



**CITY OF ELYRIA  
LORAIN COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



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

---

**STATE OF OHIO**



CITY OF ELYRIA  
LORAIN COUNTY

TABLE OF CONTENTS

<b>TITLE</b>	<b>PAGE</b>
Schedule of Federal Awards Expenditures .....	1
Notes to the Schedule of Federal Awards Expenditures .....	2
Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	5
Report on Compliance with Requirements Applicable to Its Major Federal Program and Internal Control over Compliance in Accordance with OMB Circular A-133 .....	7
Schedule of Findings .....	9

**This page intentionally left blank.**

CITY OF ELYRIA  
LORAIN COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

Federal Grantor/ Pass-Through Grantor/ Program Title	Pass-Through Entity Number	CFDA Number	Receipts	Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</u></b>				
<i>Direct Federal Assistance Program:</i>				
Community Development Block Grant	B-00-MC-39-0015	14.218	\$920,086	\$1,216,263
<i>Passed Through the Ohio Department of Development:</i>				
Home Improvement Partnership Program (HOME)	A-C-00-857-4	14.239	343,733	405,420
Total U. S. Department of Housing & Urban Development			<u>1,263,819</u>	<u>1,621,683</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	969	968
<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	473,980	474,296
Primary Dental Care	158-G	93.994	21,000	22,012
Acute Care Program	158-N	93.994	0	153,647
Infant Mortality Reduction Initiative Program	158-J	93.994	94,500	92,735
Total U.S. Department of Health & Human Services			<u>589,480</u>	<u>742,690</u>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<i>Direct Federal Assistance Programs:</i>				
Cops More Grant		16.710	145,744	155,479
School Based Partnership Grant		16.710	15,130	25
Total U.S. Department of Justice			<u>160,874</u>	<u>155,504</u>
Total Federal Assistance			<u>\$2,015,142</u>	<u>\$2,520,845</u>

The accompanying notes are an integral part of this Schedule.

**CITY OF ELYRIA  
LORAIN COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

---

**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. 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, 2000, the gross amount of loans outstanding under this program were \$2,566,074.

**CITY OF ELYRIA  
LORAIN COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000  
(CONTINUED)**

---

---

**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 31,2000, the gross amount of loans outstanding under this program were \$1,553,144.

N/A - Not applicable

CFDA - Catalog of Federal Domestic Assistance

**This page intentionally left blank.**





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, 2000, and have issued our report thereon dated June 12, 2001. 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, 2001.

**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, 2001.

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, 2001



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, 2000. 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, 2000.

**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, 2001.

**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, 2000, and have issued our report thereon dated June 12, 2001. 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, 2001

CITY OF ELYRIA  
LORAIN COUNTY

SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 §.505  
DECEMBER 31, 2000

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
--

(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>
---

None

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
---------------------------------------

None



**CITY OF ELYRIA, OHIO**

***COMPREHENSIVE***

***ANNUAL FINANCIAL REPORT***

**FOR THE YEAR ENDED**

**DECEMBER 31, 2000**

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  
TABLE OF CONTENTS**

**INTRODUCTORY SECTION**

Letter of Transmittal.....	1-5
Certificate of Achievement for Excellence in Financial Reporting.....	6
Elected Officials.....	7
Appointed Officials .....	7
Finance Administration Staff .....	8
Organization Chart .....	8

**FINANCIAL SECTION**

Report of Independent Accountants .....	9
---	---

**GENERAL PURPOSE FINANCIAL STATEMENTS – COMBINED OVERVIEW:**

Combined Balance Sheet – All Fund Types and Account Groups .....	12-13
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types and Expendable Trust Funds .....	14
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Non-GAAP Budgetary Basis) All Governmental Fund Types .....	15-16
Combined Statement of Revenues, Expenses and Changes in Fund Equity / Fund Balance All Proprietary Fund Types and Similar Fiduciary Fund Type .....	17
Combined Statement of Cash Flows All Proprietary Fund Types and Similar Fiduciary Fund Type.....	18
Notes to Combined Financial Statements.....	19-31

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

General Fund.....	35
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)- Legal Appropriation Level.....	36-38

**TABLE OF CONTENTS (Continued)**

Special Revenue Funds .....	39-40
Combining Balance Sheet – All Special Revenue Funds.....	41-43
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – All Special Revenue Funds .....	44-46
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – Special Revenue Funds – Legal Appropriation Level: Street Construction, Maintenance and Repair Fund .....	47
State Highway Fund .....	47
Municipal Motor Vehicle Tax Fund .....	48
Health Grant Fund .....	48
Dental Health Grant Fund .....	49
Swimming Pool Inspection Fund .....	49
Food Service Operations Fund .....	50
Block Grant Fund .....	50
Comprehensive Housing Improvement Program Grant Fund .....	51
Indigent Drivers Alcohol Treatment Fund .....	51
Law Enforcement Fund .....	52
Mandatory Drug Fine Fund .....	52
Fire Pension Fund .....	53
Police Pension Fund .....	53
Muni Court Technology Fund .....	54
Muni Court Security Fund.....	54
Muni Court Construction and Improvement Fund.....	55
Alcohol Enforcement and Education Fund .....	55
Police Levy Fund .....	56
Elyria 20/20 Fund .....	56
Special Parking Fine Fund.....	57
Debt Service Funds .....	58
Combining Balance Sheet – All Debt Service Funds .....	59
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – All Debt Service Funds .....	60
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) Debt Service Funds – Legal Appropriation Level: General Bond Retirement Fund .....	61
Special Assessment Bond Retirement Fund .....	61



**TABLE OF CONTENTS (Continued)**

Page

Capital Projects Funds ..... 63  
 Combining Balance Sheet-All Capital Projects Funds ..... 64-65  
 Combining Statement of Revenues, Expenditures  
 and Changes in Fund Balances ..... 66-67  
 All Capital Projects Funds .....  
 Schedule of Revenues, Expenditures and Changes  
 in Fund Balance-Budget and Actual (Non-GAAP  
 Budgetary Basis)-Capital Projects Funds-Legal Appropriation Level:  
 Industrial Parkway Fund ..... 68  
 Bridge Projects Fund ..... 68  
 Capital Improvement Fund ..... 69  
 Police Station Construction Fund ..... 69  
 East Broad Street Widening Fund ..... 70  
 Cascade/Elywood Fund ..... 70  
 State Issue II Capital Projects Fund ..... 71  
 South Recreation Construction Fund ..... 72  
 Municipal Building Construction Fund ..... 72  
 Enterprise Funds ..... 73  
 Combining Balance Sheet-All Enterprise Funds ..... 74-75  
 Combining Statement of Revenues, Expenses  
 and Changes in Fund Equity-All Enterprise Funds ..... 76  
 Combining Statement of Cash Flows-All Enterprise Funds ..... 77  
 Schedule of Revenues, Expenses and Changes in Fund  
 Equity -Budget and Actual- (Non-GAAP Budgetary Basis)-  
 Enterprise Funds-Legal Appropriation Level:  
 Water Fund ..... 78  
 Special Parks and Recreation Fund ..... 79  
 Sanitation Fund ..... 79  
 Wastewater Pollution Control Fund ..... 80  
 Internal Service Funds ..... 81  
 Combining Balance Sheet-All Internal Service Funds ..... 82  
 Combining Statement of Revenues, Expenses and Changes in  
 Fund Equity-All Internal Service Funds ..... 83  
 Combining Statement of Cash Flows  
 All Internal Service Funds ..... 84

**TABLE OF CONTENTS (Continued)**

Page

Schedule of Revenues, Expenses and Changes in Fund  
 Equity -Budget and Actual- (Non-GAAP Budgetary Basis)-  
 Internal Service Funds-Legal Appropriation Level:  
 Employees' Health Insurance Fund ..... 85  
 Workers' Compensation Fund ..... 85  
 Trust and Agency Funds ..... 86-87  
 Combining Balance Sheet-All Fiduciary Funds ..... 88-90  
 Combining Statement of Revenues, Expenditures and  
 Changes in Fund Balances-All Expendable Trust Funds ..... 91  
 Schedule of Revenues, Expenditures/Expenses and Changes in  
 Fund Balance-Budget and Actual-(Non-GAAP Budgetary Basis)-  
 Trust Funds-Legal Appropriation Level:  
 Wagner Trust Fund ..... 92  
 Ely Park Trust Fund ..... 92  
 Findley Trust Fund ..... 93  
 Cemetery Maintenance and Improvement Fund ..... 93  
 Apple Festival Trust Fund ..... 94  
 Cemetery Trust Fund ..... 94  
 Combining Statement of Changes in Assets and Liabilities-  
 All Agency Funds ..... 95-96  
 General Fixed Assets Account Group ..... 97  
 Schedule of General Fixed Assets by Source ..... 98  
 Schedule of Changes in General Fixed Assets by  
 Function and Activity ..... 99  
 Schedule of General Fixed Assets by Function and Activity ..... 100  
**STATISTICAL SECTION**  
 General Fund Expenditures by Function ..... 101  
 Last Ten Fiscal Years .....  
 General Fund Revenues by Source ..... 102  
 Last Ten Fiscal Years .....  
 Property Tax Levies and Collections-Last Ten Fiscal Years ..... 103  
 Assessed and Estimated Actual Value of Taxable Property  
 Last Ten Fiscal Years ..... 104  
 Property Tax Rates-All Direct and Overlapping Governments  
 Last Ten Fiscal Years ..... 105

## TABLE OF CONTENTS (Continued)

	Page
Special Assessment Collections-Last Ten Fiscal Years .....	106
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita-Last Ten Fiscal Years .....	107
Computation of Legal Debt Margin .....	108
Computation of Direct and Overlapping Debt .....	108
Ratio of Annual Debt Service for General Bonded Debt to Total General Fund Expenditures-Last Ten Fiscal Years .....	109
Wastewater Pollution Control-Revenue Loan Coverage Last Ten Fiscal Years .....	110
Property Value, Construction and Bank Deposits Last Ten Fiscal Years .....	111
Demographic Statistics-Last Ten Fiscal Years .....	112
Principal Property Taxpayers .....	113
Miscellaneous Statistics .....	114



**TED M. PILESKEI, CPA**  
City Auditor

**JOHN T. FARRELL**  
Chief Deputy Auditor

June 12, 2001

**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, 2000, 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 report of independent accountants 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 51% from \$10,857,655 in 1991 to a record amount of \$16,418,609 in 2000.

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, was completed in 2000. A new Giant Eagle grocery store and a new Circuit City electronics store opened their doors for business in 2000 rounding off a list of large retailers including Home Depot, Target, and Dick's Sporting Goods already doing business in this expansion. These new businesses have 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 developing a mixed-use residential project. This development will include approximately 50 single-family homes, 250 apartment units and 70 cluster homes. Site work and utility extensions began in 1998 and several single-family homes were constructed in 1999 and 2000. Construction of the apartment units is scheduled to begin in 2001.

In addition to retail development, the City also experienced growth in senior-living space and childcare. In 2000, the Elyria United Methodist Village opened its new Village Center. This \$13 million structure includes 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 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.

The news about Elyria's economy is not all good, however. York International Corporation, a manufacturer of climate control equipment, decided in December 2000 to close its plant in Elyria and move operations to Mexico and Wichita, Kansas. York International Corporation started to phase out its operations in Elyria in February 2001 and expects to complete the shutdown by August 2001. York International Corporation employs approximately 860 employees at its 800,000 square foot facility and is Elyria's third largest employer. It is anticipated that the City will lose approximately \$563,000 a year in income tax revenues due

to the plant closing which represents approximately 2.90% of the City's annual income tax receipts. The York International Corporation plant represents less than 1% of the total assessed valuation on the City.

**MAJOR INITIATIVES**

**FOR THE YEAR-** The City addressed the following infrastructure problems in 2000.

The intersection of East Broad Street and State Route 57 was improved in 2000. This project was funded with a 89% State Issue II grant and 11% by the City.

The repair and reconstruction of portions of Abbe Road, Taylor Street, Garden Street, Sugar Lane and intersection improvements at Abbe Road and East Broad Street were completed in 2000. These projects were also funded with a 89% State Issue II grant and 11% by the City.

The grade change of East Avenue approaching the Englehard Corporation was completed in 2000. This project was done to allow semi-trucks making deliveries to the Englehard Corporation to pass under the railroad bridge with proper clearance. This project was funded with a 37.5% grant from the Ohio Department of Development, a 15.2% contribution from the Englehard Corporation and 47.3% by the City.

The construction of the new Southeast Sanitary Sewer was completed in 2000. The City issued \$3,000,000 in notes to fund this project and will re-pay this debt with sanitary sewer usage fees in the Wastewater Pollution Control Fund.

The construction of the new South Recreation Center was completed in 2000. This project was primarily funded with grants 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 2001. This project will be funded with 80% federal monies and a 20% State Issue II grant.

Other road projects scheduled to begin in 2001 are the repair and reconstruction of portions of East Bridge Street and Ford Road, Infirmary Road and West River Road, Warden Avenue and College Park Drive and Murray Ridge Road and Garford Avenue. All of these projects have been approved for 89% State Issue II funding.

The new City Hall project moved closer to the construction phase in 2000. The design of the new City Hall was completed in 2000 and the bidding process for the construction was completed in January 2001. Actual construction began in May 2001 and will take approximately 14-18 months to complete. 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 accounting controls 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 accounting principles generally accepted in the United States of America. Internal accounting controls are 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 benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments made 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 City Auditor's staff.

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 if the City has complied with applicable laws and regulations that are material to the general purpose financial statements and federal 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 Legal Research and Court Computerization Special Revenue Fund and 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 increased from \$2,661,163 at December 31, 1999 to \$3,066,350 at December 31, 2000. The following schedule presents a summary of General Fund revenues for the fiscal year ended December 31, 2000 and a comparison to prior year revenues.

Revenues	Amount	Percent Of Total	Increase (Decrease) From 1999	Percent of Increase (Decrease)
Taxes	\$21,525,719	85.86%	\$ 144,845	6.77%
Intergovernmental revenues	281,397	1.12	(84,760)	(23.15)
Charges for services	1,061,440	4.23	199,428	23.14
Licenses and permits	440,160	1.76	26,468	6.40
Investment income	245,386	.98	(9,095)	(3.51)

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 its citizens with excellent trash collection services. 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 have remained in place throughout 2000.

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 facilities.

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

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

The **Workers' Compensation Fund** is used to account for the City's participation in the State of Ohio workers' compensation 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 thirteen agency funds.

**DEBT ADMINISTRATION** – The City's most recent bond rating of A2 was obtained from Moody's Investors Service in 2000. 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, 2000. These issues include \$16,879,639 in general obligation bonds, \$2,200,000 in general obligation notes, \$3,445,361 in special assessment bonds, \$20,319,315 in Ohio Water Development Authority loans, and \$549,113 in Ohio Public Works Commission interest free loans. Under the uniform Bond Act

<u>Revenues</u>	<u>Amount</u>	<u>Percent Of Total</u>	<u>Increase (Decrease) From 1999</u>	<u>Percent of Increase (Decrease)</u>
	Fines and forfeitures	\$1,435,765	5.73%	\$(140,642)
Miscellaneous revenues	<u>81,751</u>	<u>.32</u>	<u>(12,346)</u>	<u>(13.12)</u>
Totals	<u>\$25,071,618</u>	<u>100.00%</u>	<u>\$ 123,898</u>	<u>.50%</u>

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 primarily due to a Ohio Court Security Grant received in 1999 from the Ohio Judicial Conference to improve security in the Elyria Municipal Court and a School Partnership Grant received in 1999 from the U.S. Department of Justice to establish an 18 month long cooperative project between the Elyria Police Department and the Elyria City School District to focus attention on the problem of student assaults in and around the high school and the three junior high schools. The increase in charges for services is primarily due to new programs implemented by the Elyria City Health Department. The increase in licenses and permits is due to an increase approved by Elyria City Council for the fee charged for the annual registration of contractors doing business in the City of Elyria. The decrease in fines and forfeitures is due to a program over the last few years to collect delinquent fines that appears to have peaked in 1999.

The following schedule presents a summary of General Fund expenditures for the fiscal year ended December 31, 2000 and a comparison to prior year expenditures.

<u>Expenditures</u>	<u>Amount</u>	<u>Percent Of Total</u>	<u>Increase (Decrease) From 1999</u>	<u>Percent of Increase (Decrease)</u>
Current:				
Public Safety	\$13,732,019	57.04%	\$811,010	6.28%
Health	1,498,589	6.23	207,722	16.09
Culture and recreation	2,033,022	8.44	123,403	6.46
Community environment	696,603	2.89	54,306	8.45
General government	5,424,442	22.53	144,230	2.73
Capital Outlay	<u>692,790</u>	<u>2.88</u>	<u>(492,034)</u>	<u>(41.53)</u>
Total	<u>\$24,077,465</u>	<u>100.00%</u>	<u>\$848,637</u>	<u>3.65%</u>

The increase in public safety, health, culture and recreation, community environment and general government expenditures are all due to increased personnel costs and associated fringe benefits. The decrease in capital outlay is primarily due to repairs and improvements that were made to the ice rink in 1999.

**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,

of the Ohio Revised Code, the City has a legal limitation on unvoted general obligation debt based on 5 ½% of the assessed valuation of real and personal property. At December 31, 2000, the City's net debt (as defined in the Ohio Revised Code) of \$17,086,223 was well below the legal limit of \$44,108,617.

**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 City Auditor's Office 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:

<u>Year</u>	<u>Amount</u>
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
2000	1,690,000

The overall rate of return on the City's investments for 2000 was approximately 6.33%. 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 105% 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 workers' 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 Ohio Police and Fire Pension Fund ("OP&F"). 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, 2000, the City contributed approximately \$3.6 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, Ohio 43215-4642  
(614) 466-2085
- Ohio Police and Fire Pension Fund  
140 East Town Street  
Columbus, Ohio 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 report of independent accountants 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, 1999. 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 **FOURTEEN CONSECUTIVE YEARS** (fiscal years ended 1986-1999). 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 Office. 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, CPA  
Elyria City Auditor

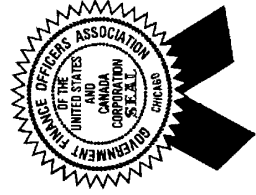
# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Elyria,  
Ohio

For its Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 1999

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.



*Anne Spray Kinney*  
President

*Jeffrey L. Eades*  
Executive Director

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 (CAFR) for the fiscal year ended December 31, 1999. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for 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. Such 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 **FOURTEEN CONSECUTIVE YEARS** (fiscal years ended 1986-1999). We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA.



**CITY OF ELYRIA, OHIO  
ELECTED OFFICIALS**

**FOUR YEAR TERMS**

Mayor: William M. Grace  
12-06-99... 11-30-03

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

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

Judge:

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

Court Clerk: Donald J. Rothgery  
01-01-00... 12-31-05

**SIX YEAR TERMS**

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

**CITY OF ELYRIA, OHIO  
2000 APPOINTED OFFICIALS**

**Office of the Auditor :**

Chief Deputy Auditor ..... John T. Farrell

**Office of the Mayor :**

Safety Service Director..... Eric J. Rothgery  
Administrative Assistant..... Terre Lee Moyer  
Assistant Safety-Service Director..... Robert A. Given  
Assistant Safety-Service Director..... James Hutchison  
Assistant Safety-Service Director..... Chris Eichenlaub  
Administrative Assistant..... Rebecca M. Stewart  
EEO-MBE Coordinator..... LaTaunya Howard  
Law Director..... J. Terry Robinson

**Office of the Solicitor :**

Assistant Solicitor..... Stephen J. Gurchik  
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

**Office of City Council:**

Council Clerk..... Arthur Webber  
Assistant Council Clerk..... Nell 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. Pilecki  
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

**TWO YEAR TERMS**

**Council**

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

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

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

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

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

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

2<sup>nd</sup> Ward:

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

3<sup>rd</sup> Ward:

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

4<sup>th</sup> Ward:

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

5<sup>th</sup> Ward:

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

6<sup>th</sup> Ward:

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

7<sup>th</sup> Ward:

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

**CITY OF ELYRIA, OHIO  
2000 FINANCE ADMINISTRATION**

CITY AUDITOR Ted M. Pileski, CPA

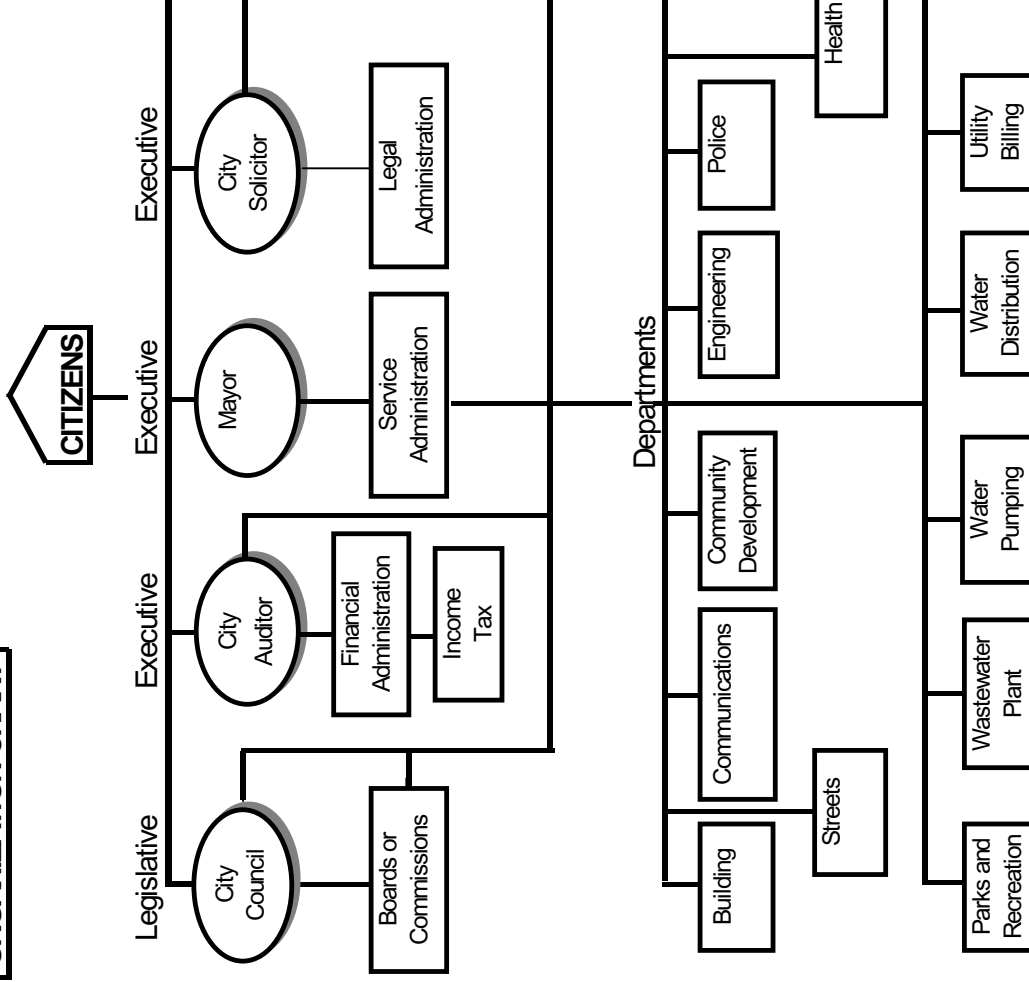
CHIEF DEPUTY AUDITOR John T. Farrell

DEPUTY AUDITORS Mary C. Carr  
Joyce M. Clark  
Nancy J. DeSouza  
Carol A. Drachenberg  
Sandra K. Kelley  
Michael A. Knechtges  
Kay A. Meecha  
Terri L. Woodruff

BOND COUNSEL Squire, Sanders & Dempsey  
Cleveland, Ohio

AUDITORS State Auditor Jim Petro  
State of Ohio

**City of Elyria, Ohio  
ORGANIZATION CHART**





**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

**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, 2000, 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, 2000, 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, 2001 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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 introductory and statistical sections of this report and therefore express no opinion thereon.

Handwritten signature of Jim Petro in black ink.

**Jim Petro**  
Auditor of State

June 12, 2001

**(THIS PAGE INTENTIONALLY LEFT BLANK)**

**CITY OF ELYRIA, OHIO**

***GENERAL PURPOSE  
FINANCIAL STATEMENTS***

**DECEMBER 31, 2000**

CITY OF ELYRIA, OHIO  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 2000

	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	(Memorandum Only)
<b>ASSETS AND OTHER DEBITS</b>										
Equity in pooled cash and cash equivalents	\$ 3,204,022	\$ 2,399,636	\$ 10,343	\$ 357,869	\$ 7,849,886	\$ 753,394	\$ 569,055	\$	\$	\$ 15,144,205
Cash and cash equivalents-segregated accounts		969,000	1,942,700	1,316,425	3,363,210	2,458,957	288,688			288,688
Other short-term investments							1,039,908			11,090,200
Receivables:										
Taxes	2,683,937	622,626	1,264,593		1,070,523					4,571,156
Accounts	19,241	17,809	35,282	21,550	80,247	35,260	11,052			1,070,523
Accrued interest		3,431,780			410,202					220,441
Rehabilitation loans					1,032,703					3,841,982
Settlements					96,146					1,032,703
Special assessments	82,129	28,803	4,257,986							4,354,132
Due from other funds	285,940	188,795	164,128							110,932
Due from other governments										638,863
Inventory of supplies					225,327					225,327
Prepaid expenses					92,066					92,066
Fixed Assets:										
Land								4,939,568		5,547,056
Buildings					607,488			16,800,982		45,934,687
Improvements					29,133,705			1,677,611		27,422,208
Utility distribution and collection systems					25,744,597					
Machinery and equipment					47,445,536	4,582		13,476,946		60,922,482
Construction in progress					7,843,512			11,451,000		19,299,094
Less: Accumulated depreciation					93,190	(4,582)		99,500		192,690
Other Debits:					(50,370,533)					(50,375,115)
Amount available in Debt Service Funds									1,993,416	1,993,416
Amount to be provided for retirement of general long-term obligations									21,368,433	21,368,433
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 6,275,269</b>	<b>\$ 7,658,449</b>	<b>\$ 7,675,032</b>	<b>\$ 1,695,844</b>	<b>\$ 74,717,805</b>	<b>\$ 3,247,611</b>	<b>\$ 1,908,703</b>	<b>\$ 48,445,607</b>	<b>\$ 23,361,849</b>	<b>\$ 174,986,169</b>

See Accompanying Notes to Combined Financial Statements.

CITY OF ELYRIA, OHIO  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS (continued)  
DECEMBER 31, 2000

	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	
<b>LIABILITIES</b>										
Accounts payable	\$ 172,531	\$ 62,705	\$	\$ 14,790	\$ 202,105	\$ 7,131	\$ 227,235	\$	\$	\$ 686,497
Contracts payable	81,102	142,245		121,389	685,886		1,523			1,030,622
Accrued wages and benefits	1,356,647	311,584		62	1,465,692	837,750	359		4,559,778	3,973,258
Compensated absences payable	328,528	47,570			130,053	39	110,932			5,066,327
Due to other funds							26,015			110,932
Accrued/matured interest payable			1,881		832,580					26,015
Deferred revenue	1,270,111	448,972	5,679,735		130,579					834,461
Other liabilities							867,110			7,529,397
General obligation notes payable					2,200,000				14,895,000	2,200,000
General obligation bonds payable					1,984,639				275,976	16,879,639
Construction loans payable		419,850			20,406,718				3,631,095	21,102,544
Special assessment debt										3,631,095
<b>TOTAL LIABILITIES</b>	<b>3,208,919</b>	<b>1,432,926</b>	<b>5,681,616</b>	<b>136,241</b>	<b>28,038,252</b>	<b>844,920</b>	<b>1,233,174</b>		<b>23,361,849</b>	<b>63,937,897</b>
<b>EQUITY AND OTHER CREDITS</b>										
Investment in general fixed assets								48,445,607		48,445,607
Contributed capital:										
From federal grants					11,395,262					11,395,262
From other City funds					376,629	466,244				842,873
Other					2,067,831					2,067,831
Retained earnings-unreserved					32,839,831	1,936,447				34,776,278
Fund balance										
Reserved for encumbrances	796,253	530,855		664,391			20,087			2,011,586
Reserved for debt service			1,993,416							1,993,416
Reserved for rehabilitation loans		3,431,780								3,431,780
Reserved for endowment										363,268
Unreserved-undesignated	2,270,097	2,262,888		895,212			292,174			5,720,371
<b>TOTAL EQUITY AND OTHER CREDITS</b>	<b>3,066,350</b>	<b>6,225,523</b>	<b>1,993,416</b>	<b>1,559,603</b>	<b>46,679,553</b>	<b>2,402,691</b>	<b>675,529</b>	<b>48,445,607</b>		<b>111,048,272</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ 6,275,269</b>	<b>\$ 7,658,449</b>	<b>\$ 7,675,032</b>	<b>\$ 1,695,844</b>	<b>\$ 74,717,805</b>	<b>\$ 3,247,611</b>	<b>\$ 1,908,703</b>	<b>\$ 48,445,607</b>	<b>\$ 23,361,849</b>	<b>\$ 174,986,169</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, 2000**

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPE Expendable Trust	TOTALS (Memorandum only)
	General	Special Revenue	Debt Service	Capital Projects		
<b>REVENUES</b>						
Taxes	\$ 21,525,719	\$ 5,212,701	\$ 1,255,659	\$ 382,203	\$	\$ 27,994,079
Intergovernmental revenues	281,397	1,593,608	125,989			2,383,197
Charges for services	1,061,440	286,670			94,138	1,442,248
Licences and permits	440,160	56,946				497,106
Investment income	245,386	208,841	149,191	178,218	21,676	803,312
Special Assessments		474,235	662,886			662,886
Fines and forfeitures	1,435,765			18,820	74,742	1,910,000
Contributions	81,751	134,189				93,562
Miscellaneous revenues	25,071,618	7,967,190	2,193,725	579,241	190,556	215,940
<b>TOTAL REVENUES</b>						<b>36,002,330</b>
<b>EXPENDITURES</b>						
Current:						
Public safety	13,732,019	3,724,813				17,456,832
Health	1,498,589	825,265			94,122	2,417,976
Culture and recreation	2,033,022				87,453	2,120,475
Community environment	696,603	520,418				1,217,021
Highways and streets	5,424,442	1,645,158	69,646			1,645,158
General government	692,790	1,191,709		2,316,405	38,550	5,740,623
Capital outlay						4,239,454
Debt service:						
Principal retirement		225,000	879,593			1,104,593
Interest and fiscal charges		79,993	927,919	369		1,008,281
<b>TOTAL EXPENDITURES</b>	<b>24,077,465</b>	<b>8,458,891</b>	<b>1,877,158</b>	<b>2,316,774</b>	<b>220,125</b>	<b>36,950,413</b>
Excess (deficiency) of revenues over expenditures	994,153	(491,701)	316,567	(1,737,533)	(29,569)	(948,083)
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from loans				43,413		43,413
Operating transfers in		617,500		100,186	22,244	739,930
Operating transfers out	(617,500)			(100,186)		(717,686)
Proceeds from sale of fixed assets	28,534	5,009				33,543
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(588,966)</b>	<b>622,509</b>		<b>43,413</b>	<b>22,244</b>	<b>99,200</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	405,187	130,808	316,567	(1,694,120)	(7,325)	(848,883)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>2,661,163</b>	<b>6,094,715</b>	<b>1,676,849</b>	<b>3,253,723</b>	<b>319,586</b>	<b>14,006,036</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 3,066,350</b>	<b>\$ 6,225,523</b>	<b>\$ 1,993,416</b>	<b>\$ 1,559,603</b>	<b>\$ 312,261</b>	<b>\$ 13,157,153</b>

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, 2000**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Taxes	\$ 21,754,972	\$ 21,791,387	\$ 36,415	\$ 5,208,733	\$ 5,218,516	\$ 9,783
Intergovernmental revenues	186,822	183,214	(3,608)	1,824,528	1,593,608	(230,920)
Charges for services	1,524,479	1,508,180	(16,299)	301,400	286,700	(14,700)
Licenses and permits	404,881	434,880	29,999	56,586	56,946	360
Interest earnings	229,300	238,253	8,953	205,656	207,024	1,368
Special Assessments	17,905	17,906	1		3,934	3,934
Fines and forfeitures	949,083	949,083		476,706	477,877	1,171
Miscellaneous revenues	592,394	605,232	12,838	752,412	883,677	131,265
<b>TOTAL REVENUES</b>	<b>25,659,836</b>	<b>25,728,135</b>	<b>68,299</b>	<b>8,826,021</b>	<b>8,728,282</b>	<b>(97,739)</b>
<b>EXPENDITURES</b>						
Public safety	14,375,105	14,171,090	204,015	5,358,970	5,272,793	86,177
Health	1,567,142	1,552,136	15,006	858,712	847,891	10,821
Culture and recreation	2,350,903	2,279,673	71,230			
Community environment	708,219	697,399	10,820	1,816,394	1,790,989	25,405
Highways and streets				2,407,662	2,348,043	59,619
General government	7,936,173	7,793,405	142,768			
Debt service						
<b>TOTAL EXPENDITURES</b>	<b>26,937,542</b>	<b>26,493,703</b>	<b>443,839</b>	<b>10,441,738</b>	<b>10,259,716</b>	<b>182,022</b>
Excess (deficiency) of revenues over expenditures	(1,277,706)	(765,568)	512,138	(1,615,717)	(1,531,434)	84,283
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	3,118	3,118				
Operating transfers out	(577,500)	(577,500)		577,500	577,500	
Other financing sources	969,499	1,005,176	35,677	(35,000)	(35,000)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>395,117</b>	<b>430,794</b>	<b>35,677</b>	<b>546,180</b>	<b>552,789</b>	<b>6,609</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(882,589)	(334,774)	547,815	(1,069,537)	(978,645)	90,892
Adjustments for prior year encumbrances	802,506	802,506		1,133,928	1,133,928	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>1,307,481</b>	<b>1,307,481</b>		<b>2,460,625</b>	<b>2,460,625</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 1,227,398</b>	<b>\$ 1,775,213</b>	<b>\$ 547,815</b>	<b>\$ 2,525,016</b>	<b>\$ 2,615,908</b>	<b>\$ 90,892</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, 2000**

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Taxes	\$ 1,253,455	\$ 1,253,462	\$ 7	\$ 948,751	\$ 425,616	\$ (523,135)
Intergovernmental revenues	125,988	125,989	1			
Charges for services						
Licenses and permits						
Interest earnings	134,259	134,258	(1)	148,723	159,843	11,120
Special Assessments	662,887	662,886	(1)			
Fines and forfeitures						
Miscellaneous revenues				75,082	75,267	185
<b>TOTAL REVENUES</b>	<b>2,176,589</b>	<b>2,176,595</b>	<b>6</b>	<b>1,172,556</b>	<b>660,726</b>	<b>(511,830)</b>
<b>EXPENDITURES</b>						
Public safety						
Health				15,340	15,340	
Culture and recreation				984,409	983,649	760
Community environment				919,733	805,180	114,553
Highways and streets				1,500,290	1,361,649	138,641
General government						
Debt service	1,859,031	1,856,218	2,813			
<b>TOTAL EXPENDITURES</b>	<b>1,859,031</b>	<b>1,856,218</b>	<b>2,813</b>	<b>3,419,772</b>	<b>3,165,818</b>	<b>253,954</b>
Excess (deficiency) of revenues over expenditures	317,558	320,377	2,819	(2,247,216)	(2,505,092)	(257,876)
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in				100,185	100,186	1
Operating transfers out				(100,186)	(100,186)	
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>				<b>(1)</b>		<b>1</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	317,558	320,377	2,819	(2,247,217)	(2,505,092)	(257,875)
Adjustments for prior year encumbrances				1,731,119	1,731,119	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>1,636,258</b>	<b>1,636,258</b>		<b>1,638,226</b>	<b>1,638,226</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 1,953,816</b>	<b>\$ 1,956,635</b>	<b>\$ 2,819</b>	<b>\$ 1,122,128</b>	<b>\$ 864,253</b>	<b>\$ (257,875)</b>

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, 2000

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE		TOTALS	
	Enterprise	Internal Service	Nonexpendable Trust	(Memorandum Only)		
<b>OPERATING REVENUES</b>						
Charges for service	\$ 15,951,375	\$ 3,603,774	\$	\$	19,555,149	
Tap fees	255,057				255,057	
Investment income			22,427		22,427	
Settlement proceeds	2,773,759	48,982			2,773,759	
Other	132,803		10,587		192,372	
<b>TOTAL OPERATING REVENUES</b>	<u>19,112,994</u>	<u>3,652,756</u>	<u>33,014</u>		<u>22,798,764</u>	
<b>OPERATING EXPENSES</b>						
Personal services	6,313,574	13,800			6,327,374	
Fringe benefits	1,540,375	3,877,670			5,418,045	
Materials and supplies	1,453,342				1,453,342	
Heat, light and power	962,846				962,846	
Contractual services	2,409,858	35,460			2,445,318	
Depreciation	3,255,022				3,255,022	
Other	85,090				85,090	
<b>TOTAL OPERATING EXPENSES</b>	<u>16,020,107</u>	<u>3,926,930</u>			<u>19,947,037</u>	
<b>OPERATING INCOME (LOSS)</b>	<u>3,092,887</u>	<u>(274,174)</u>	<u>33,014</u>		<u>2,851,727</u>	
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Investment income	750,415	214,857			965,272	
Interest expense	(1,882,469)				(1,882,469)	
Other	5,156				5,156	
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<u>(1,126,898)</u>	<u>214,857</u>			<u>(912,041)</u>	
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>1,965,989</u>	<u>(59,317)</u>	<u>33,014</u>		<u>1,939,686</u>	
<b>OPERATING TRANSFERS OUT</b>			<u>(22,244)</u>		<u>(22,244)</u>	
<b>NET INCOME (LOSS)</b>	<u>1,965,989</u>	<u>(59,317)</u>	<u>10,770</u>		<u>1,917,442</u>	
<b>DEPRECIATION ON FIXED ASSETS ACQUIRED WITH CONTRIBUTED CAPITAL RESTRICTED FOR CAPITAL ACQUISITIONS OR CONSTRUCTION</b>	<u>986,168</u>				<u>986,168</u>	
<b>RETAINED EARNINGS/FUND BALANCE AT BEGINNING OF YEAR</b>	<u>29,887,674</u>	<u>1,995,764</u>	<u>352,498</u>		<u>32,235,936</u>	
<b>RETAINED EARNINGS/FUND BALANCE AT END OF YEAR</b>	<u>32,839,831</u>	<u>1,936,447</u>	<u>363,268</u>		<u>35,139,546</u>	
<b>CONTRIBUTED CAPITAL AT BEGINNING OF YEAR</b>	<u>14,660,067</u>	<u>466,244</u>			<u>15,126,311</u>	
<b>CAPITAL GRANTS</b>	<u>165,823</u>				<u>165,823</u>	
<b>DEPRECIATION ON FIXED ASSETS ACQUIRED WITH CONTRIBUTED CAPITAL RESTRICTED FOR CAPITAL ACQUISITIONS OR CONSTRUCTION</b>	<u>(986,168)</u>				<u>(986,168)</u>	
<b>CONTRIBUTED CAPITAL AT END OF YEAR</b>	<u>13,839,722</u>	<u>466,244</u>			<u>14,305,966</u>	
<b>FUND EQUITY/FUND BALANCE AT END OF YEAR</b>	<u>\$ 46,679,553</u>	<u>\$ 2,402,691</u>	<u>\$ 363,268</u>		<u>\$ 49,445,512</u>	

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, 2000

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTALS
	Enterprise	Internal Service		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ 16,357,418	\$ 3,604,375	\$	\$ 19,961,793
Cash payments to suppliers for goods and services	(6,348,122)	(3,879,569)		(10,227,691)
Cash payments to employees for services	(6,508,877)	(13,562)		(6,522,439)
Settlement Proceeds	1,741,055			1,741,055
Other operating revenues	132,803	48,982	10,587	192,372
Other operating expenses	(85,090)			(85,090)
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<b>5,289,187</b>	<b>(239,774)</b>	<b>10,587</b>	<b>5,060,000</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Operating transfers out			(22,244)	(22,244)
<b>NET CASH USED FOR NONCAPITAL FINANCING ACTIVITIES</b>			<b>(22,244)</b>	<b>(22,244)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from sale of notes	2,207,378			2,207,378
Capital grants received	165,823			165,823
Acquisition and construction of capital assets	(3,354,285)			(3,354,285)
Principal paid on notes, bonds and loans payable	(4,231,640)			(4,231,640)
Interest paid on notes, bonds and loans payable	(1,924,887)			(1,924,887)
<b>NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(7,137,611)</b>			<b>(7,137,611)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on investments	726,281	209,891	22,244	958,416
Short-term investments converted to cash	4,378,284	2,773,875	206,200	7,358,359
Purchase of short-term investments	(3,363,210)	(2,458,957)	(360,195)	(6,182,362)
<b>NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES</b>	<b>1,741,355</b>	<b>524,809</b>	<b>(131,751)</b>	<b>2,134,413</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(107,069)</b>	<b>285,035</b>	<b>(143,408)</b>	<b>34,558</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>7,956,955</b>	<b>468,359</b>	<b>143,408</b>	<b>8,568,722</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 7,849,886</b>	<b>\$ 753,394</b>	<b>\$</b>	<b>\$ 8,603,280</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:</b>				
Operating income	\$ 3,092,887	\$ (274,174)	\$ 33,014	\$ 2,851,727
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:				
Depreciation	3,255,022			3,255,022
Interest on investments			(22,244)	(22,244)
Change in assets and liabilities:				
Accounts receivable	136,700	601	(183)	137,118
Rehabilitation loans receivable	(11,282)			(11,282)
Settlements receivable	(1,032,703)			(1,032,703)
Inventory	(6,563)			(6,563)
Prepaid expenses	14,328			14,328
Accounts payable	(127,362)	6,294		(121,068)
Contracts payable relating to operating activities	135,868			135,868
Accrued wages and benefits	(72,818)	27,466		(45,352)
Compensated absences payable	(109,176)	39		(109,137)
Deferred revenue	14,286			14,286
Total adjustments	2,196,300	34,400	(22,427)	2,208,273
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<b>\$ 5,289,187</b>	<b>\$ (239,774)</b>	<b>\$ 10,587</b>	<b>\$ 5,060,000</b>
<b>SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:</b>				
Unrealized appreciation in fair value of investments	\$ 22,359	\$ 13,190	\$	\$ 35,549
<b>TOTAL NONCASH TRANSACTIONS</b>	<b>\$ 22,359</b>	<b>\$ 13,190</b>	<b>\$</b>	<b>\$ 35,549</b>

See Accompanying Notes to Combined Financial Statements.  
 \* The amount of cash and cash equivalents shown on the accompanying December 31, 2000 Combined Balance Sheet for the Fiduciary Fund Types includes cash and cash equivalents of Nonexpendable Trust Funds \$ 0, Expendable Trust Funds \$ 125,773, and Agency Funds \$443,282.

**CITY OF ELYRIA, OHIO  
NOTES TO COMBINED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

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 (and in 2000, the Legal Research and Court Computerization special revenue fund which was established late in the year). 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	\$ 27,031,816	\$ 483,266	\$ 27,515,042
Special Revenue	10,221,562	255,176	10,476,738
Debt Service	1,895,828	(36,797)	1,859,031
Capital Projects	2,577,698	942,260	3,519,958

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).

**Financial Section - Notes**

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> <u>Total</u>
GAAP basis	\$ 405,187	\$ 130,808	\$ 316,567	\$(1,694,120) \$(841,558)
Increase (decrease) due to: Change in receivables and other assets not recognized on budgetary basis –				
January 1 to December 31	(110,778)	268,780	(244,253)	10,867 (75,384)
Change in liabilities not recognized on budgetary basis – January 1 to December 31	314,565	(697,433)	248,063	60,173 (74,632)
Encumbrances recognized as expenditures on budgetary basis	(943,748)	(680,800)		(882,012) (2,506,560)
Budget basis	<u>\$(334,774)</u>	<u>\$(978,645)</u>	<u>\$320,377</u>	<u>\$(3,498,134)</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 1,096 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 redeemed.

**(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 Assets 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 2000.

**(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. Compensated absences will be paid from the fund from which the employees' salaries are paid.

**(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, rehabilitation loans and endowments 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.

**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 2000.

(D) The changes in the liabilities for self-insured risks for the years ended December 31, 2000 and 1999 are as follows:

	Health Benefits	Workers' Compensation Benefits
Balance Jan. 1, 1999	\$ 210,032	\$ 807,317
Included claims, net of changes in estimates Payments	2,810,033 <u>(2,819,787)</u>	674,733 <u>(871,207)</u>

**Financial Section - Notes**

Balance Dec. 31, 1999	200,278	610,843
Included claims, net of changes in estimates Payments	3,329,109 <u>(3,195,557)</u>	548,561 <u>(648,314)</u>
Balance Dec. 31, 2000	<u>\$ 333,830</u>	<u>\$ 511,090</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 June 30, 2000. The City is currently appealing certain terms of the permit.

The United States EPA sued the City of Elyria 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 program is in effect that is reducing storm water inflow into the sanitary sewer system by repairing/replacing building laterals and annual maintenance contracts are in effect for repair and rehabilitation of storm and sanitary sewers. 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, 2000.

(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, 2000 at a cost of \$409,163.

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

The water distribution system has been studied and an engineering consultant, at a cost of \$185,000, is developing a comprehensive plan.

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 \$500,000, is scheduled to be designed in 2001 with construction beginning in late 2001 or early 2002.

#### **(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, 2000, 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.

The City brought legal action against several companies that provided engineering services, materials and construction work on the Westside Interceptor Sanitary sewer and one user of the sewer in 1997. The basis for the lawsuit was the deterioration of the sewer after only a few years of use. The City repaired the sewer in 1998 and 1999 and expensed the repairs against operating revenues. All of the Companies that provided services and materials for the Westside Interceptor sewer settled with the City before going to trial resulting in settlements of \$3,815,503. The lawsuit against the one user of the sewer was settled in court and resulted in a jury-decision for the City resulting in a \$650,000 settlement, which was paid to the City in 2000. The amount received from these settlements in 2000 is recorded as settlement proceeds under operating revenues in the Wastewater Pollution Control enterprise fund. The settlement proceeds agreed upon to be received in future years are recorded as settlements receivable in the Wastewater Pollution Control enterprise fund.

#### **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 105% of the total value of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of, or guaranteed by, the United States and mature or be redeemable within five years of the date of the related repurchase agreement. The market value of the securities subject to a repurchase agreement must exceed the value of the principal by 2% and be marked to market daily. State law does not require security for public deposits and investments to be maintained in the City's name.

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

During 2000, 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, 2000, 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 \$17,124,956 and the bank balance was \$19,813,511. Of the bank balance, \$300,000 was covered by federal depository insurance and \$19,513,511 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 uncategorized

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, 2000, the City's investments consisted of Federal securities and amounts deposited in Star Ohio.

<u>Description</u>	<u>Risk Category</u>	<u>Risk Category</u>	<u>Fair Value / Carrying Amount</u>
U.S. Agency Obligations	<u>2</u>	<u>3</u>	\$ 3,903,767
Repurchase Agreements	\$ 3,903,767	\$ 2,230,000	2,230,000
State Treasury Asset Reserve Fund (STAR Ohio)			<u>3,264,370</u>
Total Investments			<u>\$ 9,398,137</u>

**(C) COMBINED BALANCE SHEET CLASSIFICATION**

A summary of deposits and investments as of December 31, 2000 follows:

Deposits	\$ 17,124,956
Investments	<u>9,398,137</u>
	<u>\$ 26,523,093</u>

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

Equity in pooled cash and cash equivalents	\$ 15,144,205
Cash and cash equivalents-segregated accounts	288,688
Other short-term investments	<u>11,090,200</u>
TOTAL	<u>\$ 26,523,093</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 2000 and the next triannual update will occur in 2003. Real property taxes are payable annually or semi-annually. If paid annually, payment is due January 20; if paid semi-annually, the first payment is due January 20, with the remainder payable June 20. In certain instances, State statute permits earlier or later payment dates to be established.

Taxpayers (other than public utilities) become liable for tangible personal property taxes on January 1 of the current calendar year based on tax rates determined in the preceding year and assessed values determined at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25% of its true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30 with the remainder payable by September 20. Under Ohio law, personal property taxes do not attach as a lien on the personal property.

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

Public utility tangible personal property currently is assessed at 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 1999 levy (collected in 2000) was based was approximately \$801.9 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 2000 was \$3,096,666.

**(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 2000 was \$19,371,424.

**NOTE 7 – GENERAL FIXED ASSETS**

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

<u>Component</u>	<u>Balance at</u>	
	<u>Jan. 1, 2000</u>	<u>Dec. 31, 2000</u>
Land	\$ 4,776,109	\$ 4,939,568
Buildings	15,127,899	16,800,982
Improvements	1,623,574	1,677,611
Collection systems	13,476,946	13,476,946
Machinery & equipment	10,742,665	11,451,000
Construction in progress	<u>254,293</u>	<u>99,500</u>
<b>TOTALS</b>	<b>\$ 46,001,486</b>	<b>\$ 48,445,607</b>

**NOTE 8 – INTERFUND RECEIVABLES AND PAYABLES**

The following balances at December 31, 2000 represent interfund receivables and payables:

<u>Fund</u>	<u>Interfund</u>	
	<u>Receivables</u>	<u>Payables</u>
<b>GENERAL FUND</b>	\$ 82,129	
<b>SPECIAL REVENUE FUNDS:</b>		
Indigent Drivers Alcohol Treatment	950	
Mandatory Drug Fine	10	
Muni Court Tech	11,069	
Muni Court Security	4,377	
Muni Court Construction/Improvement	6,501	
Alcohol Enforcement and Education	192	
Special Parking Fines	2,377	
Legal Research & Court Computerization	3,327	

**TRUST AND AGENCY FUND:**

Municipal Court		\$ 110,932
<b>TOTALS</b>	\$ 110,932	\$ 110,932

**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 Ohio Police and Fire Pension Fund (OP&F). 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

OP&F for the year ended December 31, 2000 were \$14,747,471 and \$9,322,700, respectively. The City's total payroll for 2000 was \$24,070,171.

**(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 retirement board issued a temporary employer contribution rate rollback for calendar year 2000. The rate rollback was 20% for local government divisions. The 2000 employer contribution rate for local government employer units was 10.84% of covered payroll including 4.30% 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, 2000, 1999, and 1998 were \$964,485, \$1,394,771, and \$1,338,220 respectively, which equaled the required contribution for each year.

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

OP&F provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. The OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. The report may be obtained by writing to OP&F, 140 East Town Street, Columbus, Ohio 43215-5164.

Members of the OP&F 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 employees are required to contribute 19.5% and 24.0%, respectively, for police officers and firefighters. The City's total contributions to OP&F for pension benefits (excluding the

amount relating to postretirement benefits) for the years ended December 31, 2000, 1999, and 1998 were \$1,330,095, \$1,360,154, and \$1,325,679 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, 2000 are summarized as follows:

	<u>Statutorily Determined</u>		<u>Actuarially Determined</u>	
<u>Plan/Contributor</u> <u>OP&amp;F:</u>	<u>Contribution</u> <u>Rate (%)</u>	<u>Contributions (\$)</u>	<u>Contribution</u> <u>Rate (%)</u>	<u>Contributions (\$)</u>
Fire Personnel				
By City	24.00%	\$ 1,003,006	N/A	
By Employees	10.00	<u>417,919</u>	N/A	
	34.00	<u>1,420,925</u>	31.52%	\$ 1,317,281
Police Personnel				
By City	19.50	1,002,984	N/A	
By Employees	10.00	<u>514,351</u>	N/A	
	29.50	<u>1,517,335</u>	34.59	1,779,140
Less:				
Health Care Portion	(7.25)	(675,895)	(7.25)	(675,895)
Accrued Liability (Police and Fire Personnel)	N/A		N/A	
Total OP&F Contributions		<u>2,262,365</u>		<u>2,420,526</u>
PERS:				
By City	10.84	1,598,626	10.84	1,598,626
By Employees	8.50	<u>1,253,535</u>	8.50	<u>1,253,535</u>
	19.34	<u>2,852,161</u>	19.34	<u>2,852,161</u>
Less:				
Health Care Portion	(4.30)	<u>(634,141)</u>	(4.30)	<u>(634,141)</u>
Total PERS Contributions		<u>2,218,020</u>		<u>2,218,020</u>
TOTAL PENSION PLAN CONTRIBUTIONS		<u>\$ 4,480,384</u>		<u>\$ 4,638,546</u>

**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 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 10.84% of covered payroll, of which 4.30% 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 principal assumptions used for the 1999 actuarial computations (latest available) were as follows:

**Funding Method.** An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of the unfunded actuarial accrued liability.

**Assets Valuation Method.** For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

**Investment Return.** The investment assumption rate for 1999 was 7.75 percent.

**Active Employee Total Payroll.** An annual increase of 4.75 percent, compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75 percent increase, were assumed to range from 0.54 percent to 5.1 percent.

**Health Care.** Health care costs were assumed to increase 4.75 percent annually.

The number of benefit recipients eligible for OPEB at December 31, 2000 was 401,339. The City's actual contributions for 2000, which were used to fund postemployment benefits, were \$634,141. PERS net assets available for payment of other postemployment benefits at December 31, 2000 were \$10.81 billion. The funds total health care expenses for the year ended December 31, 1999 (the latest information available) were \$523,599,349.

**OP&F:**

OP&F 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 Ohio Police and Fire 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 7.25% is applied to the postemployment health care program. Health care funding and accounting is on a pay-as-you-go basis.

The portion of the City's actual contribution to OP&F for 2000 that was used to fund postemployment benefits was \$372,904 for police and \$302,991 for fire personnel. The fund's total health care expenses for the year ended December 31, 1999 (the latest information available) were \$95,004,633. The total number of participants in OP&F who were eligible to receive health care benefits at December 31, 1999 (the latest information available) was 12,467 police and 9,807 fire personnel.

**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 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, 2000 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, 2000 are as follows.

	Balance Jan. 1, 2000	Additions (Reductions)	Balance Dec. 31, 2000
<b><u>SPECIAL REVENUE FUND OBLIGATIONS</u></b>			
U.S. Department of Housing and Urban Development 108 Loan	\$ 49,950	\$ 369,900	\$ 419,850
<b>TOTAL SPECIAL REVENUE FUND OBLIGATIONS</b>	<b>\$ 49,950</b>	<b>\$ 369,900</b>	<b>\$ 419,850</b>
<b><u>ENTERPRISE FUND OBLIGATIONS</u></b>			
8.48% 1986 OWDA Loan			
Wastewater Plant Improve Due 2017	\$ 13,801,560	\$ (513,630)	\$ 13,287,930
7.11% 1987 OWDA Loan			
Westside Interceptor Sewer Due 2009	7,611,518	(580,133)	7,031,385
6.10%-11.00% 1990 East Broad Street Storm Sewer Bonds Due 2006	472,380	(48,315)	424,065
4.35% 1999 Southeast Sanitary Sewer Notes Due December 2000	3,000,000	(3,000,000)	
4.875% 2000 Southeast Sanitary Sewer Notes Due December 2001		2,200,000	2,200,000
4.2275% 1999 Water System Improvement Bonds Due Through 2019	1,440,000	(50,000)	1,390,000
7.375% 1994 Murray Ridge Watermain Bonds Due 2009	184,332	(13,758)	170,574
0.00% 1994 State Issue II Loan Samuel Street Watermain Due 2004	113,207	(25,804)	87,403
<b>TOTAL ENTERPRISE FUND OBLIGATIONS</b>	<b>\$ 26,622,997</b>	<b>\$ (2,031,640)</b>	<b>\$ 24,591,357</b>
<b><u>GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP</u></b>			
<b><u>Special Assessment Debt:</u></b>			
10.75% 1981-2 Brace/Morgan Improvement Bonds Due 2001	\$ 90,000	\$ (55,000)	\$ 35,000
6.20-7.00% 1989 Street Improvement Bonds Due 2004	1,220,000	(210,000)	1,010,000
6.10-11.00% 1990 East Broad Street Storm Sewer Bonds Due 2006	162,620	(21,685)	140,935
6.35% 1992 Ford Road Improvement Bonds Due 2013	685,000	(30,000)	655,000
7.375% Sewer Overflow Elimination Bonds Due 2009	72,747	(5,428)	67,319
7.375% Murray Ridge Watermain Bonds Due 2009	77,922	(5,815)	72,107

**Special Assessment Debt (Cont.):**

	<u>Balance</u>	<u>Additions</u>	<u>Balance</u>
	<u>Jan. 1, 2000</u>	<u>(Reductions)</u>	<u>Dec. 31, 2000</u>
5.875% Griswold Road Improvement Bonds Due 2015	430,000	(15,000)	415,000
5.295% 1996 Westway Garden Improvement Bonds Due 2008	1,155,000	(105,000)	1,050,000
0.00% 1997 State Issue II Loan Weller Road Due 2007	<u>216,690</u>	<u>(30,956)</u>	<u>185,734</u>
Total Special Assessment Debt	<u>4,109,979</u>	<u>(478,884)</u>	<u>3,631,095</u>

**General Obligation Bonds And Construction Loans:**

6.135% Fire Station Construction Bonds Due through 2012	315,000	(100,000)	215,000
0.00% 1995 State Issue II Loan Griswold Road Due 2006	147,163	(24,527)	122,636
5.247% 1997 Various Purpose Improvement Bonds Due 2022	10,395,000	(275,000)	10,120,000
3.15%-4.25% 1999 Recreational Facilities Bonds Due Through 2009	1,815,000	(155,000)	1,660,000
3.15%-4.45% 1999 Fire Station Construction Bonds Due Through 2012	1,675,000	(20,000)	1,655,000
3.15%-5.00% 1999 Police and Fire Pension Liability Bonds Due Through 2023	1,280,000	(35,000)	1,245,000
0.00% 1999 State Issue II Loan Schaden Road Due 2009	65,081	(7,231)	57,850
0.00% 1999 State Issue II Loan Middle Avenue Due 2009	61,028	(6,781)	54,247
0.00% 2000 State Issue II Loan E. Broad St./State Rt. 57 Intersection Due 2010	<u>41,243</u>	<u>41,243</u>	<u>41,243</u>
Total General Obligation Bonds And Construction Loans	<u>15,753,272</u>	<u>(582,296)</u>	<u>15,170,976</u>

**Other General Long-Term Obligations:**

Accrued Wages and Benefits Compensated Absences	4,394,429	165,349	4,559,778
Total Other General Long-Term Obligations	<u>4,394,429</u>	<u>165,349</u>	<u>4,559,778</u>
<b>TOTAL GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP</b>	<b><u>\$ 24,257,680</u></b>	<b><u>\$ (895,831)</u></b>	<b><u>\$ 23,361,849</u></b>

**Financial Section - Notes**

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, 2000 follows:

**ENTERPRISE FUND OBLIGATIONS**

	<u>OWDA Loans</u>		<u>Other Bonds and Notes</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
<u>Due In</u>				
2001	\$ 1,178,566	\$ 1,605,439	\$ 2,347,877	\$ 201,598
2002	1,269,996	1,514,009	155,628	86,004
2003	1,368,573	1,415,432	165,628	77,082
2004	1,474,862	1,309,143	170,628	67,542
2005	1,589,469	1,194,536	186,800	59,145
Thereafter	<u>13,437,849</u>	<u>4,928,250</u>	<u>1,245,481</u>	<u>425,133</u>
TOTALS	<u>\$ 20,319,315</u>	<u>\$ 11,966,809</u>	<u>\$ 4,272,042</u>	<u>\$ 916,504</u>

**GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP**

	<u>Special Assessment Debt</u>		<u>General Obligation Bonds and Construction Loans</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
<u>Due In</u>				
2001	\$ 483,884	\$ 221,012	\$ 647,880	\$ 722,782
2002	476,132	192,032	662,880	696,348
2003	501,132	164,950	692,880	669,250
2004	526,132	136,827	712,880	642,550
2005	264,809	105,278	747,880	614,355
Thereafter	<u>1,379,006</u>	<u>332,283</u>	<u>11,706,576</u>	<u>5,404,544</u>
TOTALS	<u>\$ 3,631,095</u>	<u>\$ 1,152,382</u>	<u>\$ 15,170,976</u>	<u>\$ 8,749,829</u>

All bonds and notes are backed by the full faith and credit of the City. While special assessments have been levied to pay the debt service of the special assessment bonds, the bonds are also backed by the full faith and credit of the City. No reserve or sinking fund has been established to cover defaults by property owners. Although the bonds and notes of the enterprise funds are general obligations of the City, the City's policy is to have the debt

serviced by the revenues of the respective enterprise funds. The Ohio Water Development Authority construction loans are secured by the revenues of the City's wastewater treatment operations. The loans require, among other things, that the City charge sufficient rates and fees for wastewater treatment services to enable the revenues to service the loan principal and interest payments and provide resources for the payment of the necessary operating and maintenance expenses of the facility. The City was not required to pledge the general resources or general credit of the City to secure the repayment of the loans.

Under the Uniform Bond Act of the Ohio Revised Code, at December 31, 2000, the City had the capacity to issue approximately \$27,022,394 of additional, un-voted general obligation debt.

**NOTE 13 – COMMITMENTS**

The City has entered into contracts for the resurfacing and reconstruction of portions of East Bridge Street and Ford Road, and portions of Sugar Lane and intersection improvements at East Broad Street and Abbe Road. Resurfacing and reconstruction of East Bridge Street and Ford Road will begin in 2001. Resurfacing and reconstruction of Sugar Lane and the intersection improvement began in 2000. The estimated cost of the East Bridge Street and Ford Road resurfacing and reconstruction is \$433,750. The estimated cost of the Sugar Lane resurfacing and reconstruction and the intersection improvement at East Broad Street and Abbe Road is \$154,043. Both 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 concession stand/restroom in Cascade Park. Construction began in 2000 and will be completed in 2001. The estimated cost of the new concession stand/restroom in Cascade Park is \$257,700 and is being funded with \$99,500 in donations and \$158,200 of existing Special Parks and Recreation Enterprise Fund monies.

The City has also entered into a contract for the repair and reconstruction of the primary and detritus tanks at the Wastewater Pollution Control Plant. Work on these tanks will begin in 2001. The estimated cost to repair and reconstruct these tanks is \$407,000 and will be funded with existing Wastewater Pollution Control Enterprise Fund monies.

The City has also entered into a contract for architectural services for Phase IV and Phase V bidding and construction review for the new City Hall building. The estimated cost for these services is \$173,252 and is being funded with existing General Fund monies.

**NOTE 14 – DEFICITS**

At December 31, 2000, the following funds had a deficit fund balance:

Enterprise Fund: Sanitation	\$ 686,264
Internal Service Fund: Employees' Health Insurance	79,279
	<u>Deficit Fund Balance</u>

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, 2000:	Water	Special Parks and Recreation	Sanitation	Wastewater Pollution Control	Totals
Operating Revenues	\$ 4,102,586	\$ 300,459	\$ 2,369,454	\$ 12,340,495	\$ 19,112,994
Operating Expenses:					
Depreciation	832,302	8,528	84,730	2,329,462	3,255,022
Other	<u>3,723,696</u>	<u>263,565</u>	<u>2,537,172</u>	<u>6,240,652</u>	<u>12,765,085</u>
Total Operating Expenses	4,555,998	272,093	2,621,902	8,570,114	16,020,107
Operating Income (Loss)	(453,412)	28,366	(252,448)	3,770,381	3,092,887
Nonoperating Revenues (Expenses)	(1,168)	15,578	55,595	(1,196,903)	(1,126,898)
Net (Loss) Income	<u>\$ (454,580)</u>	<u>\$ 43,944</u>	<u>\$ (196,853)</u>	<u>\$ 2,573,478</u>	<u>\$ 1,965,989</u>
Acquisition and Construction					
Of Capital Assets	<u>\$ 220,424</u>	<u>\$ 73,900</u>	<u>\$ 128,291</u>	<u>\$ 2,931,670</u>	<u>\$ 3,354,285</u>
Capital Transactions: Capital Grant			<u>\$ 165,823</u>		<u>\$ 165,823</u>
<u>AS OF DECEMBER 31, 2000:</u>					
Net Working Capital	<u>\$ 640,105</u>	<u>\$ 179,565</u>	<u>\$ 479,498</u>	<u>\$ 5,960,706</u>	<u>\$ 7,259,874</u>
Total Assets	<u>\$ 14,161,877</u>	<u>\$ 314,634</u>	<u>\$ 1,124,854</u>	<u>\$ 59,116,440</u>	<u>\$ 74,717,805</u>
Current Liabilities	\$ 1,055,306	\$ 26,359	\$ 289,602	\$ 5,589,169	\$ 6,960,436
Long-Term Liabilities: General obligation bonds and notes payable	1,496,816			365,750	1,862,566
Construction loans payable	<u>74,501</u>			<u>19,140,749</u>	<u>19,215,250</u>
Total Liabilities	2,626,623	26,359	289,602	25,095,668	28,038,252



AS OF	Water	Special Parks and Recreation	Sanitation	Wastewater Pollution Control	Totals
DECEMBER 31, 2000:	<u>11,535,254</u>	<u>288,275</u>	<u>835,252</u>	<u>34,020,772</u>	<u>46,679,553</u>
Total Contributed Capital and Retained Earnings					
	<u>11,535,254</u>	<u>288,275</u>	<u>835,252</u>	<u>34,020,772</u>	<u>46,679,553</u>
Total Liabilities, Contributed Capital & Retained Earnings	<u>\$ 14,161,877</u>	<u>\$ 314,634</u>	<u>\$ 1,124,854</u>	<u>\$ 59,116,440</u>	<u>\$ 74,717,805</u>

**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.

**NOTE 18 – JOINTLY GOVERNED ORGANIZATIONS**

Northeast Ohio Public Energy Council

The City is a member of The Northeast Ohio Public Energy Council (NOPEC). NOPEC is a regional council of governments formed under Chapter 167 of the Ohio Revised Code. NOPEC was formed to serve as a vehicle for communities wishing to proceed jointly with an aggregation program for the purchase of electricity. NOPEC is currently comprised of 92 communities who have been authorized by ballot to purchase electricity on behalf of their

citizens. The intent of NOPEC is to provide electricity at the lowest possible rates while at the same time insuring stability in prices by entering into long-term contracts with suppliers to provide electricity to the citizens of its member communities.

NOPEC is governed by a General Assembly made up of one representative from each member community. The representatives from each county then elect one person to serve on the eight-member NOPEC Board of Directors. The Board oversees and manages the operation of the aggregation program. The degree of control exercised by any participating government is limited to its representation in the General Assembly and on the Board. None of the member communities have any obligations other than for electricity purchased, entitlement or residual interest in NOPEC. The City of Elyria did not contribute to NOPEC during 2000. Financial information can be obtained by contacting Dan DiLiberto, Treasurer, 35150 Lakeshore Boulevard, Eastlake, Ohio 44095.

**NOTE 19 – SUBSEQUENT EVENTS – DEBT ISSUANCES**

The following debt was issued by the City subsequent to December 31, 2000:

	<u>Rate</u>	<u>Date of Issuance</u>	<u>Date of Maturity</u>	<u>Amount</u>
City Hall Improvement Note	3.50%	04-04-01	12-04-01	\$7,700,000

**(THIS PAGE INTENTIONALLY LEFT BLANK)**

**CITY OF ELYRIA, OHIO**

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

**DECEMBER 31, 2000**

**(THIS PAGE INTENTIONALLY LEFT BLANK)**

## **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, 2000

	GENERAL FUND			Variance
	Budget	Actual		Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes	\$ 21,754,972	\$ 21,791,387	\$	36,415
Intergovernmental revenues	186,822	183,214		(3,608)
Charges for services	1,524,479	1,508,180		(16,299)
Licenses and permits	404,881	434,880		29,999
Interest earnings	229,300	238,253		8,953
Special assessments	17,905	17,906		1
Fines and forfeitures	949,083	949,083		
Miscellaneous revenues	592,394	605,232		12,838
<b>TOTAL REVENUES</b>	<b>25,659,836</b>	<b>25,728,135</b>		<b>68,299</b>
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
<b>Police</b>				
Personal services	4,667,124	4,606,817		60,307
Fringe benefits	1,140,988	1,140,597		391
Operation and maintenance	528,710	499,260		29,450
Capital outlay	48,158	45,207		2,951
<b>Total Police</b>	<b>6,384,980</b>	<b>6,291,881</b>		<b>93,099</b>
<b>Fire</b>				
Personal services	4,565,991	4,510,355		55,636
Fringe benefits	1,252,089	1,240,094		11,995
Operation and maintenance	292,525	278,849		13,676
Capital outlay	457,865	453,241		4,624
<b>Total Fire</b>	<b>6,568,470</b>	<b>6,482,539</b>		<b>85,931</b>
<b>Communications</b>				
Personal services	74,332	73,943		389
Fringe benefits	19,625	19,161		464
Operation and maintenance	21,797	16,420		5,377
Capital outlay	16,000	14,867		1,133
<b>Total Communications</b>	<b>131,754</b>	<b>124,391</b>		<b>7,363</b>
<b>Safety Service</b>				
Personal services	283,787	283,435		352
Fringe benefits	62,507	62,065		442
Operation and maintenance	13,836	13,835		1
Capital outlay	552	550		2
<b>Total Safety Service</b>	<b>360,682</b>	<b>359,885</b>		<b>797</b>
<b>Prisoner Support</b>				
Personal services	521,775	516,139		5,636
Fringe benefits	134,444	133,707		737
Operation and maintenance	273,000	262,548		10,452
Capital outlay				
<b>Total Prisoner Support</b>	<b>929,219</b>	<b>912,394</b>		<b>16,825</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>14,375,105</b>	<b>14,171,090</b>		<b>204,015</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, 2000

	GENERAL FUND			Variance
	Budget	Actual		Favorable (Unfavorable)
<b>HEALTH</b>				
<b>Health Center</b>				
Personal services	775,629	773,034		2,595
Fringe benefits	192,527	189,150		3,377
Operation and maintenance	211,678	210,824		854
Capital outlay	29,053	28,791		262
<b>Total Health Center</b>	<b>1,208,887</b>	<b>1,201,799</b>		<b>7,088</b>
<b>Health - Solid Waste</b>				
Personal services	41,421	39,823		1,598
Fringe benefits	10,167	10,028		139
Operation and maintenance	8,495	7,591		904
<b>Total Health - Solid Waste</b>	<b>60,083</b>	<b>57,442</b>		<b>2,641</b>
<b>Cemetery</b>				
Personal services	235,285	231,670		3,615
Fringe benefits	60,887	60,175		712
Operation and maintenance	2,000	1,050		950
<b>Total Cemetery</b>	<b>298,172</b>	<b>292,895</b>		<b>5,277</b>
<b>TOTAL HEALTH</b>	<b>1,567,142</b>	<b>1,562,136</b>		<b>5,006</b>
<b>CULTURE AND RECREATION</b>				
<b>Parks and Recreation</b>				
Personal services	973,699	962,847		10,852
Fringe benefits	242,845	241,834		1,011
Operation and maintenance	438,880	421,045		17,835
Capital outlay	145,995	139,007		6,988
<b>Total Parks and Recreation</b>	<b>1,801,419</b>	<b>1,764,733</b>		<b>36,686</b>
<b>Park Rangers</b>				
Personal services	136,299	134,758		1,541
Fringe benefits	41,371	40,630		741
Operation and maintenance	16,720	5,486		11,234
Capital outlay	38,979	38,979		
<b>Total Park Rangers</b>	<b>233,369</b>	<b>219,853</b>		<b>13,516</b>
<b>O D N R Grant</b>				
Capital outlay	15,000	5,254		9,746
<b>Total O D N R Grant</b>	<b>15,000</b>	<b>5,254</b>		<b>9,746</b>
<b>Swimming Pools</b>				
Personal services	75,000	74,248		752
Fringe benefits	9,460	8,751		709
Operation and maintenance	71,450	69,731		1,719
Capital outlay	9,545	9,544		1
<b>Total Swimming Pools</b>	<b>165,455</b>	<b>162,274</b>		<b>3,181</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, 2000

	GENERAL FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>Ice Risk</b>			
Personal services	31,000	24,705	6,295
Fringe benefits	4,960	3,529	1,431
Operation and maintenance	94,150	93,775	375
Capital outlay	5,550	5,550	
<b>Total Ice Risk</b>	135,660	127,559	8,101
<b>TOTAL CULTURE &amp; RECREATION</b>	2,350,903	2,279,673	71,230
<b>COMMUNITY ENVIRONMENT</b>			
<b>Community Planning and Zoning</b>			
Personal services	5,760	5,759	1
Fringe benefits	819	764	55
<b>Total Community Planning and Zoning</b>	6,579	6,523	56
<b>Community Development</b>			
Personal services	74,788	73,883	905
Fringe benefits	18,037	17,381	656
Operation and maintenance	10,500	9,149	1,351
Capital outlay	1,500	1,453	47
<b>Total Community Development</b>	104,825	101,866	2,959
<b>Housing Code Enforcement</b>			
Personal services	432,020	428,922	3,098
Fringe benefits	113,187	112,056	1,131
Operation and maintenance	47,108	44,352	2,756
Capital outlay	4,500	3,680	820
<b>Total Housing Code Enforcement</b>	596,815	589,010	7,805
<b>TOTAL COMMUNITY ENVIRONMENT</b>	708,219	697,399	10,820
<b>GENERAL GOVERNMENT</b>			
<b>Mayor</b>			
Personal services	135,405	134,037	1,368
Fringe benefits	19,444	18,519	925
Operation and maintenance	19,200	17,622	1,578
Capital outlay	20,552	20,540	12
<b>Total Mayor</b>	194,601	190,718	3,883
<b>Administrative Support</b>			
Personal services	105,860	103,965	1,895
Fringe benefits	24,472	21,562	2,910
Operation and maintenance	42,000	34,487	7,503
Capital outlay	30,000	30,000	
<b>Total Administrative Support</b>	202,332	190,024	12,308

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, 2000

	GENERAL FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>Elyria Historical Commission</b>			
Operation and maintenance	9,645	6,650	2,995
<b>Total Elyria Historical Commission</b>	9,645	6,650	2,995
<b>Finance Administration</b>			
Personal services	481,171	473,884	7,287
Fringe benefits	115,078	114,361	717
Operation and maintenance	24,825	24,239	586
Capital outlay	5,000	4,143	857
<b>Total Finance Administration</b>	626,074	616,627	9,447
<b>Legal Administration</b>			
Personal services	549,747	549,010	737
Fringe benefits	143,354	142,058	1,296
Operation and maintenance	44,015	42,256	1,759
Capital outlay	12,580	11,393	1,187
<b>Total Legal Administration</b>	749,696	744,717	4,979
<b>Legislative Activity</b>			
Personal services	216,100	215,304	796
Fringe benefits	71,070	69,987	1,083
Operation and maintenance	47,567	32,829	14,738
Capital outlay	15,000	13,568	1,432
<b>Total Legislative Activity</b>	349,737	331,688	18,049
<b>Presiding Judge</b>			
Personal services	297,244	294,387	2,857
Fringe benefits	78,053	76,996	1,057
Operation and maintenance	38,800	38,233	567
Capital outlay	13,987	10,468	3,519
<b>Total Presiding Judge</b>	428,084	420,084	8,000
<b>Judge</b>			
Personal services	345,453	344,712	741
Fringe benefits	88,496	87,244	1,252
Operation and maintenance	43,250	39,920	3,330
<b>Total Judge</b>	477,199	471,876	5,323
<b>Clerk of Courts</b>			
Personal services	803,302	799,122	4,180
Fringe benefits	228,557	226,436	2,121
Operation and maintenance	120,175	112,428	7,747
<b>Total Clerk of Courts</b>	1,152,034	1,137,986	14,048

(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, 2000

	GENERAL FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>Civil Service Commission</b>			
Personal services	22,300	22,260	40
Fringe benefits	3,039	2,878	161
Operation and maintenance	33,500	29,688	3,812
<b>Total Civil Service Commission</b>	<b>58,839</b>	<b>54,826</b>	<b>4,013</b>
<b>Buildings and Lands</b>			
Personal services	94,436	94,340	96
Fringe benefits	29,673	28,569	1,104
Operation and maintenance	233,900	217,084	16,816
Capital outlay	14,995	14,995	
<b>Total Buildings and Lands</b>	<b>373,004</b>	<b>354,988</b>	<b>18,016</b>
<b>Engineering</b>			
Personal services	238,600	234,264	4,336
Fringe benefits	58,331	56,098	2,233
Operation and maintenance	24,500	23,356	1,144
Capital outlay	53,000	52,891	109
<b>Total Engineering</b>	<b>374,431</b>	<b>366,609</b>	<b>7,822</b>
<b>Central Maintenance Garage</b>			
Personal services	313,235	307,560	5,675
Fringe benefits	77,315	77,081	234
Operation and maintenance	523,806	502,657	21,149
Capital outlay	142,085	140,042	2,043
<b>Total Central Maintenance Garage</b>	<b>1,056,441</b>	<b>1,027,340</b>	<b>29,101</b>
<b>Miscellaneous General Government</b>			
Operation and maintenance	1,567,625	1,563,122	4,503
Capital outlay	272,653	272,372	281
Principal retirement	40,000	40,000	
Interest	3,778	3,778	
<b>Total Miscellaneous General Government</b>	<b>1,884,056</b>	<b>1,879,272</b>	<b>4,784</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>7,936,173</b>	<b>7,793,405</b>	<b>142,768</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, 2000

	GENERAL FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>TOTAL EXPENDITURES</b>	<b>26,937,542</b>	<b>26,493,703</b>	<b>443,839</b>
Excess (deficiency) of revenues over expenditures	(1,277,706)	(765,568)	512,138
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	3,118	3,118	
Operating transfers out	(577,500)	(577,500)	
Other financing sources	969,499	1,005,176	35,677
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>395,117</b>	<b>430,794</b>	<b>35,677</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(882,589)	(334,774)	547,815
Adjustment for prior year encumbrances	802,506	802,506	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>1,307,481</b>	<b>1,307,481</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 1,227,398</b>	<b>\$ 1,775,213</b>	<b>\$ 547,815</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 the computerization of the Clerk of Municipal Courts office.

### ***Muni Court Security***

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

### ***Muni Court Construction and 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.

### ***Special Parking Fine***

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

### ***Legal Research and Court Computerization***

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

CITY OF ELYRIA, OHIO  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
DECEMBER 31, 2000

	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	\$ 128,155	\$ 203,986	\$ 86,151	\$ 242,862	\$ 15,027	\$ 12,127	\$ 15,969
Other Short-term investments	114,500	14,100					
Receivables:							
Taxes	1,392	430	394			7	9
Accrued interest							
Rehabilitation loans							
Due from other funds	107,386	8,707	18,295				
Due from other governments							
<b>TOTAL ASSETS</b>	<b>\$ 351,433</b>	<b>\$ 227,223</b>	<b>\$ 104,840</b>	<b>\$ 242,862</b>	<b>\$ 15,027</b>	<b>\$ 12,134</b>	<b>\$ 15,978</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 20,204	\$	\$	\$ 6,766	\$	\$	\$
Contracts payable		79,011					
Accrued wages and benefits	57,312			15,568	46	251	2,684
Compensated absences payable	12,691			2,705		103	1,025
Deferred revenue							
Construction loan payable							
<b>TOTAL LIABILITIES</b>	<b>90,207</b>	<b>79,011</b>		<b>25,039</b>	<b>46</b>	<b>354</b>	<b>3,709</b>
<b>FUND BALANCE</b>							
Reserved for encumbrances	49,205	16,052	70,982	4,203	631	265	638
Reserved for rehabilitation loans							
Unreserved-undesignated	212,021	132,160	33,858	213,620	14,350	11,515	11,631
<b>TOTAL FUND BALANCE</b>	<b>261,226</b>	<b>148,212</b>	<b>104,840</b>	<b>217,823</b>	<b>14,981</b>	<b>11,780</b>	<b>12,269</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 351,433</b>	<b>\$ 227,223</b>	<b>\$ 104,840</b>	<b>\$ 242,862</b>	<b>\$ 15,027</b>	<b>\$ 12,134</b>	<b>\$ 15,978</b>

(Continued on subsequent page)

CITY OF ELYRIA, OHIO  
 COMBINING BALANCE SHEET  
 ALL SPECIAL REVENUE FUNDS (continued)  
 DECEMBER 31, 2000

	Block Grant	C.H.I.P. Grant	Indigent Drivers Alcohol Treatment	Law Enforcement	Mandatory Drug Fine	Fire Pension	Police Pension	Muni Court Technology
<b>ASSETS</b>								
Equity in pooled cash and cash equivalents	\$ 19,604	\$ 157,133	\$ 37	\$ 57,849	\$ 44,134	\$ 2,914	\$ 2,922	\$ 276,497
Other Short-term investments			313,400			101,000	151,400	
Receivables:								
Taxes								
Accrued interest			1,695	808	28	199,673	199,673	
Rehabilitation loans	1,836,214	1,595,566	950		10	693	690	11,069
Due from other funds				1,330		25,914	25,914	
Due from other governments				59,987	45,421	330,194	380,599	287,566
<b>TOTAL ASSETS</b>	<u>\$ 1,855,818</u>	<u>\$ 1,752,699</u>	<u>\$ 316,082</u>	<u>\$ 59,987</u>	<u>\$ 45,421</u>	<u>\$ 330,194</u>	<u>\$ 380,599</u>	<u>\$ 287,566</u>
<b>LIABILITIES</b>								
Accounts payable	\$ 18,435	\$ 5,430	\$ 2,372	\$	\$ 1,375	\$	\$	\$ 817
Contracts payable	7,913							25,680
Accrued wages and benefits	13,616							2,133
Compensated absences payable	5,284	183					224,486	
Deferred revenue								
Construction loan payable	419,850							
<b>TOTAL LIABILITIES</b>	<u>465,098</u>	<u>5,613</u>	<u>2,372</u>		<u>1,375</u>	<u>224,486</u>	<u>224,486</u>	<u>28,630</u>
<b>FUND BALANCE</b>								
Reserved for encumbrances	55,325	88,361	404	2,000	395			196,781
Reserved for rehabilitation loans	1,836,214	1,595,566		57,987	43,651	105,708	156,113	62,155
Unreserved-undesignated	(500,819)	63,159	313,306	59,987	44,046	105,708	156,113	258,936
<b>TOTAL FUND BALANCE</b>	<u>1,390,720</u>	<u>1,747,086</u>	<u>313,710</u>	<u>59,987</u>	<u>44,046</u>	<u>105,708</u>	<u>156,113</u>	<u>258,936</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 1,855,818</u>	<u>\$ 1,752,699</u>	<u>\$ 316,082</u>	<u>\$ 59,987</u>	<u>\$ 45,421</u>	<u>\$ 330,194</u>	<u>\$ 380,599</u>	<u>\$ 287,566</u>

**CITY OF ELYRIA, OHIO  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
DECEMBER 31, 2000**

	Muni Court Security	Muni Court Construction and Improvement	Alcohol Enforcement and Education	Police Levy	Elyria 20/20	Special Parking Fine	Legal Research and Court Computerization	Totals
<b>ASSETS</b>								
Equity in pooled cash and cash equivalents	\$ 44,990	\$ 95	\$ 6,933	\$ 1,069,757	\$ 12,462	\$ 32	\$	\$ 2,399,636
Other Short-term investments	11,700	112,000		135,800		15,100		969,000
Receivables:								
Taxes				223,280				622,626
Accrued interest	346	1,236	4	10,007	7	63		17,809
Rehabilitation loans								3,431,780
Due from other funds	4,377	6,501	192			2,377	3,327	28,803
Due from other governments								188,795
<b>TOTAL ASSETS</b>	<b>\$ 61,413</b>	<b>\$ 119,832</b>	<b>\$ 7,129</b>	<b>\$ 1,438,844</b>	<b>\$ 12,469</b>	<b>\$ 17,572</b>	<b>\$ 3,327</b>	<b>\$ 7,658,449</b>
<b>LIABILITIES</b>								
Accounts payable		\$ 696		\$ 6,610				\$ 62,705
Contracts payable				29,641				142,245
Accrued wages and benefits	623			219,351				311,584
Compensated absences payable	240			25,339				47,570
Deferred revenue								448,972
Construction loan payable				280,941				419,850
<b>TOTAL LIABILITIES</b>	<b>863</b>	<b>696</b>		<b>280,941</b>				<b>1,432,926</b>
<b>FUND BALANCE</b>								
Reserved for encumbrances		45		45,568				530,855
Reserved for rehabilitation loans								3,431,780
Unreserved-undesignated	60,550	119,091	7,129	1,112,335	12,469	17,572	3,327	2,262,888
<b>TOTAL FUND BALANCE</b>	<b>60,550</b>	<b>119,136</b>	<b>7,129</b>	<b>1,157,903</b>	<b>12,469</b>	<b>17,572</b>	<b>3,327</b>	<b>6,225,523</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 61,413</b>	<b>\$ 119,832</b>	<b>\$ 7,129</b>	<b>\$ 1,438,844</b>	<b>\$ 12,469</b>	<b>\$ 17,572</b>	<b>\$ 3,327</b>	<b>\$ 7,658,449</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, 2000**

	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	\$ 1,449,120	\$ 117,496	\$ 259,760	\$ 568,480	\$ 21,000	\$	\$
Intergovernmental revenues				284,989	1,546		
Charges for services						4,360	135
Licenses and permits	14,465	13,713	11,237			884	52,586
Investment income							1,700
Fines and forfeitures	35						
Miscellaneous revenues	1,463,620	131,209	270,997	853,469	22,546	5,244	54,421
<b>TOTAL REVENUES</b>							
	<u>1,463,620</u>	<u>131,209</u>	<u>270,997</u>	<u>853,469</u>	<u>22,546</u>	<u>5,244</u>	<u>54,421</u>
<b>EXPENDITURES</b>							
Current:							
Public Safety	338,470			710,678	21,950	6,161	86,476
Health							
Community environment							
Highways and streets	1,397,030	247,271	857				
General government							
Capital outlay	68,780		393,047				
Debt service:							
Principal retirement							
Interest and fiscal charges							
<b>TOTAL EXPENDITURES</b>							
	<u>1,804,280</u>	<u>247,271</u>	<u>393,904</u>	<u>710,678</u>	<u>21,950</u>	<u>6,161</u>	<u>86,476</u>
Excess (deficiency) of revenues over expenditures	(340,660)	(116,062)	(122,907)	142,791	596	(917)	(32,055)
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfers in	400,000		131,000				46,500
Proceeds from sale of fixed assets							
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>							
	<u>400,000</u>		<u>131,000</u>				<u>46,500</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	59,340	(116,062)	8,093	142,791	596	(917)	14,445
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	201,886	264,274	96,747	75,032	14,385	12,697	(2,176)
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 261,226</u>	<u>\$ 148,212</u>	<u>\$ 104,840</u>	<u>\$ 217,823</u>	<u>\$ 14,981</u>	<u>\$ 11,780</u>	<u>\$ 12,269</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, 2000**

	Block Grant	C.H.I.P. Grant	Indigent Drivers Alcohol Treatment	Law Enforcement	Mandatory Drug Fine	Fire Pension	Police Pension	Muni Court Technology
<b>REVENUES</b>								
Taxes								
Intergovernmental revenues	\$ 470,186	\$ 343,733	\$	\$	\$	\$ 221,454	\$ 221,454	\$
Charges for services						22,233	22,233	
Licenses and permits	449		18,885	3,416	3,308	20,550	19,203	222,260
Investment income			45,341		17,555			
Fines and forfeitures	20,049			114,005	100			
Miscellaneous revenues	490,684	343,733	64,226	117,421	20,963	264,237	262,890	222,260
<b>TOTAL REVENUES</b>								
<b>EXPENDITURES</b>								
Current:								
Public Safety				57,810	9,211	324,119	229,897	
Health								
Community environment	515,463	4,955						
Highways and streets								
General government			21,955	10,904	17,015			185,517
Capital outlay	57,881							53,202
Debt service:								
Principal retirement	11,964					11,970	23,030	
Interest and fiscal charges	585,308	4,955	21,955	68,714	26,226	19,663	37,832	
<b>TOTAL EXPENDITURES</b>								
Excess (deficiency) of revenues over expenditures	(94,624)	338,778	42,271	48,707	(5,263)	(91,515)	(27,869)	(16,459)
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfers in	40,000							
Proceeds from sale of fixed assets	5,009							
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>								
Excess (deficiency) of revenues and other sources over expenditures and other uses	(49,615)	338,778	42,271	48,707	(5,263)	(91,515)	(27,869)	(16,459)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	1,440,335	1,408,308	271,439	11,280	49,309	197,223	183,982	275,395
<b>FUND BALANCE AT END OF YEAR</b>	\$ 1,390,720	\$ 1,747,086	\$ 313,710	\$ 59,987	\$ 44,046	\$ 105,708	\$ 156,113	\$ 258,936

(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, 2000**

	Muni Court Security	Muni Court Construction and Improvement	Alcohol Enforcement and Education	Police Levy	Elyria 20/20	Special Parking Fine	Legal Research and Court Computerization	Totals
<b>REVENUES</b>								
Taxes	\$	\$	\$	\$ 2,943,417	\$	\$	\$	\$ 5,212,701
Intergovernmental revenues				145,743				1,593,608
Charges for services								286,670
Licenses and permits								56,946
Investment income	2,544	4,063	363	93,120	775	166		208,841
Fines and forfeitures	67,430	99,041	1,875			17,406	3,327	474,235
Miscellaneous revenues								134,189
<b>TOTAL REVENUES</b>	<u>69,974</u>	<u>103,104</u>	<u>2,238</u>	<u>3,182,280</u>	<u>775</u>	<u>17,572</u>	<u>3,327</u>	<u>7,967,190</u>
<b>EXPENDITURES</b>								
Current:								
Public Safety				2,765,306				3,724,813
Health								825,265
Community environment								520,418
Highways and streets								1,645,158
General government	34,145	4,918		585,132				246,535
Capital outlay		5,748						1,191,709
Debt service:								
Principal retirement				190,000				225,000
Interest and fiscal charges				10,534				79,993
<b>TOTAL EXPENDITURES</b>	<u>34,145</u>	<u>10,666</u>		<u>3,550,972</u>				<u>8,458,891</u>
Excess (deficiency) of revenues over expenditures	<u>35,829</u>	<u>92,438</u>	<u>2,238</u>	<u>(368,692)</u>	<u>775</u>	<u>17,572</u>	<u>3,327</u>	<u>(491,701)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfers in								617,500
Proceeds from sale of fixed assets								5,009
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>								<u>622,509</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>35,829</u>	<u>92,438</u>	<u>2,238</u>	<u>(368,692)</u>	<u>775</u>	<u>17,572</u>	<u>3,327</u>	<u>130,808</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>24,721</u>	<u>26,698</u>	<u>4,891</u>	<u>1,526,595</u>	<u>11,694</u>			<u>6,094,715</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 60,550</u>	<u>\$ 119,136</u>	<u>\$ 7,129</u>	<u>\$ 1,157,903</u>	<u>\$ 12,469</u>	<u>\$ 17,572</u>	<u>\$ 3,327</u>	<u>\$ 6,225,523</u>



CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes	\$ 1,440,000	\$ 1,446,505	\$ 6,505
Charges for Service		10	10
Interest earnings	13,109	13,628	519
Miscellaneous revenues	13,500	13,511	11
<b>TOTAL REVENUES</b>	<b>1,466,609</b>	<b>1,473,654</b>	<b>7,045</b>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
<b>Traffic Lights</b>			
Personal services	202,661	201,883	778
Fringe benefits	57,015	56,322	693
Operation and maintenance	89,428	81,006	8,422
Capital outlay	46,364	46,364	
<b>Total Traffic Lights</b>	<b>395,468</b>	<b>385,575</b>	<b>9,893</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>395,468</b>	<b>385,575</b>	<b>9,893</b>
<b>HIGHWAYS AND STREETS</b>			
<b>Street</b>			
Personal services	846,472	846,471	1
Fringe benefits	199,328	195,524	3,804
Operation and maintenance	436,352	425,030	11,322
Capital outlay	42,000	41,608	392
<b>Total Street</b>	<b>1,524,152</b>	<b>1,508,633</b>	<b>15,519</b>
<b>TOTAL HIGHWAYS AND STREETS</b>	<b>1,524,152</b>	<b>1,508,633</b>	<b>15,519</b>
<b>TOTAL EXPENDITURES</b>	<b>1,919,620</b>	<b>1,894,208</b>	<b>25,412</b>
Excess (deficiency) of revenues over expenditures	(453,011)	(420,554)	32,457
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	400,000	400,000	
Other financing sources	3,680	3,680	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>403,680</b>	<b>403,680</b>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	(49,331)	(16,874)	32,457
Adjustment for prior year encumbrances	57,390	57,390	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>133,038</b>	<b>133,038</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 141,097</b>	<b>\$ 173,554</b>	<b>\$ 32,457</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes	\$ 117,055	\$ 117,284	\$ 229
Interest earnings	13,945	13,945	
<b>TOTAL REVENUES</b>	<b>131,000</b>	<b>131,229</b>	<b>229</b>
<b>EXPENDITURES</b>			
<b>HIGHWAYS AND STREETS</b>			
<b>State Highway</b>			
Operation and maintenance	300,100	257,069	43,031
<b>Total State Highway</b>	<b>300,100</b>	<b>257,069</b>	<b>43,031</b>
<b>TOTAL HIGHWAYS AND STREETS</b>	<b>300,100</b>	<b>257,069</b>	<b>43,031</b>
<b>TOTAL EXPENDITURES</b>	<b>300,100</b>	<b>257,069</b>	<b>43,031</b>
Excess (deficiency) of revenues over expenditures	(169,100)	(125,840)	43,260
Adjustment for prior year encumbrances	37,800	37,800	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>244,314</b>	<b>244,314</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 113,014</b>	<b>\$ 156,274</b>	<b>\$ 43,260</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>MUNICIPAL MOTOR VEHICLE TAX FUND</b>			
<b>REVENUES</b>			
Taxes	\$ 259,500	\$ 259,520	\$ 20
Interest earnings	11,800	11,814	14
<b>TOTAL REVENUES</b>	<b>271,300</b>	<b>271,334</b>	<b>34</b>
<b>EXPENDITURES</b>			
<b>HIGHWAYS AND STREETS</b>			
Municipal Motor Vehicle Tax	858	858	
Operation and maintenance	582,552	581,483	1,069
Capital outlay			
<b>Total Municipal Motor Vehicle Tax</b>	<b>583,410</b>	<b>582,341</b>	<b>1,069</b>
<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>583,410</b>	<b>582,341</b>	<b>1,069</b>
<b>TOTAL EXPENDITURES</b>	<b>583,410</b>	<b>582,341</b>	<b>1,069</b>
Excess (deficiency) of revenues over expenditures	(312,110)	(311,007)	1,103
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	131,000	131,000	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>131,000</b>	<b>131,000</b>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	(181,110)	(180,007)	1,103
Adjustment for prior year encumbrances	138,694	138,694	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>56,479</b>	<b>56,479</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 14,063</b>	<b>\$ 15,166</b>	<b>\$ 1,103</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>HEALTH GRANT FUND</b>			
<b>REVENUES</b>			
Intergovernmental revenues	\$ 568,480	\$ 568,480	\$
Charges for services	300,000	284,989	(15,011)
<b>TOTAL REVENUES</b>	<b>868,480</b>	<b>853,469</b>	<b>(15,011)</b>
<b>EXPENDITURES</b>			
<b>HEALTH</b>			
<b>Child and Family Health Services</b>			
Personal services	159,294	158,371	923
Fringe benefits	39,671	38,641	1,030
Operation and maintenance	288,015	286,244	1,771
Capital outlay			
<b>Total Child and Family Health Services</b>	<b>486,980</b>	<b>483,256</b>	<b>3,724</b>
<b>Infant Mortality Program</b>	<b>60,392</b>	<b>59,898</b>	<b>494</b>
Personal services	20,948	20,845	103
Fringe benefits	12,581	12,380	201
Operation and maintenance			
<b>Total Infant Mortality Program</b>	<b>93,921</b>	<b>93,123</b>	<b>798</b>
<b>CFHS Project Income</b>	<b>86,622</b>	<b>86,283</b>	<b>339</b>
Personal services	18,529	18,213	316
Fringe benefits	49,152	49,151	1
Operation and maintenance			
<b>Total CFHS Project Income</b>	<b>154,303</b>	<b>153,647</b>	<b>656</b>
<b>TOTAL HEALTH</b>	<b>735,204</b>	<b>730,026</b>	<b>5,178</b>
<b>TOTAL EXPENDITURES</b>	<b>735,204</b>	<b>730,026</b>	<b>5,178</b>
Excess (deficiency) of revenues over expenditures	133,276	123,443	(9,833)
Adjustment for prior year encumbrances	7,767	7,767	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>100,317</b>	<b>100,317</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 241,360</b>	<b>\$ 231,527</b>	<b>\$ (9,833)</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>DENTAL HEALTH GRANT FUND</b>			
<b>REVENUES</b>			
Intergovernmental revenues	\$ 21,000	\$ 21,000	\$
Charges for services	1,400	1,546	146
<b>TOTAL REVENUES</b>	<b>22,400</b>	<b>22,546</b>	<b>146</b>
<b>EXPENDITURES</b>			
<b>HEALTH</b>			
<b>Dental Health Grant</b>			
Personal services	7,665	6,574	1,091
Fringe benefits	1,227	887	360
Operation and maintenance	15,508	15,202	306
<b>Total Dental Health Grant</b>	<b>24,400</b>	<b>22,643</b>	<b>1,757</b>
<b>TOTAL HEALTH</b>	<b>24,400</b>	<b>22,643</b>	<b>1,757</b>
<b>TOTAL EXPENDITURES</b>	<b>24,400</b>	<b>22,643</b>	<b>1,757</b>
Excess (deficiency) of revenues over expenditures	(2,000)	(97)	1,903
Adjustment for prior year encumbrances	2,279	2,279	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>12,066</b>	<b>12,066</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 12,345</b>	<b>\$ 14,248</b>	<b>\$ 1,903</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>SWIMMING POOL INSPECTION FUND</b>			
<b>REVENUES</b>			
Licenses and permits	\$ 4,000	\$ 4,360	\$ 360
Interest earnings	880	881	1
<b>TOTAL REVENUES</b>	<b>4,880</b>	<b>5,241</b>	<b>361</b>
<b>EXPENDITURES</b>			
<b>HEALTH</b>			
<b>Swimming Pool Inspection</b>			
Personal services	4,959	4,519	440
Fringe benefits	1,212	1,143	69
Operation and maintenance	1,029	443	586
<b>Total Swimming Pool Inspection</b>	<b>7,200</b>	<b>6,105</b>	<b>1,095</b>
<b>TOTAL HEALTH</b>	<b>7,200</b>	<b>6,105</b>	<b>1,095</b>
<b>TOTAL EXPENDITURES</b>	<b>7,200</b>	<b>6,105</b>	<b>1,095</b>
Excess (deficiency) of revenues over expenditures	(2,320)	(864)	1,456
Adjustment for prior year encumbrances	53	53	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>12,641</b>	<b>12,641</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 10,374</b>	<b>\$ 11,830</b>	<b>\$ 1,456</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, 2000

	FOOD SERVICE OPERATIONS FUND			Variance
	Budget	Actual	Favorable	(Unfavorable)
<b>REVENUES</b>				
Charges for service	\$	\$ 135	\$	135
Licenses and permits	52,586	52,586		
Interest earnings	1,690	1,692		2
<b>TOTAL REVENUES</b>	54,276	54,413		137
<b>EXPENDITURES</b>				
<b>HEALTH</b>				
<b>Food Service</b>				
Personal services	74,405	72,551		1,854
Fringe benefits	15,241	14,717		524
Operation and maintenance	2,262	1,849		413
<b>Total Food Service</b>	91,908	89,117		2,791
<b>TOTAL HEALTH</b>	91,908	89,117		2,791
<b>TOTAL EXPENDITURES</b>	91,908	89,117		2,791
Excess (deficiency) of revenues over expenditures	(37,632)	(34,704)		2,928
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	46,500	46,500		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	46,500	46,500		
Excess (deficiency) of revenues and other sources over expenditures and other uses	8,868	11,796		2,928
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	3,198	3,198		
<b>FUND BALANCE AT END OF YEAR</b>	\$ 12,066	\$ 14,994	\$	2,928

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, 2000

	BLOCK GRANT FUND			Variance
	Budget	Actual	Favorable	(Unfavorable)
<b>REVENUES</b>				
Intergovernmental revenues	\$	\$ 470,186	\$	(191,814)
Charges for services		20		20
Interest earnings		445		445
Special assessments		3,934		3,934
Miscellaneous revenues	520,000	622,884		102,884
<b>TOTAL REVENUES</b>	1,182,000	1,097,469		(84,531)
<b>EXPENDITURES</b>				
<b>COMMUNITY ENVIRONMENT</b>				
<b>Administration</b>				
Personal services	81,870	81,870		
Fringe benefits	17,481	17,259		222
Operation and maintenance	116,305	105,436		10,869
Debt service - principal retirement	40,000	40,000		
Interest	11,965	11,964		1
Capital outlay	562,014	562,013		1
<b>Total Administration</b>	829,635	818,542		11,093
<b>Rehab/Operations</b>				
Personal services	246,512	246,112		400
Fringe benefits	62,035	60,880		1,155
Operation and maintenance	176,435	166,319		10,116
<b>Total Rehab/Operations</b>	484,982	473,311		11,671
<b>TOTAL COMMUNITY ENVIRONMENT</b>	1,314,617	1,291,853		22,764
<b>TOTAL EXPENDITURES</b>	1,314,617	1,291,853		22,764
Excess (deficiency) of revenues over expenditures	(132,617)	(194,384)		(61,767)
<b>OTHER FINANCING SOURCES (USES)</b>				
Other financing sources		5,009		5,009
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		5,009		5,009
Excess (deficiency) of revenues and other sources over expenditures and other uses	(132,617)	(189,375)		(56,758)
Adjustment for prior year encumbrances	677,334	677,334		
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	(544,717)	(544,717)		
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	\$	\$ (56,758)	\$	(56,758)

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental revenues	\$ 384,105	\$ 343,733	\$ (40,372)
Miscellaneous revenues	50,000	78,371	28,371
<b>TOTAL REVENUES</b>	<b>434,105</b>	<b>422,104</b>	<b>(12,001)</b>
<b>EXPENDITURES</b>			
<b>COMMUNITY ENVIRONMENT</b>			
<b>C.H.I.P. Grant</b>			
Personal services	13,218	12,925	293
Fringe benefits	3,779	3,752	27
Operation and maintenance	484,780	482,459	2,321
<b>Total C.H.I.P. Grant</b>	<b>501,777</b>	<b>499,136</b>	<b>2,641</b>
<b>TOTAL COMMUNITY ENVIRONMENT</b>	<b>501,777</b>	<b>499,136</b>	<b>2,641</b>
<b>TOTAL EXPENDITURES</b>	<b>501,777</b>	<b>499,136</b>	<b>2,641</b>
Excess (deficiency) of revenues over expenditures	(67,672)	(77,032)	(9,360)
Adjustment for prior year encumbrances	84,734	84,734	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>55,715</b>	<b>55,715</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 72,777</b>	<b>\$ 63,417</b>	<b>\$ (9,360)</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 18,300	\$ 18,316	\$ 16
Fines and forfeitures	45,500	45,548	48
<b>TOTAL REVENUES</b>	<b>63,800</b>	<b>63,864</b>	<b>64</b>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
<b>Indigent Drivers Alcohol Treatment</b>			
Operation and maintenance	30,030	19,987	10,043
<b>Total Indigent Drivers Alcohol Treatment</b>	<b>30,030</b>	<b>19,987</b>	<b>10,043</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>30,030</b>	<b>19,987</b>	<b>10,043</b>
<b>TOTAL EXPENDITURES</b>	<b>30,030</b>	<b>19,987</b>	<b>10,043</b>
Excess (deficiency) of revenues over expenditures	33,770	43,877	10,107
Adjustment for prior year encumbrances	2,200	2,200	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>266,957</b>	<b>266,957</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 302,927</b>	<b>\$ 313,034</b>	<b>\$ 10,107</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 2,600	\$ 2,614	\$ 14
Miscellaneous revenues	112,675	112,675	
<b>TOTAL REVENUES</b>	<b>115,275</b>	<b>115,289</b>	<b>14</b>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
<b>Law Enforcement</b>			
Operation and maintenance	29,750	22,810	6,940
Capital outlay	24,396	18,404	5,992
<b>Total Law Enforcement</b>	<b>54,146</b>	<b>41,214</b>	<b>12,932</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>54,146</b>	<b>41,214</b>	<b>12,932</b>
<b>TOTAL EXPENDITURES</b>	<b>54,146</b>	<b>41,214</b>	<b>12,932</b>
Excess (deficiency) of revenues over expenditures	61,129	74,075	12,946
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers out	(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	26,129	39,075	12,946
Adjustment for prior year encumbrances	16,071	16,071	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>751</b>	<b>751</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 42,951</b>	<b>\$ 55,897</b>	<b>\$ 12,946</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 3,400	\$ 3,410	\$ 10
Fines and forfeitures	18,945	18,945	
Miscellaneous revenues	100	100	
<b>TOTAL REVENUES</b>	<b>22,445</b>	<b>22,455</b>	<b>10</b>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
<b>Mandatory Drug Fine</b>			
Operation and maintenance	12,000	10,306	1,694
Capital outlay	23,303	21,042	2,261
<b>Total Mandatory Drug Fine</b>	<b>35,303</b>	<b>31,348</b>	<b>3,955</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>35,303</b>	<b>31,348</b>	<b>3,955</b>
<b>TOTAL EXPENDITURES</b>	<b>35,303</b>	<b>31,348</b>	<b>3,955</b>
Excess (deficiency) of revenues over expenditures	(12,858)	(8,893)	3,965
Adjustment for prior year encumbrances	6,498	6,498	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>44,560</b>	<b>44,560</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 38,200</b>	<b>\$ 42,165</b>	<b>\$ 3,965</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, 2000

POLICE PENSION FUND			
	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes	\$ 221,194	\$ 221,196	\$ 2
Intergovernmental revenues	21,600	22,233	633
Interest earnings	19,688	19,688	
<b>TOTAL REVENUES</b>	<b>262,482</b>	<b>263,117</b>	<b>635</b>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
<b>Police Pension</b>			
Fringe benefits	226,000	226,000	
Operation and maintenance	4,200	3,896	304
Debt service - principal retirement	23,030	23,030	
Interest	38,184	37,832	352
<b>Total Police Pension</b>	<b>291,414</b>	<b>290,758</b>	<b>656</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>291,414</b>	<b>290,758</b>	<b>656</b>
<b>TOTAL EXPENDITURES</b>	<b>291,414</b>	<b>290,758</b>	<b>656</b>
Excess (deficiency) of revenues over expenditures	(28,932)	(27,641)	1,291
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>181,963</b>	<b>181,963</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 153,031</b>	<b>\$ 154,322</b>	<b>\$ 1,291</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, 2000

FIRE PENSION FUND			
	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes	\$ 221,194	\$ 221,196	\$ 2
Intergovernmental revenues	21,600	22,233	633
Interest earnings	21,100	21,102	2
<b>TOTAL REVENUES</b>	<b>263,894</b>	<b>264,531</b>	<b>637</b>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
<b>Fire Pension</b>			
Fringe benefits	320,000	320,000	
Operation and maintenance	4,200	4,119	81
Debt service - principal retirement	11,970	11,970	
Interest	19,847	19,663	184
<b>Total Fire Pension</b>	<b>356,017</b>	<b>355,752</b>	<b>265</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>356,017</b>	<b>355,752</b>	<b>265</b>
<b>TOTAL EXPENDITURES</b>	<b>356,017</b>	<b>355,752</b>	<b>265</b>
Excess (deficiency) of revenues over expenditures	(92,123)	(91,221)	902
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>195,142</b>	<b>195,142</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 103,019</b>	<b>\$ 103,921</b>	<b>\$ 902</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>REVENUES</b>			
Fines and forfeitures	\$ 228,783	\$ 228,782	\$ (1)
<b>TOTAL REVENUES</b>	<u>228,783</u>	<u>228,782</u>	<u>(1)</u>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
<b>Muni Court Tech</b>			
Personal services	66,673	64,070	2,603
Fringe benefits	19,434	18,931	503
Operation and maintenance	177,292	170,720	6,572
Capital outlay	202,779	199,719	3,060
<b>Total Muni Court Tech</b>	<u>466,178</u>	<u>453,440</u>	<u>12,738</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>466,178</u>	<u>453,440</u>	<u>12,738</u>
<b>TOTAL EXPENDITURES</b>	<u>466,178</u>	<u>453,440</u>	<u>12,738</u>
Excess (deficiency) of revenues over expenditures	(237,395)	(224,658)	12,737
Adjustment for prior year encumbrances	21,394	21,394	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>255,814</u>	<u>255,814</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 39,813</u>	<u>\$ 52,550</u>	<u>\$ 12,737</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>REVENUES</b>			
Interest earnings	\$ 2,156	\$ 2,236	\$ 80
Fines and forfeitures	68,100	68,109	9
<b>TOTAL REVENUES</b>	<u>70,256</u>	<u>70,345</u>	<u>89</u>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
<b>Muni Court Security</b>			
Personal services	24,600	21,825	2,775
Fringe benefits	3,156	2,975	181
Operation and maintenance	11,000	9,376	1,624
<b>Total Muni Court Security</b>	<u>38,756</u>	<u>34,176</u>	<u>4,580</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>38,756</u>	<u>34,176</u>	<u>4,580</u>
<b>TOTAL EXPENDITURES</b>	<u>38,756</u>	<u>34,176</u>	<u>4,580</u>
Excess (deficiency) of revenues over expenditures	31,500	36,169	4,669
Adjustment for prior year encumbrances	234	234	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>20,186</u>	<u>20,186</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 51,920</u>	<u>\$ 56,589</u>	<u>\$ 4,669</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 360	\$ 361	\$ 1
Fines and forfeitures	1,878	1,878	
<b>TOTAL REVENUES</b>	<u>2,238</u>	<u>2,239</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures	2,238	2,239	1
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>4,695</u>	<u>4,695</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 6,933</u>	<u>\$ 6,934</u>	<u>\$ 1</u>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 MUNI COURT CONSTRUCTION AND IMPROVEMENT FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 2,800	\$ 2,873	\$ 73
Fines and forfeitures	98,500	99,586	1,086
<b>TOTAL REVENUES</b>	<u>101,300</u>	<u>102,459</u>	<u>1,159</u>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
<b>Muni Court Constr/Imp</b>			
Operation and maintenance	6,000	5,559	441
Capital outlay	8,687	6,284	2,403
<b>Total Muni Court Constr/Imp</b>	<u>14,687</u>	<u>11,843</u>	<u>2,844</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>14,687</u>	<u>11,843</u>	<u>2,844</u>
<b>TOTAL EXPENDITURES</b>	<u>14,687</u>	<u>11,843</u>	<u>2,844</u>
Excess (deficiency) of revenues over expenditures	86,613	90,616	4,003
Adjustment for prior year encumbrances	3,687	3,687	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>20,738</u>	<u>20,738</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 111,038</u>	<u>\$ 115,041</u>	<u>\$ 4,003</u>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 POLICE LEVY FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes	\$ 2,949,790	\$ 2,952,815	\$ 3,025
Intergovernmental revenues	145,743	145,743	
Interest earnings	93,000	93,088	88
Miscellaneous revenues	56,137	56,136	(1)
<b>TOTAL REVENUES</b>	<b>3,244,670</b>	<b>3,247,782</b>	<b>3,112</b>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
<b>Police Levy</b>			
Personal services	1,863,707	1,847,566	16,141
Fringe benefits	572,829	566,166	6,663
Operation and maintenance	453,500	448,160	5,340
Capital outlay	586,935	586,808	127
Debt service - principal retirement	190,000	190,000	
Interest	10,000	10,000	
<b>Total Police Levy</b>	<b>3,676,971</b>	<b>3,648,700</b>	<b>28,271</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>3,676,971</b>	<b>3,648,700</b>	<b>28,271</b>
<b>TOTAL EXPENDITURES</b>	<b>3,676,971</b>	<b>3,648,700</b>	<b>28,271</b>
Excess (deficiency) of revenues over expenditures	(432,301)	(400,918)	31,383
<b>OTHER FINANCING SOURCES (USES)</b>			
Other financing sources		1,600	1,600
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>1,600</b>	<b>1,600</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(432,301)	(399,318)	32,983
Adjustment for prior year encumbrances	77,793	77,793	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>1,385,134</b>	<b>1,385,134</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 1,030,626</b>	<b>\$ 1,063,609</b>	<b>\$ 32,983</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 828	\$ 828	\$
<b>TOTAL REVENUES</b>	<b>828</b>	<b>828</b>	
Excess (deficiency) of revenues over expenditures	828	828	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>11,634</b>	<b>11,634</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 12,462</b>	<b>\$ 12,462</b>	<b>\$</b>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 SPECIAL PARKING FINE FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	SPECIAL PARKING FINE FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$	\$ 103	\$ 103
Fines and forfeitures	15,000	15,029	29
<b>TOTAL REVENUES</b>	<u>15,000</u>	<u>15,132</u>	<u>132</u>
Excess (deficiency) of revenues over expenditures	15,000	15,132	132
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 15,000</u>	<u>\$ 15,132</u>	<u>\$ 132</u>

## **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, 2000

	General Bond Retirement	Special Assessment Bond Retirement	Totals
<b>ASSETS</b>			
Equity in pooled cash and cash equivalents	\$ 8,462	\$ 1,881	\$ 10,343
Other Short-term investments	1,942,700		1,942,700
Receivables:			
Taxes	1,264,593		1,264,593
Accrued interest	35,282		35,282
Special assessments		4,257,986	4,257,986
Due from other governments	164,128		164,128
<b>TOTAL ASSETS</b>	<b>\$ 3,415,165</b>	<b>\$ 4,259,867</b>	<b>\$ 7,675,032</b>
<b>LIABILITIES</b>			
Matured interest payable	\$ 1,421,749	\$ 1,881	\$ 1,881
Deferred revenue	1,421,749	4,257,986	5,679,735
<b>TOTAL LIABILITIES</b>	<b>1,421,749</b>	<b>4,259,867</b>	<b>5,681,616</b>
<b>FUND BALANCE</b>			
Reserved for debt service	1,993,416		1,993,416
<b>TOTAL FUND BALANCE</b>	<b>1,993,416</b>		<b>1,993,416</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 3,415,165</b>	<b>\$ 4,259,867</b>	<b>\$ 7,675,032</b>

**CITY OF ELYRIA, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	General Bond Retirement	Special Assessment Bond Retirement	Totals
<b>REVENUES</b>			
Taxes	\$ 1,255,659	\$	\$ 1,255,659
Intergovernmental revenues	125,989		125,989
Investment income	131,730	17,461	149,191
Special assessments		662,886	662,886
<b>TOTAL REVENUES</b>	<b>1,513,378</b>	<b>680,347</b>	<b>2,193,725</b>
<b>EXPENDITURES</b>			
Current:			
General government	23,936	45,710	69,646
Debt service:			
Principal retirement	416,188	463,405	879,593
Interest and fiscal charges	736,687	191,232	927,919
<b>TOTAL EXPENDITURES</b>	<b>1,176,811</b>	<b>700,347</b>	<b>1,877,158</b>
Excess (deficiency) of revenues over expenditures	336,567	(20,000)	316,567
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>1,656,849</b>	<b>20,000</b>	<b>1,676,849</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 1,993,416</b>	<b>\$</b>	<b>\$ 1,993,416</b>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 GENERAL BOND RETIREMENT FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes	\$ 1,253,455	\$ 1,253,462	\$ 7
Intergovernmental revenues	125,988	125,989	1
Interest earnings	116,797	116,797	
<b>TOTAL REVENUES</b>	<b>1,496,240</b>	<b>1,496,248</b>	<b>8</b>
<b>EXPENDITURES</b>			
<b>DEBT SERVICE</b>			
<b>General Bond Retirement</b>			
Operation and maintenance	24,000	23,936	64
Principal retirement	418,935	416,188	2,747
Interest	735,747	735,747	
<b>Total General Bond Retirement</b>	<b>1,178,682</b>	<b>1,175,871</b>	<b>2,811</b>
<b>TOTAL DEBT SERVICE</b>	<b>1,178,682</b>	<b>1,175,871</b>	<b>2,811</b>
<b>TOTAL EXPENDITURES</b>	<b>1,178,682</b>	<b>1,175,871</b>	<b>2,811</b>
Excess (deficiency) of revenues over expenditures	317,558	320,377	2,819
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>1,636,258</b>	<b>1,636,258</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 1,953,816</b>	<b>\$ 1,956,635</b>	<b>\$ 2,819</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 17,462	\$ 17,461	\$ (1)
Special assessments	662,887	662,886	(1)
<b>TOTAL REVENUES</b>	<b>680,349</b>	<b>680,347</b>	<b>(2)</b>
<b>EXPENDITURES</b>			
<b>DEBT SERVICE</b>			
<b>Special Assessment Bond Retirement</b>			
Operation and maintenance	45,712	45,710	2
Principal retirement	443,405	443,405	
Interest	191,232	191,232	
<b>Total Special Assessment Bond Retirement</b>	<b>680,349</b>	<b>680,347</b>	<b>2</b>
<b>TOTAL DEBT SERVICE</b>	<b>680,349</b>	<b>680,347</b>	<b>2</b>
<b>TOTAL EXPENDITURES</b>	<b>680,349</b>	<b>680,347</b>	<b>2</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>

**(THIS PAGE INTENTIONALLY LEFT BLANK)**



## 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).

\* \* \* \* \*

***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.

***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, 2000**

	Industrial Parkway	Bridge Projects	Capital Improvement	East Broad St. Widening	Cascade/ Elywood
<b>ASSETS</b>					
Equity in pooled cash and cash equivalents	\$ 31,360	\$ 38,123	\$ 81,311	\$ 55	\$ 15,337
Other short-term investments			18,300	159,900	
Receivables - accrued interest	17	21	440	493	8
<b>TOTAL ASSETS</b>	<u>\$ 31,377</u>	<u>\$ 38,144</u>	<u>\$ 100,051</u>	<u>\$ 160,448</u>	<u>\$ 15,345</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 9,750	\$	\$	\$	\$
Contracts payable					
Accrued wages and benefits					
General obligation notes payable					
<b>TOTAL LIABILITIES</b>	<u>9,750</u>				
<b>FUND BALANCE</b>					
Reserved for encumbrances	12,609	12,876	70,164		394
Unreserved-undesignated	9,018	25,268	29,887	160,448	14,951
<b>TOTAL FUND BALANCE</b>	<u>21,627</u>	<u>38,144</u>	<u>100,051</u>	<u>160,448</u>	<u>15,345</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 31,377</u>	<u>\$ 38,144</u>	<u>\$ 100,051</u>	<u>\$ 160,448</u>	<u>\$ 15,345</u>

**CITY OF ELYRIA  
COMBINING BALANCE SHEET  
ALL CAPITAL PROJECTS FUNDS (continued)  
DECEMBER 31, 2000**

	State Issue II Capital Projects	South Recreation Construction	Municipal Building Construction	Totals
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 22,565	\$ 158,895	\$ 10,223	\$ 357,869
Other short-term investments	36,000	6,000	1,096,225	1,316,425
Receivables - accrued interest	426	175	19,970	21,550
<b>TOTAL ASSETS</b>	<u>\$ 58,991</u>	<u>\$ 165,070</u>	<u>\$ 1,126,418</u>	<u>\$ 1,695,844</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 14,307	\$ 79,200	\$ 5,040	\$ 14,790
Contracts payable	62		27,882	121,389
Accrued wages and benefits	14,369	79,200	32,922	62
<b>TOTAL LIABILITIES</b>	<u>14,369</u>	<u>79,200</u>	<u>32,922</u>	<u>136,241</u>
<b>FUND BALANCE</b>				
Reserved for encumbrances	537,039		31,309	664,391
Unreserved-undesignated	(492,417)	85,870	1,062,187	895,212
<b>TOTAL FUND BALANCE</b>	<u>44,622</u>	<u>85,870</u>	<u>1,093,496</u>	<u>1,559,603</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 58,991</u>	<u>\$ 165,070</u>	<u>\$ 1,126,418</u>	<u>\$ 1,695,844</u>

**CITY OF ELYRIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Industrial Parkway	Bridge Projects	Capital Improvement	Police Station Construction	East Broad St. Widening
<b>REVENUES</b>					
Intergovernmental revenues					
Investment income	\$ 3,111	\$ 5,531	\$ 15,563	\$	\$ 9,931
Contributions					
<b>TOTAL REVENUES</b>	<u>3,111</u>	<u>5,531</u>	<u>15,563</u>		<u>9,931</u>
<b>EXPENDITURES</b>					
Capital outlay	42,491	69,134	139,454		
Debt Service - interest and fiscal charges				369	
<b>TOTAL EXPENDITURES</b>	<u>42,491</u>	<u>69,134</u>	<u>139,454</u>	<u>369</u>	
Excess (deficiency) of revenues over expenditures	<u>(39,380)</u>	<u>(63,603)</u>	<u>(123,891)</u>	<u>(369)</u>	<u>9,931</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from loans					
Operating transfers in			13,113		
Operating transfers out			(70,811)		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			<u>(57,698)</u>		
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(39,380)</u>	<u>(63,603)</u>	<u>(181,589)</u>	<u>(369)</u>	<u>9,931</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>61,007</u>	<u>101,747</u>	<u>281,640</u>	<u>369</u>	<u>150,517</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 21,627</u>	<u>\$ 38,144</u>	<u>\$ 100,051</u>	<u>\$</u>	<u>\$ 160,448</u>

**CITY OF ELYRIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Cascade/ Elywood	State Issue II Capital Projects	South Recreation Construction	Municipal Building Construction	Totals
<b>REVENUES</b>					
Intergovernmental revenues		\$ 382,203			\$ 382,203
Investment income	6,134	4,345	29,263	104,340	178,218
Contributions	185		18,635		18,820
<b>TOTAL REVENUES</b>	<u>6,319</u>	<u>386,548</u>	<u>47,898</u>	<u>104,340</u>	<u>579,241</u>
<b>EXPENDITURES</b>					
Capital outlay	107,830	485,017	786,089	686,390	2,316,405
Debt Service - interest and fiscal charges					369
<b>TOTAL EXPENDITURES</b>	<u>107,830</u>	<u>485,017</u>	<u>786,089</u>	<u>686,390</u>	<u>2,316,774</u>
Excess (deficiency) of revenues over expenditures	<u>(101,511)</u>	<u>(98,469)</u>	<u>(738,191)</u>	<u>(582,050)</u>	<u>(1,737,533)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from loans		43,413			43,413
Operating transfers in		87,073			100,186
Operating transfers out		(29,375)			(100,186)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<u>101,111</u>			<u>43,413</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(101,511)</u>	<u>2,642</u>	<u>(738,191)</u>	<u>(582,050)</u>	<u>(1,694,120)</u>
<b>FUND BALANCE AT BEGINNING 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>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 15,345</u>	<u>\$ 44,622</u>	<u>\$ 85,870</u>	<u>\$ 1,093,496</u>	<u>\$ 1,559,603</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, 2000

	INDUSTRIAL PARKWAY FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 3,100	\$ 3,115	\$ 15
<b>TOTAL REVENUES</b>	<u>3,100</u>	<u>3,115</u>	<u>15</u>
<b>EXPENDITURES</b>			
<b>HIGHWAYS AND STREETS</b>			
Industrial Parkway	64,443	57,557	6,886
Operation and maintenance			
<b>Total Industrial Parkway</b>	<u>64,443</u>	<u>57,557</u>	<u>6,886</u>
<b>TOTAL HIGHWAYS AND STREETS</b>	<u>64,443</u>	<u>57,557</u>	<u>6,886</u>
<b>TOTAL EXPENDITURES</b>	<u>64,443</u>	<u>57,557</u>	<u>6,886</u>
Excess (deficiency) of revenues over expenditures	(61,343)	(54,442)	6,901
Adjustment for prior year encumbrances	18,946	18,946	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>44,499</u>	<u>44,499</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 2,102</u>	<u>\$ 9,003</u>	<u>\$ 6,901</u>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 BRIDGE PROJECTS FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	BRIDGE PROJECTS FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 5,550	\$ 5,552	\$ 2
<b>TOTAL REVENUES</b>	<u>5,550</u>	<u>5,552</u>	<u>2</u>
<b>EXPENDITURES</b>			
<b>COMMUNITY ENVIRONMENT</b>			
Miscellaneous Bridges	89,337	88,508	829
Operation and maintenance			
<b>Total Miscellaneous Bridges</b>	<u>89,337</u>	<u>88,508</u>	<u>829</u>
<b>TOTAL COMMUNITY ENVIRONMENT</b>	<u>89,337</u>	<u>88,508</u>	<u>829</u>
<b>TOTAL EXPENDITURES</b>	<u>89,337</u>	<u>88,508</u>	<u>829</u>
Excess (deficiency) of revenues over expenditures	(83,787)	(82,956)	831
Adjustment for prior year encumbrances	87,787	87,787	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>20,416</u>	<u>20,416</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 24,416</u>	<u>\$ 25,247</u>	<u>\$ 831</u>

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>REVENUES</b>			
Interest earnings	\$ 16,200	\$ 16,207	7
Miscellaneous Revenues	56,447	56,447	
<b>TOTAL REVENUES</b>	72,647	72,654	7
<b>EXPENDITURES</b>			
<b>HIGHWAYS AND STREETS</b>			
Capital Improvement	266,066	266,066	
Capital outlay	266,066	266,066	
<b>Total Capital Improvement</b>	266,066	266,066	
<b>TOTAL HIGHWAYS AND STREETS</b>	266,066	266,066	
<b>TOTAL EXPENDITURES</b>	266,066	266,066	
Excess (deficiency) of revenues over expenditures	(193,419)	(193,412)	7
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	13,112	13,113	1
Operating transfers out	(70,811)	(70,811)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(57,699)	(57,698)	1
Excess (deficiency) of revenues and other sources over expenditures and other uses	(251,118)	(251,110)	8
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	280,556	280,556	
<b>FUND BALANCE AT END OF YEAR</b>	\$ 29,438	\$ 29,446	\$ 8

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Police Station Construction	\$ 14,971	\$ 14,971	\$
Capital outlay	369	369	
Interest			
<b>Total Police Station Construction</b>	15,340	15,340	
<b>TOTAL PUBLIC SAFETY</b>	15,340	15,340	
<b>TOTAL EXPENDITURES</b>	15,340	15,340	
Excess (deficiency) of revenues over expenditures	(15,340)	(15,340)	
Adjustment for prior year encumbrances	14,946	14,946	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	394	394	
<b>FUND BALANCE AT END OF YEAR</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 9,800	\$ 9,834	\$ 34
<b>TOTAL REVENUES</b>	9,800	9,834	34
<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>	124,950		124,950
<b>TOTAL HIGHWAYS AND STREETS</b>	124,950		124,950
<b>TOTAL EXPENDITURES</b>			
Excess (deficiency) of revenues over expenditures	(115,150)	9,834	124,984
Adjustment for prior year encumbrances	124,950	124,950	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	25,172	25,172	
<b>FUND BALANCE AT END OF YEAR</b>	\$ 34,972	\$ 159,956	\$ 124,984

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 CASCADE/EIYWOOD FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 6,482	\$ 6,483	\$ 1
Miscellaneous revenues		185	185
<b>TOTAL REVENUES</b>	6,482	6,668	186
<b>EXPENDITURES</b>			
<b>CULTURE AND RECREATION</b>			
Cascade/Eiywood	8,724	8,724	
Operation and maintenance	99,500	99,500	
Capital Outlay			
<b>Total Cascade/Eiywood</b>	108,224	108,224	
<b>TOTAL CULTURE AND RECREATION</b>	108,224	108,224	
<b>TOTAL EXPENDITURES</b>	108,224	108,224	
Excess (deficiency) of revenues over expenditures	(101,742)	(101,556)	186
Adjustment for prior year encumbrances	7,204	7,204	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	109,294	109,294	
<b>FUND BALANCE AT END OF YEAR</b>	\$ 14,756	\$ 14,942	\$ 186



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, 2000

	Budget	Actual	Variance (Unfavorable)
<b>REVENUES</b>			
Intergovernmental revenues	\$ 948,751	\$ 425,616	\$ (523,135)
Interest earnings	3,491	4,285	794
<b>TOTAL REVENUES</b>	<b>952,242</b>	<b>429,901</b>	<b>(522,341)</b>
<b>EXPENDITURES</b>			
<b>HIGHWAYS AND STREETS</b>			
<b>East Broad Street &amp; Rt. 57</b>			
Personal services	844	844	
Fringe benefits	129	128	1
Capital outlay	51,024	51,023	1
<b>Total East Broad Street &amp; Rt. 57</b>	<b>51,997</b>	<b>51,995</b>	<b>2</b>
<b>Abbe Rd./Taylor/Garden St.</b>			
Personal services	245	239	6
Fringe benefits	26	25	1
Capital outlay	379,023	379,022	1
<b>Total Abbe Rd./Taylor/Garden St.</b>	<b>379,294</b>	<b>379,286</b>	<b>8</b>
<b>West River/Fowl Rd./Others Improvement</b>			
Capital outlay	29,739	29,739	
<b>Total West River/Fowl Rd./ Others Improvement</b>	<b>29,739</b>	<b>29,739</b>	
<b>Lake Ave. &amp; Chestnut</b>			
Capital outlay	17,887	17,887	
<b>Total Lake Ave. &amp; Chestnut</b>	<b>17,887</b>	<b>17,887</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, 2000

	Budget	Actual	Variance (Unfavorable)
<b>E. Bridge St. &amp; Ford Rd. Improvement</b>			
Personal services	10,000	5,948	4,052
Fringe benefits	781	672	109
Operation and maintenance	400	400	
Capital outlay	406,434	406,433	1
<b>Total E. Bridge St. &amp; Ford Rd. Improvement</b>	<b>417,615</b>	<b>413,453</b>	<b>4,162</b>
<b>Sugar Ln./Abbe Rd./E. Broad St.</b>			
Personal services	3,000	1,054	1,946
Fringe benefits	386	100	286
Operation and maintenance	400		400
Capital outlay	144,513	144,512	1
<b>Total Sugar Ln./Abbe Rd./E. Broad St.</b>	<b>148,299</b>	<b>145,666</b>	<b>2,633</b>
<b>TOTAL HIGHWAYS AND STREETS</b>	<b>1,044,831</b>	<b>1,038,026</b>	<b>6,805</b>
<b>TOTAL EXPENDITURES</b>	<b>1,044,831</b>	<b>1,038,026</b>	<b>6,805</b>
Excess (deficiency) of revenues over expenditures	(92,589)	(608,125)	(515,536)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	87,073	87,073	
Operating transfers out	(29,375)	(29,375)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>57,698</b>	<b>57,698</b>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	(34,891)	(650,427)	(515,536)
Adjustment for prior year encumbrances	439,202	439,202	
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>(384,549)</b>	<b>(384,549)</b>	
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 19,762</b>	<b>\$ (495,774)</b>	<b>\$ (515,536)</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 33,500	\$ 33,547	\$ 47
Miscellaneous revenues	18,635	18,635	
<b>TOTAL REVENUES</b>	<u>52,135</u>	<u>52,182</u>	<u>47</u>
<b>EXPENDITURES</b>			
<b>CULTURE &amp; RECREATION</b>			
South Recreation Construction	760		760
Operation and maintenance	875,425	875,425	
Capital outlay			
<b>Total South Recreation Const.</b>	<u>876,185</u>	<u>875,425</u>	<u>760</u>
<b>TOTAL CULTURE AND RECREATION</b>	<u>876,185</u>	<u>875,425</u>	<u>760</u>
<b>TOTAL EXPENDITURES</b>	<u>876,185</u>	<u>875,425</u>	<u>760</u>
Excess (deficiency) of revenues over expenditures	(824,050)	(823,243)	807
Adjustment for prior year encumbrances	876,184	876,184	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>32,754</u>	<u>32,754</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 84,888</u>	<u>\$ 85,695</u>	<u>\$ 807</u>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 MUNICIPAL BUILDING CONSTRUCTION FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 70,600	\$ 80,820	\$ 10,220
<b>TOTAL REVENUES</b>	<u>70,600</u>	<u>80,820</u>	<u>10,220</u>
<b>EXPENDITURES</b>			
<b>COMMUNITY ENVIRONMENT</b>			
Municipal Building Const/Imp	734,200	622,897	111,303
Operation and maintenance	96,196	93,775	2,421
Capital outlay			
<b>Total Municipal Bldg Const/Imp</b>	<u>830,396</u>	<u>716,672</u>	<u>113,724</u>
<b>TOTAL COMMUNITY ENVIRONMENT</b>	<u>830,396</u>	<u>716,672</u>	<u>113,724</u>
<b>TOTAL EXPENDITURES</b>	<u>830,396</u>	<u>716,672</u>	<u>113,724</u>
Excess (deficiency) of revenues over expenditures	(759,796)	(635,852)	123,944
Adjustment for prior year encumbrances	161,900	161,900	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>1,509,690</u>	<u>1,509,690</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 911,794</u>	<u>\$ 1,035,738</u>	<u>\$ 123,944</u>

## 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.

\* \* \* \* \*

### *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, 2000**

	Water	Special Parks and Recreation	Sanitation	Wastewater Pollution Control	Totals
<b>ASSETS</b>					
Current:					
Equity in pooled cash and cash equivalents	\$ 1,077,281	\$ 75,132	\$ 596,246	\$ 6,101,227	\$ 7,849,886
Other short-term investments	42,600	120,000		3,200,610	3,363,210
Receivables:					
Accounts	270,989		158,005	641,529	1,070,523
Accrued interest	7,353	1,788	3,447	67,659	80,247
Rehabilitation loans				410,202	410,202
Settlements				1,032,703	1,032,703
Special assessments	96,146				96,146
Inventory of supplies	168,094	9,004		48,229	225,327
Prepaid expenses	32,948		11,402	47,716	92,066
<b>Total current assets</b>	<b>1,695,411</b>	<b>205,924</b>	<b>769,100</b>	<b>11,549,875</b>	<b>14,220,310</b>
Fixed Assets:					
Land	6,169			580,575	607,488
Buildings	5,014,107			24,047,266	29,133,705
Improvements	5,077,041	38,443		20,629,113	25,744,597
Utility distribution and collection systems	14,285,334			33,160,202	47,445,536
Machinery and equipment	3,451,099	163,748	1,659,285	2,569,380	7,843,512
Construction in progress		93,190			93,190
Total fixed assets	27,833,750	295,381	1,752,361	80,986,536	110,868,028
Less: Accumulated depreciation	(15,367,284)	(186,671)	(1,396,607)	(33,419,971)	(50,370,533)
<b>Net fixed assets</b>	<b>12,466,466</b>	<b>108,710</b>	<b>355,754</b>	<b>47,566,565</b>	<b>60,497,495</b>
<b>TOTAL ASSETS</b>	<b>\$ 14,161,877</b>	<b>\$ 314,634</b>	<b>\$ 1,124,854</b>	<b>\$ 59,116,440</b>	<b>\$ 74,717,805</b>

CITY OF ELYRIA, OHIO  
COMBINING BALANCE SHEET  
ALL ENTERPRISE FUNDS  
DECEMBER 31, 2000

	Water	Special Parks and Recreation	Sanitation	Wastewater Pollution Control	Totals
<b>LIABILITIES</b>					
Current:					
Accounts payable	\$ 91,152	\$ 251	\$ 16,540	\$ 94,162	\$ 202,105
Contracts payable	52,491	22,860	63,373	547,162	685,886
Accrued wages and benefits	671,384	3,248	162,684	628,376	1,465,692
Compensated absences payable	61,608		12,572	55,873	130,053
Accrued interest	5,865			826,715	832,580
Deferred revenue	96,146		34,433		130,579
General obligation notes payable				2,200,000	2,200,000
Current portion of general obligation bonds payable	63,758			58,315	122,073
Current portion of construction loans payable	12,902			1,178,566	1,191,468
<b>Total current liabilities</b>	<u>1,055,306</u>	<u>26,359</u>	<u>289,602</u>	<u>5,589,169</u>	<u>6,960,436</u>
Long-term debt:					
General obligation bonds payable	1,496,816			365,750	1,862,566
Construction loans payable	74,501			19,140,749	19,215,250
<b>Total long-term debt</b>	<u>1,571,317</u>			<u>19,506,499</u>	<u>21,077,816</u>
<b>TOTAL LIABILITIES</b>	<u>2,626,623</u>	<u>26,359</u>	<u>289,602</u>	<u>25,095,668</u>	<u>28,038,252</u>
<b>CONTRIBUTED CAPITAL AND RETAINED EARNINGS</b>					
Contributed capital:					
From federal grants				11,395,262	11,395,262
From other City funds	525,910	1,580	280,000	96,629	376,629
Other			1,241,516	298,825	2,067,831
Total contributed capital	<u>525,910</u>	<u>1,580</u>	<u>1,521,516</u>	<u>11,790,716</u>	<u>13,839,722</u>
Retained earnings - unreserved	11,009,344	286,695	(686,264)	22,230,056	32,839,831
<b>TOTAL CONTRIBUTED CAPITAL AND RETAINED EARNINGS</b>	<u>11,535,254</u>	<u>288,275</u>	<u>835,252</u>	<u>34,020,772</u>	<u>46,679,553</u>
<b>TOTAL LIABILITIES, CONTRIBUTED CAPITAL AND RETAINED EARNINGS</b>	<u>\$ 14,161,877</u>	<u>\$ 314,634</u>	<u>\$ 1,124,854</u>	<u>\$ 59,116,440</u>	<u>\$ 74,717,805</u>

**CITY OF ELYRIA, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY**  
**ALL ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Water	Special Parks and Recreation	Sanitation	Wastewater Pollution Control	Totals
<b>OPERATING REVENUES</b>					
Charges for services	\$ 4,008,486	\$ 212,825	\$ 2,369,039	\$ 9,361,025	\$ 15,951,375
Tap fees	91,959			163,098	255,057
Settlement proceeds				2,773,759	2,773,759
Other	2,141	87,634	415	42,613	132,803
<b>TOTAL OPERATING REVENUES</b>	<u>4,102,586</u>	<u>300,459</u>	<u>2,369,454</u>	<u>12,340,495</u>	<u>19,112,994</u>
<b>OPERATING EXPENSES</b>					
Personal services	1,976,936	106,010	1,109,562	3,121,066	6,313,574
Fringe benefits	515,532	13,550	290,918	720,375	1,540,375
Materials and supplies	448,098	79,798	263,481	661,965	1,453,342
Heat, light, and power	485,183	6,062		471,601	962,846
Contractual services	280,847	47,114	857,739	1,224,158	2,409,858
Depreciation	832,302	8,528	84,730	2,329,462	3,255,022
Other	17,100	11,031	15,472	41,487	85,090
<b>TOTAL OPERATING EXPENSES</b>	<u>4,555,998</u>	<u>272,093</u>	<u>2,621,902</u>	<u>8,570,114</u>	<u>16,020,107</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(453,412)</u>	<u>28,366</u>	<u>(252,448)</u>	<u>3,770,381</u>	<u>3,092,887</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Investment income	71,425	15,578	55,595	607,817	750,415
Interest expense	(72,593)			(1,809,876)	(1,882,469)
Other	(1,168)	15,578	55,595	5,156	5,156
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<u>(1,168)</u>	<u>15,578</u>	<u>55,595</u>	<u>(1,196,903)</u>	<u>(1,126,898)</u>
<b>NET INCOME (LOSS)</b>	<u>(454,580)</u>	<u>43,944</u>	<u>(196,853)</u>	<u>2,573,478</u>	<u>1,965,989</u>
<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>	11,463,924	242,751	(489,411)	18,670,410	29,887,674
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u>11,009,344</u>	<u>286,695</u>	<u>(686,264)</u>	<u>22,230,056</u>	<u>32,839,831</u>
<b>CONTRIBUTED CAPITAL AT BEGINNING OF YEAR</b>	525,910	1,580	1,355,693	12,776,884	14,660,067
<b>CAPITAL GRANTS</b>			165,823		165,823
<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>	<u>525,910</u>	<u>1,580</u>	<u>1,521,516</u>	<u>11,790,716</u>	<u>13,839,722</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u>\$ 11,535,254</u>	<u>\$ 288,275</u>	<u>\$ 835,252</u>	<u>\$ 34,020,772</u>	<u>\$ 46,679,553</u>

**CITY OF ELYRIA, OHIO  
COMBINING STATEMENT OF CASH FLOWS  
ALL ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Water	Special Parks and Recreation	Sanitation	Wastewater Pollution Control	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash received from customers	\$ 4,150,235	\$ 212,825	\$ 2,349,291	\$ 9,645,067	\$ 16,357,418
Cash payments to suppliers for goods and services	(1,471,771)	(149,518)	(1,594,429)	(3,132,404)	(6,348,122)
Cash payments to employees for services	(2,229,438)	(105,956)	(1,052,417)	(3,121,066)	(6,508,877)
Settlement proceeds				1,741,055	1,741,055
Other operating revenues	2,141	87,634	415	42,613	132,803
Other operating expenses	(17,100)	(11,031)	(15,472)	(41,487)	(85,090)
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<u>434,067</u>	<u>33,954</u>	<u>(312,612)</u>	<u>5,133,778</u>	<u>5,289,187</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Proceeds from sale of notes/bonds				2,207,378	2,207,378
Capital grants received			165,823		165,823
Acquisition and construction of capital assets	(220,424)	(73,900)	(128,291)	(2,931,670)	(3,354,285)
Principal and interest paid on notes, bonds and loans payable	(162,356)			(5,994,171)	(6,156,527)
<b>NET CASH PROVIDED BY (USED FOR) CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>(382,780)</u>	<u>(73,900)</u>	<u>37,532</u>	<u>(6,718,463)</u>	<u>(7,137,611)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest on investments	70,643	14,105	58,003	583,530	726,281
Short-term investments converted to cash	547,800		253,050	3,577,434	4,378,284
Purchase of short-term investments	(42,600)	(120,000)		(3,200,610)	(3,363,210)
<b>NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES</b>	<u>575,843</u>	<u>(105,895)</u>	<u>311,053</u>	<u>960,354</u>	<u>1,741,355</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>627,130</u>	<u>(145,841)</u>	<u>35,973</u>	<u>(624,331)</u>	<u>(107,069)</u>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING 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>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>\$ 1,077,281</u>	<u>\$ 75,132</u>	<u>\$ 596,246</u>	<u>\$ 6,101,227</u>	<u>\$ 7,849,886</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:</b>					
Operating income (loss)	\$ (453,412)	\$ 28,366	\$ (252,448)	\$ 3,770,381	\$ 3,092,887
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation		8,528	84,730	2,329,462	3,255,022
Change in assets and liabilities:					
Accounts receivable	832,302				136,700
Rehabilitation loans receivable	49,790		(34,034)	(11,282)	(11,282)
Settlements receivable				(1,032,703)	(1,032,703)
Inventory	(4,896)	(262)		(1,405)	(6,563)
Prepaid expenses	4,920		1,413	7,985	14,328
Accounts payable	17,620	(2,108)	(111,750)	(31,124)	(127,362)
Contracts payable				42,333	135,868
relating to operating activities	30,162		(22,008)	(48,133)	(72,818)
Accrued wages and benefits	(2,178)	(499)	(56,174)	(12,690)	(109,176)
Compensated absences payable	(40,241)	(71)	14,286		(14,286)
Deferred revenue			(60,164)	1,363,397	2,196,300
<b>Total adjustments</b>	<u>887,479</u>	<u>5,588</u>	<u>\$ (312,612)</u>	<u>\$ 5,133,778</u>	<u>\$ 5,289,187</u>
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<u>\$ 434,067</u>	<u>\$ 33,954</u>	<u>\$ (312,612)</u>	<u>\$ 5,133,778</u>	<u>\$ 5,289,187</u>
<b>SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:</b>					
Unrealized appreciation in fair value of investments				\$ 22,359	\$ 22,359
<b>TOTAL NONCASH TRANSACTIONS</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 22,359</u>	<u>\$ 22,359</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, 2000

	WATER FUND (continued)		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>TOTAL EXPENSES</b>	5,128,728	4,921,692	207,036
Operating loss	(1,014,836)	(706,403)	308,433
<b>NONOPERATING REVENUES</b>	500,000	525,084	25,084
Reimbursements	500,000	525,084	25,084
<b>TOTAL NONOPERATING REVENUES</b>	500,000	525,084	25,084
<b>OPERATING TRANSFERS IN</b>	10,000	9,672	(328)
Net income (loss)	(504,836)	(171,647)	333,189
Adjustment for prior year encumbrances	169,000	169,000	
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	784,139	784,139	
<b>FUND EQUITY AT END OF YEAR</b>	\$ 448,303	\$ 781,492	\$ 333,189

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, 2000

	WATER FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>	\$ 3,910,000	\$ 4,007,832	\$ 97,832
Charges for service	111,000	113,719	2,719
Licenses and permits	59,400	60,940	1,540
Interest earnings	11,392	11,392	
Special assessments	17,100	17,292	192
Fines and forfeits	5,000	4,114	(886)
Miscellaneous revenues	4,113,892	4,215,289	101,397
<b>TOTAL REVENUES</b>	4,113,892	4,215,289	101,397
<b>EXPENSES</b>			
<b>Public Utility Services</b>			
Personal services	762,100	757,414	4,686
Fringe benefits	199,115	197,405	1,710
Operation and maintenance	165,572	164,231	1,341
Capital outlay	2,385	2,384	1
<b>Total Public Utilities</b>	1,129,172	1,121,434	7,738
<b>Water Pumping</b>			
Personal services	937,900	928,064	9,836
Fringe benefits	234,585	232,613	1,972
Operation and maintenance	997,634	944,377	53,257
Capital outlay	197,875	115,691	82,184
<b>Total Water Pumping</b>	2,367,994	2,220,745	147,249
<b>Water Distribution</b>			
Personal services	383,300	377,731	5,569
Fringe benefits	108,200	105,679	2,521
Operation and maintenance	138,050	122,750	15,300
Capital outlay	17,466	17,466	
<b>Total Water Distribution</b>	647,016	623,626	23,390
<b>Water Miscellaneous</b>			
Personal services	167,011	166,230	781
Fringe benefits	46,000	45,492	508
Operation and maintenance	276,130	260,416	15,714
Capital outlay	132,400	126,004	6,396
Debt service:			
Principal retirement	89,563	89,562	1
Interest	73,442	72,793	649
Reimbursements	200,000	195,390	4,610
<b>Total Water Miscellaneous</b>	984,546	955,887	28,659



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, 2000

	SPECIAL PARKS AND RECREATION FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for service	\$ 208,000	\$ 212,790	\$ 4,790
Interest earnings	13,799	14,106	307
Miscellaneous revenues	130,600	133,689	3,089
<b>TOTAL REVENUES</b>	<b>352,399</b>	<b>360,585</b>	<b>8,186</b>
<b>EXPENSES</b>			
<b>Special Parks and Recreation</b>			
Personal services	109,600	105,956	3,644
Fringe benefits	14,296	13,671	625
Operation and maintenance	210,950	207,033	3,917
Capital outlay	162,200	161,799	401
<b>Total Special Parks and Recreation</b>	<b>497,046</b>	<b>488,459</b>	<b>8,587</b>
<b>TOTAL EXPENSES</b>	<b>497,046</b>	<b>488,459</b>	<b>8,587</b>
Net income (loss)	(144,647)	(127,874)	16,773
Adjustment for prior year encumbrances	15,891	15,891	
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>203,092</b>	<b>203,092</b>	
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$ 74,336</b>	<b>\$ 91,109</b>	<b>\$ 16,773</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, 2000

	SANITATION FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental revenues	\$ 165,823	\$ 165,823	\$
Charges for services	2,265,000	2,349,291	84,291
Interest earnings	48,300	48,331	31
Miscellaneous revenues		479	479
<b>TOTAL REVENUES</b>	<b>2,479,123</b>	<b>2,563,924</b>	<b>84,801</b>
<b>EXPENSES</b>			
<b>Sanitation</b>			
Personal services	1,061,638	1,052,417	9,221
Fringe benefits	285,200	281,131	4,069
Operation and maintenance	1,140,500	1,124,444	16,056
Capital outlay	83,200	83,200	
Reimbursements	170,000	165,844	4,156
<b>Total Sanitation</b>	<b>2,740,538</b>	<b>2,707,036</b>	<b>33,502</b>
<b>Recycling</b>			
Operation and maintenance	158,716	148,044	10,672
Capital outlay	51,000	45,091	5,909
<b>Total Recycling</b>	<b>209,716</b>	<b>193,135</b>	<b>16,581</b>
<b>TOTAL EXPENSES</b>	<b>2,950,254</b>	<b>2,900,171</b>	<b>50,083</b>
Operating income (loss)	(471,131)	(336,247)	134,884
<b>OPERATING TRANSFERS IN</b>			
Net income (loss)	10,000	9,672	(328)
Adjustment for prior year encumbrances	(461,131)	(326,575)	134,556
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>164,063</b>	<b>164,063</b>	
<b>FUND EQUITY AT END OF YEAR</b>	<b>639,099</b>	<b>639,099</b>	
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$ 342,031</b>	<b>\$ 476,587</b>	<b>\$ 134,556</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for services	\$ 9,240,000	\$ 9,469,026	\$ 229,026
Fees, licenses and permits	156,298	163,099	6,801
Interest earnings	528,399	550,915	22,516
Special Assessments	12,942	12,943	1
Miscellaneous revenues	1,538,415	1,848,683	310,268
<b>TOTAL REVENUES</b>	<b>11,476,054</b>	<b>12,044,666</b>	<b>568,612</b>
<b>EXPENSES</b>			
<b>Wastewater Pollution Control</b>			
Personal services	2,206,500	2,195,250	11,250
Fringe benefits	556,800	554,137	2,663
Operation and maintenance	1,259,300	1,231,025	28,275
Capital outlay	866,459	797,113	69,346
<b>Total Wastewater Pollution Control</b>	<b>4,889,059</b>	<b>4,777,525</b>	<b>111,534</b>
<b>Wastewater Pollution Control</b>			
<b>Miscellaneous</b>			
Personal services	294,193	290,558	3,635
Fringe benefits	59,845	56,689	3,156
Operation and maintenance	990,388	987,173	3,215
Capital outlay	585,498	580,292	5,206
Debt service:			
Principal retirement	1,142,078	1,142,078	
Interest	1,721,913	1,721,912	1
Reimbursement	970,000	926,626	43,374
<b>Total Wastewater Pollution Control Miscellaneous</b>	<b>5,763,915</b>	<b>5,705,328</b>	<b>58,587</b>
<b>Southeast Sanitary Sewer</b>			
Operation and maintenance	44,072	42,134	1,938
Capital outlay	3,074,916	3,072,393	2,523
Debt service:			
Principal retirement	3,000,000	3,000,000	
Interest	129,413	129,413	
<b>Total Southeast Sanitary Sewer</b>	<b>6,248,401</b>	<b>6,243,940</b>	<b>4,461</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>TOTAL EXPENSES</b>	<b>16,901,375</b>	<b>16,726,793</b>	<b>174,582</b>
Operating loss	(5,425,321)	(4,682,127)	743,194
<b>NONOPERATING REVENUES</b>			
Proceeds of notes	2,207,378	2,207,378	
Other financing sources		2,438	2,438
<b>TOTAL NONOPERATING REVENUES</b>	<b>2,207,378</b>	<b>2,209,816</b>	<b>2,438</b>
<b>OPERATING TRANSFERS IN</b>	<b>10,000</b>	<b>9,672</b>	<b>(328)</b>
Net Income (loss)	(3,207,943)	(2,462,639)	745,304
Adjustment for prior year encumbrances	3,912,922	3,912,922	
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>6,222,429</b>	<b>6,222,429</b>	
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$ 6,927,408</b>	<b>\$ 7,672,712</b>	<b>\$ 745,304</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.

\* \* \* \* \*

***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, 2000**

	Employees' Health Insurance	Workers' Compensation	Totals
<b>ASSETS</b>			
Current:			
Equity in pooled cash and cash equivalents	\$ 717,282	\$ 36,112	\$ 753,394
Other Short-term investments		2,458,957	2,458,957
Receivables:			
Accrued interest	3,513	31,747	35,260
Total current assets	720,795	2,526,816	3,247,611
Fixed assets:			
Machinery and equipment	4,582		4,582
Total fixed assets	4,582		4,582
Less: Accumulated depreciation	(4,582)		(4,582)
<b>Net fixed assets</b>			
<b>TOTAL ASSETS</b>	\$ 720,795	\$ 2,526,816	\$ 3,247,611
<b>LIABILITIES</b>			
Current:			
Accounts payable	881	6,250	7,131
Accrued wages and benefits	332,949	504,801	837,750
Compensated absences payable		39	39
Total current liabilities	333,830	511,090	844,920
<b>TOTAL LIABILITIES</b>	333,830	511,090	844,920
<b>FUND EQUITY</b>			
Contributed capital:			
From other City funds	466,244		466,244
Total contributed capital	466,244		466,244
Retained earnings - unreserved	(79,279)	2,015,726	1,936,447
<b>TOTAL FUND EQUITY</b>	386,965	2,015,726	2,402,691
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	\$ 720,795	\$ 2,526,816	\$ 3,247,611

**CITY OF ELYRIA, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY**  
**ALL INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Employees' Health Insurance	Workers' Compensation	Totals
<b>OPERATING REVENUES</b>			
Charges for services	\$ 3,351,046	\$ 252,728	\$ 3,603,774
Other		48,982	48,982
<b>TOTAL OPERATING REVENUES</b>	<u>3,351,046</u>	<u>301,710</u>	<u>3,652,756</u>
<b>OPERATING EXPENSES</b>			
Personal services		13,800	13,800
Fringe benefits	3,329,109	548,561	3,877,670
Contractual services	13,409	22,051	35,460
<b>TOTAL OPERATING EXPENSES</b>	<u>3,342,518</u>	<u>584,412</u>	<u>3,926,930</u>
<b>OPERATING INCOME (LOSS)</b>	<u>8,528</u>	<u>(282,702)</u>	<u>(274,174)</u>
<b>NONOPERATING REVENUES/(EXPENSES)</b>			
Investment income	45,398	169,459	214,857
<b>TOTAL NONOPERATING REVENUES/(EXPENSES)</b>	<u>45,398</u>	<u>169,459</u>	<u>214,857</u>
<b>NET INCOME (LOSS)</b>	<u>53,926</u>	<u>(113,243)</u>	<u>(59,317)</u>
<b>RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR</b>	<u>(133,205)</u>	<u>2,128,969</u>	<u>1,995,764</u>
<b>RETAINED EARNINGS (DEFICIT) AT END OF YEAR</b>	<u>(79,279)</u>	<u>2,015,726</u>	<u>1,936,447</u>
<b>CONTRIBUTED CAPITAL AT BEGINNING OF YEAR</b>	<u>466,244</u>		<u>466,244</u>
<b>CONTRIBUTED CAPITAL AT END OF YEAR</b>	<u>466,244</u>		<u>466,244</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u>\$ 386,965</u>	<u>\$ 2,015,726</u>	<u>\$ 2,402,691</u>

**CITY OF ELYRIA, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ALL INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Employees' Health Insurance	Workers' Compensation	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash received from customers	\$ 3,351,647	\$ 252,728	\$ 3,604,375
Cash payments to suppliers for goods and services	(3,208,966)	(670,603)	(3,879,569)
Cash paid to employees for services		(13,562)	(13,562)
Other operating revenues		48,982	48,982
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<u>142,681</u>	<u>(382,455)</u>	<u>(239,774)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on investments	45,157	164,734	209,891
Short-term investments converted to cash	74,700	2,699,175	2,773,875
Purchase of short-term investments		(2,458,957)	(2,458,957)
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>119,857</u>	<u>404,952</u>	<u>524,809</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	262,538	22,497	285,035
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>454,744</u>	<u>13,615</u>	<u>468,359</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>\$ 717,282</u>	<u>\$ 36,112</u>	<u>\$ 753,394</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:</b>			
Operating income (loss)	\$ 8,528	\$ (282,702)	\$ (274,174)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Change in assets and liabilities:			
Accounts receivable	601		601
Accounts payable	44	6,250	6,294
Accrued wages and benefits	133,508	(106,042)	27,466
Compensated absences		39	39
Total Adjustments	<u>134,153</u>	<u>(99,753)</u>	<u>34,400</u>
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<u>\$ 142,681</u>	<u>\$ (382,455)</u>	<u>\$ (239,774)</u>
<b>SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:</b>			
Unrealized appreciation in fair value of investments		\$ 13,190	\$ 13,190
<b>TOTAL NONCASH TRANSACTIONS</b>		<u>\$ 13,190</u>	<u>\$ 13,190</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for services	\$ 3,344,000	\$ 3,351,647	\$ 7,647
Interest earnings	43,920	45,157	1,237
<b>TOTAL REVENUES</b>	<b>3,387,920</b>	<b>3,396,804</b>	<b>8,884</b>
<b>EXPENSES</b>			
<b>GENERAL GOVERNMENT</b>			
Employees' Health Insurance	3,200,000	3,195,601	4,399
Fringe benefits	23,300	13,365	9,935
Operation and maintenance			
<b>Total Employees' Health Insurance</b>	<b>3,223,300</b>	<b>3,208,966</b>	<b>14,334</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,223,300</b>	<b>3,208,966</b>	<b>14,334</b>
<b>TOTAL EXPENSES</b>	<b>3,223,300</b>	<b>3,208,966</b>	<b>14,334</b>
Net income	164,620	187,838	23,218
Adjustment for prior year encumbrances	912	912	
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>528,534</b>	<b>528,534</b>	
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$ 694,066</b>	<b>\$ 717,284</b>	<b>\$ 23,218</b>

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for services	\$ 250,000	\$ 252,728	\$ 2,728
Interest earnings	154,900	156,713	1,813
Miscellaneous revenues	48,981	48,982	1
<b>TOTAL REVENUES</b>	<b>453,881</b>	<b>458,423</b>	<b>4,542</b>
<b>EXPENSES</b>			
<b>FUND OPERATIONS</b>			
Workers' Compensation	13,700	13,562	138
Personal services	672,050	654,734	17,316
Fringe benefits	20,500	15,819	4,681
Operation and maintenance			
<b>Total Workers' Compensation</b>	<b>706,250</b>	<b>684,115</b>	<b>22,135</b>
<b>TOTAL FUND OPERATIONS</b>	<b>706,250</b>	<b>684,115</b>	<b>22,135</b>
<b>TOTAL EXPENSES</b>	<b>706,250</b>	<b>684,115</b>	<b>22,135</b>
Net loss	(252,369)	(225,692)	26,677
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>2,713,922</b>	<b>2,713,922</b>	
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$ 2,461,553</b>	<b>\$ 2,488,230</b>	<b>\$ 26,677</b>

## 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.

\* \* \* \* \*

### ***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 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.

***Lower Black River Water Quality***

To account for monies deposited with the City by various entities to be used for a cooperative study of the water quality of the lower Black River as mandated by the State of Ohio E.P.A.

***Contractor's Deposits***

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

**CITY OF ELYRIA, OHIO  
COMBINING BALANCE SHEET  
ALL FIDUCIARY FUNDS  
DECEMBER 31, 2000**

	Expendable Trust		Nonexpendable Trust
	Wagner Trust	Findley Trust	Cemetery Maintenance and Improvement Cemetery Trust
<b>ASSETS</b>			
Equity in pooled cash and other equivalents	\$ 11,200	\$ 60,705	\$ 53,868
Cash and cash equivalents - segregated accounts			
Short-term investments	15,000	93,000	87,000
Receivables -			
accrued interest	179	1,756	593
<b>TOTAL ASSETS</b>	<u>\$ 26,379</u>	<u>\$ 155,461</u>	<u>\$ 141,461</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 2,667	\$ 2,182	\$ 4,309
Accrued wages and benefits		581	942
Compensated absences payable			359
Due to other funds			
Due to other governments			
Other liabilities			
<b>TOTAL LIABILITIES</b>	<u>2,667</u>	<u>2,763</u>	<u>5,610</u>
<b>FUND BALANCE</b>			
Reserved for encumbrances	25	9,377	10,685
Reserved for endowment			363,268
Unreserved - undesignated	23,687	143,321	125,166
<b>TOTAL FUND BALANCE</b>	<u>23,712</u>	<u>152,698</u>	<u>135,851</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 26,379</u>	<u>\$ 155,461</u>	<u>\$ 141,461</u>

**CITY OF ELYRIA, OHIO  
COMBINING BALANCE SHEET  
ALL FIDUCIARY FUNDS (CONTINUED)  
DECEMBER 31, 2000**

	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	\$ 114,192	\$ 4,260	\$ 3,327	\$	\$	\$ 885
Cash and cash equivalents - segregated accounts	426,000			58,713	288,688	
Short-term investments						
Receivables - accrued interest	4,906			545		
<b>TOTAL ASSETS</b>	<u>\$ 545,098</u>	<u>\$ 4,260</u>	<u>\$ 3,327</u>	<u>\$ 59,258</u>	<u>\$ 288,688</u>	<u>\$ 885</u>
<b>LIABILITIES</b>						
Accounts payable	\$	\$	\$ 3,327	\$	\$	\$ 885
Accrued wages and benefits						
Compensated absences payable					110,932	
Due to other funds					177,756	
Due to other governments	545,098	4,260		59,258	288,688	
Other liabilities	545,098	4,260	3,327	59,258	288,688	885
<b>TOTAL LIABILITIES</b>						
<b>FUND BALANCE</b>						
Reserved for encumbrances						
Reserved for endowment						
Unreserved - undesignated						
<b>TOTAL FUND BALANCE</b>						
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 545,098</u>	<u>\$ 4,260</u>	<u>\$ 3,327</u>	<u>\$ 59,258</u>	<u>\$ 288,688</u>	<u>\$ 885</u>

**CITY OF ELYRIA, OHIO  
COMBINING BALANCE SHEET  
ALL FIDUCIARY FUNDS (CONTINUED)  
DECEMBER 31, 2000**

	Agency							Total-All Fiduciary Funds
	Lorain County Utility Charges	Payroll Revolving	Police Department Deposit	State Building Fees	Lower Black River Water Quality	Contractor's Deposits		
<b>ASSETS</b>								
Equity in pooled cash and other equivalents	\$ 22,975	\$ 160,628	\$ 79,538	\$ 2,940	\$ 53,337	\$ 1,200	\$	\$ 569,055
Cash and cash equivalents - segregated accounts								288,688
Short-term investments								1,039,908
Receivables - accrued interest								11,052
<b>TOTAL ASSETS</b>	<u>\$ 22,975</u>	<u>\$ 160,628</u>	<u>\$ 79,538</u>	<u>\$ 2,940</u>	<u>\$ 53,337</u>	<u>\$ 1,200</u>	<u>\$</u>	<u>\$ 1,908,703</u>
<b>LIABILITIES</b>								
Accounts payable								227,235
Accrued wages and benefits								1,523
Compensated absences payable								359
Due to other funds								110,932
Due to other governments	22,975	100	79,538	2,940		1,200		26,015
Other liabilities								867,110
<b>TOTAL LIABILITIES</b>	<u>22,975</u>	<u>160,628</u>	<u>79,538</u>	<u>2,940</u>	<u>53,337</u>	<u>1,200</u>	<u></u>	<u>1,233,174</u>
<b>FUND BALANCE</b>								
Reserved for encumbrances								20,087
Reserved for endowment								363,268
Unreserved - undesignated								292,174
<b>TOTAL FUND BALANCE</b>								<u>675,529</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 22,975</u>	<u>\$ 160,628</u>	<u>\$ 79,538</u>	<u>\$ 2,940</u>	<u>\$ 53,337</u>	<u>\$ 1,200</u>	<u>\$</u>	<u>\$ 1,908,703</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, 2000**

	Wagner Trust	Ely Park Trust	Findley Trust	Cemetery Maintenance and Improvement	Apple Festival Trust	Totals
<b>REVENUES</b>						
Charges for services	\$	\$	\$	\$	\$	\$
Investment Income	2,682		10,026	94,138		94,138
Contributions	9,114	25	65,603	8,968		21,676
<b>TOTAL REVENUES</b>	<b>11,796</b>	<b>25</b>	<b>75,629</b>	<b>103,106</b>		<b>190,556</b>
<b>EXPENDITURES</b>						
Current:						
Health						
Culture and recreation	32,641	714	53,128	94,122	970	94,122
Capital outlay	688			37,862		87,453
<b>TOTAL EXPENDITURES</b>	<b>33,329</b>	<b>714</b>	<b>53,128</b>	<b>131,984</b>	<b>970</b>	<b>220,125</b>
Excess (deficiency) of revenues over expenditures	(21,533)	(689)	22,501	(28,878)	(970)	(29,569)
<b>OTHER FINANCING SOURCES</b>						
Operating transfers in				22,244		22,244
<b>TOTAL OTHER FINANCING SOURCES</b>				<b>22,244</b>		<b>22,244</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(21,533)	(689)	22,501	(6,634)	(970)	(7,325)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>45,245</b>	<b>689</b>	<b>130,197</b>	<b>142,485</b>	<b>970</b>	<b>319,586</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 23,712</b>	<b>\$</b>	<b>\$ 152,698</b>	<b>\$ 135,851</b>	<b>\$</b>	<b>\$ 312,261</b>

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, 2000

	WAGNER TRUST FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 2,738	\$ 2,738	\$
Miscellaneous revenues	9,100	9,114	14
<b>TOTAL REVENUES</b>	<b>11,838</b>	<b>11,852</b>	<b>14</b>
<b>EXPENDITURES</b>			
<b>Wagner Trust</b>			
Operation and maintenance	35,000	32,316	2,684
Capital outlay	700	688	12
<b>Total Wagner Trust</b>	<b>35,700</b>	<b>33,004</b>	<b>2,696</b>
<b>TOTAL EXPENDITURES</b>	<b>35,700</b>	<b>33,004</b>	<b>2,696</b>
Excess (deficiency) of revenues over expenditures	(23,862)	(21,152)	2,710
Adjustment for prior year encumbrances	345	345	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>44,666</b>	<b>44,666</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 21,149</b>	<b>\$ 23,859</b>	<b>\$ 2,710</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, 2000

	ELY PARK TRUST FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>			
Miscellaneous revenues	\$ 26	\$ 25	\$ (1)
<b>TOTAL REVENUES</b>	<b>26</b>	<b>25</b>	<b>(1)</b>
<b>EXPENDITURES</b>			
<b>Ely Park Trust</b>			
Operation and maintenance	715	714	1
<b>Total Ely Park Trust</b>	<b>715</b>	<b>714</b>	<b>1</b>
<b>TOTAL EXPENDITURES</b>	<b>715</b>	<b>714</b>	<b>1</b>
Excess (deficiency) of revenues over expenditures	(689)	(689)	
Adjustment for prior year encumbrances	132	132	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>557</b>	<b>557</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$</b>	<b>\$</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, 2000

FINDLEY TRUST FUND			Variance
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 8,637	\$ 8,637	\$
Miscellaneous revenues	65,252	65,602	350
<b>TOTAL REVENUES</b>	<b>73,889</b>	<b>74,239</b>	<b>350</b>
<b>EXPENDITURES</b>			
<b>Findley Trust</b>			
Personal services	7,850	5,486	2,364
Fringe benefits	1,273	653	620
Operation and maintenance	62,100	56,204	5,896
<b>Total Findley Trust</b>	<b>71,223</b>	<b>62,343</b>	<b>8,880</b>
<b>TOTAL EXPENDITURES</b>	<b>71,223</b>	<b>62,343</b>	<b>8,880</b>
Excess (deficiency) of revenues over expenditures	2,666	11,896	9,230
Adjustment for prior year encumbrances	4,212	4,212	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>126,581</b>	<b>126,581</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 133,459</b>	<b>\$ 142,689</b>	<b>\$ 9,230</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, 2000

CEMETERY MAINTENANCE AND IMPROVEMENT FUND			Variance
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 9,297	\$ 8,703	\$ (594)
Miscellaneous revenues	90,230	94,138	3,908
<b>TOTAL REVENUES</b>	<b>99,527</b>	<b>102,841</b>	<b>3,314</b>
<b>EXPENDITURES</b>			
<b>Cemetery Maintenance and Improvement</b>			
Personal services	51,409	45,182	6,227
Fringe benefits	6,425	6,051	374
Operation and maintenance	80,400	56,363	24,037
Capital outlay	42,065	37,853	4,212
<b>Total Cemetery Maintenance and Improvement</b>	<b>180,299</b>	<b>145,449</b>	<b>34,850</b>
<b>TOTAL EXPENDITURES</b>	<b>180,299</b>	<b>145,449</b>	<b>34,850</b>
Excess (deficiency) of revenues over expenditures	(80,772)	(42,608)	38,164
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	19,000	22,244	3,244
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>19,000</b>	<b>22,244</b>	<b>3,244</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(61,772)	(20,364)	41,408
Adjustment for prior year encumbrances	20,504	20,504	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>128,259</b>	<b>128,259</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 86,991</b>	<b>\$ 128,399</b>	<b>\$ 41,408</b>

CITY OF ELYRIA, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
 APPLE FESTIVAL TRUST FUND-LEGAL APPROPRIATION LEVEL  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	APPLE FESTIVAL TRUST FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>EXPENDITURES</b>			
Apple Festival Trust			
Operation and maintenance	\$ 970	\$ 970	\$
<b>Total Apple Festival Trust</b>	970	970	
<b>TOTAL EXPENDITURES</b>	970	970	
Excess (deficiency) of revenues over expenditures	(970)	(970)	
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	970	970	
<b>FUND BALANCE AT END OF YEAR</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, 2000

	CEMETERY TRUST FUND		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>			
Interest earnings	\$ 22,244	\$ 22,244	\$
Miscellaneous revenues	10,100	10,587	487
<b>TOTAL REVENUES</b>	32,344	32,831	487
<b>OPERATING TRANSFERS OUT</b>	(26,000)	(22,244)	3,756
Net income	6,344	10,587	4,243
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	349,611	349,611	
<b>FUND BALANCE AT END OF YEAR</b>	\$ 355,955	\$ 360,198	\$ 4,243



**CITY OF ELYRIA, OHIO  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
<b>CONSUMER DEPOSITS FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 194,382	\$ 500,312	\$ 580,502	\$ 114,192
Short-term investments	300,000	426,000	300,000	426,000
Accrued interest receivable	773	4,906	773	4,906
Total assets	<u>\$ 495,155</u>	<u>\$ 931,218</u>	<u>\$ 881,275</u>	<u>\$ 545,098</u>
Liabilities:				
Other Liabilities	\$ 495,155	\$ 204,445	\$ 154,502	\$ 545,098
<b>EXCAVATING PERMITS FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,560	\$ 1,700	\$	\$ 4,260
Liabilities:				
Other liabilities	\$ 2,560	\$ 1,700	\$	\$ 4,260
<b>STATE HEALTH FEES FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 3,363	\$ 24,282	\$ 24,318	\$ 3,327
Liabilities:				
Accounts payable	\$ 3,363	\$ 24,282	\$ 24,318	\$ 3,327
<b>UNCLAIMED MONIES FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 29,216	\$ 32,865	\$ 62,081	\$
Short-term investments	23,900	58,713	23,900	58,713
Accrued interest receivable	133	545	133	545
Total assets	<u>\$ 53,249</u>	<u>\$ 92,123</u>	<u>\$ 86,114</u>	<u>\$ 59,258</u>
Liabilities:				
Other Liabilities	\$ 53,249	\$ 9,377	\$ 3,368	\$ 59,258
<b>MUNICIPAL COURT FUND</b>				
Assets:				
Cash and cash equivalents-segregated accounts	\$ 397,242	\$ 3,807,482	\$ 3,916,036	\$ 288,688
Liabilities:				
Due to other funds	\$ 134,942	\$ 110,932	\$ 134,942	\$ 110,932
Other liabilities	262,300	177,756	262,300	177,756
Total liabilities	<u>\$ 397,242</u>	<u>\$ 288,688</u>	<u>\$ 397,242</u>	<u>\$ 288,688</u>
<b>LAND PURCHASE DEPOSITS FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 885	\$	\$	\$ 885
Liabilities:				
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, 2000**

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
<b>LORAIN COUNTY UTILITY CHARGES FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 31,238	\$ 216,910	\$ 225,173	\$ 22,975
Liabilities:				
Due to other governments	\$ 31,238	\$ 216,910	\$ 225,173	\$ 22,975
<b>PAYROLL REVOLVING FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 21,049	\$ 6,917,686	\$ 6,778,107	\$ 160,628
Liabilities:				
Accounts payable	\$ 20,912	\$ 2,292,232	\$ 2,152,616	\$ 160,528
Due to other governments	137	4,240,268	4,240,305	100
Total liabilities	\$ 21,049	\$ 6,532,500	\$ 6,392,921	\$ 160,628
<b>FIRE DAMAGE DEPOSITS FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 6,000		\$ 6,000	\$
Liabilities:				
Other liabilities	\$ 6,000		\$ 6,000	\$
<b>POLICE DEPARTMENT DEPOSIT FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 554	\$ 90,000	\$ 11,016	\$ 79,538
Liabilities:				
Other liabilities	\$ 554	\$ 90,000	\$ 11,016	\$ 79,538
<b>STATE BUILDING FEES FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,468	\$ 6,362	\$ 5,890	\$ 2,940
Liabilities:				
Due to other governments	\$ 2,468	\$ 6,362	\$ 5,890	\$ 2,940
<b>LOWER BLACK RIVER WATER QUALITY FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents		\$ 59,270	\$ 5,933	\$ 53,337
Liabilities:				
Accounts payable		\$ 59,270	\$ 5,933	\$ 53,337
<b>CONTRACTOR'S DEPOSITS FUND</b>				
Assets:				
Equity in pooled cash and cash equivalents		\$ 1,200		\$ 1,200
Liabilities:				
Other liabilities		\$ 1,200		\$ 1,200
<b>TOTAL - ALL AGENCY FUNDS</b>				
Assets:				
Equity in pooled cash and cash equivalents	\$ 291,715	\$ 7,850,587	\$ 7,699,020	\$ 443,282
Short-term investments	323,900	484,713	323,900	484,713
Cash and cash equivalents-segregated accounts	397,242	3,807,482	3,916,036	288,688
Accrued interest receivable	906	5,451	906	5,451
Total assets	\$ 1,013,763	\$ 12,148,233	\$ 11,939,862	\$ 1,222,134
Liabilities:				
Accounts payable	\$ 25,160	\$ 2,375,784	\$ 2,182,867	\$ 218,077
Due to other funds	134,942	110,932	134,942	110,932
Due to other governments	33,843	4,463,540	4,471,368	26,015
Other liabilities	819,818	484,478	437,186	867,110
Total Liabilities	\$ 1,013,763	\$ 7,434,734	\$ 7,226,363	\$ 1,222,134

## **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, 2000**

**INVESTMENTS IN GENERAL FIXED ASSETS:**

Land	\$ 4,939,568
Buildings	16,800,982
Improvements	1,677,611
Collection systems (storm sewers)	13,476,946
Machinery and equipment	11,451,000
Construction in progress	99,500
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ 48,445,607</b>

**INVESTMENTS IN GENERAL FIXED ASSETS FROM:**

General obligation notes/bonds	\$ 16,821,193
General Fund revenues	8,036,280
Special Revenue Fund revenues	5,726,698
Expendable Trust Fund revenues	680,069
Gifts	2,116,255
Unassigned *	15,065,112
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ 48,445,607</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, 2000**

<b>FUNCTION AND ACTIVITY</b>	<b>Balance January 1, 2000</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2000</b>
Public Safety	\$ 17,877,157	\$ 307,095	\$ 14,799	\$ 18,169,453
Health	1,010,165	98,310	4,910	1,103,565
Culture and recreation	6,450,450	1,645,714	12,436	8,083,728
Community environment	376,825	1,453	19,155	359,123
Highways and streets	1,943,649	45,748	77,118	1,912,279
General government	18,343,240	495,526	21,307	18,817,459
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ 46,001,486</b>	<b>\$ 2,593,846</b>	<b>\$ 149,725</b>	<b>\$ 48,445,607</b>

**CITY OF ELYRIA, OHIO  
SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY  
DECEMBER 31, 2000**

Function and Activity	Land	Buildings	Improvements	Collection Systems	Machinery and Equipment	Total *
Public Safety	\$ 1,445,314	\$ 10,242,995	\$ 112,513	\$	\$ 6,368,631	\$ 18,169,453
Health	37,068	153,526	149,775	4,650	758,546	1,103,565
Culture and recreation	541,373	5,314,618	1,016,988	23,916	1,087,333	7,984,228
Community environment	376	39,316	46,322		273,109	359,123
Highways and streets	185,654	27,738			1,698,887	1,912,279
General government	2,729,783	1,022,789	352,013	13,448,380	1,264,494	18,817,459
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ 4,939,568</b>	<b>\$ 16,800,982</b>	<b>\$ 1,677,611</b>	<b>\$ 13,476,946</b>	<b>\$ 11,451,000</b>	<b>\$ 48,346,107</b>

\* Does not include construction in progress.

**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>
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
2000	13,849,756	1,521,251	2,183,968	701,736	-0-	5,820,754	24,077,465

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 SOURCE  
LAST TEN FISCAL YEARS

Fiscal Year	Taxes	Intergovernmental	Charges for Services	Licenses & Permits	Investment Income	Fines & Forfeitures	Miscellaneous Revenues	Total
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	992,321	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	568,146	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
2000	21,010,244	281,397	1,061,440	440,160	245,386	1,435,765	81,751	24,556,143

Source: Annual audited financial statements of the City.



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
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%
2000	2,761,298	2,659,149	96.3%	79,967	2,739,116	99.2%	142,766	5.2%

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	
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	625,251	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
1999	2000	418,460	1,195,600	242,705	693,443	140,810	563,240	2,452,283

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)

Tax Year	Collection Year	CITY OF ELYRIA										Total
		General Fund	Debt Service Fund	Police Pension Fund	Fire Pension Fund	Total	Elyria School District	Lorain County Vocational School	Lorain County			
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		
1999	2000	1.90	1.70	0.30	0.30	4.20	57.11	2.45	10.79	74.55		

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
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%
2000	583,095	513,012	88.0%

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
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
2000	55,953 (2)	801,974,850	19,079,639	1,993,416	4,184,639	12,901,584	1.61	230.58

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, 2000**

<b>OVERALL DEBT LIMITATION</b>	
10 1/2 % of assessed valuation	\$ 84,207,359
Gross indebtedness - outstanding	\$ 43,813,278
Less: Debt exempt from limitation	<u>(24,733,639)</u>
Debt subject to 10 1/2 % limitation	19,079,639
Less: Applicable debt service fund balance	<u>(1,993,416)</u>
Net debt within 10 1/2 % limitation	<u>17,086,223</u>
<b>LEGAL DEBT MARGIN WITHIN 10 1/2 % LIMITATION</b>	<u>\$ 67,121,136</u>
-----	
<b>UNVOTED DEBT LIMITATION</b>	
5 1/2 % OF ASSESSED VALUATION	\$ 44,108,617
Gross indebtedness - outstanding	\$ 43,813,278
Less: debt exempt from limitation	<u>(24,733,639)</u>
Debt subject to 5 1/2% limitation	19,079,639
Less: Applicable debt service fund balance	<u>(1,993,416)</u>
Net debt within 5 1/2 % limitation	<u>17,086,223</u>
<b>LEGAL DEBT MARGIN WITHIN 5 1/2 % LIMITATION</b>	<u>\$ 27,022,394</u>

**CITY OF ELYRIA, OHIO**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**  
**DECEMBER 31, 2000**

Jurisdiction	Debt Outstanding (1)	Percentage Applicable To City of Elyria (2)	Amount Applicable To City of Elyria
City of Elyria	\$ 14,895,000	100.00%	\$ 14,895,000
Elyria City School District	1,660,000	91.40%	1,517,240
Lorain County	6,950,000	19.96%	1,387,220
<b>TOTAL</b>	<u>\$ 23,505,000</u>		<u>\$ 17,799,460</u>

**NOTES:**

- (1) Source: Individual Jurisdictions (general obligation bonds reported in the enterprise funds and special assessment debt have been excluded)
- (2) The percentage 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		TOTAL GENERAL FUND EXPENDITURES	DEBT SERVICE AS A PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES
			DEBT SERVICE (1)	DEBT SERVICE (1)		
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%	
2000	585,000	746,102	1,331,102	24,077,465	5.53%	

Source: Annual audited financial statements of the City.

NOTE:

(1) Includes all general obligation notes and bonds except for State Issue II loans and 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	
1991	\$ 8,045,372	\$ 4,224,758	\$ 3,820,614	\$ 382,155	\$ 2,187,242	\$ 2,569,397	1.49
1992	7,466,964	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	4,885,519	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
2000	12,948,897	6,240,652	6,708,245	1,142,078	1,721,912	2,863,990	2.34

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.
- (3) The large increase in gross revenue is due to settlement proceeds. See Note 4© in the accompanying notes to the financial statements.



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)	
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	28,695,067	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	
2000	255	21,241,393	1,482	18,755,518	513,102	269,710	508,046	

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**

Year	Population	School Enrollment (1)	Unemployment Rate (2)
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
2000	55,953 (3)	8,361	5.5

**NOTES:**

- (1) Source - City of Elyria Board of Education
- (2) Source - Ohio Bureau of Employment Services
- (3) Source - Bureau of Census

CITY OF ELYRIA, OHIO  
 PRINCIPAL PROPERTY TAXPAYERS  
 DECEMBER 31, 2000

Taxpayer	Type of Business	2000 Assessed Valuation	Percent of Total Assessed Valuation
Ohio Edison	Electric Utility	\$ 19,785,200	2.47%
Elyria Joint Venture	Property Management	13,491,880	1.68%
Alltel Ohio	Telephone Utility	9,771,260	1.22%
Columbia Gas	Gas Utility	6,547,280	0.82%
First Interstate	Retail Store	5,713,900	0.71%
West River Road	Retail Store	4,785,550	0.60%
Sears Roebuck & Company	Retail Store	3,925,060	0.49%
Invacare	Manufacturing	3,880,690	0.48%
Lorain Medical Investors	Medical	3,467,660	0.43%
Elyria United Methodist Village	Retirement/Assisted Living	3,011,230	0.38%
<b>TOTAL</b>		<b>\$ 74,379,710</b>	<b>9.27%</b>
<b>TOTAL CITY ASSESSED VALUATION</b>		<b>\$ 801,974,850</b>	

Source: Lorain County Treasurer's Office

CITY OF ELYRIA, OHIO  
 MISCELLANEOUS STATISTICS  
 DECEMBER 31, 2000

Date of incorporation.....	February 23, 1833	Municipal water department:	
Form of government.....	Mayor-Council	Active accounts.....	21,898
Current population.....	55,953	Average daily consumption.....	9,528,633 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.....	1,723
Number of firefighters and officers.....	80	Recreation and culture:	
Police protection:		Number of parks.....	18
Number of stations.....	1	Number of libraries.....	2
Number of policepersons and officers.....	103	Number of library volumes.....	370,204 (approximately)
Education (elementary only):		Employees (full time):	
Attendance centers.....	14	Classified service.....	552
Number of classrooms.....	241	Exempt.....	6
Number of teachers.....	235		
Number of students.....	4,958		



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 10, 2001**