maintenance Garage</b>	<b>1,001,225</b>	<b>931,100</b>		<b>70,125</b>
<b>Miscellaneous General Government</b>				
Operation and maintenance	1,692,125	1,515,568		176,557
Capital outlay	87,593	87,593		
<b>Total Miscellaneous General Government</b>	<b>1,779,718</b>	<b>1,603,161</b>		<b>176,557</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>7,646,739</b>	<b>7,156,872</b>		<b>489,867</b>

## 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 is 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 is designated for maintenance of State highways within 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.

***Health Grant***

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

***Swimming Pool Inspection***

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

***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.

***Block Grant***

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

***Comprehensive Housing Improvement Program Grant***

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

***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.

**SPECIAL REVENUE FUNDS (continued)**

***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.

***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.

***Muni Court Technology***

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

***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 Court construction and / or improvement.

***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.

***Elyria 20/20***

To account for grants and donations received from local foundations and area companies that are restricted for the development of a long-term strategic plan for the City.

***COPS Ahead***

To account for federal grant monies received from the Office of Community Oriented Policing Services that is restricted for the salaries and benefits of two new police officers for a three year period.

CITY OF ELYRIA, OHIO  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
DECEMBER 31, 1999

	Street Construction, Maintenance and Repair	State Highway	Municipal Motor Vehicle Tax	Health Grant	Dental Health Grant	Swimming Pool Inspection	Food Service Operations
<b>ASSETS</b>							
Equity in pooled cash and cash equivalents	\$ 196,416	\$ 212,116	\$ 142,075	\$ 111,495	\$ 14,538	\$ 12,693	\$ 3,936
Other Short-term investments		70,000	53,100				
Receivables:							
Taxes							
Accrued interest	555	662	971			4	1
Rehabilitation loans							
Due from other funds	104,771	8,495	18,055				
Due from other governments							
<b>TOTAL ASSETS</b>	<b>\$ 301,742</b>	<b>\$ 291,273</b>	<b>\$ 214,201</b>	<b>\$ 111,495</b>	<b>\$ 14,538</b>	<b>\$ 12,697</b>	<b>\$ 3,937</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 21,916	\$ 26,999	\$ 117,454	\$ 19,419	\$	\$	\$
Contracts payable							
Accrued wages and benefits	45,900			14,673	153		3,002
Compensated absences payable	32,040			2,371			3,111
Deferred revenue							
Construction loan payable							
<b>TOTAL LIABILITIES</b>	<b>99,856</b>	<b>26,999</b>	<b>117,454</b>	<b>36,463</b>	<b>153</b>		<b>6,113</b>
<b>FUND BALANCE</b>							
Reserved for encumbrances	38,816	10,800	21,240	7,767	2,279	53	
Reserved for rehabilitation loans							
Unreserved-undesignated	163,070	253,474	75,507	67,265	12,106	12,644	(2,176)
<b>TOTAL FUND BALANCE</b>	<b>201,886</b>	<b>284,274</b>	<b>96,747</b>	<b>75,032</b>	<b>14,385</b>	<b>12,697</b>	<b>(2,176)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 301,742</b>	<b>\$ 291,273</b>	<b>\$ 214,201</b>	<b>\$ 111,495</b>	<b>\$ 14,538</b>	<b>\$ 12,697</b>	<b>\$ 3,937</b>

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CITY OF ELYRIA, OHIO  
 COMBINING BALANCE SHEET  
 ALL SPECIAL REVENUE FUNDS (continued)  
 DECEMBER 31, 1999

	Block Grant	C.H.I.P. Grant	Indigent Drivers Alcohol Treatment	Law Enforcement	Mandatory Drug Fine	Fire Pension	Police Pension
<b>ASSETS</b>							
Equity in pooled cash and cash equivalents	\$ 134,189	\$ 140,740	\$ 12,157	\$ 16,774	\$ 43,157	\$ 157,135	143,963
Other Short-term investments			257,000		8,100	38,000	38,000
Receivables:							
Taxes							
Accrued Interest			1,125	6	130	169,846	169,846
Rehabilitation loans	1,910,890	1,312,310	1,157		655	1,245	1,176
Due from other funds							
Due from other governments					1,984		
<b>TOTAL ASSETS</b>	<b>\$ 2,045,079</b>	<b>\$ 1,453,050</b>	<b>\$ 271,439</b>	<b>\$ 16,780</b>	<b>\$ 54,036</b>	<b>\$ 388,452</b>	<b>\$ 375,211</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 203,972	\$	\$	\$ 5,500	\$ 4,727	\$	\$
Contracts payable	335,104	43,187					
Accrued wages and benefits	12,463	1,307					
Compensated absences payable	3,255	248					
Deferred revenue							
Construction loan payable	49,950					191,229	191,229
<b>TOTAL LIABILITIES</b>	<b>604,744</b>	<b>44,742</b>		<b>5,500</b>	<b>4,727</b>	<b>191,229</b>	<b>191,229</b>
<b>FUND BALANCE</b>							
Reserved for encumbrances	137,392	40,783		10,571	1,801		
Reserved for rehabilitation loans	1,910,890	1,312,310		709	47,508	197,223	183,982
Unreserved-undesignated	(607,947)	55,215	271,439		49,309	197,223	183,982
<b>TOTAL FUND BALANCE</b>	<b>1,440,335</b>	<b>1,408,308</b>	<b>271,439</b>	<b>11,280</b>	<b>49,309</b>	<b>197,223</b>	<b>183,982</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,045,079</b>	<b>\$ 1,453,050</b>	<b>\$ 271,439</b>	<b>\$ 16,780</b>	<b>\$ 54,036</b>	<b>\$ 388,452</b>	<b>\$ 375,211</b>

CITY OF ELYRIA, OHIO  
 COMBINING BALANCE SHEET  
 ALL SPECIAL REVENUE FUNDS  
 DECEMBER 31, 1999

	Muni Court Technology	Muni Court Security	Muni Court Construction and Improvement	Alcohol Enforcement and Education	Police Levy	Elyria 20/20	Totals
<b>ASSETS</b>							
Equity in pooled cash and cash equivalents	\$ 278,026	\$ 20,699	\$ 20,738	\$ 4,694	\$ 837,202	\$ 11,634	\$ 2,514,377
Other Short-term investments					691,838		1,156,038
Receivables:							
Taxes		38	46	2	232,678	60	572,370
Accrued interest					9,975		15,996
Rehabilitation loans							3,223,200
Due from other funds	17,591	5,056	7,046	195			31,700
Due from other governments							177,767
<b>TOTAL ASSETS</b>	<b>\$ 295,617</b>	<b>\$ 25,793</b>	<b>\$ 27,830</b>	<b>\$ 4,891</b>	<b>\$ 1,771,693</b>	<b>\$ 11,694</b>	<b>\$ 7,691,448</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 18,128	\$	\$ 1,132	\$	\$ 22,734	\$	\$ 324,527
Contracts payable							495,745
Accrued wages and benefits	2,094	992			205,360		285,944
Compensated absences payable		80			17,004		58,109
Deferred revenue							382,458
Construction loan payable							49,950
<b>TOTAL LIABILITIES</b>	<b>20,222</b>	<b>1,072</b>	<b>1,132</b>		<b>245,098</b>		<b>1,596,733</b>
<b>FUND BALANCE</b>							
Reserved for encumbrances	4,973	234	3,151		54,819		334,679
Reserved for rehabilitation loans							3,223,200
Unreserved-undesignated	270,422	24,487	23,547	4,891	1,471,776	11,694	2,536,836
<b>TOTAL FUND BALANCE</b>	<b>275,395</b>	<b>24,721</b>	<b>26,698</b>	<b>4,891</b>	<b>1,526,595</b>	<b>11,694</b>	<b>6,094,715</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 295,617</b>	<b>\$ 25,793</b>	<b>\$ 27,830</b>	<b>\$ 4,891</b>	<b>\$ 1,771,693</b>	<b>\$ 11,694</b>	<b>\$ 7,691,448</b>

CITY OF ELYRIA, OHIO  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Street Construction, Maintenance and Repair	State Highway	Municipal Motor Vehicle Tax	Health Grant	Dental Health Grant	Swimming Pool Inspection	Food Service Operations
<b>REVENUES</b>							
Taxes	\$ 1,403,010	\$ 115,638	\$ 254,799	\$	\$	\$	\$
Intergovernmental revenues				332,202	21,000		
Charges for services				161,212	1,349		
Licenses and permits	14,212	12,950	11,563			4,345	50,967
Investment income						575	1,443
Fines and forfeitures	8,986						
Miscellaneous revenues							
<b>TOTAL REVENUES</b>	<u>1,428,208</u>	<u>128,588</u>	<u>266,362</u>	<u>493,414</u>	<u>22,349</u>	<u>4,920</u>	<u>52,410</u>
<b>EXPENDITURES</b>							
Current:							
Public Safety	321,486						
Health				538,595	23,054	423	92,879
Community environment			893				
Highways and streets	1,359,676	208,954					
General government				5,997			
Capital outlay	247,082		584,599				
Debt service:							
Principal retirement							
Interest and fiscal charges							
<b>TOTAL EXPENDITURES</b>	<u>1,928,244</u>	<u>208,954</u>	<u>585,492</u>	<u>544,592</u>	<u>23,054</u>	<u>423</u>	<u>92,879</u>
Excess (deficiency) of revenues over expenditures	<u>(502,036)</u>	<u>(80,366)</u>	<u>(319,130)</u>	<u>(51,178)</u>	<u>(705)</u>	<u>4,497</u>	<u>(40,469)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Proceeds of notes/bonds							
Operating transfers in	350,000		380,600				35,000
Proceeds from sale of fixed assets							
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>350,000</u>		<u>380,600</u>				<u>35,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(152,036)</u>	<u>(80,366)</u>	<u>61,470</u>	<u>(51,178)</u>	<u>(705)</u>	<u>4,497</u>	<u>(5,469)</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>353,922</u>	<u>344,640</u>	<u>35,277</u>	<u>126,210</u>	<u>15,090</u>	<u>8,200</u>	<u>3,293</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 201,886</u>	<u>\$ 264,274</u>	<u>\$ 96,747</u>	<u>\$ 75,032</u>	<u>\$ 14,385</u>	<u>\$ 12,697</u>	<u>\$ (2,176)</u>

CITY OF ELYRIA, OHIO  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Block Grant	C.H.I.P. Grant	Indigent Drivers Alcohol Treatment	Law Enforcement	Mandatory Drug Fine	Fire Pension	Police Pension
<b>REVENUES</b>							
Taxes	\$ 200	\$	\$	\$	\$	\$ 216,166	\$ 216,166
Intergovernmental revenues	1,174,138	256,067				21,668	21,668
Charges for services							
Licenses and permits			14,449	2,270	2,672	9,250	9,811
Investment income			43,457	3,058	14,651		
Fines and forfeitures	630	5,711					
Miscellaneous revenues							
<b>TOTAL REVENUES</b>	<u>1,174,968</u>	<u>261,778</u>	<u>57,906</u>	<u>5,328</u>	<u>40,704</u>	<u>247,084</u>	<u>247,645</u>
<b>EXPENDITURES</b>							
Current:							
Public Safety				11,830	8,642	934,877	541,899
Health							
Community environment	580,953	33,536					
Highways and streets							
General government			30,045	32,493	23,830		
Capital outlay	923,983						
Debt service:							
Principal retirement						1,710	3,290
Interest and fiscal charges						13,145	25,290
<b>TOTAL EXPENDITURES</b>	<u>1,504,936</u>	<u>33,536</u>	<u>30,045</u>	<u>44,323</u>	<u>32,472</u>	<u>949,832</u>	<u>570,479</u>
Excess (deficiency) of revenues over expenditures	<u>(329,968)</u>	<u>228,242</u>	<u>27,861</u>	<u>(38,995)</u>	<u>8,232</u>	<u>(702,748)</u>	<u>(322,834)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Proceeds of notes/bonds						826,382	431,825
Operating transfers in	46,336						
Proceeds from sale of fixed assets							
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>46,336</u>					<u>826,382</u>	<u>431,825</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(283,632)</u>	<u>228,242</u>	<u>27,861</u>	<u>(38,995)</u>	<u>8,232</u>	<u>123,634</u>	<u>108,991</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>1,723,967</u>	<u>1,180,066</u>	<u>243,578</u>	<u>50,275</u>	<u>41,077</u>	<u>73,589</u>	<u>74,991</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 1,440,335</u>	<u>\$ 1,408,308</u>	<u>\$ 271,439</u>	<u>\$ 11,280</u>	<u>\$ 49,309</u>	<u>\$ 197,223</u>	<u>\$ 183,982</u>

(Continued on subsequent page)

CITY OF ELYRIA, OHIO  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1989**

	Muni Court Technology	Muni Court Security	Muni Court Construction and Improvement	Alcohol Enforcement and Education	Police Levy	Elyria 20/20	COPS Ahead	Totals
<b>REVENUES</b>								
Taxes	\$	\$	\$	\$	\$	\$	\$	\$
Intergovernmental revenues								5,133,745
Charges for services							9,662	1,836,405
Licenses and permits		137	99	197	90,981	595		162,561
Investment income	239,045	33,620	28,037	1,331				55,312
Fines and forfeitures					6			161,204
Miscellaneous revenues	239,045	33,757	28,136	1,528	3,008,753	595	9,662	368,871
<b>TOTAL REVENUES</b>								<b>7,751,140</b>
<b>EXPENDITURES</b>								
Current:								
Public Safety					2,481,132		9,662	4,309,628
Health								654,951
Community environment								614,489
Highways and streets								1,569,523
General government	131,032	9,036	902		182,676	170		171,185
Capital outlay	22,839		536					2,024,035
Debt service:								
Principal retirement					190,000			195,000
Interest and fiscal charges					13,162			51,697
<b>TOTAL EXPENDITURES</b>	<b>153,871</b>	<b>9,036</b>	<b>1,438</b>		<b>2,866,970</b>	<b>170</b>	<b>9,662</b>	<b>9,590,408</b>
Excess (deficiency) of revenues over expenditures	85,174	24,721	26,698	1,528	141,783	425		(1,839,268)
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds of notes/bonds								1,258,207
Operating transfers in								765,600
Proceeds from sale of fixed assets					20,000			66,336
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>					<b>20,000</b>			<b>2,090,143</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	85,174	24,721	26,698	1,528	161,783	425		250,875
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>190,221</b>			<b>3,363</b>	<b>1,364,812</b>	<b>11,269</b>		<b>5,843,840</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 275,395</b>	<b>\$ 24,721</b>	<b>\$ 26,698</b>	<b>\$ 4,891</b>	<b>\$ 1,526,595</b>	<b>\$ 11,694</b>		<b>\$ 6,094,715</b>

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND</b>			
<b>REVENUES</b>			
Taxes	\$ 1,387,620	\$ 1,404,866	\$ 7,246
Interest earnings	14,209	14,209	
Miscellaneous revenues	8,788	8,987	199
<b>TOTAL REVENUES</b>	<b>1,420,617</b>	<b>1,428,062</b>	<b>7,445</b>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Traffic Lights	201,183	199,211	1,982
Personal services	63,092	62,833	259
Fringe benefits	72,200	70,982	1,218
Operation and maintenance	48,000	35,237	13,763
Capital outlay			
Total Traffic Lights	385,485	368,263	17,222
<b>TOTAL PUBLIC SAFETY</b>	<b>385,485</b>	<b>368,263</b>	<b>17,222</b>
<b>HIGHWAYS AND STREETS</b>			
Street	803,460	790,889	12,771
Personal services	199,400	194,148	5,262
Fringe benefits	428,950	387,817	41,133
Operation and maintenance	211,845	211,845	
Capital outlay			
Total Street	1,643,655	1,584,499	59,156
<b>TOTAL HIGHWAYS AND STREETS</b>	<b>1,643,655</b>	<b>1,584,489</b>	<b>59,156</b>
<b>TOTAL EXPENDITURES</b>	<b>2,029,140</b>	<b>1,952,762</b>	<b>76,378</b>
Excess (deficiency) of revenues over expenditures	(608,523)	(524,700)	83,823
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	350,000	350,000	
Other non-revenue	1,969	1,969	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>351,969</b>	<b>351,969</b>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	(256,654)	(172,731)	83,823
Adjustment for prior year encumbrances	36,562	36,562	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>269,207</b>	<b>269,207</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 49,215</b>	<b>\$ 133,038</b>	<b>\$ 83,823</b>

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>STATE HIGHWAY FUND</b>			
<b>REVENUES</b>			
Taxes	\$ 113,000	\$ 113,908	\$ 908
Interest earnings	13,400	13,486	86
<b>TOTAL REVENUE</b>	<b>126,400</b>	<b>127,394</b>	<b>994</b>
<b>EXPENDITURES</b>			
<b>HIGHWAYS AND STREETS</b>			
State Highway	300,000	238,513	61,487
Operation and maintenance	300,000	238,513	61,487
Total State Highway	300,000	238,513	61,487
<b>TOTAL HIGHWAYS AND STREETS</b>	<b>300,000</b>	<b>238,513</b>	<b>61,487</b>
<b>TOTAL EXPENDITURES</b>	<b>300,000</b>	<b>238,513</b>	<b>61,487</b>
Excess (deficiency) of revenues over expenditures	(173,600)	(111,119)	62,481
Adjustment for prior year encumbrances	31,500	31,500	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>323,933</b>	<b>323,933</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 181,833</b>	<b>\$ 244,314</b>	<b>\$ 62,481</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, 1989

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes	\$ 254,460	\$ 254,460	\$
Interest earnings	10,593	10,593	
<b>TOTAL REVENUES</b>	<b>265,053</b>	<b>265,053</b>	
<b>EXPENDITURES</b>			
<b>HIGHWAYS AND STREETS</b>			
Municipal Motor Vehicle Tax	894	894	
Operation and maintenance	605,839	605,839	
Capital outlay			
Total Municipal Motor Vehicle Tax	606,733	606,733	
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>606,733</b>	<b>606,733</b>	
<b>TOTAL EXPENDITURES</b>	<b>606,733</b>	<b>606,733</b>	
Excess (deficiency) of revenues over expenditures	(341,680)	(341,680)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	380,600	380,600	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>380,600</b>	<b>380,600</b>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	38,920	38,920	
Adjustment for prior year encumbrances	12,980	12,980	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>4,579</b>	<b>4,579</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 56,479</b>	<b>\$ 56,479</b>	<b>\$</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, 1989

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental revenues	\$ 286,743	\$ 332,202	\$ 45,459
Charges for services	152,103	161,212	9,109
<b>TOTAL REVENUES</b>	<b>438,846</b>	<b>493,414</b>	<b>54,568</b>
<b>EXPENDITURES</b>			
<b>HEALTH</b>			
Child and Family Health Services			
Personal services	231,555	230,162	1,373
Fringe benefits	52,253	52,127	126
Operation and maintenance	145,791	144,019	1,742
Capital outlay	5,961	5,697	254
Total Child and Family Health Services	435,520	432,025	3,495
Infant Mortality Program			
Personal services	61,568	60,462	1,106
Fringe benefits	17,846	17,548	100
Operation and maintenance	10,337	10,337	
Total Infant Mortality Program	89,553	88,347	1,206
DFS Acute Care Program			
Operation and maintenance	14,038	14,037	1
Capital outlay	301	300	1
Total DFS Acute Care Program	14,339	14,337	2
<b>TOTAL HEALTH</b>	<b>539,412</b>	<b>534,709</b>	<b>4,703</b>
<b>TOTAL EXPENDITURES</b>	<b>539,412</b>	<b>534,709</b>	<b>4,703</b>
Excess (deficiency) of revenues over expenditures	(100,566)	(41,295)	59,271
Adjustment for prior year encumbrances	8,884	8,884	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>132,728</b>	<b>132,728</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 41,046</b>	<b>\$ 100,317</b>	<b>\$ 59,271</b>

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental revenues	\$ 21,000	\$ 21,000	\$
Charges for services	1,323	1,349	26
<b>TOTAL REVENUES</b>	<b>22,323</b>	<b>22,349</b>	<b>26</b>
<b>EXPENDITURES</b>			
<b>HEALTH</b>			
Dental Health Grant	7,065	6,817	268
Personal services	1,205	1,124	81
Fringe benefits	19,310	18,224	1,086
Operation and maintenance			
Total Dental Health Grant	27,600	26,165	1,435
<b>TOTAL HEALTH</b>	<b>27,600</b>	<b>26,165</b>	<b>1,435</b>
<b>TOTAL EXPENDITURES</b>	<b>27,600</b>	<b>26,165</b>	<b>1,435</b>
Excess (deficiency) of revenues over expenditures	(5,277)	(3,816)	1,461
Adjustment for prior year encumbrances	3,702	3,702	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>12,180</b>	<b>12,180</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 10,605</b>	<b>\$ 12,066</b>	<b>\$ 1,461</b>

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Licenses and permits	\$ 4,345	\$ 4,345	\$
Interest earnings	572	572	
<b>TOTAL REVENUES</b>	<b>4,917</b>	<b>4,917</b>	
<b>EXPENDITURES</b>			
<b>HEALTH</b>			
Swimming Pool Inspection			
Operation and maintenance	475	475	
Total Swimming Pool Inspection	475	475	
<b>TOTAL HEALTH</b>	<b>475</b>	<b>475</b>	
<b>TOTAL EXPENDITURES</b>	<b>475</b>	<b>475</b>	
Excess (deficiency) of revenues over expenditures	4,442	4,442	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>8,199</b>	<b>8,199</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 12,641</b>	<b>\$ 12,641</b>	<b>\$</b>

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, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes	\$ 200	\$ 200	200
Intergovernmental revenues	1,735,210	1,174,138	(561,072)
Miscellaneous revenues	163,134	163,706	572
<b>TOTAL REVENUES</b>	<b>1,898,344</b>	<b>1,338,044</b>	<b>(560,300)</b>

	Budget	Actual	Variance Favorable (Unfavorable)
<b>EXPENDITURES</b>			
<b>COMMUNITY ENVIRONMENT</b>			
Administration	77,466	77,462	4
Personal services	15,322	14,812	410
Fringe benefits	228,600	228,692	808
Operation and maintenance	855,698	855,580	118
Capital outlay			
<b>Total Administration</b>	<b>1,177,986</b>	<b>1,176,946</b>	<b>1,340</b>

	Budget	Actual	Variance Favorable (Unfavorable)
Streets/Paving	123,150	123,149	1
Capital outlay			
<b>Total Streets/Paving</b>	<b>123,150</b>	<b>123,149</b>	<b>1</b>
Rehab/Operations	219,446	217,703	1,743
Personal services	61,854	61,371	483
Fringe benefits	314,100	302,084	12,016
Operation and maintenance			
<b>Total Rehab/Operations</b>	<b>595,400</b>	<b>581,158</b>	<b>14,242</b>

<b>TOTAL COMMUNITY ENVIRONMENT</b>	<b>1,896,536</b>	<b>1,880,953</b>	<b>15,583</b>
<b>TOTAL EXPENDITURES</b>	<b>1,896,538</b>	<b>1,880,953</b>	<b>15,583</b>
Excess (deficiency) of revenues over expenditures	1,808	(542,909)	(544,717)
Adjustment for prior year encumbrances	130,186	130,186	
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>(131,984)</b>	<b>(131,984)</b>	
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ (544,717)</b>	<b>\$ (544,717)</b>	

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, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Licenses and permits	\$ 60,533	\$ 50,967	\$ 434
Interest earnings	1,454	1,454	
<b>TOTAL REVENUES</b>	<b>51,987</b>	<b>52,421</b>	<b>434</b>

	Budget	Actual	Variance Favorable (Unfavorable)
<b>EXPENDITURES</b>			
<b>HEALTH</b>			
Food Service	68,769	68,548	221
Personal services	21,353	21,191	162
Fringe benefits	2,078	1,278	800
Operation and maintenance			
<b>Total Food Service</b>	<b>92,200</b>	<b>91,017</b>	<b>1,183</b>
<b>TOTAL HEALTH</b>	<b>92,200</b>	<b>91,017</b>	<b>1,183</b>

	Budget	Actual	Variance Favorable (Unfavorable)
<b>TOTAL EXPENDITURES</b>	<b>92,200</b>	<b>91,017</b>	<b>1,183</b>
Excess (deficiency) of revenues over expenditures	(40,213)	(38,596)	1,617

<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	35,000	35,000	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>35,000</b>	<b>35,000</b>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	(5,213)	(3,596)	1,617
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>6,794</b>	<b>6,794</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 1,581</b>	<b>\$ 3,198</b>	<b>\$ 1,617</b>

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, 1989

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental revenues	\$ 287,215	\$ 256,067	\$ (31,148)
Miscellaneous revenues	10,744	86,312	85,568
<b>TOTAL REVENUES</b>	<b>297,959</b>	<b>352,379</b>	<b>54,420</b>
<b>EXPENDITURES</b>			
<b>COMMUNITY ENVIRONMENT</b>			
C.H.I.P. Grant			
Personal services	28,424	27,604	820
Fringe benefits	6,100	5,626	474
Operation and maintenance	263,549	263,548	1
Total C.H.I.P. Grant	298,073	296,778	1,295
<b>TOTAL COMMUNITY ENVIRONMENT</b>	<b>298,073</b>	<b>296,778</b>	<b>1,295</b>
<b>TOTAL EXPENDITURES</b>	<b>298,073</b>	<b>296,778</b>	<b>1,295</b>
Excess (deficiency) of revenues over expenditures	(114)	55,601	55,715
Adjustment for prior year encumbrances	36,202	36,202	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>(36,088)</b>	<b>(36,088)</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$</b>	<b>\$ 55,715</b>	<b>\$ 55,715</b>

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, 1989

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Licenses and permits	\$ 28,575	\$ 28,575	\$
Interest earnings	13,358	13,358	
Fines and forfeitures	14,098	15,179	1,081
<b>TOTAL REVENUES</b>	<b>56,031</b>	<b>57,112</b>	<b>1,081</b>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Indigent Drivers Alcohol Treatment	50,000	42,833	7,167
Operation and maintenance			
Total Indigent Drivers Alcohol Treatment	50,000	42,833	7,167
<b>TOTAL PUBLIC SAFETY</b>	<b>50,000</b>	<b>42,833</b>	<b>7,167</b>
<b>TOTAL EXPENDITURES</b>	<b>50,000</b>	<b>42,833</b>	<b>7,167</b>
Excess (deficiency) of revenues over expenditures	6,031	14,279	8,248
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>252,878</b>	<b>252,878</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 258,709</b>	<b>\$ 266,957</b>	<b>\$ 8,248</b>

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, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 2,274	\$ 2,273	\$ (1)
Miscellaneous revenues	3,481	3,058	(423)
<b>TOTAL REVENUES</b>	<b>5,755</b>	<b>5,331</b>	<b>(424)</b>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Law Enforcement	37,975	37,939	36
Operation and maintenance	36,480	35,390	1,090
Capital outlay	74,455	73,329	1,126
<b>Total Law Enforcement</b>	<b>74,455</b>	<b>73,329</b>	<b>1,126</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>74,455</b>	<b>73,329</b>	<b>1,126</b>
<b>TOTAL EXPENDITURES</b>	<b>74,455</b>	<b>73,329</b>	<b>1,126</b>
Excess (deficiency) of revenues over expenditures	(68,700)	(67,996)	702
Adjustment for prior year encumbrances	16,567	16,567	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>50,182</b>	<b>50,182</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 49</b>	<b>\$ 751</b>	<b>\$ 702</b>

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, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 2,547	\$ 2,548	\$ 1
Fines and forfeitures	26,832	27,138	306
Miscellaneous revenues	14,651	14,651	
<b>TOTAL REVENUES</b>	<b>44,030</b>	<b>44,337</b>	<b>307</b>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Mandatory Drug Fine	10,500	10,437	63
Operation and maintenance	26,790	23,805	2,985
Capital outlay	37,290	34,242	3,048
<b>Total Mandatory Drug Fine</b>	<b>37,290</b>	<b>34,242</b>	<b>3,048</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>37,290</b>	<b>34,242</b>	<b>3,048</b>
<b>TOTAL EXPENDITURES</b>	<b>37,290</b>	<b>34,242</b>	<b>3,048</b>
Excess (deficiency) of revenues over expenditures	6,740	10,095	3,355
Adjustment for prior year encumbrances			
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>34,465</b>	<b>34,465</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 41,205</b>	<b>\$ 44,560</b>	<b>\$ 3,355</b>

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, 1989

FIRE PENSION FUND			
	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes	\$ 214,558	\$ 216,232	\$ 1,674
Intergovernmental revenues	21,668	21,668	
Interest earnings	8,300	8,303	3
<b>TOTAL REVENUES</b>	<b>244,526</b>	<b>246,203</b>	<b>1,677</b>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Fire Pension	925,058	925,038	20
Fringe benefits	10,209	9,939	270
Operation and maintenance	1,710	1,710	
Principal	13,145	13,145	
Interest			
Total Fire Pension	950,122	949,832	290
<b>TOTAL PUBLIC SAFETY</b>	<b>950,122</b>	<b>949,832</b>	<b>290</b>
<b>TOTAL EXPENDITURES</b>	<b>950,122</b>	<b>949,832</b>	<b>290</b>
Excess (deficiency) of revenues over expenditures	(705,596)	(703,629)	1,967
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds on bond sales	826,382	826,382	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>826,382</b>	<b>826,382</b>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	120,786	122,753	1,967
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>72,389</b>	<b>72,389</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 193,175</b>	<b>\$ 195,142</b>	<b>\$ 1,967</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, 1989

POLICE PENSION FUND			
	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes	\$ 214,552	\$ 216,226	\$ 1,674
Intergovernmental revenues	21,668	21,668	
Interest earnings	8,800	8,813	13
<b>TOTAL REVENUES</b>	<b>245,020</b>	<b>246,707</b>	<b>1,687</b>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Police Pension	532,546	532,545	1
Fringe benefits	9,624	9,354	270
Operation and maintenance	3,290	3,290	
Principal	26,291	26,290	1
Interest			
Total Police Pension	570,751	570,479	272
<b>TOTAL PUBLIC SAFETY</b>	<b>570,751</b>	<b>570,479</b>	<b>272</b>
<b>TOTAL EXPENDITURES</b>	<b>570,751</b>	<b>570,479</b>	<b>272</b>
Excess (deficiency) of revenues over expenditures	(325,731)	(323,772)	1,959
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds on bond sales	431,825	431,825	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>431,825</b>	<b>431,825</b>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	106,094	108,053	1,959
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>73,910</b>	<b>73,910</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 180,004</b>	<b>\$ 181,963</b>	<b>\$ 1,959</b>

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, 1989

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Fines and forfeitures	\$ 221,950	\$ 240,257	\$ 18,307
<b>TOTAL REVENUES</b>	<u>221,950</u>	<u>240,257</u>	<u>18,307</u>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Muni Court Tech	40,289	39,020	1,269
Personal services	12,173	12,139	34
Fringe benefits	89,578	85,533	4,043
Operation and maintenance	22,839	22,839	
Capital outlay			
<b>Total Muni Court Tech</b>	<u>164,877</u>	<u>159,531</u>	<u>5,346</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>164,877</u>	<u>159,531</u>	<u>5,346</u>
<b>TOTAL EXPENDITURES</b>	<u>164,877</u>	<u>159,531</u>	<u>5,346</u>
Excess (deficiency) of revenues over expenditures	57,073	80,726	23,653
<b>OTHER FINANCING SOURCES (USES)</b>			
Other financing sources	378	378	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>378</u>	<u>378</u>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	57,451	81,104	23,653
Adjustment for prior year encumbrances	3,595	3,595	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>171,115</u>	<u>171,115</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 232,161</u>	<u>\$ 255,814</u>	<u>\$ 23,653</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, 1989

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 23,574	\$ 99	\$ 4,980
Fines and forfeitures		28,564	
<b>TOTAL REVENUES</b>	<u>23,574</u>	<u>28,663</u>	<u>5,089</u>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Muni Court Security	6,500	5,998	502
Personal services	1,400	980	410
Fringe benefits	3,150	1,489	1,661
Operation and maintenance			
<b>Total Muni Court Security</b>	<u>11,050</u>	<u>8,477</u>	<u>2,573</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>11,050</u>	<u>8,477</u>	<u>2,573</u>
<b>TOTAL EXPENDITURES</b>	<u>11,050</u>	<u>8,477</u>	<u>2,573</u>
Excess (deficiency) of revenues over expenditures	12,524	20,186	7,662
Adjustment for prior year encumbrances			
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 12,524</u>	<u>\$ 20,186</u>	<u>\$ 7,662</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 53	\$ 53	\$ 53
Fines and forfeitures	14,327	20,991	6,664
<b>TOTAL REVENUES</b>	<b>14,327</b>	<b>21,044</b>	<b>6,717</b>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Muni Court Constr/Imp	2,000	306	1,694
Operation and maintenance	3,700		3,700
Capital outlay			
<b>Total Muni Court Constr/Imp</b>	<b>5,700</b>	<b>306</b>	<b>5,394</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>5,700</b>	<b>306</b>	<b>5,394</b>
<b>TOTAL EXPENDITURES</b>	<b>5,700</b>	<b>306</b>	<b>5,394</b>
Excess (deficiency) of revenues over expenditures	8,627	20,738	12,111
Adjustment for prior year encumbrances			
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 8,627</b>	<b>\$ 20,738</b>	<b>\$ 12,111</b>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 MUNI COURT CONSTRUCTION IMPROVEMENT FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 196	\$ 196	\$ 1
Fines and forfeitures	1,060	1,190	140
<b>TOTAL REVENUES</b>	<b>1,245</b>	<b>1,386</b>	<b>141</b>
Excess (deficiency) of revenues over expenditures	1,245	1,386	141
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>3,309</b>	<b>3,309</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 4,554</b>	<b>\$ 4,695</b>	<b>\$ 141</b>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 ELYRIA 20/20 FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	ELYRIA 20/20 FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 600	\$ 600	
<b>TOTAL REVENUES</b>	600	600	
<b>EXPENDITURES</b>			
<b>COMMUNITY ENVIRONMENT</b>			
Elyria 20/20	170	170	
Operation and maintenance			
Total Elyria 20/20	170	170	
<b>TOTAL COMMUNITY ENVIRONMENT</b>	170	170	
<b>TOTAL EXPENDITURES</b>	170	170	
Excess (deficiency) of revenues over expenditures	430	430	
Adjustment for prior year encumbrances	26	26	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	11,178	11,178	
<b>FUND BALANCE AT END OF YEAR</b>	\$ 11,634	\$ 11,634	\$

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, 1999

	POLICE LEVY FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes	\$ 2,934,516	\$ 2,937,338	\$ 2,822
Interest earnings	81,069	81,069	
Miscellaneous revenues	75,098	75,105	7
<b>TOTAL REVENUES</b>	3,090,683	3,093,512	2,829
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Police Levy	1,707,777	1,685,673	22,104
Personal services	568,862	568,225	637
Fringe benefits	357,900	354,977	2,423
Operation and maintenance	199,449	182,676	16,773
Capital outlay	190,000	190,000	
Principal	10,000	10,000	
Interest			
Total Police Levy	3,033,368	2,991,451	41,937
<b>TOTAL PUBLIC SAFETY</b>	3,033,368	2,991,451	41,937
<b>TOTAL EXPENDITURES</b>	3,033,368	2,991,451	41,937
Excess (deficiency) of revenues over expenditures	57,295	102,061	44,766
Adjustment for prior year encumbrances	58,236	58,236	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	1,224,837	1,224,837	
<b>FUND BALANCE AT END OF YEAR</b>	\$ 1,340,368	\$ 1,385,134	\$ 44,766

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 COPS AHEAD FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 1998

COPS AHEAD FUND		Variance
Budget	Actual	Favorable (Unfavorable)
REVENUES		
Intergovernmental revenues	\$ 9,664	\$ 9,662 (2)
<b>TOTAL REVENUES</b>	<b>9,664</b>	<b>(2)</b>
EXPENDITURES		
PUBLIC SAFETY		
COPS Ahead	6,996	6,995 1
Personal services	2,668	2,667 1
Fringe benefits		
<b>Total COPS Ahead</b>	<b>9,664</b>	<b>9,662 2</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>9,664</b>	<b>9,662 2</b>
<b>TOTAL EXPENDITURES</b>	<b>9,664</b>	<b>9,662 2</b>
Excess (deficiency) of revenues over expenditures		
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$</b>	<b>\$</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$</b>	<b>\$</b>

## **DEBT SERVICE FUNDS**

*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.

CITY OF ELYRIA, OHIO  
 COMBINING BALANCE SHEET  
 ALL DEBT SERVICE FUNDS  
 DECEMBER 31, 1999

	General Bond Retirement	Special Assessment Bond Retirement	Totals
<b>ASSETS</b>			
Equity in pooled cash and cash equivalents	\$ 4,038	\$ 24,031	\$ 28,069
Other Short-term investments	1,627,688		1,627,688
Receivables:			
Taxes	962,464		962,464
Accrued interest	20,348		20,348
Special assessments		4,857,484	4,857,484
Due from other governments	125,946		125,946
<b>TOTAL ASSETS</b>	<u>\$ 2,740,484</u>	<u>\$ 4,881,515</u>	<u>\$ 7,621,999</u>
<b>LIABILITIES</b>			
Matured interest payable	\$	4,031	\$ 4,031
Deferred revenue	1,083,635	4,857,484	5,941,119
<b>TOTAL LIABILITIES</b>	<u>1,083,635</u>	<u>4,861,515</u>	<u>5,945,150</u>
<b>FUND BALANCE</b>			
Reserved for debt service	1,656,849	20,000	1,676,849
<b>TOTAL FUND BALANCE</b>	<u>1,656,849</u>	<u>20,000</u>	<u>1,676,849</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 2,740,484</u>	<u>\$ 4,881,515</u>	<u>\$ 7,621,999</u>

**CITY OF ELYRIA, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL DEBT SERVICE FUNDS**  
**DECEMBER 31, 1999**

	<u>General Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Totals</u>
<b>REVENUES</b>			
Taxes	\$ 1,224,972	\$	\$ 1,224,972
Intergovernmental revenues	122,787		122,787
Investment income	91,075	13,699	104,774
Special assessments		707,847	707,847
<b>TOTAL REVENUES</b>	<u>1,438,834</u>	<u>721,546</u>	<u>2,160,380</u>
<b>EXPENDITURES</b>			
Current:			
General government	48,097	65,007	113,104
Debt service:			
Principal retirement	434,017	415,406	849,423
Interest and fiscal charges	716,427	221,133	937,560
<b>TOTAL EXPENDITURES</b>	<u>1,198,541</u>	<u>701,546</u>	<u>1,900,087</u>
Excess (deficiency) of revenues over expenditures	<u>240,293</u>	<u>20,000</u>	<u>260,293</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds of refunding bonds	3,515,006		3,515,006
Payment to refunded bond escrow agent	(3,470,803)		(3,470,803)
Operating transfers in	201,792		201,792
Operating transfers out	(208,100)		(208,100)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>37,895</u>		<u>37,895</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>278,188</u>	<u>20,000</u>	<u>298,188</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>1,378,661</u>		<u>1,378,661</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 1,656,849</u>	<u>\$ 20,000</u>	<u>\$ 1,676,849</u>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 GENERAL BOND RETIREMENT FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes	\$ 1,215,836	\$ 1,225,315	\$ 9,479
Intergovernmental revenues	122,787	122,787	
Interest earnings	78,558	78,558	
<b>TOTAL REVENUES</b>	<b>1,417,181</b>	<b>1,426,660</b>	<b>9,479</b>
<b>EXPENDITURES</b>			
<b>DEBT SERVICE</b>			
General Bond Retirement	48,098	48,097	1
Operation and maintenance	634,017	634,017	
Principal retirement	720,558	720,485	81
Interest			
Total General Bond Retirement	1,402,671	1,402,609	62
<b>TOTAL DEBT SERVICE</b>	<b>1,402,671</b>	<b>1,402,609</b>	<b>62</b>
<b>TOTAL EXPENDITURES</b>	<b>1,402,671</b>	<b>1,402,609</b>	<b>62</b>
Excess (deficiency) of revenues over expenditures	14,510	24,051	9,541
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds of notes/bonds	44,203	44,203	
Operating transfers-in		201,792	201,792
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>44,203</b>	<b>245,995</b>	<b>201,792</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	58,713	270,046	211,333
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>1,368,212</b>	<b>1,366,212</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 1,424,925</b>	<b>\$ 1,636,258</b>	<b>\$ 211,333</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 13,700	\$ 13,700	\$
Special assessments	707,847	707,847	
<b>TOTAL REVENUES</b>	<b>721,547</b>	<b>721,547</b>	
<b>EXPENDITURES</b>			
<b>DEBT SERVICE</b>			
Special Assessment Bond Retirement	65,007	65,007	
Operation and maintenance	435,408	435,408	
Principal retirement	221,134	221,134	
Interest			
Total Special Assessment Bond Retirement	721,547	721,547	
<b>TOTAL DEBT SERVICE</b>	<b>721,547</b>	<b>721,547</b>	
<b>TOTAL EXPENDITURES</b>	<b>721,547</b>	<b>721,547</b>	
Excess (deficiency) of revenues over expenditures			
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

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## 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).

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***Industrial Parkway***

To account for monies restricted for the construction of a new highway.

***Bridge Projects***

To account for monies restricted for the construction of major repairs or improvements to City bridges.

***Fire Station Construction***

To account for monies restricted for the construction of a new fire station.

***Capital Improvement***

To account for monies restricted for the purchase or construction of capital improvements for the City.

***Police Station Construction***

To account for monies restricted for the construction of a new police station.

***East Broad Street Widening***

To account for monies restricted for improvements to be made to East Broad Street.

***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.

***South Recreation Construction***

To account for monies restricted for the construction of a new South Recreation Center.

***Municipal Building Construction***

To account for monies restricted for the construction of a new City Hall building.

CITY OF ELYRIA  
 COMBINING BALANCE SHEET  
 ALL CAPITAL PROJECTS FUNDS  
 DECEMBER 31, 1999

	Industrial Parkway	Bridge Projects	Capital Improvement	Police Station Construction	East Broad St. Widening	Cascade/ Elywood
<b>ASSETS</b>						
Equity in pooled cash and cash equivalents	\$ 63,443	\$ 108,203	\$ 113,956	\$ 15,340	\$ 78,120	\$ 50,398
Other short-term investments			166,600		72,000	86,100
Receivables - accrued interest	21	42	1,084		397	358
<b>TOTAL ASSETS</b>	<u>\$ 63,464</u>	<u>\$ 108,245</u>	<u>\$ 281,640</u>	<u>\$ 15,340</u>	<u>\$ 150,517</u>	<u>\$ 116,856</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 2,457	\$	\$	\$ 14,971	\$	\$
Contracts payable		6,498				
Accrued wages and benefits						
General obligation notes payable						
<b>TOTAL LIABILITIES</b>	<u>2,457</u>	<u>6,498</u>		<u>14,971</u>		
<b>FUND BALANCE</b>						
Reserved for encumbrances	16,489	81,289			124,950	7,204
Unreserved-undesignated	44,518	20,458	281,640	369	25,567	109,652
<b>TOTAL FUND BALANCE (DEFICIT)</b>	<u>61,007</u>	<u>101,747</u>	<u>281,640</u>	<u>369</u>	<u>150,517</u>	<u>116,856</u>
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)</b>	<u>\$ 63,464</u>	<u>\$ 108,245</u>	<u>\$ 281,640</u>	<u>\$ 15,340</u>	<u>\$ 150,517</u>	<u>\$ 116,856</u>

CITY OF ELYRIA  
 COMBINING BALANCE SHEET  
 ALL CAPITAL PROJECTS FUNDS (continued)  
 DECEMBER 31, 1999

	State Issue II Capital Projects	South Rec Construction	Municipal Building Construction	Totals
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 57,801	\$ 7,038	\$ 300,090	\$ 794,389
Other short-term investments		901,900	1,371,500	2,578,100
Receivables - accrued interest	366	4,459	3,956	10,683
<b>TOTAL ASSETS</b>	<b>\$ 58,167</b>	<b>\$ 913,397</b>	<b>\$ 1,675,546</b>	<b>\$ 3,383,172</b>
<b>LIABILITIES</b>				
Accounts payable	\$	\$	\$	\$ 17,428
Contracts payable	16,035	89,336		111,869
Accrued wages and benefits	152			152
<b>TOTAL LIABILITIES</b>	<b>16,187</b>	<b>89,336</b>		<b>129,449</b>
<b>FUND BALANCE</b>				
Reserved for encumbrances	423,167	786,848	161,900	1,601,847
Unreserved-undesignated	(381,187)	37,213	1,513,646	1,651,876
<b>TOTAL FUND BALANCE (DEFICIT)</b>	<b>41,980</b>	<b>824,061</b>	<b>1,675,546</b>	<b>3,253,723</b>
<b>TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)</b>	<b>\$ 58,167</b>	<b>\$ 913,397</b>	<b>\$ 1,675,546</b>	<b>\$ 3,383,172</b>

CITY OF ELYRIA  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Industrial Parkway	Bridge Projects	Fire Station Construction	Capital Improvement	Police Station Construction	East Broad St. Widening
<b>REVENUES</b>						
Intergovernmental revenues	\$ 2,218	\$ 6,174	\$	\$ 15,684	\$ 11,837	\$ 7,496
Investment income						
Contributions						
Miscellaneous revenues	2,218	6,174		15,684	11,837	7,496
<b>TOTAL REVENUES</b>						
EXPENDITURES						
Capital outlay	107,576	23,028			43,876	
Debt Service -			8,100			
interest and fiscal charges			8,100		43,876	
<b>TOTAL EXPENDITURES</b>						
Excess (deficiency) of revenues over expenditures	(105,358)	(16,854)	(8,100)	15,684	(32,039)	7,496
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	150,000		208,100	35,163		
Operating transfers out				(111,485)	(201,792)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>						
Excess (deficiency) of revenues and other sources over expenditures and other uses	150,000		208,100	(76,322)	(201,792)	
	44,642	(16,854)	200,000	(60,638)	(233,831)	7,496
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	16,365	118,601	(200,000)	342,278	234,200	143,021
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>	\$ 61,007	\$ 101,747	\$	\$ 281,640	\$ 369	\$ 150,517

**CITY OF ELYRIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Cascade/ Elywood	State Issue II Capital Projects	South Rec Construction	Municipal Building Construction	Totals
<b>REVENUES</b>					
Intergovernmental revenues	\$	\$ 577,909	\$	\$	\$
Investment income	5,512	3,630	25,943	25,476	577,909
Contributions			498,205		103,970
Miscellaneous revenues	9,818				498,205
<b>TOTAL REVENUES</b>	<u>15,330</u>	<u>581,539</u>	<u>524,148</u>	<u>25,476</u>	<u>1,189,902</u>
<b>EXPENDITURES</b>					
Capital outlay	7,317	644,742	95,600	350,000	1,272,139
Debt Service - interest and fiscal charges					8,100
<b>TOTAL EXPENDITURES</b>	<u>7,317</u>	<u>644,742</u>	<u>95,600</u>	<u>350,000</u>	<u>1,280,239</u>
Excess (deficiency) of revenues over expenditures	8,013	(63,203)	428,548	(324,524)	(90,337)
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in		113,983	300,000	1,500,000	2,307,246
Operating transfers out		(35,163)			(348,440)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<u>78,820</u>	<u>300,000</u>	<u>1,500,000</u>	<u>1,958,806</u>
Excess (deficiency) of revenues and other sources, over expenditures and other uses	8,013	15,617	728,548	1,175,476	1,868,469
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>108,843</u>	<u>26,363</u>	<u>95,513</u>	<u>500,070</u>	<u>1,385,254</u>
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>	<u>\$ 116,856</u>	<u>\$ 41,980</u>	<u>\$ 824,061</u>	<u>\$ 1,675,546</u>	<u>\$ 3,253,723</u>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 INDUSTRIAL PARKWAY FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 1999

INDUSTRIAL PARKWAY FUND			Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUES			
Interest earnings	\$ 2,201	\$ 2,201	\$
<b>TOTAL REVENUES</b>	<b>2,201</b>	<b>2,201</b>	
EXPENDITURES			
HIGHWAYS AND STREETS			
Industrial Parkway	95,700	54,115	41,585
Operation and maintenance	70,800	69,950	850
Capital outlay			
Total Industrial Parkway	166,500	124,065	42,435
<b>TOTAL HIGHWAYS AND STREETS</b>	<b>166,500</b>	<b>124,065</b>	<b>42,435</b>
<b>TOTAL EXPENDITURES</b>	<b>166,500</b>	<b>124,065</b>	<b>42,435</b>
Excess (deficiency) of revenues over expenditures	(164,299)	(121,864)	42,435
OTHER FINANCING SOURCES (USES)			
Operating transfers-in	150,000	150,000	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>150,000</b>	<b>150,000</b>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	(14,299)	28,136	42,435
Adjustment for prior year encumbrances	11,839	11,839	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>4,524</b>	<b>4,524</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 2,084</b>	<b>\$ 44,499</b>	<b>\$ 42,435</b>

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, 1999

BRIDGE PROJECTS FUND			Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUES			
Interest earnings	\$ 6,318	\$ 6,318	\$
<b>TOTAL REVENUES</b>	<b>6,318</b>	<b>6,318</b>	
EXPENDITURES			
COMMUNITY ENVIRONMENT			
Miscellaneous Bridges	98,367	98,367	
Operation and maintenance	8,416	8,416	
Capital outlay			
Principal retirement			
Total Miscellaneous Bridges	104,783	104,783	
<b>TOTAL COMMUNITY ENVIRONMENT</b>	<b>104,783</b>	<b>104,783</b>	
<b>TOTAL EXPENDITURES</b>	<b>104,783</b>	<b>104,783</b>	
Excess (deficiency) of revenues over expenditures	(98,465)	(98,465)	
Adjustment for prior year encumbrances	99,819	99,819	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>19,062</b>	<b>19,062</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 20,416</b>	<b>\$ 20,416</b>	<b>\$</b>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 CAPITAL IMPROVEMENT FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest earnings	\$ 15,252	\$ 15,220	\$ (32)
<b>TOTAL REVENUES</b>	<b>15,252</b>	<b>15,220</b>	<b>(32)</b>
Excess (deficiency) of revenues over expenditures	15,252	15,220	(32)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	35,163	35,163	
Operating transfers out	(111,485)	(111,485)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(76,322)</b>	<b>(76,322)</b>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	(61,070)	(61,102)	(32)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>341,858</b>	<b>341,858</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 280,588</b>	<b>\$ 280,556</b>	<b>\$ (32)</b>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 POLICE STATION CONSTRUCTION FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest earnings	\$ 11,477	\$ 11,870	\$ 393
<b>TOTAL REVENUES</b>	<b>11,477</b>	<b>11,870</b>	<b>393</b>
EXPENDITURES			
PUBLIC SAFETY			
Police Station Construction	43,853	43,852	1
Capital outlay	43,853	43,852	1
Total Police Station Construction	43,853	43,852	1
<b>TOTAL PUBLIC SAFETY</b>	<b>43,853</b>	<b>43,852</b>	<b>1</b>
<b>TOTAL EXPENDITURES</b>	<b>43,853</b>	<b>43,852</b>	<b>1</b>
Excess (deficiency) of revenues over expenditures	(32,376)	(31,982)	394
OTHER FINANCING SOURCES (USES)			
Operating transfers out	(201,792)	(201,792)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(201,792)</b>	<b>(201,792)</b>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	(234,168)	(233,774)	394
Adjustment for prior year encumbrances	19,085	19,085	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>215,083</b>	<b>215,083</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 384</b>	<b>\$ 384</b>	<b>\$ 384</b>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 CASCADE/EELYWOOD FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 5,760	\$ 5,750	\$
Miscellaneous revenues	10,003	9,818	(185)
<b>TOTAL REVENUES</b>	<b>15,763</b>	<b>15,568</b>	<b>(195)</b>
<b>EXPENDITURES</b>			
<b>CULTURE AND RECREATION</b>			
Cascade/Elywood	15,500	14,521	979
Operation and maintenance	15,500	14,521	979
<b>TOTAL CULTURE AND RECREATION</b>	<b>15,500</b>	<b>14,521</b>	<b>979</b>
<b>TOTAL EXPENDITURES</b>	<b>15,500</b>	<b>14,521</b>	<b>979</b>
Excess (deficiency) of revenues over expenditures	253	1,047	794
Adjustment for prior year encumbrances	14,416	14,416	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>93,831</b>	<b>93,831</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 108,500</b>	<b>\$ 108,294</b>	<b>\$ 794</b>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 EAST BROAD STREET WIDENING FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 7,477	\$ 7,477	\$
<b>TOTAL REVENUES</b>	<b>7,477</b>	<b>7,477</b>	
<b>EXPENDITURES</b>			
<b>HIGHWAYS AND STREETS</b>			
East Broad Street Widening	124,950	124,950	
Operation and maintenance	124,950	124,950	
<b>Total East Broad Street Widening</b>	<b>124,950</b>	<b>124,950</b>	
<b>TOTAL HIGHWAYS AND STREETS</b>	<b>124,950</b>	<b>124,950</b>	
<b>TOTAL EXPENDITURES</b>	<b>124,950</b>	<b>124,950</b>	
Excess (deficiency) of revenues over expenditures	(117,473)	(117,473)	
Adjustment for prior year encumbrances	124,660	124,660	
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>17,695</b>	<b>17,695</b>	
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 25,172</b>	<b>\$ 25,172</b>	<b>\$</b>

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, 1989

	STATE ISSUE II CAPITAL PROJECTS FUND			Variance
	Budget	Actual		Favorable (Unfavorable)
<b>REVENUES</b>				
Intergovernmental revenues	\$ 1,100,020	\$ 593,830	\$	(506,190)
Interest earnings	3,268	3,287		(1)
<b>TOTAL REVENUES</b>	<b>1,103,288</b>	<b>597,097</b>		<b>(506,191)</b>
<b>EXPENDITURES</b>				
<b>HIGHWAYS AND STREETS</b>				
East River St/4th St	42,513	42,512		1
Capital outlay	42,513	42,512		1
<b>Total East River St/4th St</b>				
East Broad Street & Rt. 57	1,302	323		979
Personal services	800	53		747
Fringe benefits	698	698		
Operation and maintenance	55,957			55,957
Capital outlay	58,757	1,074		57,683
<b>Total East Broad Street &amp; Rt. 57</b>				
East Ave & Cedar St Improvement	39	39		
Personal services	7	6		1
Fringe benefits	77,262	77,261		1
Capital outlay	77,308	77,308		
<b>Total East Ave &amp; Cedar St Improvement</b>				<b>2</b>
Cleveland St/57 to Corp Line Improvement	74,705	74,704		1
Capital outlay	74,705	74,704		1
<b>Total Cleveland St/57 to Corp Line Improvement</b>				
Schaden Rd Improvement	59	58		1
Personal services	10	10		
Fringe benefits	72,624	72,624		
Capital outlay	72,693	72,692		1
<b>Total Schaden Rd Improvement</b>				
Abbe Rd/Taylor/Garden St Improvement	5,000	3,976		1,024
Personal services	800	621		179
Fringe benefits	339	339		
Operation and maintenance	355,913	355,913		
Capital outlay	362,052	360,849		1,203
<b>Total Abbe Rd/Taylor/Garden St Improvement</b>				

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-(continued)  
 FOR THE YEAR ENDED DECEMBER 31, 1989

	STATE ISSUE II CAPITAL PROJECTS FUND			Variance
	Budget	Actual		Favorable (Unfavorable)
<b>West River/Fowl Rd/Others Improvement</b>				
Personal services	7,938	7,938		
Fringe benefits	1,244	1,244		
Operation and maintenance	339	339		
Capital outlay	304,865	304,865		
<b>Total West River/Fowl Rd/Others Improvement</b>	<b>314,186</b>	<b>314,186</b>		
<b>Lake Ave/Chestnut St</b>				
Personal services	2,000	1,321		679
Fringe benefits	400	210		190
Operation and maintenance	353	353		
Capital outlay	139,249	139,249		
<b>Total Lake Ave/Chestnut St</b>	<b>142,002</b>	<b>141,133</b>		<b>869</b>
<b>TOTAL HIGHWAYS AND STREETS</b>	<b>1,144,216</b>	<b>1,084,456</b>		<b>59,760</b>
<b>TOTAL EXPENDITURES</b>	<b>1,144,216</b>	<b>1,084,456</b>		<b>59,760</b>
Excess (deficiency) of revenues over expenditures	(40,928)	(487,359)		(446,431)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	113,963	113,963		
Operating transfers out	(35,165)	(35,163)		2
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>78,818</b>	<b>78,820</b>		<b>2</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	37,880	(408,539)		(446,429)
Adjustment for prior year encumbrances	266,831	266,831		
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>(242,841)</b>	<b>(242,841)</b>		
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 81,890</b>	<b>\$ (384,549)</b>		<b>\$ (446,429)</b>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 SOUTH RECREATION CONSTRUCTION FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 21,497	\$ 21,497	
Miscellaneous revenues	486,206	496,205	31,999
<b>TOTAL REVENUES</b>	<b>487,703</b>	<b>519,702</b>	<b>31,999</b>
<b>EXPENDITURES</b>			
<b>CULTURE &amp; RECREATION</b>			
South Recreation Construction	5,255	5,254	1
Operation and maintenance	877,195	877,194	1
Capital outlay			
Total South Recreation Const.	882,450	882,448	2
<b>TOTAL CULTURE AND RECREATION</b>	<b>882,450</b>	<b>882,448</b>	<b>2</b>
<b>TOTAL EXPENDITURES</b>	<b>882,450</b>	<b>882,448</b>	<b>2</b>
Excess (deficiency) of revenues over expenditures	(394,747)	(362,746)	32,001
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	300,000	300,000	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>300,000</b>	<b>300,000</b>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	(94,747)	(62,746)	32,001
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>95,500</b>	<b>95,500</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 753</b>	<b>\$ 32,754</b>	<b>\$ 32,001</b>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 MUNICIPAL BUILDING CONSTRUCTION/IMPROVEMENT FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 21,580	\$ 21,580	
<b>TOTAL REVENUES</b>	<b>21,580</b>	<b>21,580</b>	
<b>EXPENDITURES</b>			
<b>COMMUNITY ENVIRONMENT</b>			
Municipal Building Const/imp	161,900	161,900	
Operation and maintenance	350,000	350,000	
Capital outlay			
Total Municipal Bldg Const/imp	511,900	511,900	
<b>TOTAL COMMUNITY ENVIRONMENT</b>	<b>511,900</b>	<b>511,900</b>	
<b>TOTAL EXPENDITURES</b>	<b>511,900</b>	<b>511,900</b>	
Excess (deficiency) of revenues over expenditures	(490,310)	(490,310)	
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	1,500,000	1,500,000	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,500,000</b>	<b>1,500,000</b>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,009,690	1,009,690	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>500,000</b>	<b>500,000</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 1,509,690</b>	<b>\$ 1,509,690</b>	<b>\$</b>

## ENTERPRISE FUNDS

*Enterprise 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.

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### *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  
 COMBINING BALANCE SHEET  
 ALL ENTERPRISE FUNDS  
 DECEMBER 31, 1989

	Water	Special Parks and Recreation	Sanitation	Wastewater Pollution Control	Totals
<b>ASSETS</b>					
Current:					
Equity in pooled cash and cash equivalents	\$ 450,151	\$ 220,973	\$ 560,273	\$ 6,725,558	\$ 7,956,955
Other short-term investments	547,800		253,050	3,577,434	4,378,284
Receivables:					
Accounts	320,779		123,971	762,473	1,207,223
Accrued interest	6,571	315	5,855	42,603	55,344
Rehabilitation loans				398,920	398,920
Special assessments	106,829			46,824	106,829
Inventory of supplies	163,198	8,742		55,711	218,764
Prepaid expenses	37,868		12,815		106,394
<b>Total current assets</b>	<u>1,633,196</u>	<u>230,030</u>	<u>955,964</u>	<u>11,609,523</u>	<u>14,428,713</u>
Fixed Assets:					
Land	6,169		20,744	580,575	607,488
Buildings	5,014,107		72,332	24,047,266	29,133,705
Improvements	4,915,476	38,443		20,629,113	25,583,032
Utility distribution and collection systems	14,285,334			30,092,270	44,377,604
Machinery and equipment	3,380,333	160,178	1,656,272	2,452,767	7,649,550
Construction in progress				208,622	208,622
Total fixed assets	27,601,419	198,621	1,749,348	78,010,613	107,560,001
Less: Accumulated depreciation	(14,542,591)	(178,143)	(1,437,155)	(31,134,637)	(47,292,526)
Net fixed assets	<u>13,058,828</u>	<u>20,478</u>	<u>312,193</u>	<u>46,875,976</u>	<u>60,267,475</u>
<b>TOTAL ASSETS</b>	<u>\$ 14,692,024</u>	<u>\$ 250,508</u>	<u>\$ 1,268,157</u>	<u>\$ 58,485,499</u>	<u>\$ 74,696,188</u>

CITY OF ELYRIA, OHIO  
COMBINING BALANCE SHEET  
ALL ENTERPRISE FUNDS  
DECEMBER 31, 1999

	Water	Special Parks and Recreation	Sanitation	Wastewater Pollution Control	Totals
<b>LIABILITIES</b>					
Current:					
Accounts payable	\$ 73,532	\$ 2,359	\$ 128,280	\$ 100,142	\$ 304,323
Contracts payable	2,813			439,369	442,182
Accrued wages and benefits	673,562	3,747	184,692	676,509	1,538,510
Compensated absences payable	101,849	71	68,746	68,563	239,229
Accrued interest	6,066			868,164	874,230
Deferred revenue	106,829		20,147		126,976
General obligation notes payable				3,000,000	3,000,000
Current portion of general obligation bonds payable	63,756			48,315	112,073
Current portion of construction loans payable	12,902			1,052,955	1,065,857
<b>Total current liabilities</b>	<b>1,041,311</b>	<b>6,177</b>	<b>401,875</b>	<b>6,254,017</b>	<b>7,703,380</b>
Long-term debt:					
General obligation bonds payable	1,560,574			424,065	1,984,639
Construction loans payable	100,305			20,360,123	20,460,428
<b>Total long-term debt</b>	<b>1,660,879</b>			<b>20,784,188</b>	<b>22,445,067</b>
<b>TOTAL LIABILITIES</b>	<b>2,702,190</b>	<b>6,177</b>	<b>401,875</b>	<b>27,038,205</b>	<b>30,148,447</b>
<b>CONTRIBUTED CAPITAL AND RETAINED EARNINGS</b>					
Contributed capital:					
From federal grants			280,000	12,381,430	12,381,430
From other City funds		1,580	1,075,693	96,629	376,629
Other	525,910			298,825	1,902,008
Total contributed capital	525,910	1,580	1,355,693	12,776,884	14,660,067
Retained earnings - unreserved	11,463,924	242,751	(489,411)	18,670,410	29,887,674
<b>TOTAL CONTRIBUTED CAPITAL AND RETAINED EARNINGS</b>	<b>11,989,834</b>	<b>244,331</b>	<b>866,282</b>	<b>31,447,294</b>	<b>44,547,741</b>
<b>TOTAL LIABILITIES, CONTRIBUTED CAPITAL AND RETAINED EARNINGS</b>	<b>\$ 14,692,024</b>	<b>\$ 250,508</b>	<b>\$ 1,268,157</b>	<b>\$ 58,485,499</b>	<b>\$ 74,696,188</b>

CITY OF ELYRIA, OHIO  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY**  
**ALL ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Water	Special Parks and Recreation	Sanitation	Wastewater Pollution Control	Totals
<b>OPERATING REVENUES</b>					
Charges for services	\$ 3,973,596	\$ 204,502	\$ 2,247,087	\$ 9,465,524	\$ 15,890,709
Tap fees	118,067			138,961	257,028
Other	9,104	85,108	2,341	56,994	153,547
<b>TOTAL OPERATING REVENUES</b>	<b>4,100,767</b>	<b>289,610</b>	<b>2,249,428</b>	<b>9,661,479</b>	<b>16,301,284</b>
<b>OPERATING EXPENSES</b>					
Personal services	1,952,219	105,585	1,108,666	2,878,999	6,143,469
Fringe benefits	495,913	17,438	234,622	949,405	1,697,378
Materials and supplies	499,583	76,100	208,069	612,765	1,396,517
Heat, light, and power	442,371	6,136		445,630	894,037
Contractual services	230,808	58,027	839,406	301,287	1,429,528
Depreciation	815,425	7,867	92,194	2,309,958	3,225,444
Other	40,033	10,681	1,617	18,262	70,593
<b>TOTAL OPERATING EXPENSES</b>	<b>4,476,352</b>	<b>281,834</b>	<b>2,482,574</b>	<b>7,616,206</b>	<b>14,856,966</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(375,585)</b>	<b>7,776</b>	<b>(233,146)</b>	<b>2,045,273</b>	<b>1,444,318</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Investment income	69,648	11,284	55,079	299,198	435,209
Interest expense	(114,556)			(1,807,267)	(1,921,823)
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>(44,908)</b>	<b>11,284</b>	<b>55,079</b>	<b>(1,508,069)</b>	<b>(1,486,614)</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>(420,493)</b>	<b>19,060</b>	<b>(178,067)</b>	<b>537,204</b>	<b>(42,296)</b>
<b>OPERATING TRANSFERS OUT</b>					
<b>NET INCOME (LOSS)</b>	<b>(420,493)</b>	<b>19,060</b>	<b>(178,067)</b>	<b>537,204</b>	<b>(42,296)</b>
<b>DEPRECIATION ON FIXED ASSETS ACQUIRED WITH CONTRIBUTED CAPITAL RESTRICTED FOR CAPITAL ACQUISITIONS OR CONSTRUCTION</b>				986,168	986,168
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	11,884,417	223,691	(311,344)	17,147,038	28,943,802
<b>RETAINED EARNINGS AT END OF YEAR</b>	11,463,924	242,751	(489,411)	18,670,410	29,887,674
<b>CONTRIBUTED CAPITAL AT BEGINNING OF YEAR</b>	525,910	1,580	1,203,643	13,763,052	15,494,185
<b>CAPITAL GRANTS</b>			152,050		152,050
<b>DEPRECIATION ON FIXED ASSETS ACQUIRED WITH CONTRIBUTED CAPITAL RESTRICTED FOR CAPITAL ACQUISITIONS OR CONSTRUCTION</b>				(986,168)	(986,168)
<b>CONTRIBUTED CAPITAL AT END OF YEAR</b>	525,910	1,580	1,355,693	12,776,884	14,660,067
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$ 11,989,834</b>	<b>\$ 244,331</b>	<b>\$ 866,282</b>	<b>\$ 31,447,294</b>	<b>\$ 44,547,741</b>

**CITY OF ELYRIA, OHIO  
COMBINING STATEMENT OF CASH FLOWS  
ALL ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Water	Special Parks and Recreation	Sanitation	Wastewater Pollution Control	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash received from customers	\$ 4,018,689	\$ 204,502	\$ 2,253,693	\$ 9,453,022	\$ 15,928,908
Cash payments to suppliers for goods and services	(1,631,496)	(154,698)	(1,171,894)	(2,220,956)	(5,179,034)
Cash payments to employees for services	(1,952,219)	(105,585)	(1,106,666)	(2,978,999)	(6,143,469)
Other operating revenues	9,104	85,108	2,341	56,984	153,547
Other operating expenses	(40,093)	(10,681)	(1,617)	(18,282)	(70,683)
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<u>404,045</u>	<u>18,646</u>	<u>(24,133)</u>	<u>4,291,799</u>	<u>4,690,357</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Proceeds from sale of notes/bonds	1,440,000			3,000,000	4,440,000
Capital grants received			152,050		152,050
Acquisition and construction of capital assets	(554,618)	(12,592)	(93,150)	(452,032)	(1,082,392)
Principal and interest paid on notes, bonds and loans payable	(1,548,990)			(2,879,216)	(4,428,206)
<b>NET CASH PROVIDED BY (USED FOR) CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>(663,608)</u>	<u>(12,592)</u>	<u>88,900</u>	<u>(331,248)</u>	<u>(918,548)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest on investments	67,048	11,615	52,356	299,872	430,891
Short-term investments converted to cash	63,900		79,100	1,004,500	1,147,500
Purchase of short-term investments	(547,800)		(253,050)	(3,577,434)	(4,378,284)
<b>NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES</b>	<u>(416,852)</u>	<u>11,615</u>	<u>(121,594)</u>	<u>(2,273,062)</u>	<u>(2,766,993)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>(678,415)</u>	<u>17,669</u>	<u>(56,827)</u>	<u>1,687,489</u>	<u>971,916</u>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>1,126,566</u>	<u>203,304</u>	<u>617,100</u>	<u>5,038,069</u>	<u>6,985,039</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>\$ 450,151</u>	<u>\$ 220,973</u>	<u>\$ 560,273</u>	<u>\$ 6,725,558</u>	<u>\$ 7,956,955</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:</b>					
Operating income (loss)	\$ (375,585)	\$ 7,776	\$ (233,146)	\$ 2,045,273	\$ 1,444,318
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	815,425	7,867	92,194	2,309,958	3,225,444
Change in assets and liabilities:					
Accounts receivable	(72,974)		34,571	(151,463)	(189,866)
Rehabilitation loans receivable				(83,136)	(83,136)
Inventory	(4,753)	(255)		(1,364)	(6,372)
Prepaid expenses	(1,982)		(1,286)	2,260	(1,010)
Accounts payable	36,178	2,359	122,228	(5,814)	154,951
Contracts payable					
relating to operating activities	2,813			(10,846)	(8,033)
Accrued wages and benefits	(51,631)	993	(96,146)	153,965	36,778
Compensated absences payable	58,554	(94)	55,421	33,366	145,247
Deferred revenue	779,630	10,870	(27,965)	2,248,526	3,246,039
<b>Total adjustments</b>	<u>404,045</u>	<u>18,646</u>	<u>(24,133)</u>	<u>4,291,799</u>	<u>4,690,357</u>
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<u>\$ 404,045</u>	<u>\$ 18,646</u>	<u>\$ (24,133)</u>	<u>\$ 4,291,799</u>	<u>\$ 4,690,357</u>

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 (continued)  
FOR THE YEAR ENDED DECEMBER 31, 1999

	WATER FUND (continued)			Variance
	Budget	Actual	Actual	Favorable (Unfavorable)
<b>TOTAL EXPENSES</b>	\$ 6,645,738	\$ 6,389,374	\$	258,364
Operating loss	(2,565,295)	(2,305,959)	\$	259,336
<b>NONOPERATING REVENUES</b>				
Reimbursements	500,000	500,011	\$	11
Bond proceeds	1,411,067	1,411,067	\$	-
<b>TOTAL NONOPERATING REVENUES</b>	1,911,067	1,911,078	\$	11
<b>OPERATING TRANSFERS IN</b>	12,362	12,362	\$	-
Net income (loss)	(641,866)	(382,519)	\$	259,347
Adjustment for prior year encumbrances	507,278	507,278	\$	-
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	659,380	659,380	\$	-
<b>FUND EQUITY AT END OF YEAR</b>	\$ 524,792	\$ 784,139	\$	259,347

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, 1999

	WATER FUND			Variance
	Budget	Actual	Actual	Favorable (Unfavorable)
<b>REVENUES</b>	\$ 3,876,000	\$ 3,876,021	\$	21
Charges for service	115,242	118,067	\$	2,825
Licenses and permits	64,677	64,677	\$	-
Interest earnings	13,287	13,287	\$	-
Special assessments	12,209	12,278	\$	70
Fines and forfeits	9,048	9,104	\$	56
Miscellaneous revenues	-	-	\$	-
<b>TOTAL REVENUES</b>	4,080,443	4,083,415	\$	2,972
<b>EXPENSES</b>				
<b>Public Utility Services</b>				
Personal services	674,650	655,024	\$	19,626
Fringe benefits	193,812	185,846	\$	8,166
Operation and maintenance	174,900	174,448	\$	452
Capital outlay	16,205	16,205	\$	-
<b>Total Public Utilities</b>	1,059,567	1,031,323	\$	28,244
<b>Water Pumping</b>				
Personal services	900,258	890,550	\$	9,706
Fringe benefits	268,408	255,193	\$	1,213
Operation and maintenance	966,350	912,270	\$	44,080
Capital outlay	426,293	377,512	\$	48,781
<b>Total Water Pumping</b>	2,539,305	2,435,525	\$	103,780
<b>Water Distribution</b>				
Personal services	384,400	375,928	\$	7,472
Fringe benefits	117,200	115,565	\$	1,635
Operation and maintenance	122,150	108,412	\$	13,738
Capital outlay	43,426	43,425	\$	1
<b>Total Water Distribution</b>	667,176	644,330	\$	22,846
<b>Water Miscellaneous</b>				
Personal services	201,100	197,780	\$	3,320
Fringe benefits	54,300	51,702	\$	2,598
Operation and maintenance	198,000	126,018	\$	72,982
Capital outlay	178,300	163,359	\$	12,941
Debt service:				
Principal retirement	1,439,561	1,439,561	\$	-
Interest	109,429	109,428	\$	1
Reimbursements	200,000	190,348	\$	9,652
<b>Total Water Miscellaneous</b>	2,379,680	2,278,196	\$	101,484

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, 1989

	Budget	Actual	Variance Favorable (Unfavorable)
<b>SPECIAL PARKS AND RECREATION FUND</b>			
<b>REVENUES</b>			
Charges for service	\$ 200,000	\$ 204,802	\$ 4,802
Interest earnings	11,814	11,814	
Miscellaneous revenues	101,000	105,020	4,020
<b>TOTAL REVENUES</b>	<b>312,814</b>	<b>321,636</b>	<b>8,822</b>
<b>EXPENSES</b>			
Special Parks and Recreation			
Personal services	108,500	105,887	2,613
Fringe benefits	17,851	17,439	412
Operation and maintenance	186,142	184,943	1,199
Capital outlay	16,000	12,592	3,408
<b>Total Special Parks and Recreation</b>	<b>327,493</b>	<b>320,861</b>	<b>7,132</b>
<b>TOTAL EXPENSES</b>	<b>327,493</b>	<b>320,361</b>	<b>7,132</b>
Net income (loss)	(14,879)	775	15,654
Adjustment for prior year encumbrances	9,436	9,436	
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>192,881</b>	<b>192,881</b>	
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$ 187,438</b>	<b>\$ 203,092</b>	<b>\$ 15,654</b>

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, 1989

	Budget	Actual	Variance Favorable (Unfavorable)
<b>SANITATION FUND</b>			
<b>REVENUES</b>			
Intergovernmental revenues	\$ 152,050	\$ 152,050	\$
Charges for services	2,200,000	2,253,683	53,683
Interest earnings	38,995	38,995	
Miscellaneous revenues	2,341	2,341	
<b>TOTAL REVENUES</b>	<b>2,394,386</b>	<b>2,448,079</b>	<b>53,693</b>
<b>EXPENSES</b>			
Sanitation			
Personal services	949,107	940,813	8,294
Fringe benefits	287,371	283,847	3,524
Operation and maintenance	940,400	936,189	4,211
Capital outlay	30,140	30,140	
Reimbursements	170,000	159,126	11,874
<b>Total Sanitation</b>	<b>2,377,018</b>	<b>2,349,115</b>	<b>27,903</b>
Recycling			
Operation and maintenance	137,770	135,419	2,351
Capital outlay	33,010	33,010	
<b>Total Recycling</b>	<b>170,780</b>	<b>168,429</b>	<b>2,351</b>
<b>TOTAL EXPENSES</b>	<b>2,547,798</b>	<b>2,517,544</b>	<b>30,254</b>
Operating income (loss)	(153,412)	(69,465)	83,947
<b>OPERATING TRANSFERS IN</b>	<b>12,362</b>	<b>12,362</b>	
Net income (loss)	(141,050)	(57,103)	83,947
Adjustment for prior year encumbrances	50,916	50,916	
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>645,286</b>	<b>645,286</b>	
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$ 555,152</b>	<b>\$ 639,099</b>	<b>\$ 83,947</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for services	\$ 9,198,998	\$ 9,314,061	\$ 115,063
Fees, licenses and permits	130,000	138,981	8,981
Interest earnings	281,841	303,696	11,855
Miscellaneous revenues	534,556	1,061,888	527,332
<b>TOTAL REVENUES</b>	<b>10,155,395</b>	<b>10,818,606</b>	<b>663,211</b>
<b>EXPENSES</b>			
Wastewater Pollution Control			
Personal services	2,009,600	1,997,828	11,774
Fringe benefits	581,900	579,979	1,921
Operation and maintenance	1,202,600	1,158,988	42,614
Capital outlay	357,708	357,707	1
<b>Total Wastewater Pollution Control</b>	<b>4,151,808</b>	<b>4,095,498</b>	<b>56,010</b>
Wastewater Pollution Control			
Miscellaneous	348,800	344,883	1,907
Personal services	69,200	68,952	248
Fringe benefits	962,800	851,603	141,197
Operation and maintenance	1,183,370	1,065,298	118,074
Capital outlay			
Debt service:			
Principal retirement	944,858	944,858	
Interest	1,921,283	1,921,282	1
Reimbursement	950,000	900,078	49,922
<b>Total Wastewater Pollution Control Miscellaneous</b>	<b>6,408,311</b>	<b>6,056,862</b>	<b>311,449</b>
Southwest Sanitary Sewer			
Operation and maintenance	49,163	48,207	956
Capital outlay	3,238,000	3,237,763	217
<b>Total Southwest Sanitary Sewer</b>	<b>3,287,163</b>	<b>3,285,990</b>	<b>1,173</b>
<b>TOTAL EXPENSES</b>	<b>13,846,982</b>	<b>13,478,350</b>	<b>368,632</b>
Operating loss	(3,681,587)	(2,659,744)	1,031,843
<b>NONOPERATING REVENUES</b>			
Note Proceeds	3,000,000	3,000,000	
<b>TOTAL NONOPERATING REVENUES</b>	<b>3,000,000</b>	<b>3,000,000</b>	
<b>OPERATING TRANSFERS IN</b>	<b>12,362</b>	<b>12,362</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 (continued)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Net income (loss)	(979,225)	352,618	1,031,843
Adjustment for prior year encumbrances	884,539	884,539	
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>4,965,272</b>	<b>4,965,272</b>	
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$ 5,190,586</b>	<b>\$ 6,222,429</b>	<b>\$ 1,031,843</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 to other governmental units on a cost reimbursement basis.

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### *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 BALANCE SHEET  
 ALL INTERNAL SERVICE FUNDS  
 DECEMBER 31, 1999

	Employees' Health Insurance	Workers' Compensation	Totals
<b>ASSETS</b>			
Current:			
Equity in pooled cash and cash equivalents	\$ 454,744	\$ 13,615	\$ 468,359
Other Short-term Investments	74,700	2,699,175	2,773,875
Receivables:			
Accounts	601		601
Accrued Interest	3,272	27,022	30,294
Total current assets	533,317	2,739,812	3,273,129
Fixed assets:			
Machinery and equipment	4,582		4,582
Total fixed assets	4,582		4,582
Less: Accumulated depreciation	(4,582)		(4,582)
Net fixed assets			
<b>TOTAL ASSETS</b>	<b>\$ 533,317</b>	<b>\$ 2,739,812</b>	<b>\$ 3,273,129</b>
<b>LIABILITIES</b>			
Current:			
Accounts payable	837		837
Accrued wages and benefits	199,441	610,843	810,284
Total current liabilities	200,278	610,843	811,121
<b>TOTAL LIABILITIES</b>	<b>200,278</b>	<b>610,843</b>	<b>811,121</b>
<b>CONTRIBUTED CAPITAL AND RETAINED EARNINGS</b>			
Contributed capital:			
From other City funds	468,244		468,244
Total contributed capital	468,244		468,244
Retained earnings - unreserved	(133,205)	2,128,969	1,995,764
<b>TOTAL CONTRIBUTED CAPITAL AND RETAINED EARNINGS</b>	<b>335,039</b>	<b>2,128,969</b>	<b>2,462,008</b>
<b>TOTAL LIABILITIES, CONTRIBUTED CAPITAL AND RETAINED EARNINGS</b>	<b>\$ 533,317</b>	<b>\$ 2,739,812</b>	<b>\$ 3,273,129</b>

CITY OF ELYRIA, OHIO  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY**  
**ALL INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Employees' Health Insurance	Workers' Compensation	Totals
<b>OPERATING REVENUES</b>			
Charges for services	2,894,784	351,801	\$ 3,246,585
Other		388,625	388,625
<b>TOTAL OPERATING REVENUES</b>	<u>2,894,784</u>	<u>740,426</u>	<u>3,635,210</u>
<b>OPERATING EXPENSES</b>			
Personal services		13,357	13,357
Fringe benefits	2,810,033	674,733	3,484,766
Contractual services	15,970	18,433	35,403
<b>TOTAL OPERATING EXPENSES</b>	<u>2,826,003</u>	<u>707,523</u>	<u>3,533,526</u>
<b>OPERATING INCOME</b>	<u>68,781</u>	<u>32,903</u>	<u>101,684</u>
<b>NONOPERATING REVENUES</b>			
Investment income	22,693	132,432	155,025
Investment expense		(5,694)	(5,694)
<b>TOTAL NONOPERATING REVENUES</b>	<u>22,693</u>	<u>126,738</u>	<u>149,331</u>
<b>NET INCOME</b>	<u>91,374</u>	<u>159,641</u>	<u>251,015</u>
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<u>(224,579)</u>	<u>1,969,328</u>	<u>1,744,749</u>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u>(133,205)</u>	<u>2,128,969</u>	<u>1,995,764</u>
<b>CONTRIBUTED CAPITAL AT BEGINNING OF YEAR</b>			466,244
<b>CONTRIBUTED CAPITAL AT END OF YEAR</b>			466,244
<b>FUND EQUITY AT END OF YEAR</b>	<u>\$ 333,039</u>	<u>\$ 2,128,969</u>	<u>\$ 2,462,008</u>

**CITY OF ELYRIA, OHIO  
COMBINING STATEMENT OF CASH FLOWS  
ALL INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Employees' Health Insurance	Workers' Compensation	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash received from customers	2,894,183	351,801	3,245,984
Cash payments to suppliers for goods and services	(2,835,757)	(890,640)	(3,726,397)
Cash paid to employees for services		(13,357)	(13,357)
Other operating revenues		388,625	388,625
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<u>58,426</u>	<u>(183,571)</u>	<u>(105,145)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on Investments	20,458	126,049	146,507
Short-term investments converted to cash		2,535,999	2,535,999
Purchase of short-term investments	(74,700)	(2,699,175)	(2,773,875)
<b>NET CASH USED FOR INVESTING ACTIVITIES</b>	<u>(54,242)</u>	<u>(37,127)</u>	<u>(91,369)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	4,184	(200,698)	(196,514)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>450,560</u>	<u>214,313</u>	<u>664,873</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>\$ 454,744</u>	<u>\$ 13,615</u>	<u>\$ 468,359</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:</b>			
Operating Income	68,781	32,903	101,684
Adjustments to reconcile operating income to net cash provided by operating activities:			
Change in assets and liabilities:			
Accounts receivable	(601)		(601)
Accounts payable	837		837
Accrued wages and benefits	(10,591)	(196,320)	(206,911)
Compensated absences		(154)	(154)
Total Adjustments	<u>(10,355)</u>	<u>(196,474)</u>	<u>(206,829)</u>
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<u>\$ 58,426</u>	<u>\$ (183,571)</u>	<u>\$ (105,145)</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 20,458	\$ 20,458	\$
<b>TOTAL REVENUES</b>	<u>20,458</u>	<u>20,458</u>	
<b>EXPENSES</b>			
<b>GENERAL GOVERNMENT</b>			
Employees' Health Insurance	2,850,000	2,820,624	29,376
Fringe benefits	23,000	18,044	6,956
Operation and maintenance			
Total Employees' Health Insurance	<u>2,873,000</u>	<u>2,838,668</u>	<u>36,332</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>2,873,000</u>	<u>2,838,668</u>	<u>36,332</u>
<b>TOTAL EXPENDITURES</b>	<u>2,873,000</u>	<u>2,838,668</u>	<u>36,332</u>
Operating loss	(2,852,542)	(2,816,210)	36,332
<b>OTHER FINANCING SOURCES</b>			
Other financing sources	2,638,006	2,894,183	256,177
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>2,638,006</u>	<u>2,894,183</u>	<u>256,177</u>
Net income (loss)	(214,536)	77,973	292,509
Adjustment for prior year encumbrances	3,475	3,475	
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>447,068</u>	<u>447,068</u>	
<b>FUND EQUITY AT END OF YEAR</b>	<u>\$ 236,025</u>	<u>\$ 528,534</u>	<u>\$ 292,509</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for services	\$ 350,000	\$ 351,801	\$ 1,801
Interest earnings	131,152	131,743	591
<b>TOTAL REVENUES</b>	<u>481,152</u>	<u>483,544</u>	<u>2,392</u>
<b>EXPENSES</b>			
<b>FUND OPERATIONS</b>			
Workers' Compensation	13,700	13,450	250
Personal services	871,560	871,236	314
Fringe benefits	25,000	19,433	5,567
Operation and maintenance			
Total Workers' Compensation	<u>910,260</u>	<u>904,119</u>	<u>6,131</u>
<b>TOTAL FUND OPERATIONS</b>	<u>910,260</u>	<u>904,119</u>	<u>6,131</u>
<b>TOTAL EXPENSES</b>	<u>910,260</u>	<u>904,119</u>	<u>6,131</u>
Operating loss	(429,098)	(420,575)	8,523
<b>OTHER FINANCING SOURCES</b>			
Other financing sources	388,625	388,625	
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>388,625</u>	<u>388,625</u>	<u></u>
Net (loss)	(40,473)	(31,950)	8,523
Adjustment for prior year encumbrances	5,325	5,325	
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>2,740,547</u>	<u>2,740,547</u>	
<b>FUND EQUITY AT END OF YEAR</b>	<u>\$ 2,705,399</u>	<u>\$ 2,713,922</u>	<u>\$ 8,523</u>

## TRUST AND AGENCY FUNDS

*Trust and Agency Funds* are used to account for assets held by a governmental unit in a trustee capacity and/or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds, and (c) agency funds.

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### **EXPENDABLE TRUSTS**

#### ***Wagner Trust***

To accumulate donations to provide for park and recreation expenditures.

#### ***Ely Park Trust***

To accumulate donations to provide for park and recreation 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.

#### ***Apple Festival Trust***

To accumulate donations to provide for maintenance and improvement of Ely Park.

### **NONEXPENDABLE TRUST**

#### ***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.

### **AGENCY**

#### ***Consumer Deposits***

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

**TRUST AND AGENCY FUNDS (continued)**

**AGENCY**

***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 due 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 Court.

***State Building Fees***

OBBS Assessment fees collected by the City for the State of Ohio.

CITY OF ELYRIA, OHIO  
 COMBINING BALANCE SHEET  
 ALL FIDUCIARY FUNDS  
 DECEMBER 31, 1999

	Expendable Trust				Nonexpendable Trust
	Wagner Trust	Ely Park Trust	Findley Trust	Cemetery Maintenance and Improvement	
<b>ASSETS</b>					
Equity in pooled cash and other equivalents	\$ 45,010	\$ 689	\$ 126,745	\$ 149,288	\$ 143,408
Cash and cash equivalents - segregated accounts			4,300		206,200
Short-term investments			367	328	2,890
Receivables - accrued interest	235				
<b>TOTAL ASSETS</b>	<u>\$ 45,245</u>	<u>\$ 689</u>	<u>\$ 131,412</u>	<u>\$ 149,616</u>	<u>\$ 352,498</u>
<b>LIABILITIES</b>					
Accounts payable	\$	\$	713	4,122	\$
Accrued wages and benefits			502	2,501	
Compensated absences payable				508	
Due to other funds					
Due to other governments					
Other liabilities					
<b>TOTAL LIABILITIES</b>			<u>1,215</u>	<u>7,131</u>	
<b>FUND BALANCE</b>					
Reserved for encumbrances	345	132	3,867	16,382	
Unreserved - undesignated	44,900	557	126,330	126,103	352,498
<b>TOTAL FUND BALANCE</b>	<u>45,245</u>	<u>689</u>	<u>130,197</u>	<u>142,485</u>	<u>352,498</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 45,245</u>	<u>\$ 689</u>	<u>\$ 131,412</u>	<u>\$ 149,616</u>	<u>\$ 352,498</u>

CITY OF ELYRIA, OHIO  
 COMBINING BALANCE SHEET  
 ALL FIDUCIARY FUNDS (CONTINUED)  
 DECEMBER 31, 1989

	Agency					
	Consumer Deposits	Excavating Permits	State Health Fees	Unclaimed Monies	Municipal Court	Land Purchase Deposits
<b>ASSETS</b>						
Equity in pooled cash and other equivalents	\$ 194,382	\$ 2,560	\$ 3,363	\$ 29,216	\$	\$ 885
Cash and cash equivalents - segregated accounts	300,000			23,900	397,242	
Short-term investments						
Receivables - accrued interest	773			133		
<b>TOTAL ASSETS</b>	<u>\$ 495,155</u>	<u>\$ 2,560</u>	<u>\$ 3,363</u>	<u>\$ 53,249</u>	<u>\$ 397,242</u>	<u>\$ 885</u>
<b>LIABILITIES</b>						
Accounts payable	\$	\$	\$ 3,363	\$	\$	\$ 885
Accrued wages and benefits						
Compensated absences payable					134,942	
Due to other funds					262,300	
Due to other governments	495,155	2,560		53,249		
Other liabilities	495,155	2,560	3,363	53,249	397,242	885
<b>TOTAL LIABILITIES</b>						
<b>FUND BALANCE</b>						
Reserved for encumbrances						
Unreserved - undesignated						
<b>TOTAL FUND BALANCE</b>						
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 495,155</u>	<u>\$ 2,560</u>	<u>\$ 3,363</u>	<u>\$ 53,249</u>	<u>\$ 397,242</u>	<u>\$ 885</u>

CITY OF ELYRIA, OHIO  
 COMBINING BALANCE SHEET  
 ALL FIDUCIARY FUNDS (CONTINUED)  
 DECEMBER 31, 1989

	Agency						Total-All Fiduciary Funds
	Lorain County Utility Charges	Payroll Receiving	Fire Department Deposit	Police Department Deposit	State Building Fees		
<b>ASSETS</b>							
Equity in pooled cash and other equivalents	\$ 31,238	\$ 21,049	\$ 6,000	\$ 554	\$ 2,468	\$	\$ 757,825
Cash and cash equivalents - segregated accounts							387,242
Short-term investments							534,400
Receivables -							4,726
accrued interest							
<b>TOTAL ASSETS</b>	<u>\$ 31,238</u>	<u>\$ 21,049</u>	<u>\$ 6,000</u>	<u>\$ 554</u>	<u>\$ 2,468</u>	<u>\$</u>	<u>\$ 1,694,193</u>
<b>LIABILITIES</b>							
Accounts payable	\$	\$ 20,912	\$	\$	\$	\$	\$ 29,995
Accrued wages and benefits							3,003
Compensated absences payable							508
Due to other funds							134,942
Due to other governments	31,238	137			2,468		33,843
Other liabilities			6,000	554			819,818
<b>TOTAL LIABILITIES</b>	<u>\$ 31,238</u>	<u>\$ 21,049</u>	<u>\$ 6,000</u>	<u>\$ 554</u>	<u>\$ 2,468</u>	<u>\$</u>	<u>\$ 1,022,109</u>
<b>FUND BALANCE</b>							
Reserved for encumbrances							20,728
Unreserved - undesignated							651,358
<b>TOTAL FUND BALANCE</b>							<u>\$ 672,084</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 31,238</u>	<u>\$ 21,049</u>	<u>\$ 6,000</u>	<u>\$ 554</u>	<u>\$ 2,468</u>	<u>\$</u>	<u>\$ 1,694,193</u>

CITY OF ELYRIA, OHIO  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL EXPENDABLE TRUST FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Wagner Trust	Ely Park Trust	Findley Trust	Cemetery Maintenance and Improvement	Apple Festival Trust	Totals
<b>REVENUES</b>						
Charges for services				\$ 89,694	\$	\$ 89,694
Investment income	2,560	513	6,712	9,252		18,037
Contributions	9,074	170	33,075			42,319
<b>TOTAL REVENUES</b>	<u>11,634</u>	<u>683</u>	<u>39,787</u>	<u>98,946</u>		<u>151,050</u>
<b>EXPENDITURES</b>						
Current:						
Health				103,606		103,606
Culture and recreation	12,791	17,190	26,684	57,428		56,665
Capital outlay				161,034		57,428
<b>TOTAL EXPENDITURES</b>	<u>12,791</u>	<u>17,190</u>	<u>26,684</u>	<u>161,034</u>		<u>217,699</u>
Excess (deficiency) of revenues over expenditures	<u>(1,157)</u>	<u>(16,507)</u>	<u>13,103</u>	<u>(62,088)</u>		<u>(66,649)</u>
<b>OTHER FINANCING SOURCES</b>						
Operating transfers in				25,853		25,853
<b>TOTAL OTHER FINANCING SOURCES</b>				<u>25,853</u>		<u>25,853</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(1,157)</u>	<u>(16,507)</u>	<u>13,103</u>	<u>(36,235)</u>		<u>(40,796)</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>46,402</u>	<u>17,196</u>	<u>117,094</u>	<u>178,720</u>	<u>970</u>	<u>360,382</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 45,245</u>	<u>\$ 689</u>	<u>\$ 130,197</u>	<u>\$ 142,485</u>	<u>\$ 970</u>	<u>\$ 319,586</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 2,331	\$ 2,331	\$
Miscellaneous revenues	9,074	9,074	
<b>TOTAL REVENUES</b>	<b>11,405</b>	<b>11,405</b>	
<b>EXPENDITURES</b>			
Wagner Trust	15,000	13,135	1,865
Operation and maintenance	15,000	13,135	1,865
<b>TOTAL EXPENDITURES</b>	<b>15,000</b>	<b>13,135</b>	<b>1,865</b>
Excess (deficiency) of revenues over expenditures	(3,595)	(1,730)	1,865
Adjustment for prior year encumbrances	700	700	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>45,696</b>	<b>45,696</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 42,801</b>	<b>\$ 44,668</b>	<b>\$ 1,865</b>

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 515	\$ 515	\$
Miscellaneous revenues	170	170	
<b>TOTAL REVENUES</b>	<b>685</b>	<b>685</b>	
<b>EXPENDITURES</b>			
Ely Park Trust	18,251	18,251	
Operation and maintenance	18,251	18,251	
<b>TOTAL EXPENDITURES</b>	<b>18,251</b>	<b>18,251</b>	
Excess (deficiency) of revenues over expenditures	(17,566)	(17,566)	
Adjustment for prior year encumbrances	257	257	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>17,868</b>	<b>17,868</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 557</b>	<b>\$ 557</b>	<b>\$</b>

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 6,684	\$ 6,684	\$
Miscellaneous revenues	32,875	33,075	200
<b>TOTAL REVENUES</b>	<b>39,559</b>	<b>39,759</b>	<b>200</b>
<b>EXPENDITURES</b>			
Findley Trust			
Personal services	7,748	5,421	2,327
Fringe benefits	1,330	893	437
Operation and maintenance	37,000	24,388	12,612
Total Findley Trust	46,078	30,702	15,376
<b>TOTAL EXPENDITURES</b>	<b>46,078</b>	<b>30,702</b>	<b>15,376</b>
Excess (deficiency) of revenues over expenditures	(6,519)	9,057	15,576
Adjustment for prior year encumbrances	4,142	4,142	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>113,382</b>	<b>113,382</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 111,005</b>	<b>\$ 128,581</b>	<b>\$ 15,576</b>

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 10,832	\$ 9,388	\$ (1,284)
Miscellaneous revenues	87,869	89,694	2,025
<b>TOTAL REVENUES</b>	<b>98,301</b>	<b>99,082</b>	<b>761</b>
<b>EXPENDITURES</b>			
Cemetery Maintenance and Improvement			
Personal services	50,387	50,404	183
Fringe benefits	9,364	8,317	1,047
Operation and maintenance	83,850	59,562	24,388
Capital outlay	71,000	81,283	9,707
Total Cemetery Maintenance and Improvement	214,901	179,576	35,325
<b>TOTAL EXPENDITURES</b>	<b>214,901</b>	<b>179,576</b>	<b>35,325</b>
Excess (deficiency) of revenues over expenditures	(118,600)	(80,514)	36,086
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	25,853	25,853	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>25,853</b>	<b>25,853</b>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	(90,747)	(54,661)	36,086
Adjustment for prior year encumbrances	10,231	10,231	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>172,869</b>	<b>172,869</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 82,173</b>	<b>\$ 128,259</b>	<b>\$ 36,086</b>

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, 1999

	<u>CEMETERY TRUST FUND (NONEXPENDABLE TRUST)</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
REVENUES			
Interest earnings	\$ 19,938	\$ 19,938	\$
Miscellaneous revenues	13,308	13,631	225
<b>TOTAL REVENUES</b>	<u>33,244</u>	<u>33,469</u>	<u>225</u>
OPERATING TRANSFERS OUT	<u>(25,854)</u>	<u>(25,853)</u>	<u>1</u>
Net income	7,390	7,616	226
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>341,865</u>	<u>341,865</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 349,385</u>	<u>\$ 349,811</u>	<u>\$ 226</u>

CITY OF ELYRIA, OHIO  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1989

	Balance January 1, 1989	Additions	Deductions	Balance December 31, 1989
<b>CONSUMER DEPOSITS FUND</b>				
<i>Assets:</i>				
Equity in pooled cash and cash equivalents	\$ 109,697	\$ 539,418	\$ 454,931	\$ 194,382
Short-term investments	373,000	300,000	373,000	300,000
Accrued interest receivable	3,247	773	3,247	773
Total assets	<u>\$ 486,144</u>	<u>\$ 840,189</u>	<u>\$ 831,178</u>	<u>\$ 495,155</u>
<i>Liabilities:</i>				
Other Liabilities	\$ 486,144	\$ 163,942	\$ 154,931	\$ 495,155
<b>EXCAVATING PERMITS FUND</b>				
<i>Assets:</i>				
Equity in pooled cash and cash equivalents	\$ 8,460	\$ 2,000	\$ 7,900	\$ 2,560
<i>Liabilities:</i>				
Other Liabilities	\$ 8,460	\$ 2,000	\$ 7,900	\$ 2,560
<b>STATE HEALTH FEES FUND</b>				
<i>Assets:</i>				
Equity in pooled cash and cash equivalents	\$ 1,797	\$ 24,359	\$ 22,793	\$ 3,363
<i>Liabilities:</i>				
Accounts payable	\$ 1,797	\$ 24,359	\$ 22,793	\$ 3,363
<b>UNCLAIMED MONIES FUND</b>				
<i>Assets:</i>				
Equity in pooled cash and cash equivalents	\$ 53,514	\$ 32,231	\$ 56,529	\$ 29,216
Short-term investments	23,900	133	171	23,900
Accrued interest receivable	171	56,264	56,700	133
Total assets	<u>\$ 53,685</u>	<u>\$ 56,264</u>	<u>\$ 56,700</u>	<u>\$ 53,249</u>
<i>Liabilities:</i>				
Other Liabilities	\$ 53,685	\$ 56,284	\$ 56,700	\$ 53,249
<b>MUNICIPAL COURT FUND</b>				
<i>Assets:</i>				
Cash and cash equivalents-segregated accounts	\$ 323,170	\$ 3,922,438	\$ 3,846,366	\$ 397,242
<i>Liabilities:</i>				
Due to other funds	\$ 134,993	\$ 134,942	\$ 134,993	\$ 134,942
Other liabilities	186,177	262,300	188,177	262,300
Total liabilities	<u>\$ 323,170</u>	<u>\$ 397,242</u>	<u>\$ 323,170</u>	<u>\$ 397,242</u>
<b>LAND PURCHASE DEPOSITS FUND</b>				
<i>Assets:</i>				
Equity in pooled cash and cash equivalents	\$ 885			\$ 885
<i>Liabilities:</i>				
Accounts Payable	\$ 885			\$ 885

(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, 1999**

	Balance January 1, 1999	Additions	Deductions	Balance December 31, 1999
<b>LORAIN COUNTY UTILITY CHARGES FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 23,513	\$ 186,871	\$ 179,146	\$ 31,238
Liabilities:				
Due to other governments	\$ 23,513	\$ 186,871	\$ 179,146	\$ 31,238
<b>PAYROLL REVOLVING FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 20,287	\$ 6,045,361	\$ 6,044,589	\$ 21,049
Liabilities:				
Accounts payable	\$ 2,158,210	\$ 2,137,288	\$ 20,912	\$ 20,912
Due to other governments	3,887,148	3,807,296	137	137
Total liabilities	\$ 20,287	\$ 6,045,358	\$ 6,044,596	\$ 21,049
<b>FIRE DAMAGE DEPOSIT FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 12,000	\$ 6,000	\$ 6,000	\$ 6,000
Liabilities:				
Other liabilities	\$ 12,000	\$ 6,000	\$ 6,000	\$ 6,000
<b>POLICE DEPARTMENT DEPOSIT FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 554	\$ 554	\$ 554	\$ 554
Liabilities:				
Other liabilities	\$ 554	\$ 554	\$ 554	\$ 554
<b>STATE BUILDING FEES FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,360	\$ 5,935	\$ 5,827	\$ 2,468
Liabilities:				
Due to other governments	\$ 2,360	\$ 5,935	\$ 5,827	\$ 2,468
<b>TOTAL - ALL AGENCY FUNDS</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 221,267	\$ 6,848,173	\$ 6,777,725	\$ 281,715
Short-term investments	373,000	323,900	373,000	323,900
Cash and cash equivalents-segregated accounts	323,170	3,922,438	3,848,366	387,242
Accrued interest receivable	3,418	906	3,418	906
Total assets	\$ 920,855	\$ 11,095,417	\$ 11,002,509	\$ 1,013,763
Liabilities:				
Accounts payable	\$ 2,682	\$ 2,182,589	\$ 2,160,081	\$ 25,160
Due to other funds	134,993	134,942	134,993	134,942
Due to other governments	46,160	4,079,964	4,082,271	33,843
Other liabilities	737,020	496,506	413,708	819,819
Total Liabilities	\$ 920,855	\$ 6,893,971	\$ 6,801,063	\$ 1,013,763

**GENERAL FIXED ASSETS ACCOUNT GROUP**

The *General Fixed Assets Account Group* is used to account for all property not used in the operations of proprietary funds.

**CITY OF ELYRIA, OHIO  
SCHEDULE OF GENERAL FIXED ASSETS  
BY SOURCE  
DECEMBER 31, 1999**

**INVESTMENTS IN GENERAL FIXED ASSETS:**

Land	\$ 4,776,109
Buildings	15,127,889
Improvements	1,623,574
Collection systems (storm sewers)	13,476,946
Machinery and equipment	10,742,665
Construction in progress	254,293
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ 46,001,486</b>

**INVESTMENTS IN GENERAL FIXED ASSETS FROM:**

General obligation notes/bonds	\$ 16,821,193
General Fund revenues	7,040,901
Special Revenue Fund revenues	4,959,337
Expendable Trust Fund revenues	649,259
Gifts	1,433,562
Unassigned *	15,097,234
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ 46,001,486</b>

\* Represents general fixed assets for which sources of funding are not available.

CITY OF ELYRIA, OHIO  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

<b>FUNCTION AND ACTIVITY</b>	<b>Balance January 1, 1999</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 1999</b>
Public Safety	\$ 17,790,608	\$ 385,998	\$ 299,449	\$ 17,877,157
Health	983,245	94,404	67,484	1,010,165
Culture and recreation	5,570,801	952,122	72,473	6,450,450
Community environment	334,490	62,357	20,022	376,825
Highways and streets	1,867,476	211,845	135,672	1,943,649
General government	<u>18,176,587</u>	<u>512,777</u>	<u>346,124</u>	<u>18,343,240</u>
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ 44,723,207</b>	<b>\$ 2,219,503</b>	<b>\$ 941,224</b>	<b>\$ 46,001,486</b>

**CITY OF ELYRIA, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY**  
**DECEMBER 31, 1999**

Function and Activity	Land	Buildings	Improvements	Collection Systems	Machinery and Equipment	Total *
Public Safety	\$ 1,445,314	\$ 10,242,995	\$ 93,848	\$	\$ 6,095,000	\$ 17,877,157
Health	37,068	153,526	134,545	4,650	680,376	1,010,165
Culture and recreation	541,373	3,641,535	1,015,638	23,916	973,695	6,196,157
Community environment	6,917	39,316	46,322		284,270	376,825
Highways and streets	185,654	27,738			1,730,257	1,943,649
General government	2,559,783	1,022,789	333,221	13,448,380	979,067	18,343,240
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ 4,776,109</b>	<b>\$ 15,127,899</b>	<b>\$ 1,623,574</b>	<b>\$ 13,476,946</b>	<b>\$ 10,742,665</b>	<b>\$ 45,747,193</b>

\* Does not include construction in progress.



# STATISTICAL SECTION



**CITY OF ELYRIA, OHIO  
GENERAL FUND EXPENDITURES BY FUNCTION  
LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>Public Safety</b>	<b>Health</b>	<b>Culture &amp; Recreation</b>	<b>Community Environment</b>	<b>Highways &amp; Streets</b>	<b>General Government</b>	<b>Total (1)</b>
1990	\$ 9,481,342	\$ 580,321	\$ 1,168,652	\$ 523,634	\$ 35,346	\$ 4,409,840	\$ 16,199,135
1991	9,873,557	476,092	1,466,295	414,858	38,327	4,355,054	16,624,183
1992	9,761,295	511,426	1,123,006	408,736	18,530	4,271,392	16,094,385
1993	10,200,096	533,915	1,243,024	409,915	-0-	4,397,265	16,784,215
1994	10,288,682	643,197	1,349,512	438,072	-0-	4,334,248	17,053,711
1995	11,675,132	820,871	1,639,909	604,661	-0-	4,763,608	19,504,181
1996	12,313,487	919,244	1,842,942	607,872	-0-	5,164,729	20,848,274
1997	12,077,021	1,047,259	1,991,904	621,052	-0-	5,060,306	20,797,542
1998	12,194,712	1,055,016	1,927,025	648,110	-0-	5,568,544	21,393,407
1999	13,060,557	1,337,812	2,615,917	672,576	-0-	5,541,966	23,228,828

Source: Annual audited financial statements of the City.

NOTE: (1) Capital outlay and debt service expenditures were allocated to the function to which they relate.

CITY OF ELYRIA, OHIO  
GENERAL FUND REVENUES BY FUNCTION  
LAST TEN FISCAL YEARS

Fiscal Year	Taxes (1)	Intergovernmental Revenues (1)	Charges for Services	Licenses & Permits	Interest Earnings	Fines & Forfeitures	Miscellaneous Revenues	Total
1990	\$ 14,095,450	\$ 165,499	\$ 339,648	\$ 233,262	\$ 125,068	\$ 894,956	\$ 89,289	\$ 15,943,172
1991	14,367,758	167,020	367,025	203,155	65,118	808,874	129,559	16,108,509
1992	15,057,811	176,371	329,458	232,603	46,321	886,931	88,403	16,817,898
1993	16,295,966	212,986	377,512	296,770	49,275	963,081	128,026	18,323,616
1994	16,440,561	244,570	380,759	381,650	136,783	982,321	195,471	18,772,115
1995	17,882,343	279,078	400,093	439,322	244,017	1,378,694	134,686	20,758,233
1996	19,025,880	250,424	423,589	432,727	210,874	1,372,815	107,680	21,823,989
1997	18,646,493	202,842	558,146	410,859	219,627	1,319,272	80,559	21,447,798
1998	19,690,620	449,784	692,196	443,879	256,008	1,377,144	96,399	23,006,030
1999	21,380,874	366,157	862,012	413,692	254,481	1,576,407	94,097	24,947,720

Source: Annual audited financial statements of the City.

NOTE:

- (1) Beginning in 1990, amounts received from the State of Ohio under the homestead and tax rollback programs were recorded as intergovernmental revenues. In prior years, amounts received under these programs were recorded as tax revenue.

CITY OF ELYRIA, OHIO  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collection	Percent of Tax Collections To Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
1990	\$ 1,748,075	\$ 1,680,805	96.2%	\$ 57,534	\$ 1,738,339	99.4%	\$ 121,803	7.0%
1991	1,777,116	1,714,379	96.5%	61,394	1,775,773	99.9%	123,475	6.9%
1992	1,959,805	1,907,369	97.3%	50,395	1,957,764	99.9%	119,573	6.1%
1993	1,975,250	1,912,381	96.8%	48,158	1,960,539	99.3%	115,946	5.9%
1994	2,013,124	1,947,467	96.7%	59,667	2,007,134	99.7%	117,208	5.8%
1995	2,114,439	2,038,009	96.4%	73,513	2,111,522	99.9%	117,879	5.6%
1996	2,132,334	2,071,973	97.2%	72,532	2,144,505	100.6%	94,170	4.4%
1997	2,131,157	2,059,683	96.7%	58,436	2,118,119	99.4%	94,616	4.4%
1998	2,442,132	2,354,220	96.4%	62,784	2,417,004	99.0%	114,687	4.7%
1999	2,711,525	2,614,812	96.4%	73,834	2,688,646	99.2%	135,307	5.0%

Source: Lorain County Auditor's Office

CITY OF ELYRIA, OHIO  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
 LAST TEN FISCAL YEARS  
 (Amounts in 000's)

Tax Year	Collection Year	REAL PROPERTY		PUBLIC UTILITY PROPERTY		TANGIBLE PERSONAL PROPERTY		TOTAL
		Assessed Value (1)	Estimated Actual Value	Assessed Value (1)	Estimated Actual Value	Assessed Value (1)	Estimated Actual Value	
1989	1990	\$ 239,573	\$ 684,494	\$ 176,616	\$ 504,617	\$ 107,572	\$ 384,186	\$ 1,573,297
1990	1991	241,888	691,108	180,370	515,344	111,140	396,928	1,603,380
1991	1992	273,009	780,025	192,408	549,737	114,910	425,592	1,755,354
1992	1993	275,785	787,952	194,964	557,041	115,259	443,305	1,788,298
1993	1994	279,526	798,646	198,228	566,368	123,328	493,312	1,858,326
1994	1995	326,363	932,466	219,603	627,438	115,361	461,444	2,021,348
1995	1996	333,403	952,580	218,838	626,251	122,146	488,584	2,066,415
1996	1997	339,108	968,880	216,724	619,212	133,573	534,292	2,122,384
1997	1998	403,302	1,152,291	234,595	670,271	135,854	543,416	2,365,978
1998	1999	408,310	1,166,600	237,244	677,840	137,173	548,692	2,393,132

Source: Lorain County Auditor's Office

NOTE:

(1) The assessed value is computed at approximately the following percentages of the estimated actual value of property: real property - 35%; public utilities - 35% (real property) and 100% (personal property); tangible personal property - 25% and increasing amounts in collection years prior to 1992.

CITY OF ELYRIA, OHIO  
 PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS  
 LAST TEN FISCAL YEARS  
 (PER \$1,000 OF ASSESSED VALUATION)

CITY OF ELYRIA

Tax Year	Collection Year	General Fund	Debt Service Fund	Police Pension Fund	Fire Pension Fund	Total	Lorain County			Total
							Elyria School District	Vocational School	Lorain County	
1989	1990	\$ 2.80	\$ 0.80	\$ 0.30	\$ 0.30	\$ 4.20	\$ 48.90	\$ 2.45	\$ 11.74	\$ 67.29
1990	1991	2.80	0.80	0.30	0.30	4.20	48.95	2.45	11.74	67.34
1991	1992	2.80	0.80	0.30	0.30	4.20	48.95	2.45	11.74	67.34
1992	1993	2.80	0.80	0.30	0.30	4.20	48.95	2.45	11.74	67.34
1993	1994	2.30	1.30	0.30	0.30	4.20	48.95	2.45	11.74	67.34
1994	1995	2.30	1.30	0.30	0.30	4.20	53.68	2.45	12.69	73.02
1995	1996	2.30	1.30	0.30	0.30	4.20	53.58	2.45	12.69	72.92
1996	1997	1.90	1.70	0.30	0.30	4.20	53.58	2.45	12.69	72.92
1997	1998	1.90	1.70	0.30	0.30	4.20	52.81	2.45	10.79	70.25
1998	1999	1.90	1.70	0.30	0.30	4.20	52.71	2.45	10.79	70.15

Source: Lorain County, County Treasurer

CITY OF ELYRIA, OHIO  
SPECIAL ASSESSMENT COLLECTIONS  
LAST TEN FISCAL YEARS

Fiscal Year	Current Assessments Billed	Current Assessments Collected (1)	Collections As A Percentage Of Amount Due
1990	\$ 477,703	\$ 435,514	91.2%
1991	479,247	421,935	88.0%
1992	448,095	435,582	97.2%
1993	351,944	336,243	95.5%
1994	444,657	427,398	96.1%
1995	387,216	372,889	96.3%
1996	496,597	471,089	94.9%
1997	722,926	660,467	91.4%
1998	613,055	576,301	94.0%
1999	683,552	636,400	93.1%

Source: Lorain County Auditor

NOTE:

- (1) Collections made by County Auditor only.  
Does not include delinquent amounts collected.

CITY OF ELYRIA, OHIO  
 RATIO OF NET GENERAL BONDED DEBT TO  
 ASSESSED VALUE AND NET BONDED DEBT PER CAPITA  
 LAST TEN FISCAL YEARS

Fiscal Year	Population	Assessed Value	General Gross Bonded Debt (1)	Debt Service Monies Available (3)	Debt Payable From Enterprise Revenues	Net Bonded Debt	Net Bonded Debt As A Percentage Of Assessed Values	Net Bonded Debt Per Capita
1990	56,746 (2)	\$ 523,760,890	\$ 8,075,000	\$ 628,784	\$ 2,540,000	\$ 4,906,216	0.94%	\$ 86.46
1991	56,746 (2)	533,397,600	11,838,900	768,976	5,098,900	5,971,024	1.12	105.22
1992	56,746 (2)	580,327,352	10,235,585	758,442	4,140,585	5,336,558	0.92	94.04
1993	56,746 (2)	586,008,059	11,942,270	606,199	3,382,270	7,953,801	1.36	140.16
1994	56,746 (2)	601,081,615	11,648,819	762,933	3,124,019	7,761,867	1.29	136.78
1995	56,746 (2)	661,326,463	10,374,498	872,614	2,289,498	7,212,386	1.09	127.10
1996	56,746 (2)	674,386,318	11,745,177	1,019,819	2,130,177	8,595,181	1.27	151.47
1997	56,746 (2)	689,404,520	18,005,856	1,452,787	2,565,856	13,987,213	2.03	246.49
1998	56,746 (2)	773,751,630	16,728,784	1,378,661	2,113,784	13,236,339	1.71	233.26
1999	56,746 (2)	782,727,713	20,576,712	1,656,849	5,096,712	13,823,151	1.77	243.60

NOTES:

- (1) Includes all general obligation debt except for general obligation debt to be paid from special assessments.
- (2) Source - Bureau of Census
- (3) Includes monies in the General Bond Retirement Debt Service Fund only.

CITY OF ELYRIA, OHIO  
COMPUTATION OF LEGAL DEBT MARGIN  
DECEMBER 31, 1999

CITY OF ELYRIA, OHIO  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
DECEMBER 31, 1999

<b>OVERALL DEBT LIMITATION</b>			
10 1/2 % of assessed valuation	\$	82,186,410	
Gross indebtedness - outstanding	\$	46,486,248	
Less: Debt exempt from limitation		<u>(25,909,536)</u>	
Debt subject to 10 1/2 % limitation		20,576,712	
Less: Applicable debt service fund balance		<u>(1,656,849)</u>	
Net debt within 10 1/2 % limitation			<u>18,919,863</u>
<b>LEGAL DEBT MARGIN WITHIN 10 1/2 % LIMITATION</b>	\$	<u>63,266,547</u>	
<hr/>			
<b>UNVOTED DEBT LIMITATION</b>			
5 1/2 % OF ASSESSED VALUATION	\$	43,050,024	
Gross indebtedness - outstanding	\$	46,486,248	
Less: debt exempt from limitation		<u>(25,909,536)</u>	
Debt subject to 5 1/2% limitation		20,576,712	
Less: Applicable debt service fund balance		<u>(1,656,849)</u>	
Net debt within 5 1/2 % limitation			<u>18,919,863</u>
<b>LEGAL DEBT MARGIN WITHIN 5 1/2 % LIMITATION</b>	\$	<u>24,130,161</u>	

Jurisdiction	Debt Outstanding (1)	Percentage Applicable To City of Elyria (2)	Amount Applicable To City of Elyria
City of Elyria	\$ 15,480,000	100.00%	\$ 15,480,000
Elyria City School District	2,195,000	91.40%	2,006,230
Lorain County	8,161,060	19.96%	1,628,948
<b>TOTAL</b>	<u>\$ 25,836,060</u>		<u>\$ 19,115,178</u>

**NOTES:**

(1) Source: Individual Jurisdictions (general obligation bonds reported in the enterprise funds and special assessment debt have been excluded)

(2) The percentages of net debt outstanding applicable to the City was determined by dividing each jurisdiction's assessed valuation within the City by the jurisdiction's total assessed valuation.

CITY OF ELYRIA, OHIO  
 RATIO OF ANNUAL DEBT SERVICE  
 FOR GENERAL BONDED DEBT  
 TO TOTAL GENERAL FUND EXPENDITURES  
 LAST TEN FISCAL YEARS

FISCAL YEAR	PRINCIPAL (1)		INTEREST (1)		TOTAL DEBT SERVICE (1)		TOTAL GENERAL FUND EXPENDITURES		DEBT SERVICE AS A PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES
	\$		\$		\$		\$		
1990	\$ 2,535,000		\$ 337,706		\$ 2,872,706		\$ 16,199,135		17.73%
1991	2,895,000		357,862		3,252,862		16,124,183		20.17%
1992	3,445,000		345,854		3,790,854		16,094,385		23.55%
1993	1,375,000		356,675		1,731,675		16,784,215		10.32%
1994	4,035,000		415,128		4,450,128		17,053,711		26.09%
1995	4,425,000		463,083		4,888,083		19,504,181		25.06%
1996	3,940,000		444,451		4,384,451		20,848,274		21.03%
1997	12,575,000		741,491		13,316,491		20,797,542		64.03%
1998	825,000		973,303		1,798,303		21,393,407		8.41%
1999	775,000		714,188		1,489,188		23,228,828		6.41%

Source: Annual audited financial statements of the City.

NOTE:

(1) Includes all general obligation notes and bonds except for debt intended to be paid from special assessments or enterprise fund revenues.

CITY OF ELYRIA, OHIO  
WASTEWATER POLLUTION CONTROL  
REVENUE LOAN COVERAGE  
LAST TEN FISCAL YEARS

Fiscal Year	Gross Revenue (1)	Direct Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1990	\$ 7,352,458	\$ 4,263,158	\$ 3,099,300	\$ 572,671	\$ 2,393,275	\$ 2,965,946	1.04
1991	8,045,372	4,224,758	3,820,614	382,155	2,187,242	2,669,397	1.49
1992	7,456,964	4,714,376	2,752,588	834,186	2,255,019	3,089,205	0.89
1993	8,665,393	4,700,155	3,965,238	702,974	2,208,371	2,911,345	1.36
1994	8,869,271	4,885,619	3,983,752	730,859	2,100,815	2,831,674	1.41
1995	9,466,744	5,075,414	4,391,330	790,484	2,099,111	2,889,595	1.52
1996	9,254,816	5,423,182	3,831,634	849,358	2,037,037	2,886,395	1.33
1997	9,739,476	6,048,454	3,691,022	917,815	1,970,329	2,888,144	1.28
1998	9,742,854	9,131,441	611,413	766,402	1,891,744	2,658,146	0.23
1999	9,960,677	5,306,248	4,654,429	944,858	1,921,282	2,866,140	1.62

Source: Annual audited financial statements of the City.

NOTES:

- (1) Gross revenue includes operating revenue plus interest income.
- (2) Direct operating expenses include total operating expenses exclusive of depreciation.

CITY OF ELYRIA, OHIO  
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS  
LAST TEN FISCAL YEARS

Year	COMMERCIAL CONSTRUCTION		RESIDENTIAL CONSTRUCTION		BANK DEPOSITS (AMOUNTS IN 000'S)		PROPERTY VALUE (AMOUNTS IN 000'S)	
	Number of Permits (1)	Value (1)	Number of Permits (1)	Value (1)	Amount (2)	Industrial / Commercial (3)	Residential (3)	
1990	338	\$ 21,973,726	1,331	\$ 9,962,140	\$ 1,317,821	\$ 176,616	\$ 239,136	
1991	254	10,511,136	1,393	9,857,276	1,066,123	180,370	241,888	
1992	91	18,221,627	1,124	12,753,491	1,126,173	192,408	273,009	
1993	158	23,196,910	1,320	18,543,190	1,170,581	194,964	275,784	
1994	170	22,584,705	1,159	16,489,326	1,254,166	198,228	279,526	
1995	161	26,695,067	1,242	19,325,057	1,237,991	219,603	326,363	
1996	198	37,777,498	1,422	17,200,726	1,329,795	218,838	333,403	
1997	199	39,150,586	1,599	17,236,096	920,050	216,724	339,108	
1998	367	40,662,114	1,580	20,528,636	444,974	234,595	403,302	
1999	308	27,867,892	1,357	20,870,414	483,871	237,244	408,310	

NOTES:

- (1) Source: City of Elyria, Building Department
- (2) Source: Federal Reserve Bank, Cleveland, Ohio for Lorain County
- (3) Source: Lorain County Auditor's Office

**CITY OF ELYRIA, OHIO  
 DEMOGRAPHIC STATISTICS  
 LAST TEN FISCAL YEARS**

<u>Year</u>	<u>Population</u>	<u>School Enrollment (1)</u>	<u>Unemployment Rate (2)</u>
1990	56,746 (3)	10,024	11.6
1991	56,746 (3)	9,799	10.6
1992	56,746 (3)	9,210	11.0
1993	56,746 (3)	9,269	7.1
1994	56,746 (3)	9,110	6.3
1995	56,746 (3)	9,012	7.0
1996	56,746 (3)	8,746	6.9
1997	56,746 (3)	8,753	6.3
1998	56,746 (3)	8,257	5.4
1999	56,746 (3)	8,257	5.2

**NOTES:**

- (1) Source - City of Elyria Board of Education
- (2) Source - Ohio Municipal Advisory Council
- (3) Source - Bureau of Census

**CITY OF ELYRIA, OHIO  
PRINCIPAL PROPERTY TAXPAYERS  
DECEMBER 31, 1999**

Taxpayer	Type of Business	1999 Assessed Valuation	Percent of Total Assessed Valuation
Ohio Edison	Electric Utility	\$ 20,411,500	2.61%
Elyria Joint Venture	Property Management	13,294,300	1.70%
Alltel Ohio	Telephone Utility	11,624,520	1.49%
Columbia Gas	Gas Utility	6,538,660	0.84%
First Interstate	Retail Store	5,795,490	0.74%
West River Road	Retail Store	4,796,380	0.61%
Sears Roebuck & Company	Retail Store	3,850,000	0.49%
Lorain Medical Investors	Medical	3,168,950	0.40%
Holiday Inn of Elyria	Hotel / Restaurant	2,868,180	0.37%
Westway Gardens LTD	Property Management	2,165,440	0.28%
<b>TOTAL</b>		<b>\$ 74,513,420</b>	<b>9.52%</b>

Source: Lorain County Treasurer's Office

CITY OF ELYRIA, OHIO  
 MISCELLANEOUS STATISTICS  
 DECEMBER 31, 1999

Date of incorporation.....	February 23, 1833	Municipal water department:	
Form of government.....	Mayor-Council	Active accounts.....	21,838
Current population.....	56,746	Average daily consumption.....	9,504,871 gallons
Area.....	20.12 square miles	Miles of water mains.....	219 miles (approximately)
Miles of streets .....	187.0	Sewers:	
Number of street lights.....	4,561	Miles of sanitary sewers....	172.0 miles (approximately)
Fire protection:		Miles of storm sewers.....	111.0 miles (approximately)
Number of stations.....	4	Building permits issued.....	1,612
Number of firefighters and officers.....	76	Recreation and culture:	
Police protection:		Number of parks.....	18
Number of stations.....	1	Number of libraries.....	2
Number of policepersons and officers.....	106	Number of library volumes.....	352,182 (approximately)
Education (elementary only):		Employees (full time):	
Attendance centers.....	13	Classified service.....	525
Number of classrooms.....	248	Exempt.....	6
Number of teachers.....	227		
Number of students.....	4,978		



**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

**JIM PETRO, AUDITOR OF STATE**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**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 13, 2000**