

# **City of Bedford Heights, Ohio**

**DECEMBER 31, 1999**

**CITY OF BEDFORD HEIGHTS, OHIO**

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

**TABLE OF CONTENTS**

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<u>TITLE</u>	<u>PAGE</u>
Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	1-2
Schedule of Findings	3
Schedule of Prior Audit Findings	4
Response to Findings Associated with Audit Conducted in Accordance with <i>Government Auditing Standards</i>	5



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

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Members of City Council  
City of Bedford Heights  
Bedford Heights, Ohio 44146-2597

We have reviewed the Independent Auditor's Report of the City of Bedford Heights, Cuyahoga County, prepared by Ciuni & Panichi, Inc., for the audit period January 1, 1999 through December 31, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The City of Bedford Heights is responsible for compliance with these laws and regulations.



JIM PETRO  
Auditor of State

June 26, 2000

**Report On Compliance And On Internal Control  
Required by *Government Auditing Standards***

Members of the City Council of the  
City of Bedford Heights, Ohio

We have audited the financial statements of the City of Bedford Heights, Ohio as of and for the year ended December 31, 1999, and have issued our report thereon dated March 29, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the City of Bedford Heights, Ohio'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 one instance of noncompliance that is required to be reported under *Government Auditing Standards*, and is described in the accompanying schedule of findings as item 99-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Bedford Heights, Ohio'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 internal control over financial reporting that do not require inclusion in this report, that we have reported to the management of the City of Bedford Heights, Ohio in a separate letter dated March 29, 2000.

Honorable Mayor and Members of  
the City Council

2

This report is intended for the information and use of City Council, Management, and Auditor of State, and is not intended to be and should not be used by anyone other than these specified parties.

*Cinni & Cavalli, Inc.*

Cleveland, Ohio  
March 29, 2000

**CITY OF BEDFORD HEIGHTS, OHIO**

SCHEDULE OF FINDINGS

**DECEMBER 31, 1999**

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1. SUMMARY OF AUDITOR'S RESULTS

(d)(I)(i)	Type of Financial Statement Opinion	Unqualified
(d)(I)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(I)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(I)(iii)	Was there any material reported noncompliance at the financial statement level (GAGAS)?	Yes

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

99-1 Section 5705.51(B) and (D), no orders or contracts involving the expenditure of money is to be made unless there is attached a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriated fund free from any previous encumbrances.

During our review of expenditures, it was noted in several instances that purchase orders were issued after the City received the invoice.

3. OTHER FINDINGS

None

**CITY OF BEDFORD HEIGHTS, OHIO**

SCHEDULE OF PRIOR AUDIT FINDINGS

**DECEMBER 31, 1999**

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There were no prior audit findings.

# CITY OF BEDFORD HEIGHTS

5661 PERKINS ROAD  
BEDFORD HEIGHTS, OHIO 44146  
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## RESPONSE TO FINDINGS ASSOCIATED WITH AUDIT CONDUCTED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* FOR THE YEAR ENDED DECEMBER 31, 1999

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
99-1	The City will modify the encumbrance policy to ensure that purchase orders have been properly issued to be in compliance with Section 5705.41 (B) and (D).	9/1/2000	Mark Cegelka



**City Of Bedford Heights, Ohio**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

**PREPARED BY THE DEPARTMENT OF FINANCE**  
**MARK A. CEGELKA, DIRECTOR**



**DEBORA MALLIN**

*Mayor  
Safety Director*

*Council President  
Acting Mayor*



**JAMES CODY**  
*Council Ward Four*



**BARBARA MACKENZIE**  
*Council Ward One*



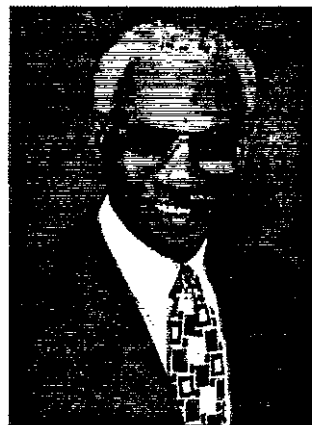
**HARVEY BROWN**  
*Council Ward Two*



**FLETCHER BERGER**  
*Council Ward Three*



**WENDOLYN GRANT**  
*Council-At-Large*



**KENNETH RUSSELL**  
*Council-At-Large*



**PHILIP SAUNDERS**  
*Council-At-Large*

# CITY OF BEDFORD HEIGHTS, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 1999

<u>TABLE OF CONTENTS</u>	<u>PAGE</u>
<u>INTRODUCTORY SECTION</u>	
Title Page .....	i
Table of Contents .....	ii
Letter of Transmittal .....	vii
GFOA Certificate of Achievement .....	xv
City of Bedford Heights Principal Officials .....	xvi
Organizational Chart .....	xvii
<u>FINANCIAL SECTION</u>	
Independent Auditors' Report .....	1
General Purpose Financial Statements (Combined Statements – Overview) .....	3
Combined Balance Sheet – All Fund Types and Account Groups .....	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types .....	8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (Non-GAAP Budgetary Basis) and Actual – All Governmental Fund Types .....	12
Combined Statement of Revenues, Expenses and Changes in Fund Equity – All Proprietary Fund Types .....	16
Combined Statement of Revenues, Expenses and Changes in Fund Balances – Budget (Non-GAAP Budgetary Basis) and Actual – All Proprietary Fund Types .....	17
Combined Statement of Cash Flows – All Proprietary Fund Types .....	19
Notes to General Purpose Financial Statements .....	21

# CITY OF BEDFORD HEIGHTS, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 1999

<u>TABLE OF CONTENTS</u>	<u>PAGE</u>
Financial Statements and Schedules of Individual Funds and Account Groups.....	45
General Fund: .....	46
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual .....	47
Special Revenue Funds: .....	54
Combining Balance Sheet.....	56
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	60
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (Non-GAAP Budgetary Basis) and Actual:	
State Highway Improvement Fund.....	64
Street Maintenance and Repair Fund .....	65
Safety Department Equipment Fund .....	67
Community Development Block Grant Fund.....	68
Police Pension Fund .....	69
Fire Pension Fund.....	70
Fire Levy Fund .....	71
Law Enforcement Trust Fund.....	72
D.U.I. Enforcement and Education Fund .....	73
Ambulance Service Fund .....	74
Litter Control Grant Fund.....	75
COPS Fund.....	76
Commissary Fund.....	77
Mayor’s Court Computer Fund .....	78
Local Law Enforcement Block Grant Fund .....	79
Total – Special Revenue Funds .....	80
Debt Service Fund.....	83

# CITY OF BEDFORD HEIGHTS, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 1999

<u>TABLE OF CONTENTS</u>	<u>PAGE</u>
Capital Projects Funds:.....	85
Combining Balance Sheet.....	86
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	88
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (Non-GAAP Budgetary Basis) and Actual:	
Capital Improvement Fund.....	90
Erie Street Improvement Fund .....	92
Kenmore Capital Projects Fund .....	93
Bear Creek Capital Projects Fund .....	94
Street Construction Levy Fund.....	95
Metro Court Bridge Improvement Fund.....	96
Omega Avenue Improvement Fund .....	97
Total – Capital Projects Funds .....	98
Enterprise Fund:.....	100
Internal Service Fund:.....	101
Combining Balance Sheet .....	102
Combining Statement of Revenues, Expenses and Changes in Fund Equity.....	103
Schedule of Revenues, Expenses and Changes in Fund Balances – Budget (Non-GAAP Budgetary Basis) and Actual:	
Corrections Facility.....	104
Rotary Fund .....	105
Total – Internal Service Funds.....	106
Combining Statement of Cash Flows .....	107
Agency Funds: .....	109
Combining Balance Sheet .....	110
Combining Statement of Changes in Assets and Liabilities.....	111

# CITY OF BEDFORD HEIGHTS, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 1999

<u>TABLE OF CONTENTS</u>	<u>PAGE</u>
General Fixed Assets Account Group: .....	112
Schedule of General Fixed Assets by Program and Department.....	113
Schedule of Changes in General Fixed Assets by Program and Department .....	114
Schedule of General Fixed Assets by Source.....	115
 <u>STATISTICAL SECTION (UNAUDITED):</u>	
General Governmental Expenditures by Program – Last Ten Years .....	117
General Governmental Revenues by Source – Last Ten Years .....	118
General Governmental Tax Revenues by Source – Last Ten Years .....	119
Real Property Tax Levies and Collections – Last Ten Years .....	120
Tangible Personal Property Tax Levies and Collections – Last Ten Years.....	121
Assessed Valuations and Estimated True Values – Last Ten Years .....	122
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years .....	123
Principal Taxpayers – Real Property .....	124
Principal Taxpayers – Personal Property .....	125
Principal Taxpayers – Public Utility Property .....	126
Special Assessment Collections – Last Ten Years .....	127
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita – Last Ten Years.....	128
Legal Debt Margin.....	129
Computation of Direct and Overlapping Debt – General Obligation Debt.....	130
Ratio of Annual Debt Service for General Bonded Debt to Total General Governmental Expenditures – Last Ten Years.....	131

**CITY OF BEDFORD HEIGHTS, OHIO**

COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1999

<u>TABLE OF CONTENTS</u>	<u>PAGE</u>
Demographic Statistics – Last Ten Years .....	132
Construction, Bank Deposits and Assessed Property Values – Last Ten Years .....	133
Miscellaneous Statistics .....	134

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# The City of Bedford Heights



5661 PERKINS ROAD

• BEDFORD HEIGHTS, OHIO 44146-2597

• PHONE (440) 786-3200

DIRECT DIAL (440) 786-3227

MAYOR DEBORA A. MALLIN

June 15, 2000

MARK A. CEGELKA

DIRECTOR OF FINANCE/TAX ADMINISTRATOR

Honorable Citizens of Bedford Heights  
and Members of City Council  
Bedford Heights, Ohio

The Comprehensive Annual Financial Report of the City of Bedford Heights for the fiscal year ended December 31, 1999 is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The Comprehensive Annual Financial Report is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the City's organizational chart and a list of principal officials. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the report of independent public accountants on the general purpose financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

Governmental Accounting Standards Board (GASB) Statement No. 14, which became effective in 1993, established the criteria used for defining the financial reporting entity of a governmental unit. These principles provide that the reporting entity is comprised of the primary government, organizations for which the City is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that the exclusion would cause the general purpose financial statements to be misleading or incomplete. The City has included in this report all funds, account groups, departments, boards, and commissions for which the City is financially accountable. The Northern Ohio Risk Management Association is a governmental joint venture which is more fully described in Note 8 to the general purpose financial statements. The Bedford City School District and the Orange City School District have not met the criteria for inclusion in the reporting entity.

## THE CITY AND FORM OF GOVERNMENT

The City of Bedford Heights, Ohio is located in the northeastern portion of Cuyahoga County, approximately 14 miles southeast of downtown Cleveland. The City's 1999 population of 12,131, according to the most recent data from the United States Census Bureau, placed it as the 31st largest city in the County.



Bedford Heights is a home rule municipal corporation operating under the laws of the State of Ohio. Bedford Heights was incorporated as a Village in 1951, and became a City in 1960. The City Charter was adopted and became effective on January 1, 1960, and can be amended only by a majority vote. In matters where the charter is silent or in conflict with the state constitution, the laws of the State of Ohio prevail.

Bedford Heights operates under and is governed by the laws of the State of Ohio and the City Charter which provides for a mayor-council form of government. Legislative authority is vested in a seven member council. The Council consists of three council members elected at large and four council members elected from wards. Council members are elected for a four year term. Each member of Council has a right to vote. The Council fixes compensation of the City officials and employees, and enacts ordinances and resolutions relating to City services, tax levies, appropriations and indebtedness, licensing of regulated businesses and trades, and other municipal purposes.

The Mayor, designated by the charter as the chief executive and administrative officer of the City, is elected to serve a four year term. The Mayor has the power to appoint, promote, discipline, transfer, reduce or remove any employee of the City. The Mayor may veto any legislation passed by Council. A veto may be overridden by a vote of five or more members of council.

#### Economic Condition and Outlook

In the past few years, the City has entered into various enterprise zone agreements with more than 10 companies that has helped create approximately 300 new jobs. The great location of Bedford Heights and its proximity to various major cities has provided the City with a stable tax base. The City created a Community Re-investment Area in June of 1999 to offer residential and commercial and industrial tax abatements on real property. The Red Roof Inn/Perkins Restaurant owners received a Community Re-investment Area tax abatement that assisted in creating 75-100 new jobs and prevented an old Ramada Inn from closing.

Federal Express purchased about seven acres of land near I-271 and Rockside Road. The company completed the \$3 million facility in the Fall of 1999. The facility employs approximately 125 people and was constructed without any tax abatement.

The City has sold a parcel of land on Bartlett and Columbus Roads to a developer for future residential home construction. 45 cluster homes will be constructed at the site with prices starting at \$150,000.

Construction was completed on Miles Road, widening the road from two lanes to five lanes, installing new pavement, new storm sewers, and new sidewalks from Green Road to Brainard Road. This \$7 million project improved traffic flow in the area, benefiting businesses and residents. Ninety percent of the cost was paid for with federal funds, the remaining 10 percent was paid with Cuyahoga County funds.

Lowe's Home Improvement Center will construct a 163,000 square foot building on Miles Road that will open in the summer of the Year 2000 and will create about 300 jobs.

The City has been approached by a developer to re-zone a large parcel of land on Miles Road from industrial to a retail district with the possibility of attracting various large retail outlet stores. The anticipated project cost of the development is over \$6 million with construction to finish in the year 2000.

The City's Chamber of Commerce, which was started in 1986, has 80 members and continues to provide the business community with many valuable services.

COMMUNITY DEVELOPMENT. The City's Finance Department is responsible for the administration of the Community Development Block Grant Program. Since the program's inception in 1986, the City has applied for and received Federal grants totaling approximately \$2.5 million. The City was recently awarded \$80,000 in block-grant funds for the sewer improvements on Richmond Road. The total cost of this project will be approximately \$140,000. In 2000, the City received a grant from the County Community

Development Block Grant Program for the exterior maintenance of residential houses in the amount of \$34,500. Approximately 15 to 20 homeowners will be assisted in repairing the exterior of their homes. Funds will be matched by the City and homeowners as well.

The primary purpose of the Community Development Block Grant Program is the economic development of certain targeted industrial and commercial areas of the City. In addition to CDBG grants, the City has obtained significant grant funding under Ohio's Issue 2 Infrastructure Grant Program. In 1999, the City received a grant of \$333,500 for the re-construction of the Metro Court Bridge. The total project cost is estimated to be approximately \$644,000 and will be completed by the fall of 1999.

### MAJOR INITIATIVES

FOR THE YEAR. In 1995, the City has applied for and received a \$75,000 Community Oriented Policing Services (COPS) grant from the U.S. Justice Department that has been used to introduce a community policing program in our neighborhoods. An officer has been assigned to this program and a golf cart has been purchased and modified into a special police vehicle for his use in neighborhood policing programs. In 1996, the City received additional COPS funding, including a COPS FAST grant of approximately \$75,000 for the operation of our community policing golf cart for three years, a COPS MORE grant of \$60,000 for our fingerprinting machine, and a COPS UNIVERSAL HIRING grant of \$75,000 to hire an officer for three years for our community policing program. In March of 1999, the City was awarded additional funding in the amount of \$75,000 under the "COPS" initiative. This came in the form of a supplemental grant and provided funding of an additional police officer over a three year period.

Over \$2 million has been applied for and received by the City for various infrastructure and improvement projects throughout our community.

The City continues to implement revenue-generating fees to offset increased operating costs. In 1994, the City implemented a fee for ambulance service. This fee is projected to generate approximately \$120,000 annually and is designated for use within a Special Revenue Fund, specifically for capital improvements (equipment) in the Police and Fire Departments. During 1999, the City obtained a Pierce 100 foot aerial/pumper through lease purchase using funds from the Fire Levy Special Revenue Fund.

The City has implemented a rate structure that has increased residential and commercial sewer rates by \$1.00/MCF. The new rate structure is expected to generate the following estimated increases over three years: 2000 - \$125,000; 2001 - \$150,000; 2002 - \$165,000. Additionally, the City has initiated discussions with neighboring communities to promote the utilization of the City sewage treatment facility for new developments and growth areas that are contiguous with the City. This plan would, of course, provide a larger customer base for the City's sewerage treatment facility. Finally, the City has become active in the treatment of nonhazardous ground water on a contract basis.

FOR THE FUTURE - The City plans on spending over \$1,000,000 in 2000 on road resurfacing projects that are planned for various streets throughout the City.

In November 1994, the City passed a 2-mill, 10-year Street Improvement Levy. This levy will generate approximately \$526,000 annually over the next six years. The proceeds of the levy are dedicated to street improvements. This new funding will allow the City to re-allocate existing capital project funds traditionally used for street improvements to other purposes.

The City's strong financial position has enabled the City, for the 1999 and 2000 tax collection years, to forgo levying 1.0 mills of authorized Charter millage. In the 2000 tax collection year, the City will forgo levying 1.0 mills of authorized millage. This millage, however, is available on an as-needed basis in future years. If levied, this millage would generate an additional \$265,000 for current operating expenses based upon the assessed valuation for the 2000 tax collection year.

**CITY OF BEDFORD HEIGHTS, OHIO**

**STREET MAINTENANCE AND REPAIR SPECIAL REVENUE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Intergovernmental	\$ 475,000	\$ 465,959	\$ (9,041)
Miscellaneous Income	<u>17,600</u>	<u>14,364</u>	<u>(3,236)</u>
Total Revenues	<u>492,600</u>	<u>480,323</u>	<u>(12,277)</u>
<b><u>Expenditures</u></b>			
Current Operations and Maintenance:			
Transportation			
Traffic Control			
Personal Services	12,815	11,762	1,053
Contractual Services	37,000	35,043	1,957
Supplies and Materials	<u>11,400</u>	<u>9,964</u>	<u>1,436</u>
Total Traffic Control	<u>61,215</u>	<u>56,769</u>	<u>4,446</u>
Street Construction, Maintenance, and Repair			
Personal Services	292,870	288,556	4,314
Contractual Services	137,200	132,074	5,126
Supplies and Materials	<u>43,000</u>	<u>38,958</u>	<u>4,042</u>
Total Street Construction, Maintenance, and Repair	<u>473,070</u>	<u>459,588</u>	<u>13,482</u>
Snow and Ice Removal			
Personal Services	63,594	61,407	2,187
Contractual Services	16,500	14,820	1,680
Supplies and Materials	<u>147,900</u>	<u>143,102</u>	<u>4,798</u>
Total Snow and Ice Removal	<u>227,994</u>	<u>219,329</u>	<u>8,665</u>
Total Transportation	<u>762,279</u>	<u>735,686</u>	<u>26,593</u>
Capital Outlay	<u>4,000</u>	<u>1,610</u>	<u>2,390</u>
Total Expenditures	766,279	737,296	28,983
Excess of Revenues Over (Under) Expenditures	<u>(273,679)</u>	<u>(256,973)</u>	<u>16,706</u>

Continued

GENERAL GOVERNMENT FUNCTIONS. The General Fund encompasses the general governmental functions of the City and all other functions not accounted for in other funds. General Fund revenues and other sources, increases and decreases, and percentage of total in relation to the prior year, on a GAAP basis, are summarized below:

<u>Revenues</u>	<u>1999</u>	<u>1998</u>	<u>Increase (Decrease) From 1998</u>	<u>Percent of Total</u>	<u>Percent of Increase (Decrease)</u>
Property Taxes	\$ 1,249,072	\$ 1,231,378	\$ 17,694	6.4%	1.4%
Municipal Income Taxes	8,565,519	8,512,620	52,899	43.7	0.6
Other Local Taxes	59,763	12,825	46,938	0.3	366.0
Intergovernmental	764,698	805,452	(40,754)	3.9	(5.1)
Charges for Services	186,145	181,265	4,880	0.9	2.7
Licenses and Permits	134,140	148,702	(14,562)	0.7	(9.8)
Fines and Forfeitures	139,750	144,659	(4,909)	0.7	(3.4)
Miscellaneous Income	304,947	427,168	(122,221)	1.6	(28.6)
Other Sources:					
Proceeds from Sale of Fixed Assets	-	400	(400)	0.0	(100.0)
Operating Transfers - In	<u>8,195,307</u>	<u>-</u>	<u>8,195,307</u>	<u>41.8</u>	<u>100.0</u>
Total	\$ <u>19,599,341</u>	\$ <u>11,464,469</u>	\$ <u>8,134,872</u>	<u>100.0%</u>	<u>71.0%</u>

Revenue Changes

Other Local Taxes increased \$46,938 or 366.0 percent due to a motel bed tax from a large hotel within the City's limits that just underwent reconstruction.

General Fund expenditures and other uses, the increases and decreases, and percentage of total in relation to the prior year, on a GAAP basis, are summarized below:

<u>Expenditures</u>	<u>1999</u>	<u>1998</u>	<u>Increase (Decrease) From 1998</u>	<u>Percent of Total</u>	<u>Percent of Increase (Decrease)</u>
Current Operations and Maintenance:					
Security of Persons and Property	\$ 2,903,491	\$ 2,787,682	\$ 115,809	15.0%	4.2%
Public Health and Welfare	344,962	301,590	43,372	1.8	14.4
Leisure Time Activities	1,005,212	925,772	79,440	5.2	8.6
Community Development	384,878	371,777	13,101	2.0	3.5
Basic Utility Services	534,881	528,255	6,626	2.8	1.3
Transportation	13,869	18,041	(4,172)	0.1	(23.1)
General Government	3,425,747	3,215,746	210,001	17.7	6.5
Capital Outlay	207,961	-	207,961	1.1	100.0
Other Uses:					
Operating Transfers - Out	<u>10,485,834</u>	<u>2,200,650</u>	<u>8,285,184</u>	<u>54.3</u>	<u>376.5</u>
Total Expenditures and Other Uses	\$ <u>19,306,835</u>	\$ <u>10,349,513</u>	\$ <u>8,957,322</u>	<u>100.0%</u>	<u>86.5%</u>

### Expenditure Changes

Transportation decreased \$4,172 or 23.1% due to sidewalk replacement work performed by City Service Department employees during 1999.

Capital Outlay increased \$207,961 (100.0%) mainly due to the replacement of computers for Y2K. In addition, various offices at City Hall were remodeled during the year.

SPECIAL REVENUE FUNDS. The Special Revenue Funds are used to account for certain revenue sources which are restricted by law or any other formal action to expenditures for specific purposes. All Special Revenue Funds include State Highway Improvement, Street Maintenance and Repair, Community Development Block Grant, Safety Department Equipment, Police Pension, Fire Pension, Fire Levy, Law Enforcement Trust, D.U.I. Enforcement and Education, Ambulance Billing, Litter Control Grant Fund, COPS, Commissary, Mayor's Court Computer, and Local Law Enforcement Grant Funds.

The Police Pension, and Fire Pension Funds have fund equity deficits of \$93,844 and \$90,119, respectively. These deficits are caused by the application of generally accepted accounting principles to these funds. The General Fund is liable for any deficit in these funds and provides operating transfers when cash is required, rather than when accruals occur.

CAPITAL PROJECTS FUNDS. The Capital Projects Funds account for all major capital improvement projects of the City, including the construction of additional sewer lines and plant facilities. The primary sources for financing the City's capital improvement program are General Obligation Bond Anticipation note proceeds, interest earned on the proceeds, and municipal income taxes. The City continually evaluates capital improvement needs and is addressing these needs in a five-year program defined by the Administration.

The Capital Improvement fund had a deficit of \$344,066, caused by the application of generally accepted accounting principles to the Fund. Bond anticipation note proceeds used to finance the projects are not recognized as "Other Financing Sources," but rather as a fund liability. The deficit in this fund will be eliminated when the project is near completion and the note is bonded and/or resources are provided for the retirement of the note. The Kenmore Lane Street Construction Fund and the Bear Creek Drive Street Improvement Fund had fund deficits of \$14,250 and \$3,757, respectively, as a result of timing differences of the receipt of intergovernmental revenue. The Capital Improvement Fund is liable for any deficit in these funds and provides operating transfers when cash is required, rather than when accruals occur.

ENTERPRISE FUNDS. The Sewer Enterprise Fund accounts for the operations of the City's sewer collection system and treatment plant. Sewer services are provided by the City to the residents of the City of Bedford Heights and to certain residents of the City of Bedford, Oakwood Village and the Village of Glenwillow. Small commercial areas in both the City of Warrensville Heights and the City of Solon are also provided with sewer services. Billings and collections for residents and companies served by the City are handled by the City of Cleveland under a contractual agreement and remitted to Bedford Heights monthly.

Operating resources are provided by user charges. User charges are reviewed and set by the Director of Public Works and the Finance Director and then reviewed and approved by Council on an annual basis. Council approved a rate increase for 2000, 2001 and 2002, at a one dollar per M.C.F. increase per year which will generate additional revenue for this fund. Construction and acquisition of capital assets utilized in the collection system and treatment facility are financed by general obligation bond proceeds accounted for in the capital projects funds. When these assets are substantially complete or placed in service, the cost is capitalized and recorded as contributed capital in the Sewer Enterprise Fund.

The Sewer Enterprise Fund has a deficit retained earnings at December 31, 1999, of \$10,944,772 as a result of accumulated operating losses due primarily to the application of accrual accounting and the recognition of depreciation. Total fund equity remains positive as contributed capital totals \$21,642,814.

INTERNAL SERVICE FUNDS. The Corrections Facility Fund accounts for the proceeds received from housing prisoners of other governmental districts in neighboring cities. During 1997, fixed assets that had previously been reported as General Fixed Assets were transferred from the General Fixed Asset account group to the Corrections Facility Fund. The fixed assets transferred had an original cost of \$3,850,134.

DEBT ADMINISTRATION. The Debt Service Funds accumulate resources for the payment of principal and interest on long-term general obligations of the City and special assessments obligations with governmental commitment. The sources of revenue for the Debt Service Funds include property taxes, municipal income tax, and special assessments. The City maintains an A2 rating from Moody's Investors Service on general obligation bond issues. Under state statutes, the City's debt limitation is 10.5 percent of the total assessed property valuation. As of December 31, 1999, the City's net general obligation debt of \$7,768,302 was well below the legal limit of \$28,109,823, and net general obligation debt per capita equaled \$640.37.

The City's outstanding note liability at December 31, 1999 was \$450,000. During the year, the issued \$450,000 in Bond Anticipation Notes for the purpose of acquiring real estate for municipal purposes. General obligation bonds are retired with property tax revenues while special assessment bonds are retired from the assessments applied against specific benefitted property owners. Interest rates on the bonds currently outstanding vary from 4.579% to 11.25%.

CASH MANAGEMENT. Cash management is a vital component of the City's overall financial strategy. An aggressive cash management program is maintained by the Finance Director. Major considerations include cash flows necessary to pay City liabilities and available interest rates. As City funds become available, they are invested immediately in short-term certificates of deposit or other securities authorized by state statutes and an Investment Policy. Interest earnings are allocated to the Capital Improvement Fund based on the requirements of the Ohio Constitution and state statutes. Investment earnings for 1999 totaled \$237,207 in the governmental funds. All investments are covered by pooled collateral with a face value equal to at least the market value of deposits.

RISK MANAGEMENT. In October 1987, the City entered into a self-insurance pool with nine other cities to formalize a risk management program for general liability, property, and vehicle insurance. As part of the comprehensive plan, resources are being accumulated in the Northern Ohio Risk Management Agency (NORMA) to meet potential losses. In addition, various risk control techniques have been implemented to minimize potential losses. The goal of the pool is to minimize loss potential in all areas of the City's operations, while delivering services in the most efficient manner possible.

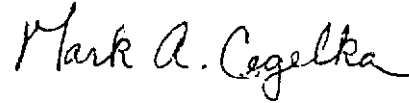
#### OTHER INFORMATION

CERTIFICATE OF ACHIEVEMENT. For the tenth time, the Government Finance Officers Association awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1999. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

The Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGMENT. This Comprehensive Annual Financial Report was prepared by the Finance Department with the efficient and dedicated services of its entire staff. Also, we would like to express special appreciation to the independent accounting firm of Ciuni & Panichi, Inc. which contributed significantly to the preparation of this report. In addition we would like to thank the Mayor and Members of Council for their support which has allowed the upgrading of the Financial and Accounting Information System to the status that the residents of the City of Bedford Heights deserve.

Respectfully submitted,

A handwritten signature in black ink that reads "Mark A. Cegelka". The signature is written in a cursive, flowing style.

Mark A. Cegelka  
Finance Director



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Bedford Heights,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1998

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



*Cory Brueck*  
President

*Jeffrey L. Esser*  
Executive Director

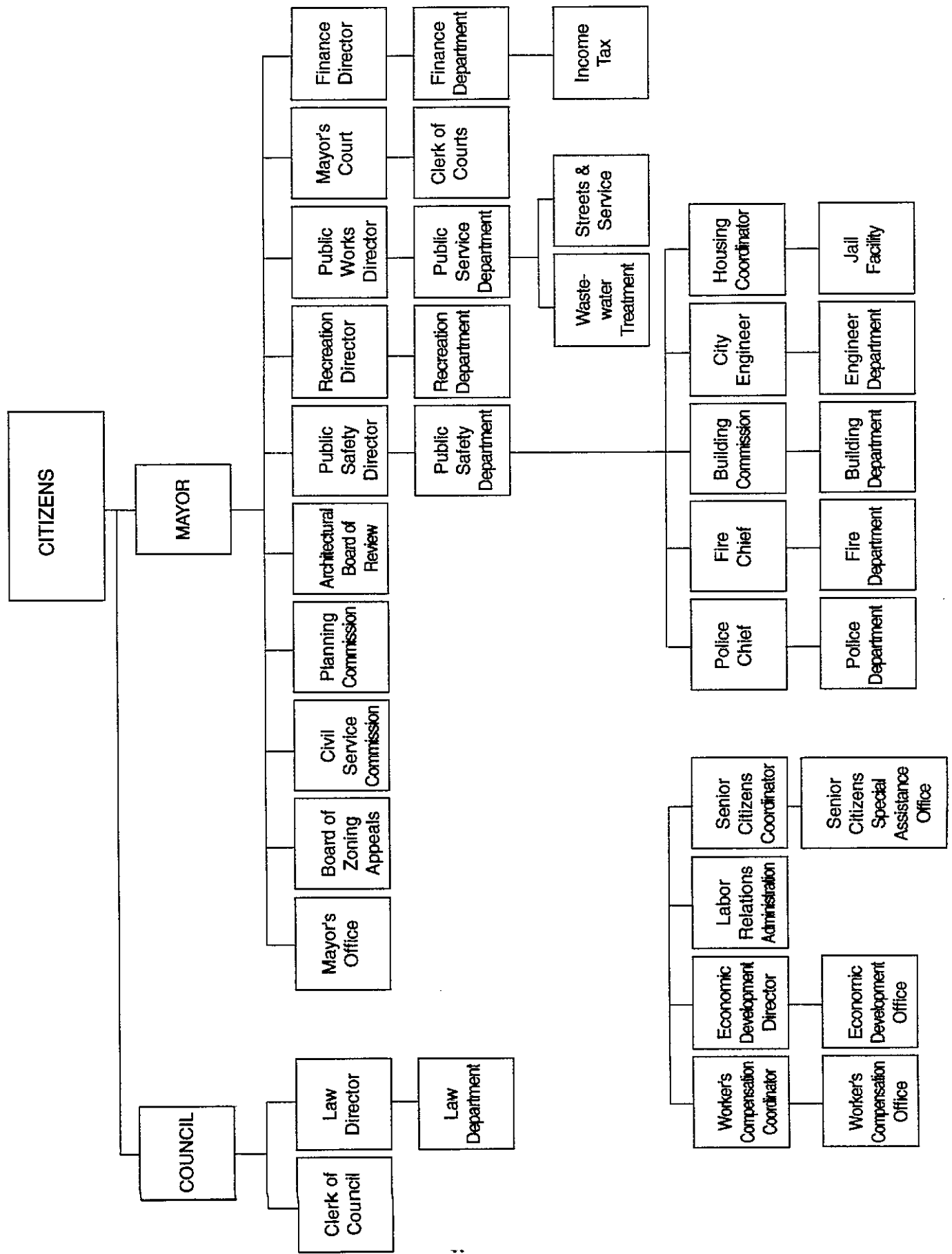
# CITY OF BEDFORD HEIGHTS, OHIO

## LIST OF PRINCIPAL OFFICIALS

DECEMBER 31, 1999

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<u>TITLE</u>	<u>NAME</u>
Mayor/Director of Public Safety	Debora Mallin
Council Member - President - Ward 4	James Cody
Council Member - At-Large	Wendolyn Grant
Council Member - At-Large	Kenneth Russell
Council Member - At-Large	Philip D. Saunders
Council Member - Ward 1	Barbara MacKenzie
Council Member - Ward 3	Fletcher Berger, Jr.
Council Member - Ward 4	James R. Cody
Clerk of Council	Patricia Stahl
Director of Law	Charles E. Merchant
Director of Finance/Tax Administrator	Mark A. Cegelka
Director of Public Works	Sam F. Scaffide
Assistant Director of Public Works	Dave Pocaro
Police Chief	Dominic V. Meuti
Fire Chief	Eugene Gehri
Director of Recreation	Lisa Gagliano
City Engineer	Joseph Ciuni
City Architect	Norman Casini
Building Commissioner	John R. Marrelli, Jr.
Director of Economic Development and Planning	Tony D. Provenzale
Housing Co-ordinator	Barbara Herman-Cozart
Senior Citizens Co-ordinator	Gina Meuti-Coppers
Clerk of Courts	Nancy Catalano
Corrections Administrator	Lt. William Schultz





# City of Bedford Heights

## INDEPENDENT AUDITORS' REPORT

Members of the City Council of the  
City of Bedford Heights, Ohio

We have audited the accompanying general-purpose financial statements of the City of Bedford Heights, Ohio as of and for the year ended December 31, 1999, as listed in the *Table of Contents*. These general-purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Bedford Heights, Ohio as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types 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 March 29, 2000 on our consideration of the City of Bedford Heights, Ohio's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

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 of the City of Bedford Heights, Ohio. 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.

We did not audit the introductory and statistical information as listed in the *Table of Contents* and therefore express no opinion thereon.

*Ciuni & Panichi, Inc.*

Cleveland, Ohio  
March 29, 2000

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# **CITY OF BEDFORD HEIGHTS, OHIO**

## **GENERAL PURPOSE FINANCIAL STATEMENTS**

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The general purpose financial statements of the City include the basic combined financial statements, presented by fund type and account group, and notes to the financial statements that are essential to the fair presentation of financial position and results of operations and cash flows for proprietary funds.

**CITY OF BEDFORD HEIGHTS, OHIO**

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

**DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<b><u>ASSETS AND OTHER DEBITS</u></b>				
<u>Assets</u>				
Cash and Cash Equivalents	\$ 2,270,634	\$ 666,565	\$ 222,625	\$ 155,314
Receivables:				
Taxes	2,631,272	857,866	405,099	539,417
Accounts, Net of Allowance for Doubtful Accounts	12,303	7,489	-	-
Intergovernmental	43,614	43,859	-	-
Special Assessments	-	-	466,703	-
Material and Supplies Inventory	16,991	51,642	-	-
Fixed Assets, Net of Accumulated Depreciation	-	-	-	-
<u>Other Debits</u>				
Amount Available in Debt Service Funds	-	-	-	-
Amount to be Provided for Retirement of General Long-Term Obligations	-	-	-	-
Amount to be Provided for Special Assessments	-	-	-	-
 Total Assets and Other Debits	 \$ <u>4,974,814</u>	 \$ <u>1,627,421</u>	 \$ <u>1,094,427</u>	 \$ <u>694,731</u>

See Accompanying Notes to the General Purpose Financial Statements



Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Total (Memorandum Only)
Enterprise	Internal Service	Agency	General Fixed Assets	General Long-term Obligations	
\$ 593,079	\$ 748,346	\$ 17,880	\$ -	\$ -	\$ 4,674,443
-	-	-	-	-	4,433,654
487,711	390,927	-	-	-	898,430
-	-	-	-	-	87,473
-	-	-	-	-	466,703
47,152	4,519	-	-	-	120,304
11,559,389	3,497,563	-	19,074,445	-	34,131,397
-	-	-	-	366,698	366,698
-	-	-	-	7,267,434	7,267,434
-	-	-	-	145,000	145,000
<u>\$ 12,687,331</u>	<u>\$ 4,641,355</u>	<u>\$ 17,880</u>	<u>\$ 19,074,445</u>	<u>\$ 7,779,132</u>	<u>\$ 52,591,536</u>

Continued

**CITY OF BEDFORD HEIGHTS, OHIO**

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
(CONTINUED)  
**DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<b><u>LIABILITIES, FUND EQUITY, AND OTHER CREDITS</u></b>				
<b><u>Liabilities</u></b>				
Accounts Payable	\$ 178,151	\$ 17,520	\$ -	\$ 92,748
Accrued Wages and Benefits	61,605	40,391	-	-
Accrued Compensated Absences	227,277	149,506	-	-
Due to Other Governments	69,214	28,459	-	-
Deferred Revenue	721,664	552,766	727,729	307,095
Accrued Pension	124,874	284,596	-	-
Accrued Interest Payable	-	-	-	16,792
Notes Payable	-	-	-	450,000
Capital Leases Payable	-	-	-	-
General Obligation Bonds Payable	-	-	-	-
Special Assessment Bonds Payable With Governmental Commitment	-	-	-	-
<b>Total Liabilities</b>	<b><u>1,382,785</u></b>	<b><u>1,073,238</u></b>	<b><u>727,729</u></b>	<b><u>866,635</u></b>
<b><u>Fund Equity and Other Credits</u></b>				
Investment in General Fixed Assets	-	-	-	-
Contributed Capital	-	-	-	-
Retained Earnings (Deficit)	-	-	-	-
<b>Fund Balance:</b>				
Reserved for Encumbrances	56,902	51,950	-	77,857
Reserved for Inventory	16,991	51,642	-	-
<b>Unreserved:</b>				
Undesignated (Deficit)	<u>3,518,136</u>	<u>450,591</u>	<u>366,698</u>	<u>(249,761)</u>
<b>Total Fund Equity and Other Credits</b>	<b><u>3,592,029</u></b>	<b><u>554,183</u></b>	<b><u>366,698</u></b>	<b><u>(171,904)</u></b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ <u>4,974,814</u></b>	<b>\$ <u>1,627,421</u></b>	<b>\$ <u>1,094,427</u></b>	<b>\$ <u>694,731</u></b>

See Accompanying Notes to the General Purpose Financial Statements

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Total (Memorandum Only)
Enterprise	Internal Service	Agency	General Fixed Assets	General Long-term Obligations	
\$ 36,588	\$ 36,396	\$ -	\$ -	\$ -	\$ 361,403
10,499	9,650	-	-	-	122,145
117,942	22,273	-	-	745,642	1,262,640
11,188	9,396	17,880	-	-	136,137
-	-	-	-	-	2,309,254
50,887	10,633	-	-	102,297	573,287
-	-	-	-	-	16,792
-	-	-	-	-	450,000
92,185	-	-	-	771,193	863,378
1,670,000	-	-	-	6,015,000	7,685,000
-	-	-	-	145,000	145,000
<u>1,989,289</u>	<u>88,348</u>	<u>17,880</u>	<u>-</u>	<u>7,779,132</u>	<u>13,925,036</u>
-	-	-	19,074,445	-	19,074,445
21,642,814	3,797,853	-	-	-	25,440,667
(10,944,772)	755,154	-	-	-	(10,189,618)
-	-	-	-	-	186,709
-	-	-	-	-	68,633
-	-	-	-	-	4,085,664
<u>10,698,042</u>	<u>4,553,007</u>	<u>-</u>	<u>19,074,445</u>	<u>-</u>	<u>38,666,500</u>
\$ <u>12,687,331</u>	\$ <u>4,641,355</u>	\$ <u>17,880</u>	\$ <u>19,074,445</u>	\$ <u>7,779,132</u>	\$ <u>52,591,536</u>

# CITY OF BEDFORD HEIGHTS, OHIO

## COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENT FUND TYPES

FOR THE YEAR ENDED DECEMBER 31, 1999

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	<u>General</u>	<u>Special Revenue</u>
<u>Revenues</u>		
Property Taxes	\$ 1,249,072	\$ 985,811
Municipal Income Tax	8,565,519	-
Other Local Taxes	59,763	-
Intergovernmental	764,698	504,432
Charges for Services	186,145	-
Licenses and Permits	134,140	112,336
Fines and Forfeitures	139,750	13,909
Special Assessments	-	-
Investment Income	-	12,175
Miscellaneous Income	304,947	230,982
	<u>11,404,034</u>	<u>1,859,645</u>
Total Revenues		
<u>Expenditures</u>		
Current Operations and Maintenance:		
Security of Persons and Property	2,903,491	3,589,247
Public Health and Welfare	344,962	-
Leisure Time Activities	1,005,212	-
Community Development	384,878	32,747
Basic Utility Services	534,881	-
Transportation	13,869	801,047
General Government	3,425,747	572
Capital Outlay	207,961	44,418
Debt Service:		
Principal Retirement	-	-
Interest and Fiscal Charges	-	-
	<u>8,821,001</u>	<u>4,468,031</u>
Total Expenditures		
Excess of Revenues Over (Under) Expenditures	<u>2,583,033</u>	<u>(2,608,386)</u>

See Accompanying Notes to the General Purpose Financial Statements

	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total (Memorandum Only)</u>
\$	466,554	\$ 547,673	\$ 3,249,110
	-	870	8,566,389
	-	-	59,763
	-	71,768	1,340,898
	-	-	186,145
	-	79,364	325,840
	-	-	153,659
	103,609	-	103,609
	24,220	200,812	237,207
	<u>140,084</u>	<u>24,322</u>	<u>700,335</u>
	<u>734,467</u>	<u>924,809</u>	<u>14,922,955</u>
	-	79,847	6,572,585
	-	-	344,962
	-	11,470	1,016,682
	-	-	417,625
	-	22,662	557,543
	-	982,074	1,796,990
	-	80,707	3,507,026
	-	681,981	934,360
	455,000	-	455,000
	<u>386,139</u>	<u>16,792</u>	<u>402,931</u>
	<u>841,139</u>	<u>1,875,533</u>	<u>16,005,704</u>
	<u>(106,672)</u>	<u>(950,724)</u>	<u>(1,082,749)</u>

Continued

**CITY OF BEDFORD HEIGHTS, OHIO**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - ALL GOVERNMENT FUND TYPES (CONTINUED)**

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

	<u>General</u>	<u>Special Revenue</u>
<u>Other Financing Sources (Uses)</u>		
Inception of Capital Lease	-	760,751
Operating Transfers - In	8,195,307	1,895,726
Operating Transfers - Out	<u>(10,485,834)</u>	<u>(169,781)</u>
Total Other Financing Sources (Uses)	<u>(2,290,527)</u>	<u>2,486,696</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	292,506	(121,690)
Fund Balance at Beginning of Year	3,287,943	701,144
Increase (Decrease) in Reserve for Inventory	<u>11,580</u>	<u>(25,271)</u>
Fund Balance (Deficit) at End of Year	\$ <u>3,592,029</u>	\$ <u>554,183</u>

See Accompanying Notes to the General Purpose Financial Statements

<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total (Memorandum Only)</u>
-	-	760,751
-	872,722	10,963,755
-	<u>(365,526)</u>	<u>(11,021,141)</u>
-	<u>507,196</u>	<u>703,365</u>
(106,672)	(443,528)	(379,384)
473,370	271,624	4,734,081
-	-	<u>(13,691)</u>
\$ <u>366,698</u>	\$ <u>(171,904)</u>	\$ <u>4,341,006</u>

## CITY OF BEDFORD HEIGHTS, OHIO

### COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES

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

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<b><u>Revenues</u></b>			
Property Taxes	\$ 1,245,000	\$ 1,253,022	\$ 8,022
Municipal Income Taxes	8,700,000	8,544,647	(155,353)
Other Local Taxes	60,000	59,763	(237)
Intergovernmental	788,925	787,115	(1,810)
Charges for Services	195,760	186,145	(9,615)
Licenses and Permits	146,125	134,335	(11,790)
Fines and Forfeitures	142,000	139,784	(2,216)
Miscellaneous Income	319,850	314,628	(5,222)
Total Revenues	11,597,660	11,419,439	(178,221)
<b><u>Expenditures</u></b>			
Current Operations and Maintenance:			
Security of Persons and Property	2,965,906	2,944,914	20,992
Public Health and Welfare	337,860	332,197	5,663
Leisure Time Activities	1,054,152	1,028,265	25,887
Community Development	391,752	381,566	10,186
Basic Utility Services	547,577	531,018	16,559
Transportation	14,382	13,841	541
General Government	3,460,145	3,410,194	49,951
Capital Outlay	226,100	210,811	15,289
Total Expenditures	8,997,874	8,852,806	145,068
Excess of Revenues Over (Under) Expenditures	2,599,786	2,566,633	(33,153)
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers - In	8,242,675	8,195,307	(47,368)
Operating Transfers - Out	(10,572,559)	(10,485,834)	86,725
Total Other Financing Sources (Uses)	(2,329,884)	(2,290,527)	39,357
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	269,902	276,106	6,204
Fund Balance at Beginning of Year	1,909,831	1,909,831	-
Encumbrances at End of Year	84,697	84,697	-
Fund Balance at End of Year	\$ 2,264,430	\$ 2,270,634	\$ 6,204

Continued

See Accompanying Notes to the General Purpose Financial Statements



## CITY OF BEDFORD HEIGHTS, OHIO

### COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES (CONTINUED)

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

	Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 962,645	\$ 959,411	\$ (3,234)
Intergovernmental	511,000	496,828	(14,172)
Licenses and Permits	114,000	113,465	(535)
Fines and Forfeitures	8,900	7,070	(1,830)
Investment Income	16,000	12,175	(3,825)
Miscellaneous Income	<u>275,175</u>	<u>257,919</u>	<u>(17,256)</u>
Total Revenues	<u>1,887,720</u>	<u>1,846,868</u>	<u>(40,852)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property	2,853,645	2,830,676	22,969
Community Development	35,700	31,809	3,891
Transportation	827,279	787,191	40,088
Capital Outlay	<u>71,500</u>	<u>51,666</u>	<u>19,834</u>
Total Expenditures	<u>3,788,124</u>	<u>3,701,342</u>	<u>86,782</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,900,404)</u>	<u>(1,854,474)</u>	<u>45,930</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	1,897,500	1,895,726	(1,774)
Operating Transfers - Out	<u>(170,350)</u>	<u>(170,350)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,727,150</u>	<u>1,725,376</u>	<u>(1,774)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(173,254)	(129,098)	44,156
Fund Balance at Beginning of Year	729,443	729,443	-
Encumbrances at End of Year	<u>66,220</u>	<u>66,220</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 622,409</u>	<u>\$ 666,565</u>	<u>\$ 44,156</u>

Continued

See Accompanying Notes to the General Purpose Financial Statements

**CITY OF BEDFORD HEIGHTS, OHIO**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL - ALL  
GOVERNMENTAL FUND TYPES (CONTINUED)

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

	<u>Debt Service Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 456,193	\$ 454,088	\$ (2,105)
Special Assessments	110,000	103,609	(6,391)
Investment Income	27,000	24,220	(2,780)
Miscellaneous Income	<u>140,500</u>	<u>140,084</u>	<u>(416)</u>
Total Revenues	<u>733,693</u>	<u>722,001</u>	<u>(11,692)</u>
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	455,000	455,000	-
Interest and Fiscal Charges	<u>386,600</u>	<u>386,139</u>	<u>461</u>
Total Expenditures	<u>841,600</u>	<u>841,139</u>	<u>461</u>
Excess of Revenues Over (Under) Expenditures	(107,907)	(119,138)	(11,231)
Fund Balance at Beginning of Year	<u>341,763</u>	<u>341,763</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>233,856</u>	\$ <u>222,625</u>	\$ <u>(11,231)</u>

Continued

See Accompanying Notes to the General Purpose Financial Statements

## CITY OF BEDFORD HEIGHTS, OHIO

### COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES (CONTINUED)

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

	Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 534,580	\$ 533,006	\$ (1,574)
Intergovernmental	300,144	300,144	-
Licenses and Permits	80,000	79,364	(636)
Investment Income	232,000	211,740	(20,260)
Miscellaneous Income	21,065	20,585	(480)
Total Revenues	1,167,789	1,144,839	(22,950)
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property	94,000	93,310	690
Leisure Time Activities	12,000	11,770	230
Basic Utility Services	27,000	25,562	1,438
Transportation	571,402	570,120	1,282
General Government	94,000	93,602	398
Capital Outlay	1,543,850	1,535,850	8,000
Total Expenditures	2,342,252	2,330,214	12,038
Excess of Revenues Over (Under) Expenditures	(1,174,463)	(1,185,375)	(10,912)
<u>Other Financing Sources (Uses)</u>			
Proceeds from the Sale of Debt	450,000	450,000	-
Operating Transfers - In	910,306	872,722	(37,584)
Operating Transfers - Out	(365,526)	(365,526)	-
Total Other Financing Sources (Uses)	994,780	957,196	(37,584)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(179,683)	(228,179)	(48,496)
Fund Balance at Beginning of Year	285,666	285,666	-
Encumbrances at End of Year	97,827	97,827	-
Fund Balance at End of Year	\$ 203,810	\$ 155,314	\$ (48,496)

See Accompanying Notes to the General Purpose Financial Statements

## CITY OF BEDFORD HEIGHTS, OHIO

### COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - ALL PROPRIETARY FUND TYPES

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total (Memorandum Only)</u>
<u>Operating Revenues</u>			
Charges for Services	\$ 2,127,401	\$ 1,673,786	\$ 3,801,187
Licenses and Permits	100,042	-	100,042
Fines and Forfeitures	-	13,564	13,564
Reimbursements	<u>6,281</u>	<u>19,070</u>	<u>25,351</u>
Total Operating Revenues	<u>2,233,724</u>	<u>1,706,420</u>	<u>3,940,144</u>
<u>Operating Expenses</u>			
Personal Services	1,023,861	789,092	1,812,953
Travel and Education	4,500	4,280	8,780
Contractual Services	518,286	128,903	647,189
Supplies and Materials	184,256	227,132	411,388
Depreciation	630,693	108,834	739,527
Reimbursements	<u>30</u>	<u>-</u>	<u>30</u>
Total Operating Expenses	<u>2,361,626</u>	<u>1,258,241</u>	<u>3,619,867</u>
Operating Income (Loss)	(127,902)	448,179	320,277
<u>Non-Operating Revenues (Expenses)</u>			
Interest and Fiscal Charges	<u>(95,605)</u>	<u>-</u>	<u>(95,605)</u>
Income before Operating Transfers	<u>(223,507)</u>	<u>448,179</u>	<u>224,672</u>
Operating Transfers - In	57,384	2,056	59,440
Operating Transfers - Out	<u>-</u>	<u>(1,488)</u>	<u>(1,488)</u>
Total Operating Transfers	<u>57,384</u>	<u>568</u>	<u>57,952</u>
Net Income (Loss)	(166,123)	448,747	282,624
Retained Earnings (Deficit) at Beginning of Year	<u>(10,778,649)</u>	<u>306,407</u>	<u>(10,472,242)</u>
Retained Earnings (Deficit) at End of Year	(10,944,772)	755,154	(10,189,618)
Contributed Capital at End of Year	<u>21,642,814</u>	<u>3,797,853</u>	<u>25,440,667</u>
Total Fund Equity at End of Year	\$ <u>10,698,042</u>	\$ <u>4,553,007</u>	\$ <u>15,251,049</u>

See Accompanying Notes to the General Purpose Financial Statements

**CITY OF BEDFORD HEIGHTS, OHIO**

**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND  
BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL - ALL  
PROPRIETARY FUND TYPES**

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

	<u>Enterprise Fund</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
<u>Revenues</u>			
Charges for Services	\$ 2,109,700	\$ 2,073,656	\$ (36,044)
Licenses and Permits	135,000	100,042	(34,958)
Reimbursements	<u>7,900</u>	<u>6,281</u>	<u>(1,619)</u>
Total Revenues	<u>2,252,600</u>	<u>2,179,979</u>	<u>(72,621)</u>
<u>Expenses</u>			
Current Operations and Maintenance:			
Personal Services	1,133,124	1,065,767	67,357
Travel and Education	8,600	4,530	4,070
Contractual Services	709,400	646,713	62,687
Supplies and Materials	173,900	134,646	39,254
Reimbursements	2,000	30	1,970
Debt Service:			
Principal	140,000	140,000	-
Interest and Fiscal Charges	<u>97,000</u>	<u>95,605</u>	<u>1,395</u>
Total Expenses	<u>2,264,024</u>	<u>2,087,291</u>	<u>176,733</u>
Excess of Revenues Over (Under) Expenses	(11,424)	92,688	104,112
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>57,384</u>	<u>57,384</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	45,960	150,072	104,112
Fund Balance at Beginning of Year	425,376	425,376	-
Encumbrances at End of Year	<u>17,631</u>	<u>17,631</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>488,967</u>	\$ <u>593,079</u>	\$ <u>104,112</u>

Continued

See Accompanying Notes to the General Purpose Financial Statements

**CITY OF BEDFORD HEIGHTS, OHIO**

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND  
BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL - ALL  
PROPRIETARY FUND TYPES (CONTINUED)

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

	<u>Internal Service Funds</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
<b><u>Revenues</u></b>			
Charges for Services	\$ 1,688,000	\$ 1,532,357	\$ (155,643)
Fines and Forfeitures	18,000	13,076	(4,924)
Reimbursements	<u>21,560</u>	<u>19,070</u>	<u>(2,490)</u>
Total Revenues	<u>1,727,560</u>	<u>1,564,503</u>	<u>(163,057)</u>
<b><u>Expenses</u></b>			
Current Operations and Maintenance:			
Public Health and Welfare			
Support of Prisoners			
Personal Services	812,600	794,766	17,834
Travel and Education	7,300	4,280	3,020
Contractual Services	164,900	147,840	17,060
Supplies and Materials	<u>258,600</u>	<u>249,729</u>	<u>8,871</u>
Total Expenses	<u>1,243,400</u>	<u>1,196,615</u>	<u>46,785</u>
Excess of Revenues Over (Under) Expenses	<u>484,160</u>	<u>367,888</u>	<u>(116,272)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers - In	2,056	2,056	-
Operating Transfers - Out	<u>(1,488)</u>	<u>(1,488)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>568</u>	<u>568</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	484,728	368,456	(116,272)
Fund Balance at Beginning of Year	340,062	340,062	-
Encumbrances at End of Year	<u>39,828</u>	<u>39,828</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>864,618</u>	\$ <u>748,346</u>	\$ <u>(116,272)</u>

See Accompanying Notes to the General Purpose Financial Statements

# CITY OF BEDFORD HEIGHTS, OHIO

## COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES

### FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total (Memorandum Only)</u>
<u>Increase (Decrease) in Cash and Cash Equivalents</u>			
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 2,173,698	\$ 1,545,433	\$ 3,719,131
Cash Payments for Personal Services	(1,065,184)	(794,635)	(1,859,819)
Cash Payments for Travel and Education	(4,500)	(3,140)	(7,640)
Cash Payments for Contractual Services	(496,478)	(136,646)	(633,124)
Cash Payments to Vendors for Supplies and Materials	(120,727)	(210,078)	(330,805)
Cash Payments for Reimbursements	(30)	-	(30)
Cash Received for Reimbursements	<u>6,281</u>	<u>18,910</u>	<u>25,191</u>
Net Cash Provided by Operating Activities	<u>493,060</u>	<u>419,844</u>	<u>912,904</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Capital Assets	(118,660)	(12,129)	(130,789)
Principal Paid on Capital Leases	(28,476)	-	(28,476)
Principal Paid on Bonds	(140,000)	-	(140,000)
Interest and Fiscal Charges	<u>(95,605)</u>	<u>-</u>	<u>(95,605)</u>
Net Cash Used in Capital and Related Financing Activities	<u>(382,741)</u>	<u>(12,129)</u>	<u>(394,870)</u>
Cash Flows from Non-Capital Financing Activities:			
Cash Transfers from Other Funds	57,384	2,057	59,441
Cash Transfer to Other Funds	<u>-</u>	<u>(1,488)</u>	<u>(1,488)</u>
Net Cash Provided by Non-Capital Financing Activities	<u>57,384</u>	<u>569</u>	<u>57,953</u>
Net Increase in Cash and Cash Equivalents	167,703	408,284	575,987
Cash and Cash Equivalents at Beginning of Year	<u>425,376</u>	<u>340,062</u>	<u>765,438</u>
Cash and Cash Equivalents at End of Year	<u>\$ 593,079</u>	<u>\$ 748,346</u>	<u>\$ 1,341,425</u>

Continued

See Accompanying Notes to the General Purpose Financial Statements

**CITY OF BEDFORD HEIGHTS, OHIO**

**COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES  
(CONTINUED)**

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

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total (Memorandum Only)</u>
Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities			
Operating Income (Loss)	\$ (127,902)	\$ 448,179	\$ 320,277
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities:			
Depreciation	630,693	108,834	739,527
Changes in Assets and Liabilities:			
Decrease (Increase) in Accounts Receivable	(30,891)	(141,917)	(172,808)
Decrease (Increase) in Material and Supplies Inventory	59,111	(410)	58,701
Increase (Decrease) in Accounts Payable	3,341	14,839	18,180
Increase (Decrease) in Due to Other Governments	(944)	111	(833)
Increase (Decrease) in Accrued Wages and Benefits	2,077	3,087	5,164
Increase (Decrease) in Accrued Compensated Absences	8,289	110	8,399
Increase (Decrease) in Accrued Pension	<u>(50,714)</u>	<u>(12,989)</u>	<u>(63,703)</u>
Net Cash Provided by Operating Activities	\$ <u>493,060</u>	\$ <u>419,844</u>	\$ <u>912,904</u>

See Accompanying Notes to the General Purpose Financial Statements



# CITY OF BEDFORD HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1999

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### NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Bedford Heights (the City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

#### A. THE REPORTING ENTITY

The City of Bedford Heights is a home rule municipal corporation established under the laws of the State of Ohio which operates under its own Charter. The current Charter, which provides for a mayor-council form of government, was adopted January 1, 1960.

In evaluating how to define the governmental reporting entity, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth by GAAP. In June 1991, the Governmental Accounting Standards Board (GASB) issued Statement No. 14, "The Financial Reporting Entity", which is effective for fiscal years beginning after December 15, 1992 and defines the financial reporting entity of a governmental unit. These principles provide that the reporting entity is comprised of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the general purpose financial statements to be misleading or incomplete.

Based on the foregoing criteria, these financial statements do not include any component units.

The City of Bedford Heights is divided into various departments and financial management and control systems. The City departments include a public safety department, a public service department, a street maintenance department, a sanitation system, a parks and recreation department, a planning and zoning department, a waste water treatment system, and a staff to provide support (i.e., payroll processing, accounts payable, and revenue collection) to the service providers. The operation of each of these activities and entities is directly controlled by the City Council through the budgetary process and therefore is included as a part of the reporting entity.

The Mayor's Court (the Court), which provides judicial services, is responsible for the levying and collecting of fines and forfeitures under state and local laws, and their subsequent distribution to various government agencies. The City budgets and appropriates funds for the operation of the Court 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 administrative and operating costs, are recorded in the City's General Fund. Due to this relationship, the Court is not considered a component unit of the City but rather as part of the primary government unit itself. Monies held by the Court in a fiduciary capacity are recorded as an agency fund in the accompanying financial statements.

# CITY OF BEDFORD HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

---

### NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES — CONTINUED

#### B. BASIS OF PRESENTATION — FUND ACCOUNTING

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for within a set of self-balancing 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. The various funds are summarized by type in the general purpose financial statements. The following fund types and account groups are used by the City:

#### GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the City's expendable financial resources and the related current liabilities (except those accounted for in the proprietary 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

The general fund is the general operating fund of the City. It 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 Bedford Heights and/or the general laws of Ohio.

#### SPECIAL REVENUE FUNDS

The special revenue funds are used to account for revenues derived from specific taxes, grants, or other sources (other than amounts relating to major capital projects) whose use is restricted. The uses and limitations of each special revenue fund are specified by City ordinances or federal and state statutes.

#### DEBT SERVICE FUNDS

The debt service funds are used to account for the accumulation of resources for, and the payment of, general long term and special assessment debt principal and interest.

#### CAPITAL PROJECTS FUNDS

The capital projects funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

## CITY OF BEDFORD HEIGHTS, OHIO

### NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

---

#### NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES — CONTINUED

##### B. BASIS OF PRESENTATION — FUND ACCOUNTING (CONTINUED)

###### PROPRIETARY FUNDS

The proprietary funds are used to account for the City's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position. The following are the City's proprietary fund types:

###### ENTERPRISE FUND

The enterprise fund is used to account for the City's sewer operations. It is financed and operated in a manner similar to private sector business enterprises 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.

###### INTERNAL SERVICE FUND

The internal service fund is used to account for the financing of services provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

###### FIDUCIARY FUNDS

Agency funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations. The City has no trust funds.

###### ACCOUNT GROUPS

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

###### GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group is used to account for fixed assets other than those accounted for in the proprietary funds. These assets do not represent financial resources available for expenditure.

###### GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP

The general long-term obligations account group is used to account for all unmatured long-term obligations of the City that are not a specific liability of the proprietary funds.

# CITY OF BEDFORD HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES — CONTINUED

#### C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

The modified accrual basis of accounting is used for reporting purposes by the governmental fund types and agency funds. Under this method of accounting, the City recognizes revenue when it becomes both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Principal and interest on general long-term and special assessment obligations are recognized when due.

Revenues accrued at the end of the year included municipal income taxes, interest on investments, intergovernmental revenues (including motor vehicle license fees, gasoline tax, and local government assistance), and fines and forfeitures.

Other revenues, including licenses, permits, certain charges for services and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

The accrual basis of accounting is used for reporting purposes by the proprietary funds. Revenues are recognized when they are earned and expenses are recognized at the time liabilities are incurred. Unbilled service charges are recognized as revenue at year-end.

The City reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessment installments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 1999 and delinquent property taxes, whose availability is indeterminate and which are not intended to finance the current year, have also been recorded as deferred revenue.

# CITY OF BEDFORD HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### D. BUDGETS AND BUDGETARY ACCOUNTING

The City follows these procedures in establishing the budgetary data reported in the combined financial statements:

##### TAX BUDGET

A tax budget of estimated revenue and expenditures for all funds is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20th of each year, for the period January 1 to December 31 of the following year. All funds, except Agency funds, are legally required to be budgeted.

##### ESTIMATED RESOURCES

The County Budget Commission determines if the budget substantiates a need to levy the full amount of authorized property tax rates and reviews revenue estimates. The Commission certifies its actions to the City by September 1. As part of this certification, the City receives the official certificate of estimated resources, which states the projected revenue of each fund.

On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balances at December 31. Further amendments are made during the year as money from a new revenue source is received or actual receipts exceed current estimates. The amounts set forth in the financial statements represent the final amended certificate issued for 1999 which reflects such revisions.

##### ANNUAL ESTIMATE

The Mayor, with the assistance of the Finance Director, is required by Charter to submit to Council, on or before December 1 of each fiscal year, an estimate of the revenues and expenditures of each fund of the City for the next succeeding fiscal year. The annual estimate serves as the basis for appropriations (the appropriated budget) in each fund.

##### APPROPRIATIONS

An appropriation ordinance (the appropriated budget) to control the level of expenditures for all funds must be legally enacted on or about January 1. Appropriations may not exceed estimated resources as established in the Official Amended Certificate of Estimated Resources. Supplemental appropriations may be adopted by Council action. Amounts shown in the financial statements represent the appropriated budgeted amounts and all supplemental appropriations. During the year, several supplemental appropriations were necessary.

# CITY OF BEDFORD HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES — CONTINUED

#### D. BUDGETS AND BUDGETARY ACCOUNTING (CONTINUED)

##### BUDGETED LEVEL OF EXPENDITURE

Administrative control is maintained through the establishment of detailed line-item budgets. Appropriated funds may not be expended for purposes other than those designated in the appropriation ordinance without authority from Council. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation adopted by Council. For all funds, Council appropriations are made to personal services, travel and education, contractual services, supplies and materials, capital outlay, debt principal and interest payments, and transfer accounts for each department. The appropriations set by Council must remain fixed unless amended by Council ordinance. More detailed appropriation allocations may be made by the Finance Director as long as the allocations are within Council's appropriated amount.

##### ENCUMBRANCES

On the GAAP basis, encumbrances outstanding at year-end are reported as a reservation of fund balance for subsequent year expenditures for governmental funds, since they do not constitute expenditures or liabilities.

##### LAPSING OF APPROPRIATIONS

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried over for the subsequent year's expenditures and is re-appropriated.

#### E. CASH AND INVESTMENTS

To improve cash management, cash received by the City is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the City's records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the combined balance sheet.

During fiscal year 1999, investments were limited to STAROhio and certificates of deposits.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts and nonnegotiable certificates of deposit are reported at cost.

The City has invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during fiscal year 1999. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio 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 STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 1999.

# CITY OF BEDFORD HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES — CONTINUED

#### E. CASH AND INVESTMENTS (CONTINUED)

Following Ohio statutes, City Council has, by resolution, specified the funds to receive an allocation of interest earnings. Individual investments are specifically identified as to which fund or funds the investment relates, and which funds are to be credited with the related interest earnings.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the City are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

#### F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

Receivables and payables arising between funds for goods provided or services rendered are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans or the short-term portion of advances are classified as "interfund receivables/payables."

#### G. INVENTORY OF SUPPLIES

Inventory is valued at cost on a first-in, first-out basis. The costs of governmental fund type inventories are recorded as expenditures in the fund when purchased. The reserve for inventory indicates that a portion of the fund balances is not available for future expenditures. For proprietary funds, inventory is expended when consumed.

#### H. FIXED ASSETS

All fixed asset values are valued at historical cost or estimated historical cost if historical cost is not available. Donated fixed assets are capitalized at fair market value on the date donated.

##### GENERAL FIXED ASSETS

General fixed assets (fixed assets used in governmental fund type operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction costs are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Assets in the general fixed assets account group are not depreciated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency are capitalized at cost in the general fixed asset account group.

# CITY OF BEDFORD HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### H. FIXED ASSETS (CONTINUED)

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the government.

#### PROPRIETARY FUND FIXED ASSETS

Fixed assets associated with Sewer Enterprise Fund and the Corrections Facility Internal Service Fund activities are accounted for in those funds. Depreciation is calculated using the straight-line method over the assets' estimated useful lives. The assets of the funds are depreciated on the following basis:

Buildings	7 - 40 Years
Machinery and Equipment	6 - 40 Years
Vehicles	5 Years
Sewer Lines	50 Years

#### CAPITALIZATION OF INTEREST

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The City's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset.

#### I. COMPENSATED ABSENCES

In conformity with GASB Statement No. 16, the City accrues vacation and compensatory time benefits as earned by its employees if the leave is attributable to past service and it is probable that the City will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement. Likewise, the City accrues for sick pay benefits as earned by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future. These compensated absences are measured using the pay rates in effect at December 31, 1999. Additionally, certain salary related payments associated with the payment of compensated absences have been accrued.

Vacation leave is earned at rates which vary depending upon length of service and standard work week. The City's current vacation policy specifies that accumulated vacation leave must be used prior to December 31 of the year following the year in which it is earned unless approved by Council by motion.

Each department earns sick leave at a negotiated rate per month. Each employee with the City is paid a portion of the employee's earned unused sick leave, with a maximum number of hours per department specifications, upon retirement from the City with 10 years of service.



## CITY OF BEDFORD HEIGHTS, OHIO

### NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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#### NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

##### I. COMPENSATED ABSENCES (CONTINUED)

The Police and Fire Departments are able to accumulate compensatory time in lieu of being paid overtime, to be taken anytime or paid at time of separation. The full amount of accrued compensation is classified as non-current and recorded in the General Long-Term Obligations Account Group.

For governmental funds, the current portion of unpaid compensated absences is the amount to be paid using available expendable resources, and is reported as an accrued liability in the fund from which the individuals who have accumulated the unpaid compensated absences are paid. At December 31, 1999, this amount was \$376,783, which consisted of \$334,520 and \$42,263 for accrued vacation and sick leave, respectively. The balance of the liability is reported in the General Long-Term Obligations Account Group. At December 31, 1999, this amount was \$745,642, which consisted of \$664,476 and \$81,166 for accumulated sick leave and accumulated compensatory time, respectively. The full amount of accrued vacation is classified as current, as it must be taken within the next calendar year and thus will be paid using available expendable resources.

In proprietary funds, compensated absences are expensed when earned. The entire amount of unpaid compensated absences is reported as a fund liability. The liability for compensated absences in the proprietary funds at December 31, 1999 was \$140,215, which consists of \$70,247 and \$69,968 for accrued vacation and sick leave, respectively.

##### J. LONG-TERM OBLIGATIONS

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

##### K. CONTRIBUTED CAPITAL

Contributed capital represents donations by developers, contributions made by the City and assets whose construction was financed by grants or special assessments. These assets are recorded at their fair market value on the date contributed and are not subject to repayment.

Prior to 1987, the City had not prepared its financial statements in accordance with generally accepted accounting principles. Therefore, since the exact amount of contributed capital pertaining to years prior to 1987 cannot be determined, such amounts have been estimated. It has been the policy of the City to construct and acquire capital assets used in operations of the sewer fund with resources of the capital projects funds or through donations by developers. These assets are recorded as contributed capital in the accompanying combined financial statements.

# CITY OF BEDFORD HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES — CONTINUED

#### L. RESERVES OF FUND EQUITY

Reserves of fund equity in governmental funds indicate that a portion of fund balance is not available for expenditure or is legally segregated for a specific future use. Fund balances are reserved for encumbrances and inventory of supplies and materials.

#### M. 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. The accompanying financial statements generally reflect such transactions as operating transfers. Operating subsidies are also recorded as operating transfers.

Nonrecurring and non-routine transfers of equity between funds, capital contributions to the enterprise or internal service funds, the subsequent return of all or part of such contributions, and the transfer of residual balances of discontinued funds or projects to the general fund, capital projects funds, or debt service funds (when financed with debt proceeds) are classified as residual equity transfers.

Transactions that constitute reimbursements for expenditures or expenses initially made from a fund that are properly allocable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditures and expenses in the fund that is reimbursed.

#### N. INTERGOVERNMENTAL REVENUES

In governmental funds, federal and state grants awarded on a non-reimbursement basis and federal entitlements are recorded as intergovernmental receivables and revenues when measurable and available. Federal reimbursable-type grants are recorded as intergovernmental receivables and revenues when the related liabilities are incurred.

#### O. MEMORANDUM ONLY-TOTAL COLUMNS ON COMBINED FINANCIAL STATEMENTS

Total columns on the Combined Statements Overview are captioned "(Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

### NOTE 2 — ACCOUNTABILITY — FUND EQUITY DEFICIT

#### SPECIAL REVENUE FUNDS

There are deficits in the Police Pension and Fire Pension Special Revenue Funds of \$93,844 and \$90,119, respectively, caused by the application of generally accepted accounting principles to these funds. The General Fund is liable for any deficits in these funds and provides operating transfers when cash is required, not when accruals occur.

# CITY OF BEDFORD HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 2 — ACCOUNTABILITY — FUND EQUITY DEFICIT — CONTINUED

#### CAPITAL PROJECTS FUNDS

The Capital Improvement Fund had a fund deficit of \$344,066, caused by the application of generally accepted accounting principles to the fund. Bond anticipation note proceeds used to finance the projects are not recognized as "Other Financing Sources", but rather as a fund liability. The deficit in this fund will be eliminated when the project is near completion and the note is bonded and/or resources are provided for the retirement of the note. The Kenmore Lane Street Construction Fund and the Bear Creek Drive Street Improvement Fund had fund deficits of \$14,250 and \$3,757, respectively, as a result of timing differences of the receipt of intergovernmental revenue. The Capital Improvement Fund is liable for any deficit in these funds and provides operating transfers when cash is required, not when accruals occur.

#### ENTERPRISE FUND AND INTERNAL SERVICE FUND

The Sewer Enterprise Fund had a deficit retained earnings at December 31, 1999, of \$10,944,772, as a result of accumulated operating losses due primarily to the application of accrual accounting and the recognition of depreciation. Total fund equity remains positive as contributed capital totals \$21,642,814.

### NOTE 3 — DEPOSITS AND INVESTMENTS

The City's Charter specifies that investments of the City will adhere to state statutes. Under these statutes, the Finance Director is responsible for selecting depositories and investing funds. The City, by statute, is to limit deposits and investments of City funds to insured demand deposit accounts, certificates of deposit, United States treasury bills, or obligations of other United States governmental agencies for which the principal and interest is guaranteed by the United States government, and repurchase agreements.

Protection of City cash and investments is provided by the various federal deposit insurance corporations as well as qualified securities pledged by the institutions holding the assets. By law, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 110% of public funds deposited. At least quarterly, the City determines that the collateral has a market value adequate to cover the deposits. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

At year end, the carrying amount of the City's deposits was \$2,849,325 and the bank balance was \$2,876,089. Of the bank balance:

1. \$317,167 was covered by the federal depository insurance, by collateral held by the City or by its agent in the name of the City.
2. \$2,558,922 was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, non-compliance with Federal requirements could potentially subject the City to a successful claim by the FDIC.

# CITY OF BEDFORD HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 3 — DEPOSITS AND INVESTMENTS — CONTINUED

The City's investments are categorized to give an indication of the level of risk assumed as of December 31, 1999. Category 1 includes investments that are insured or registered, or securities held by the City or by its agent in the City's name. Category 2 includes investments that are uninsured and unregistered, with securities held by the counterparty's trust department or agent in the City's name. Category 3 includes investments that are uninsured and unregistered, with securities held by the counterparty's trust department or agent but not in the City's name. As of December 31, 1999, none of the City's investments are classified.

	<u>Fair Value</u>
State Treasury Asset Reserve of Ohio (STAROhio)	\$ <u>1,825,118</u>

STAROhio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

### NOTE 4 — INCOME TAX

The City levies and collects an income tax of two percent on all income earned within the City as well as on income of residents earned outside the City. In the latter case, the City allows a credit of 100 percent of the tax paid to another municipality, not to exceed the amount owed. Employers within the City are required to withhold income tax on employee earnings and remit the tax to the City at least monthly. Corporations and other individual taxpayers are also required to pay their estimated tax at least quarterly and file a final return annually.

The City, by ordinance, allocates income tax revenues and expenditures for collecting, administering, and enforcing the tax to the general, various debt service and capital projects funds.

### NOTE 5 — PROPERTY TAX

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the City. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by state statute at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 1994. Real property taxes are payable annually or semiannually. The first payment is due January 20, with the remainder payable by June 20.

# CITY OF BEDFORD HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 5 — PROPERTY TAX — CONTINUED

Taxes collected on tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for *ad valorem* taxation purposes at 25 percent of its true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property currently is assessed at 50 percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the City of Bedford Heights. The County Auditor periodically remits to the City its portion of the taxes collected.

The full tax rate for all City operations for the year ended December 31, 1999, was \$12 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$ 185,126,960
Tangible Personal	73,797,724
Public Utility	<u>8,787,920</u>
Total	<u>\$ 267,712,604</u>

### NOTE 6 — RECEIVABLES

Receivables at December 31, 1999 consisted primarily of taxes, intergovernmental receivables arising from grants, special assessments, charges for sewer treatment services, and charges for prisoner housing.

**CITY OF BEDFORD HEIGHTS, OHIO**

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 1999**

**NOTE 6 — RECEIVABLES – CONTINUED**

A summary of the principal items of intergovernmental receivables is as follows:

**FUND TYPE/FUND**

<u>General Fund</u>	<u>Amounts</u>
Local Governmental State Support	\$ 10,917
Local Government County Support	32,697
Total General Fund	<u>43,614</u>
<u>Special Revenue Funds</u>	
<u>State Highway Improvement</u>	
Gasoline Tax	1,467
Motor Vehicle License	361
Total	<u>1,828</u>
<u>Street Maintenance and Repair</u>	
Gasoline Tax	18,095
Motor Vehicle License	9,829
Total	<u>27,924</u>
<u>CDBG Fund</u>	
Grant	<u>9,150</u>
<u>COPS Fund</u>	
Grant	<u>4,957</u>
Total Special Revenue Funds	<u>43,859</u>
Total All Funds	\$ <u>87,473</u>

**NOTE 7 — FIXED ASSETS**

**A. GENERAL FIXED ASSETS**

Changes in general fixed assets during 1999 were as follows:

	<u>Balances</u> <u>12-31-98</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances</u> <u>12-31-99</u>
Land	\$ 1,201,624	\$ 407,677	\$ -	\$ 1,609,301
Buildings	11,687,952	93,660	-	11,781,612
Machinery and Equipment	2,410,660	92,084	-	2,502,744
Vehicles	<u>2,311,923</u>	<u>868,865</u>	-	<u>3,180,788</u>
Total	\$ <u>17,612,159</u>	\$ <u>1,462,286</u>	\$ -	\$ <u>19,074,445</u>

# CITY OF BEDFORD HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

### NOTE 7 — FIXED ASSETS — CONTINUED

#### B. FUND FIXED ASSETS

A summary of Proprietary Fund Type Fixed Assets as of December 31, 1999 is as follows:

	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
	<u>Sewer</u>	<u>Misdemeanant Jail Facility</u>
Land	\$ 99,800	\$ 66,000
Buildings	9,153,255	3,702,026
Machinery and Equipment	7,953,353	103,468
Vehicles	215,686	-
Sewer Lines	6,893,694	-
Less:		
Accumulated Depreciation	<u>(12,756,399)</u>	<u>(373,931)</u>
Fixed Assets, Net of Accumulated Depreciation	\$ <u>11,559,389</u>	\$ <u>3,497,563</u>

### NOTE 8 — RISK MANAGEMENT

The Northern Ohio Risk Management Association (NORMA) is jointly owned and operated by the Cities of Bedford Heights, Chagrin Falls, Eastlake, Highland Heights, Hudson, Maple Heights, Mayfield Heights, Richmond Heights, Solon, and South Euclid for the purpose of enabling its members to obtain property and liability insurance, including vehicles, and provide for a formalized, jointly administered self-insurance fund. The members formed a not-for-profit corporation known as NORMA, Inc. to administer the pool. NORMA is governed by a board of trustees that consists of the mayor from each of the participating members. Each entity must commit to the joint venture for terms of three years.

Each member provides operating resources to NORMA based on actuarially determined rates and shares in NORMA's residual equity based on the City's percentage of contributions. In the event of losses, the first \$2,500 of any valid claim will be paid by the member. The next payment, generally a maximum of \$150,000 per occurrence, will be paid from the self-insurance pool with any excess paid from the stop loss coverage carried by the pool. As of December 31, 1999, NORMA had an aggregate stop loss of \$450,000 per policy year. Any losses over these amounts would be the obligation of the individual member. If the aggregate claims paid by the pool exceed the available resources, the pool may require the members to make additional supplementary payments up to a maximum of the regular annual payment.

**CITY OF BEDFORD HEIGHTS, OHIO**

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 1999**

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**NOTE 8 — RISK MANAGEMENT – CONTINUED**

For the year ended December 31, 1999, the percentage of contributions by the members and their residual equity interests, after payment of all claims, are:

	<u>Percentage</u>
City of Bedford Heights	10.90%
City of Chagrin Falls	4.50
City of Eastlake	10.90
City of Highland Heights	5.40
City of Hudson	11.20
City of Maple Heights	14.20
City of Mayfield Heights	10.00
City of Richmond Heights	5.40
City of Solon	16.40
City of South Euclid	<u>11.10</u>
Total	<u>100.00%</u>

Management believes that the cash reserves for unpaid losses is adequate for current needs but that they may be required to increase the cash contributions in the future, if determined necessary.

There were no reductions in insurance coverage from the previous year, nor have settlements exceeded insurance coverage in any of the prior three fiscal years.

**NOTE 9 — DEFINED BENEFIT PENSION PLANS**

**A. PUBLIC EMPLOYEES RETIREMENT SYSTEM**

The City of Bedford Heights contributes to the Public Employees Retirement System of Ohio ("PERS"), a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the City is required to contribute 9.35 percent. Contributions are authorized by state statute. The contribution rates are determined actuarially. The City's contributions to the System for the years ended December 31, 1999, 1998, and 1997, were \$417,513, \$387,914, and \$340,175, respectively, equal to the required contributions for each year.



## CITY OF BEDFORD HEIGHTS, OHIO

### NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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#### NOTE 9 — DEFINED BENEFIT PENSION PLANS — CONTINUED

##### B. OHIO POLICE AND FIRE PENSION FUND

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

Plan members are required to contribute 10 percent of their annual covered salary, while employers are required to contribute 19.5 percent and 24 percent, respectively for police officers and firefighters. The City of Bedford Heights contributions to OP&F for the years ending December 31, 1999, 1998, and 1997, were \$721,050, \$652,153, and \$653,478, respectively, equal to the required contributions for each year.

#### NOTE 10 — EARLY RETIREMENT INCENTIVE PLAN

The City provides an early retirement plan for all employees for whom the City is obligated to contribute to the Public Employees Retirement System of Ohio ("PERS") The Plan is a single employer defined benefit pension plan available to an employee who is eligible to retire under PERS. The Plan is between the City and a participant which a) obligates the City to purchase service credit on behalf of the participant; b) specifies a date on which the City will pay or commence payment to PERS for the service credit to be purchased; and c) obligates the participant to retire within 90 days of receiving notice from PERS that the City has paid for or commenced payment for such service credit on behalf of the participant.

As of December 31, 1999, a liability of \$84,884 has been recorded as accrued pension in the General Long-Term Debt Account Group and a liability of \$15,716 has been recorded in the Sewage Treatment Fund. The City plans to cover this obligation through annual appropriations. The charge to expenditures for employees retired under the Plan for 1999 was \$191,165.

#### NOTE 11 — POSTEMPLOYMENT BENEFITS

##### A. PUBLIC EMPLOYEES RETIREMENT SYSTEM

The Public Employees Retirement System (PERS) of Ohio provides post-retirement health care coverage to age and service retirants 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 Post-employment Benefit (OPEB) as described in GASB Statement 12. A portion of each employer's contribution to PERS is set aside for the funding of post-retirement health care based on the authority granted by State statute. The employer contribution rate was 13.55 percent of which 4.20 percent was used to fund health care in 1999.

## CITY OF BEDFORD HEIGHTS, OHIO

### NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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#### NOTE 11 — POSTEMPLOYMENT BENEFITS — CONTINUED

##### A. PUBLIC EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to PERS.

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

The number of benefit recipients eligible for OPEB was 118,062 as of December 31, 1999. The City's actual contributions for 1999, which were used to fund post-employment benefits, were \$187,545. The actual contribution and the actuarially required contribution rate are the same. The Retirement System's unaudited estimated net assets available for payment of benefits at December 31, 1999 were \$9,870,285,641. Expenditures for OPEB during 1999 were \$523,599,349.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.20 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

##### B. OHIO POLICE AND FIRE PENSION FUND

The Ohio Police and Fire Pension Fund (the "Fund") provides post-retirement health care coverage to any person who receives or is eligible to receive a monthly benefit check or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of eighteen whether or not the child is attending school or under the age of twenty two if attending school full-time or on a two thirds basis. The health care coverage provided by the retirement system is considered an Other Post-employment Benefit (OPEB) as described in GASB Statement No. 12. The Ohio Revised Code Chapter 742 provides the authority allowing the OP&F's board of trustees to provide health care coverage to all eligible individuals and states that health care cost be included in the employer's contribution rate. The contribution rate for Police is 19.50 percent and for Firemen is 24.00 percent of covered payroll of which 6.50 percent and 7.0 percent was applied to the post-employment health care program for 1998 and 1999, respectively. The allocation is 7.25 percent in 2000. Health care funding and accounting are on a pay-as-you-go basis.

The number of participants eligible to receive health care benefits as of December 31, 1998 was 11,424 for police and 9,186 for firefighters. The City's actual contributions for 1999 that were used to fund post-employment benefits were \$130,187 for police and \$104,529 for firefighters. The Fund's total health care expense for the year ending December 31, 1998, the date of the last actuarial valuation available, was \$78,596,790, which was net of member contributions of \$5,331,515.

**CITY OF BEDFORD HEIGHTS, OHIO**

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 1999**

**NOTE 12 — OUTSTANDING DEBT**

**NOTE DEBT**

Note debt activity for the year ended December 31, 1999, consisted of the following:

<u>General Obligation Notes</u>	Balance December 31, <u>1998</u>	(Retired) <u>Issued</u>	Balance December 31, <u>1999</u>
6.00% 1999 Real Estate Acquisition	\$ -	\$ 450,000	\$ 450,000
Total General Obligation Notes	\$ -	\$ 450,000	\$ 450,000

By Ohio law, notes can be issued in anticipation of bond proceeds, special assessment bond proceeds and levies, or for up to 50% of anticipated revenue collections. There are also limitations on the number of times notes can be renewed.

**BONDED DEBT AND OTHER LONG-TERM OBLIGATIONS**

Bonded debt and other long-term obligations payable activity for the year ended December 31, 1999 was as follows:

<u>General Obligation Bonds</u>	Balance December 31, <u>1998</u>	(Retired) <u>Issued</u>	Balance December 31, <u>1999</u>
* 6.09% 1991 Various Improvement due through 2002	\$ 590,000	\$ (135,000)	\$ 455,000
* 5.52% 1994 Community Center Expansion due through 2014	3,240,000	(135,000)	3,105,000
* 6.303% 1995 Jail Facility Improvements due through 2014	1,840,000	(75,000)	1,765,000
* 4.579% 1999 Various Purpose Bonds due through 2008	<u>750,000</u>	<u>(60,000)</u>	<u>690,000</u>
Total General Obligation Bonds	\$ <u>6,420,000</u>	\$ <u>(405,000)</u>	\$ <u>6,015,000</u>

\* Average Interest Rate

**CITY OF BEDFORD HEIGHTS, OHIO**

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 1999**

NOTE 12 — OUTSTANDING DEBT — CONTINUED

BONDED DEBT AND OTHER LONG-TERM OBLIGATIONS (CONTINUED)

<u>Special Assessment Bonds</u>	<u>Balance December 31, 1998</u>	<u>(Retired) Issued</u>	<u>Balance December 31, 1999</u>
11.25% 1981 Richmond Road Improvement due through 2001	\$ 80,000	\$ (30,000)	\$ 50,000
9.625% 1983 Hist Road Improvement due through 2003	20,000	(4,000)	16,000
8.75% 1985 Northfield Road Beautification due through 2000	14,000	(7,000)	7,000
7.375% 1986 N. Perkins Road Improvement due through 2007	<u>81,000</u>	<u>(9,000)</u>	<u>72,000</u>
Total Special Assessment Bonds	\$ <u>195,000</u>	\$ <u>(50,000)</u>	\$ <u>145,000</u>
 <u>Other Long-Term Obligations</u>			
Capital Leases Payable	\$ 84,698	\$ 686,495	\$ 771,193
Accrued Compensated Absences	696,250	49,392	745,642
Accrued Pension	<u>133,310</u>	<u>(31,013)</u>	<u>102,297</u>
Total Other Long-Term Obligations	<u>914,258</u>	<u>704,874</u>	<u>1,619,132</u>
Total General Long-Term Obligations	\$ <u>9,339,258</u>	\$ <u>109,874</u>	\$ <u>9,449,132</u>

Detail of the changes in the General Obligation Bonds of the Enterprise Fund for the year ended December 31, 1999 is as follows:

* 5.367% 1994 Refunding Bond Issued due through 2008	\$ <u>1,810,000</u>	\$ <u>(140,000)</u>	\$ <u>1,670,000</u>
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\* Average Interest Rate

# CITY OF BEDFORD HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

### NOTE 12 — OUTSTANDING DEBT – CONTINUED

#### BONDED DEBT AND OTHER LONG-TERM OBLIGATIONS (CONTINUED)

Principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 1999 are as follows:

	<u>General Obligation Bonds</u>	<u>Special Assessment Bonds</u>	<u>Total</u>
2000	\$ 991,210	\$ 58,088	\$ 1,049,298
2001	1,002,843	46,613	1,049,456
2002	1,006,743	17,753	1,024,496
2003	832,975	16,704	849,679
2004	833,048	11,655	844,703
2005-2009	3,828,378	30,983	3,859,361
2010-2014	<u>2,490,689</u>	<u>-</u>	<u>2,490,689</u>
Totals	\$ <u>10,985,886</u>	\$ <u>181,796</u>	\$ <u>11,167,682</u>

General obligation bonds and notes are direct obligations of the City for which its full faith and credit are pledged for repayment.

In the event that revenues are not sufficient to meet annual principal and interest requirements, the City has reserved the right to levy property tax millage in an amount necessary to retire principal and interest.

Special assessment bonds are payable from the proceeds of assessments levied against the specific property owners who primarily benefited from the project. Special assessment monies will be received in and the debt will be retired through the General Bond Retirement Debt Service Fund. In the event that property owners fail to make their special assessment payments, the City is responsible for providing the resources to meet the annual principal and interest payments.

The City's overall legal debt margin was \$20,341,521 at December 31, 1999.

# CITY OF BEDFORD HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 12 — OUTSTANDING DEBT — CONTINUED

#### BONDED DEBT AND OTHER LONG-TERM OBLIGATIONS (CONTINUED)

The capital leases payable in the amount of \$771,193 and \$92,185 are recorded in the General Long-Term Obligations Account Group and the Sewer Enterprise Fund, respectively. These leases are long-term agreements which meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases." These agreements provide for minimum annual rental payments as follows:

<u>Year</u>	<u>Payments</u>
2000	\$ 125,038
2001	163,110
2002	125,712
2003	91,122
2004	91,122
2005-2009	455,611
2010	<u>45,562</u>
	1,097,277
Less: Amount representing interest	<u>(233,899)</u>
Present value of minimum lease payments	\$ <u>863,378</u>

The equipment is capitalized in the General Fixed Assets Account Group at a cost of \$956,174. The related liability is reported in the General Long Term Obligations Account Group. The equipment is capitalized in the Sewer Enterprise Fund at a cost of \$151,251.

Lease payments are made from the General and Sewer Enterprise Funds. The lease payments amount will be paid with current, available resources that have accumulated in the fund for payment early in the following year.

### NOTE 13 — BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements.

The Combined Statements of Revenue, Expenditures, and Changes in Fund Balances — Budget and Actual — All Governmental Fund Types and the Statements of Revenues, Expenses, and Changes in Fund Balances — Budget and Actual — All Proprietary Fund Types are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are identified as follows:

- (a) Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures/Expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);

**CITY OF BEDFORD HEIGHTS, OHIO**

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 1999**

**NOTE 13 — BUDGETARY BASIS OF ACCOUNTING — CONTINUED**

- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, encumbrances are recorded as the equivalent of an expenditure (budget basis) as opposed to a reservation of fund balance for governmental funds and note disclosure for proprietary funds (GAAP basis).
- (d) Debt proceeds and debt retirement recorded on the budgetary basis are eliminated when the liability for the debt is accrued at year end.

The adjustments necessary to convert the results of operations for the year on the GAAP basis to the budget basis for the governmental funds and proprietary funds are as follows:

Excess of Revenues and Other Financing Sources Over  
(Under) Expenditures and Other Financing Uses

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis	\$ 292,506	\$(121,690)	\$ (106,672)	\$ (443,528)
<u>Increase (Decrease) Due to:</u>				
Revenue Accruals	15,405	(773,528)	(12,466)	670,030
Expenditure Accruals	(116,502)	699,900	-	(552,508)
Encumbrances	84,697	66,220	-	97,827
Budget Basis	\$ <u>276,106</u>	\$ <u>(129,098)</u>	\$ <u>(119,138)</u>	\$ <u>(228,179)</u>

Excess Revenues Over (Under) Expenses,  
Advances and Transfers/Net Income (Loss)

	<u>Proprietary Fund Types</u>	
	<u>Enterprise</u>	<u>Internal Service</u>
Net Income (Loss)	\$ (166,123)	\$ 448,747
<u>Increase (Decrease) Due To:</u>		
Revenue Accruals	(53,745)	(141,917)
Expense Accruals	(260,753)	(47,208)
Depreciation Expense	630,693	108,834
Budget Basis	\$ <u>150,072</u>	\$ <u>368,456</u>

**NOTE 14 — ACCOUNTING AND FINANCIAL REPORTING FOR PROPRIETARY FUNDS**

Under the guidelines of GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting", the City has elected not to apply Financing Accounting Standards Board Statements and Interpretations issued after November 30, 1989, to its proprietary activities. The adoption of this approach to accounting for proprietary activities by the City required no change from prior years.

# CITY OF BEDFORD HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 15 — CONTRIBUTED CAPITAL

During the year, changes in contributed capital were as follows:

	Sewer Enterprise Fund	Corrections Facility Internal Service Fund
Contributed Capital January 1, 1999	\$ 21,642,814	\$ 3,797,853
Contributed Capital from Other Funds	-	-
Contributed Capital December 31, 1999	\$ <u>21,642,814</u>	\$ <u>3,797,853</u>

### NOTE 16 — CONTINGENCIES/PENDING LITIGATION

The City is currently involved in a variety of litigation. It is the opinion of the City's management that the ultimate settlement of such litigation will not result in a material adverse effect on the City's financial position and results of operations.



**FINANCIAL STATEMENTS AND SCHEDULES OF  
INDIVIDUAL FUNDS AND ACCOUNT GROUPS**

**CITY OF BEDFORD HEIGHTS, OHIO**

**GENERAL FUND**

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The General Fund is established to account for resources not required to be accounted for in other specific funds.

**CITY OF BEDFORD HEIGHTS, OHIO**

**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Property Taxes	\$ 1,245,000	\$ 1,253,022	\$ 8,022
Municipal Income Taxes	8,700,000	8,544,647	(155,353)
Other Local Taxes	60,000	59,763	(237)
Intergovernmental	788,925	787,115	(1,810)
Charges for Services	195,760	186,145	(9,615)
Licenses and Permits	146,125	134,335	(11,790)
Fines and Forfeitures	142,000	139,784	(2,216)
Miscellaneous Income	319,850	314,628	(5,222)
Total Revenues	<u>11,597,660</u>	<u>11,419,439</u>	<u>(178,221)</u>
<b><u>Expenditures</u></b>			
Current Operations and Maintenance:			
Security of Persons and Property			
Police Law Enforcement			
Personal Service	2,109,500	2,106,919	2,581
Travel and Education	23,000	21,873	1,127
Contractual Services	103,700	98,716	4,984
Supplies and Materials	145,700	138,260	7,440
Other Expenditures	1,400	1,303	97
Total Police Law Enforcement	<u>2,383,300</u>	<u>2,367,071</u>	<u>16,229</u>
Police and Fire Communications			
Personal Service	354,525	352,089	2,436
Supplies and Materials	2,600	2,350	250
Total Police and Fire Communications	<u>357,125</u>	<u>354,439</u>	<u>2,686</u>
Animal Control			
Contractual Services	24,000	23,810	190
Safety Director			
Personal Service	86,081	85,578	503
Street Lighting			
Contractual Services	77,500	77,054	446

Continued

# CITY OF BEDFORD HEIGHTS, OHIO

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Traffic Lights			
Personal Service	36,000	35,127	873
Supplies and Materials	<u>1,900</u>	<u>1,835</u>	<u>65</u>
Total Traffic Lights	<u>37,900</u>	<u>36,962</u>	<u>938</u>
Total Security of Persons and Property	<u>2,965,906</u>	<u>2,944,914</u>	<u>20,992</u>
Public Health and Welfare			
Assistance to the Needy and Aged			
Personal Service	168,200	165,995	2,205
Travel and Education	3,100	2,934	166
Contractual Services	103,300	102,054	1,246
Supplies and Materials	<u>29,900</u>	<u>27,854</u>	<u>2,046</u>
Total Assistance to the Needy and Aged	<u>304,500</u>	<u>298,837</u>	<u>5,663</u>
County Health Board			
Contractual Services	<u>33,360</u>	<u>33,360</u>	<u>-</u>
Total Public Health and Welfare	<u>337,860</u>	<u>332,197</u>	<u>5,663</u>
Leisure Time Activities			
Swimming Facilities			
Personal Service	58,085	57,551	534
Contractual Services	4,000	3,837	163
Supplies and Materials	29,675	29,017	658
Other Expenditures	<u>3,500</u>	<u>3,410</u>	<u>90</u>
Total Swimming Facilities	<u>95,260</u>	<u>93,815</u>	<u>1,445</u>
Community Center			
Personal Service	496,100	492,095	4,005
Travel and Education	3,525	2,844	681
Contractual Services	21,300	18,429	2,871
Supplies and Materials	97,600	93,034	4,566
Other Expenditures	<u>3,100</u>	<u>2,795</u>	<u>305</u>
Total Community Center	<u>621,625</u>	<u>609,197</u>	<u>12,428</u>

Continued

# CITY OF BEDFORD HEIGHTS, OHIO

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Parks and Playgrounds			
Supplies and Materials	<u>124,500</u>	<u>123,241</u>	<u>1,259</u>
Public Recreation			
Personal Service	105,547	101,586	3,961
Travel and Education	650	385	265
Contractual Services	14,650	13,600	1,050
Supplies and Materials	47,470	42,956	4,514
Other Expenditures	<u>44,450</u>	<u>43,485</u>	<u>965</u>
Total Public Recreation	<u>212,767</u>	<u>202,012</u>	<u>10,755</u>
Total Leisure Time Activities	<u>1,054,152</u>	<u>1,028,265</u>	<u>25,887</u>
Community Development			
Building Department			
Personal Service	255,900	254,727	1,173
Travel and Education	3,800	1,692	2,108
Contractual Services	16,200	13,892	2,308
Supplies and Materials	<u>15,400</u>	<u>13,869</u>	<u>1,531</u>
Total Building Department	<u>291,300</u>	<u>284,180</u>	<u>7,120</u>
Planning Commission			
Personal Service	<u>6,955</u>	<u>6,922</u>	<u>33</u>
Housing Department			
Personal Service	75,438	74,283	1,155
Travel and Education	3,100	2,138	962
Contractual Services	2,000	1,552	448
Supplies and Materials	<u>4,200</u>	<u>3,752</u>	<u>448</u>
Total Housing Department	<u>84,738</u>	<u>81,725</u>	<u>3,013</u>
Board of Zoning Appeals			
Personal Service	<u>8,759</u>	<u>8,739</u>	<u>20</u>
Total Community Development	<u>391,752</u>	<u>381,566</u>	<u>10,186</u>

Continued

**CITY OF BEDFORD HEIGHTS, OHIO**

**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Basic Utility Services			
Service Director			
Personal Service	83,632	82,477	1,155
Travel and Education	3,670	3,383	287
Contractual Services	600	496	104
Supplies and Materials	<u>1,000</u>	<u>474</u>	<u>526</u>
Total Service Director	<u>88,902</u>	<u>86,830</u>	<u>2,072</u>
Sanitary Sewers and Sewage Disposal			
Personal Service	135,845	133,609	2,236
Contractual Services	3,700	3,335	365
Supplies and Materials	<u>8,000</u>	<u>7,431</u>	<u>569</u>
Total Sanitary Sewers and Sewage Disposal	<u>147,545</u>	<u>144,375</u>	<u>3,170</u>
Storm Sewers and Drains			
Personal Services	12,680	12,277	403
Contractual Services	17,500	10,964	6,536
Supplies and Materials	<u>1,050</u>	<u>598</u>	<u>452</u>
Total Storm Sewers and Drains	<u>31,230</u>	<u>23,839</u>	<u>7,391</u>
Refuse Collection and Disposal			
Contractual Services	<u>279,900</u>	<u>275,974</u>	<u>3,926</u>
Total Basic Utility Services	<u>547,577</u>	<u>531,018</u>	<u>16,559</u>
Transportation			
Sidewalks			
Personal Services	10,882	10,598	284
Supplies and Materials	<u>3,500</u>	<u>3,243</u>	<u>257</u>
Total Sidewalks	<u>14,382</u>	<u>13,841</u>	<u>541</u>
Total Transportation	<u>14,382</u>	<u>13,841</u>	<u>541</u>

Continued

# CITY OF BEDFORD HEIGHTS, OHIO

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government			
Mayor's Court			
Personal Service	94,050	93,245	805
Contractual Services	113,500	111,801	1,699
Supplies and Materials	<u>1,000</u>	<u>126</u>	<u>874</u>
Total Mayor's Court	<u>208,550</u>	<u>205,172</u>	<u>3,378</u>
Civil Service Commission			
Personal Service	6,260	6,228	32
Travel and Education	700	564	136
Contractual Services	31,500	30,363	1,137
Supplies and Materials	<u>3,000</u>	<u>2,835</u>	<u>165</u>
Total Civil Service Commission	<u>41,460</u>	<u>39,990</u>	<u>1,470</u>
Mayor's Office			
Personal Service	96,550	95,400	1,150
Travel and Education	2,100	2,091	9
Contractual Services	9,300	8,813	487
Supplies and Materials	<u>8,500</u>	<u>8,129</u>	<u>371</u>
Total Mayor's Office	<u>116,450</u>	<u>114,433</u>	<u>2,017</u>
Legal Administration			
Personal Service	259,775	257,499	2,276
Travel and Education	2,100	925	1,175
Supplies and Materials	<u>4,850</u>	<u>4,392</u>	<u>458</u>
Total Legal Administration	<u>266,725</u>	<u>262,816</u>	<u>3,909</u>
Finance Administration			
Personal Service	346,750	345,702	1,048
Travel and Education	5,800	5,551	249
Contractual Services	20,000	18,803	1,197
Supplies and Materials	<u>10,800</u>	<u>9,823</u>	<u>977</u>
Total Finance Administration	<u>383,350</u>	<u>379,879</u>	<u>3,471</u>

Continued

# CITY OF BEDFORD HEIGHTS, OHIO

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Tax Department			
Personal Service	33,625	33,183	442
Travel and Education	1,200	954	246
Contractual Services	267,000	266,977	23
Supplies and Materials	<u>300</u>	<u>10</u>	<u>290</u>
Total Tax Department	<u>302,125</u>	<u>301,124</u>	<u>1,001</u>
Legislative Activities			
Personal Service	224,240	222,348	1,892
Travel and Education	7,000	6,429	571
Contractual Services	33,000	28,662	4,338
Supplies and Materials	<u>10,900</u>	<u>10,430</u>	<u>470</u>
Total Legislative Activities	<u>275,140</u>	<u>267,869</u>	<u>7,271</u>
Labor Relations			
Personal Service	22,525	22,465	60
Contractual Services	12,000	11,624	376
Supplies and Materials	<u>1,100</u>	<u>731</u>	<u>369</u>
Total Labor Relations	<u>35,625</u>	<u>34,820</u>	<u>805</u>
Engineering			
Personal Service	45,610	44,795	815
Supplies and Materials	<u>400</u>	<u>300</u>	<u>100</u>
Total Engineering	<u>46,010</u>	<u>45,095</u>	<u>915</u>
Land and Buildings			
Personal Service	594,040	591,417	2,623
Contractual Services	602,400	592,079	10,321
Supplies and Materials	<u>108,700</u>	<u>106,334</u>	<u>2,366</u>
Total Land and Buildings	<u>1,305,140</u>	<u>1,289,830</u>	<u>15,310</u>

Continued



**CITY OF BEDFORD HEIGHTS, OHIO**

**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Other General Government			
Personal Service	176,120	173,723	2,397
Travel and Education	1,800	1,800	-
Contractual Services	181,150	176,637	4,513
Supplies and Materials	48,400	47,392	1,008
Other Expenditures	<u>72,100</u>	<u>69,614</u>	<u>2,486</u>
Total Other General Government	<u>479,570</u>	<u>469,166</u>	<u>10,404</u>
Total General Government	<u>3,460,145</u>	<u>3,410,194</u>	<u>49,951</u>
Capital Outlay			
Miscellaneous Equipment	<u>226,100</u>	<u>210,811</u>	<u>15,289</u>
Total Expenditures	<u>8,997,874</u>	<u>8,852,806</u>	<u>145,068</u>
Excess of Revenues Over (Under) Expenditures	<u>2,599,786</u>	<u>2,566,633</u>	<u>(33,153)</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	8,242,675	8,195,307	(47,368)
Operating Transfers - Out	<u>(10,572,559)</u>	<u>(10,485,834)</u>	<u>86,725</u>
Total Other Financing Sources (Uses)	<u>(2,329,884)</u>	<u>(2,290,527)</u>	<u>39,357</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	269,902	276,106	6,204
Fund Balance at Beginning of Year	1,909,831	1,909,831	-
Encumbrances at End of Year	<u>84,697</u>	<u>84,697</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>2,264,430</u>	\$ <u>2,270,634</u>	\$ <u>6,204</u>

# **CITY OF BEDFORD HEIGHTS, OHIO**

## **SPECIAL REVENUE FUNDS**

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### **State Highway Improvement Fund**

Required by the Ohio Revised code to account for that portion of the state gasoline tax and motor vehicle registration fees designed for maintenance of state highways within the City.

### **Street Maintenance and Repair Fund**

Accounts for revenues from state license and gasoline taxes which must be used for the repair, maintenance and construction of City streets.

### **Safety Department Equipment Fund**

Accounts for an enterprise zoning charge to be used for the Police and Fire Departments to purchase safety equipment.

### **Community Development Block Grant Fund**

Accounts for revenue from the federal government and expenditures as prescribed under the Community Development Block Grant Program.

### **Police Pension Fund**

Accumulates property taxes levied for the payment of the current employer's pension contributions.

### **Fire Pension Fund**

Accumulates property taxes levied for the payment of the current employer's pension contributions.

### **Fire Levy Fund**

Accounts for three (3) mills for each one dollar of assessed valuation for the purpose of operating, equipping and housing the city's own division of Fire.

### **Law Enforcement Trust Fund**

Accounts for the proceeds from items sold that are confiscated by the City of Bedford Heights Police Department. These proceeds are restricted to the purchasing of law enforcement equipment, supplies or training materials.

### **D.U.I. Enforcement and Education Fund**

Accounts for fines from D.U.I. convictions to be used for educating the public of laws governing the operation of motor vehicles.

Continued

## CITY OF BEDFORD HEIGHTS, OHIO

### SPECIAL REVENUE FUNDS (CONTINUED)

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#### Ambulance Service Fund

Accounts for the proceeds received and payments made for ambulance services.

#### Litter Control Grant Fund

Accounts for the proceeds received to provide educational information to residents regarding recycling and litter control.

#### COPS Fund

Accounts for the proceeds and disbursements of a federal grant used for community police programs.

#### Commissary Fund

Accounts for the purchase of commissary supplies for the purpose of selling miscellaneous items to inmates in the City's jail. Revenue is generated by a transfer from the Rotary Fund.

#### Mayor's Court Computer Fund

Accounts for Mayor's Court costs imposed to finance the computerization, acquisition and maintenance of legal research services for the Mayor's Court.

#### Local Law Enforcement Grant Fund

Accounts for the proceeds and disbursements of a local grant used for the purchase of equipment for police personnel and vehicles.

# CITY OF BEDFORD HEIGHTS, OHIO

## COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

**DECEMBER 31, 1999**

	<u>State Highway Improvement</u>	<u>Street Maintenance &amp; Repair</u>	<u>Safety Department Equipment</u>	<u>Community Development Block Grant</u>
<b><u>Assets</u></b>				
Cash and Cash Equivalents	\$ 44,637	\$ 164,387	\$ 22,175	\$ 9,547
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Intergovernmental	1,828	27,924	-	9,150
Material and Supplies Inventory	-	51,642	-	-
Total Assets	<u>\$ 46,465</u>	<u>\$ 243,953</u>	<u>\$ 22,175</u>	<u>\$ 18,697</u>
<b><u>Liabilities</u></b>				
Accounts Payable	\$ 163	\$ 8,576	\$ -	\$ 2,445
Accrued Wages and Benefits	-	3,856	-	-
Accrued Compensated Absences	-	49,710	-	-
Due to Other Governments	-	3,631	-	-
Deferred Revenue	-	-	-	-
Accrued Pension	-	34,735	-	-
Total Liabilities	<u>163</u>	<u>100,508</u>	<u>-</u>	<u>2,445</u>
<b><u>Fund Equity</u></b>				
Fund Balance:				
Reserved for Encumbrances	1,138	40,566	-	1,507
Reserved for Inventory	-	51,642	-	-
Unreserved:				
Undesignated (Deficit)	45,164	51,237	22,175	14,745
Total Fund Equity (Deficit)	<u>46,302</u>	<u>143,445</u>	<u>22,175</u>	<u>16,252</u>
Total Liabilities and Fund Equity	<u>\$ 46,465</u>	<u>\$ 243,953</u>	<u>\$ 22,175</u>	<u>\$ 18,697</u>

<u>Police Pension</u>	<u>Fire Pension</u>	<u>Fire Levy</u>	<u>Law Enforcement Trust</u>	<u>D.U.I. Enforcement &amp; Education</u>	<u>Ambulance Service</u>
\$ 1,460	\$ 13,588	\$ 41,271	\$ 68,146	\$ 11,990	\$ 259,988
71,489	71,489	714,888	-	-	-
-	-	-	-	311	6,883
-	-	-	-	-	-
<u>\$ 72,949</u>	<u>\$ 85,077</u>	<u>\$ 756,159</u>	<u>\$ 68,146</u>	<u>\$ 12,301</u>	<u>\$ 266,871</u>
\$ -	\$ -	\$ 1,713	\$ -	\$ -	\$ -
-	-	36,053	-	-	-
-	-	99,796	-	-	-
-	-	24,542	-	-	-
46,064	46,064	460,638	-	-	-
<u>120,729</u>	<u>129,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>166,793</u>	<u>175,196</u>	<u>622,742</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	8,696	-	-	-
-	-	-	-	-	-
<u>(93,844)</u>	<u>(90,119)</u>	<u>124,721</u>	<u>68,146</u>	<u>12,301</u>	<u>266,871</u>
<u>(93,844)</u>	<u>(90,119)</u>	<u>133,417</u>	<u>68,146</u>	<u>12,301</u>	<u>266,871</u>
<u>\$ 72,949</u>	<u>\$ 85,077</u>	<u>\$ 756,159</u>	<u>\$ 68,146</u>	<u>\$ 12,301</u>	<u>\$ 266,871</u>

Continued

**CITY OF BEDFORD HEIGHTS, OHIO**

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS (CONTINUED)

**DECEMBER 31, 1999**

	<u>Litter Control Grant</u>	<u>COPS</u>	<u>Commissary</u>	<u>Mayor's Court Computer</u>
<b><u>Assets</u></b>				
Cash and Cash Equivalents	\$ 1,151	\$ 775	\$ -	\$ 15,602
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	295
Intergovernmental	-	4,957	-	-
Material and Supplies Inventory	-	-	-	-
Total Assets	<u>\$ 1,151</u>	<u>\$ 5,732</u>	<u>\$ -</u>	<u>\$ 15,897</u>
<b><u>Liabilities</u></b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued Wages and Benefits	-	482	-	-
Accrued Compensated Absences	-	-	-	-
Due to Other Governments	-	286	-	-
Deferred Revenue	-	-	-	-
Accrued Pension	-	-	-	-
Total Liabilities	<u>-</u>	<u>768</u>	<u>-</u>	<u>-</u>
<b><u>Fund Equity</u></b>				
Fund Balance:				
Reserved for Encumbrances	-	16	-	-
Reserved for Inventory	-	-	-	-
Unreserved:				
Undesignated (Deficit)	<u>1,151</u>	<u>4,948</u>	<u>-</u>	<u>15,897</u>
Total Fund Equity (Deficit)	<u>1,151</u>	<u>4,964</u>	<u>-</u>	<u>15,897</u>
Total Liabilities and Fund Equity	<u>\$ 1,151</u>	<u>\$ 5,732</u>	<u>\$ -</u>	<u>\$ 15,897</u>

<u>Local Law Enforcement Grant</u>	<u>Totals</u>
\$ 11,848	\$ 666,565
-	857,866
-	7,489
-	43,859
-	<u>51,642</u>
\$ <u>11,848</u>	\$ <u>1,627,421</u>
\$ 4,623	\$ 17,520
-	40,391
-	149,506
-	28,459
-	552,766
-	<u>284,596</u>
<u>4,623</u>	<u>1,073,238</u>
27	51,950
-	51,642
<u>7,198</u>	<u>450,591</u>
<u>7,225</u>	<u>554,183</u>
\$ <u>11,848</u>	\$ <u>1,627,421</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - ALL SPECIAL REVENUE FUNDS**

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

	<u>State Highway Improvement</u>	<u>Street Maintenance &amp; Repair</u>	<u>Safety Department Equipment</u>	<u>Community Development Block Grant</u>
<b><u>Revenues</u></b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	29,405	448,172	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous Income	-	13,170	20,000	184,622
Total Revenues	<u>29,405</u>	<u>461,342</u>	<u>20,000</u>	<u>184,622</u>
<b><u>Expenditures</u></b>				
Current Operations and Maintenance:				
Security of Persons and Property	-	-	-	-
Community Development	-	-	-	32,747
Transportation	45,340	755,707	-	-
General Government	-	-	-	-
Capital Outlay	-	412	398	775
Total Expenditures	<u>45,340</u>	<u>756,119</u>	<u>398</u>	<u>33,522</u>
Excess of Revenues Over (Under) Expenditures	<u>(15,935)</u>	<u>(294,777)</u>	<u>19,602</u>	<u>151,100</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Inception of Capital Lease	-	65,682	-	-
Operating Transfers - In	-	203,527	-	-
Operating Transfers - Out	-	-	-	(169,781)
Total Other Financing Sources (Uses)	<u>-</u>	<u>269,209</u>	<u>-</u>	<u>(169,781)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(15,935)</u>	<u>(25,568)</u>	<u>19,602</u>	<u>(18,681)</u>
Fund Balance (Deficit) at Beginning of Year	62,237	194,284	2,573	34,933
Decrease in Reserve for Inventory	<u>-</u>	<u>(25,271)</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 46,302</u>	<u>\$ 143,445</u>	<u>\$ 22,175</u>	<u>\$ 16,252</u>



<u>Police Pension</u>	<u>Fire Pension</u>	<u>Fire Levy</u>	<u>Law Enforcement Trust</u>	<u>D.U.I. Enforcement &amp; Education</u>	<u>Ambulance Service</u>
\$ 82,151	\$ 82,151	\$ 821,509	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	112,336
-	-	-	-	2,381	6,883
-	-	-	-	-	12,175
-	-	11,992	414	-	-
<u>82,151</u>	<u>82,151</u>	<u>833,501</u>	<u>414</u>	<u>2,381</u>	<u>131,394</u>
369,486	365,316	2,737,955	83	100	88,708
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	15,381	-	769	14,200
<u>369,486</u>	<u>365,316</u>	<u>2,753,336</u>	<u>83</u>	<u>869</u>	<u>102,908</u>
<u>(287,335)</u>	<u>(283,165)</u>	<u>(1,919,835)</u>	<u>331</u>	<u>1,512</u>	<u>28,486</u>
-	-	695,069	-	-	-
225,000	238,000	1,221,766	-	-	-
-	-	-	-	-	-
<u>225,000</u>	<u>238,000</u>	<u>1,916,835</u>	<u>-</u>	<u>-</u>	<u>-</u>
(62,335)	(45,165)	(3,000)	331	1,512	28,486
(31,509)	(44,954)	136,417	67,815	10,789	238,385
-	-	-	-	-	-
<u>\$ (93,844)</u>	<u>\$ (90,119)</u>	<u>\$ 133,417</u>	<u>\$ 68,146</u>	<u>\$ 12,301</u>	<u>\$ 266,871</u>

Continued

**CITY OF BEDFORD HEIGHTS, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - ALL SPECIAL REVENUE FUNDS (CONTINUED)

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

	<u>Litter Control Grant</u>	<u>COPS</u>	<u>Commissary</u>	<u>Mayor's Court Computer</u>
<u>Revenues</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	4,957	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	4,645
Investment Income	-	-	-	-
Miscellaneous Income	-	784	-	-
Total Revenues	<u>-</u>	<u>5,741</u>	<u>-</u>	<u>4,645</u>
<u>Expenditures</u>				
Current Operations and Maintenance:				
Security of Persons and Property	-	22,976	-	-
Community Development	-	-	-	-
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>22,976</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(17,235)</u>	<u>-</u>	<u>4,645</u>
<u>Other Financing Sources (Uses)</u>				
Inception of Capital Lease	-	-	-	-
Operating Transfers - In	-	5,000	-	-
Operating Transfers - Out	-	-	(572)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>5,000</u>	<u>(572)</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	(12,235)	(572)	4,645
Fund Balance (Deficit) at Beginning of Year	1,151	17,199	572	11,252
Decrease in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	\$ <u>1,151</u>	\$ <u>4,964</u>	\$ <u>-</u>	\$ <u>15,897</u>

<u>Local Law Enforcement Grant</u>	<u>Totals</u>
\$ -	\$ 985,811
21,898	504,432
-	112,336
-	13,909
-	12,175
-	<u>230,982</u>
<u>21,898</u>	<u>1,859,645</u>
4,623	3,589,247
-	32,747
-	801,047
<u>12,483</u>	<u>44,418</u>
<u>17,106</u>	<u>4,467,459</u>
<u>4,792</u>	<u>(2,607,814)</u>
-	760,751
2,433	1,895,726
-	<u>(170,353)</u>
<u>2,433</u>	<u>2,486,124</u>
7,225	(121,690)
-	701,144
-	<u>(25,271)</u>
\$ <u>7,225</u>	\$ <u>554,183</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**STATE HIGHWAY IMPROVEMENT SPECIAL REVENUE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$ <u>36,000</u>	\$ <u>30,869</u>	\$ <u>(5,131)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Transportation			
Snow and Ice Removal			
Supplies and Materials	<u>65,000</u>	<u>51,505</u>	<u>13,495</u>
Excess of Revenues Over (Under) Expenditures	(29,000)	(20,636)	8,364
Fund Balance at Beginning of Year	64,135	64,135	-
Encumbrances at End of Year	<u>1,138</u>	<u>1,138</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>36,273</u>	\$ <u>44,637</u>	\$ <u>8,364</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**STREET MAINTENANCE AND REPAIR SPECIAL REVENUE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Intergovernmental	\$ 475,000	\$ 465,959	\$ (9,041)
Miscellaneous Income	<u>17,600</u>	<u>14,364</u>	<u>(3,236)</u>
Total Revenues	<u>492,600</u>	<u>480,323</u>	<u>(12,277)</u>
<b><u>Expenditures</u></b>			
Current Operations and Maintenance:			
Transportation			
Traffic Control			
Personal Services	12,815	11,762	1,053
Contractual Services	37,000	35,043	1,957
Supplies and Materials	<u>11,400</u>	<u>9,964</u>	<u>1,436</u>
Total Traffic Control	<u>61,215</u>	<u>56,769</u>	<u>4,446</u>
Street Construction, Maintenance, and Repair			
Personal Services	292,870	288,556	4,314
Contractual Services	137,200	132,074	5,126
Supplies and Materials	<u>43,000</u>	<u>38,958</u>	<u>4,042</u>
Total Street Construction, Maintenance, and Repair	<u>473,070</u>	<u>459,588</u>	<u>13,482</u>
Snow and Ice Removal			
Personal Services	63,594	61,407	2,187
Contractual Services	16,500	14,820	1,680
Supplies and Materials	<u>147,900</u>	<u>143,102</u>	<u>4,798</u>
Total Snow and Ice Removal	<u>227,994</u>	<u>219,329</u>	<u>8,665</u>
Total Transportation	<u>762,279</u>	<u>735,686</u>	<u>26,593</u>
Capital Outlay	<u>4,000</u>	<u>1,610</u>	<u>2,390</u>
Total Expenditures	766,279	737,296	28,983
Excess of Revenues Over (Under) Expenditures	<u>(273,679)</u>	<u>(256,973)</u>	<u>16,706</u>

Continued

**CITY OF BEDFORD HEIGHTS, OHIO**

**STREET MAINTENANCE AND REPAIR SPECIAL REVENUE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)**

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>205,000</u>	<u>203,527</u>	<u>(1,473)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(68,679)	(53,446)	15,233
Fund Balance at Beginning of Year	169,053	169,053	-
Encumbrances at End of Year	<u>48,780</u>	<u>48,780</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>149,154</u>	\$ <u>164,387</u>	\$ <u>15,233</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**SAFETY DEPARTMENT EQUIPMENT SPECIAL REVENUE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Miscellaneous Income	\$ <u>20,000</u>	\$ <u>20,000</u>	\$ <u>-</u>
<u>Expenditures</u>			
Capital Outlay	<u>5,000</u>	<u>398</u>	<u>4,602</u>
Excess of Revenues Over (Under) Expenditures	15,000	19,602	4,602
Fund Balance at Beginning of Year	<u>2,573</u>	<u>2,573</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>17,573</u>	\$ <u>22,175</u>	\$ <u>4,602</u>

# CITY OF BEDFORD HEIGHTS, OHIO

## COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Miscellaneous Income	\$ <u>200,000</u>	\$ <u>188,467</u>	\$ <u>(11,533)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Community Development			
Contractual Services	35,700	31,809	3,891
Capital Outlay	<u>3,000</u>	<u>775</u>	<u>2,225</u>
Total Expenditures	<u>38,700</u>	<u>32,584</u>	<u>6,116</u>
Excess of Revenues Over (Under) Expenditures	161,300	155,883	(5,417)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(169,781)</u>	<u>(169,781)</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(8,481)	(13,898)	(5,417)
Fund Balance at Beginning of Year	21,938	21,938	-
Encumbrances at End of Year	<u>1,507</u>	<u>1,507</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>14,964</u>	\$ <u>9,547</u>	\$ <u>(5,417)</u>



**CITY OF BEDFORD HEIGHTS, OHIO**

**POLICE PENSION SPECIAL REVENUE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ <u>80,387</u>	\$ <u>79,951</u>	\$ <u>(436)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Police Law Enforcement			
Personal Service	<u>355,000</u>	<u>354,838</u>	<u>162</u>
Excess of Revenues Over (Under) Expenditures	(274,613)	(274,887)	(274)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>225,000</u>	<u>225,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(49,613)	(49,887)	(274)
Fund Balance at Beginning of Year	<u>51,347</u>	<u>51,347</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>1,734</u>	\$ <u>1,460</u>	\$ <u>(274)</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**FIRE PENSION SPECIAL REVENUE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ <u>80,387</u>	\$ <u>79,951</u>	\$ <u>(436)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Fire Fighting, Prevention and Inspection			
Personal Service	<u>355,000</u>	<u>344,943</u>	<u>10,057</u>
Excess of Revenues Over (Under) Expenditures	(274,613)	(264,992)	9,621
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>238,000</u>	<u>238,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(36,613)	(26,992)	9,621
Fund Balance at Beginning of Year	<u>40,580</u>	<u>40,580</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>3,967</u>	\$ <u>13,588</u>	\$ <u>9,621</u>

# CITY OF BEDFORD HEIGHTS, OHIO

## FIRE LEVY SPECIAL REVENUE FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 801,871	\$ 799,509	\$ (2,362)
Miscellaneous Income	<u>14,600</u>	<u>11,992</u>	<u>(2,608)</u>
Total Revenues	<u>816,471</u>	<u>811,501</u>	<u>(4,970)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Fire Fighting, Prevention and Inspection			
Personal Service	1,928,918	1,924,184	4,734
Travel and Education	11,400	10,437	963
Supplies and Materials	80,700	77,763	2,937
Contractual Services	<u>5,400</u>	<u>3,156</u>	<u>2,244</u>
Total Security of Persons and Property	<u>2,026,418</u>	<u>2,015,540</u>	<u>10,878</u>
Capital Outlay	<u>19,500</u>	<u>16,781</u>	<u>2,719</u>
Total Expenditures	<u>2,045,918</u>	<u>2,032,321</u>	<u>13,597</u>
Excess of Revenues Over (Under) Expenditures	(1,229,447)	(1,220,820)	8,627
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>1,222,000</u>	<u>1,221,766</u>	<u>(234)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,447)	946	8,393
Fund Balance at Beginning of Year	30,196	30,196	-
Encumbrances at End of Year	<u>10,129</u>	<u>10,129</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>32,878</u>	\$ <u>41,271</u>	\$ <u>8,393</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**LAW ENFORCEMENT TRUST SPECIAL REVENUE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Investment Income	\$ 2,000	\$ -	\$ (2,000)
Miscellaneous Income	-	414	414
Total Revenues	<u>2,000</u>	<u>414</u>	<u>(1,586)</u>
<b><u>Expenditures</u></b>			
Current Operations and Maintenance:			
Security of Persons and Property			
Police Law Enforcement			
Other Expenditures	<u>100</u>	<u>83</u>	<u>17</u>
Excess of Revenues Over (Under) Expenditures	1,900	331	(1,569)
Fund Balance at Beginning of Year	<u>67,815</u>	<u>67,815</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>69,715</u>	\$ <u>68,146</u>	\$ <u>(1,569)</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**D.U.I ENFORCEMENT AND EDUCATION SPECIAL REVENUE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Fines and Forfeitures	\$ <u>3,000</u>	\$ <u>2,370</u>	\$ <u>(630)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Police Law Enforcement			
Travel and Education	<u>600</u>	<u>100</u>	<u>500</u>
Capital Outlay	<u>2,000</u>	<u>769</u>	<u>1,231</u>
Total Expenditures	<u>2,600</u>	<u>869</u>	<u>1,731</u>
Excess of Revenues Over (Under) Expenditures	400	1,501	1,101
Fund Balance at Beginning of Year	<u>10,489</u>	<u>10,489</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>10,889</u>	\$ <u>11,990</u>	\$ <u>1,101</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**AMBULANCE SERVICE SPECIAL REVENUE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Licenses and Permits	\$ 114,000	\$ 113,465	\$ (535)
Investment Income	<u>14,000</u>	<u>12,175</u>	<u>(1,825)</u>
Total Revenues	<u>128,000</u>	<u>125,640</u>	<u>(2,360)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Police Law Enforcement			
Contractual Services	89,961	89,932	29
Other Expenditures	<u>1,000</u>	<u>63</u>	<u>937</u>
Total Police Law Enforcement	<u>90,961</u>	<u>89,995</u>	<u>966</u>
Capital Outlay	<u>17,000</u>	<u>14,200</u>	<u>2,800</u>
Total Expenditures	<u>107,961</u>	<u>104,195</u>	<u>3,766</u>
Excess of Revenues Over (Under) Expenditures	20,039	21,445	1,406
Fund Balance at Beginning of Year	<u>238,543</u>	<u>238,543</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>258,582</u>	\$ <u>259,988</u>	\$ <u>1,406</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**LITTER CONTROL GRANT SPECIAL REVENUE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

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	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Fund Balance at Beginning of Year	\$ <u>1,151</u>	\$ <u>1,151</u>	\$ <u>-</u>
Fund Balance at End of Year	\$ <u>1,151</u>	\$ <u>1,151</u>	\$ <u>-</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**COPS SPECIAL REVENUE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Miscellaneous Income	\$ <u>975</u>	\$ <u>784</u>	\$ <u>(191)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Police Law Enforcement			
Personal Service	<u>25,075</u>	<u>24,686</u>	<u>389</u>
Excess of Revenues Over (Under) Expenditures	(24,100)	(23,902)	198
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(19,100)	(18,902)	198
Fund Balance at Beginning of Year	19,661	19,661	-
Encumbrances at End of Year	<u>16</u>	<u>16</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>577</u>	\$ <u>775</u>	\$ <u>198</u>



**CITY OF BEDFORD HEIGHTS, OHIO**

**COMMISSARY SPECIAL REVENUE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Support of Prisoners			
Supplies and Materials	\$ <u>491</u>	\$ <u>491</u>	\$ <u>-</u>
Excess of Revenues Over (Under) Expenditures	(491)	(491)	-
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(569)</u>	<u>(569)</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,060)	(1,060)	-
Fund Balance at Beginning of Year	<u>1,060</u>	<u>1,060</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**MAYOR'S COURT COMPUTER SPECIAL REVENUE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Fines and Forfeitures	\$ <u>5,900</u>	\$ <u>4,700</u>	\$ <u>(1,200)</u>
Excess of Revenues Over (Under) Expenditures	5,900	4,700	(1,200)
Fund Balance at Beginning of Year	<u>10,902</u>	<u>10,902</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>16,802</u>	\$ <u>15,602</u>	\$ <u>(1,200)</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**LOCAL LAW ENFORCEMENT BLOCK GRANT SPECIAL REVENUE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Miscellaneous Income	\$ <u>22,000</u>	\$ <u>21,898</u>	\$ <u>(102)</u>
<u>Expenditures</u>			
Capital Outlay	<u>21,000</u>	<u>17,133</u>	<u>3,867</u>
Excess of Revenues Over (Under) Expenditures	1,000	4,765	3,765
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>2,500</u>	<u>2,433</u>	<u>(67)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	3,500	7,198	3,698
Fund Balance at Beginning of Year	-	-	-
Encumbrances at End of Year	<u>4,650</u>	<u>4,650</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>8,150</u>	\$ <u>11,848</u>	\$ <u>3,698</u>

# CITY OF BEDFORD HEIGHTS, OHIO

## TOTAL - SPECIAL REVENUE FUNDS

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 962,645	\$ 959,411	\$ (3,234)
Intergovernmental	511,000	496,828	(14,172)
Licenses and Permits	114,000	113,465	(535)
Fines and Forfeitures	8,900	7,070	(1,830)
Investment Income	16,000	12,175	(3,825)
Miscellaneous Income	<u>275,175</u>	<u>257,919</u>	<u>(17,256)</u>
Total Revenues	<u>1,887,720</u>	<u>1,846,868</u>	<u>(40,852)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Police Law Enforcement			
Personal Service	380,075	379,524	551
Travel and Education	600	100	500
Contractual Services	89,961	89,932	29
Other Expenditures	<u>1,100</u>	<u>146</u>	<u>954</u>
Total Police Law Enforcement	<u>471,736</u>	<u>469,702</u>	<u>2,034</u>
Support of Prisoners			
Supplies and Materials	<u>491</u>	<u>491</u>	<u>-</u>
Fire Fighting, Prevention and Inspection			
Personal Service	2,283,918	2,269,127	14,791
Travel and Education	11,400	10,437	963
Supplies and Materials	80,700	77,763	2,937
Contractual Services	<u>5,400</u>	<u>3,156</u>	<u>2,244</u>
Total Fire Fighting, Prevention and Inspection	<u>2,381,418</u>	<u>2,360,483</u>	<u>20,935</u>
Total Security of Persons and Property	<u>2,853,645</u>	<u>2,830,676</u>	<u>22,969</u>
Community Development			
Contractual Services	<u>35,700</u>	<u>31,809</u>	<u>3,891</u>

Continued

# CITY OF BEDFORD HEIGHTS, OHIO

## TOTAL - SPECIAL REVENUE FUNDS

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Transportation			
Traffic Control			
Personal Services	12,815	11,762	1,053
Contractual Services	37,000	35,043	1,957
Supplies and Materials	<u>11,400</u>	<u>9,964</u>	<u>1,436</u>
Total Traffic Control	<u>61,215</u>	<u>56,769</u>	<u>4,446</u>
Street Construction , Maintenance and Repair			
Personal Services	292,870	288,556	4,314
Contractual Services	137,200	132,074	5,126
Supplies and Materials	<u>43,000</u>	<u>38,958</u>	<u>4,042</u>
Total Street Construction, Maintenance and Repair	<u>473,070</u>	<u>459,588</u>	<u>13,482</u>
Snow and Ice Removal			
Personal Services	63,594	61,407	2,187
Contractual Services	16,500	14,820	1,680
Supplies and Materials	<u>212,900</u>	<u>194,607</u>	<u>18,293</u>
Total Snow and Ice Removal	<u>292,994</u>	<u>270,834</u>	<u>22,160</u>
Total Transportation	<u>827,279</u>	<u>787,191</u>	<u>40,088</u>
Capital Outlay	<u>71,500</u>	<u>51,666</u>	<u>19,834</u>
Total Expenditures	<u>3,788,124</u>	<u>3,701,342</u>	<u>86,782</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,900,404)</u>	<u>(1,854,474)</u>	<u>45,930</u>

Continued

**CITY OF BEDFORD HEIGHTS, OHIO**

**TOTAL - SPECIAL REVENUE FUNDS**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	1,897,500	1,895,726	(1,774)
Operating Transfers - Out	<u>(170,350)</u>	<u>(170,350)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,727,150</u>	<u>1,725,376</u>	<u>(1,774)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(173,254)	(129,098)	44,156
Fund Balance at Beginning of Year	729,443	729,443	-
Encumbrances at End of Year	<u>66,220</u>	<u>66,220</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>622,409</u>	\$ <u>666,565</u>	\$ <u>44,156</u>

## **CITY OF BEDFORD HEIGHTS, OHIO**

### **DEBT SERVICE FUNDS**

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#### **General Bond Retirement Debt Service Fund**

The General Bond Retirement Debt Service Fund accounts for resources that are used for the payment of principal and interest and fiscal charges on general obligation bonds. The City has one debt service fund and the level of budgetary control is the same as that presented in the general purpose financial statements.

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# CITY OF BEDFORD HEIGHTS, OHIO

## CAPITAL PROJECTS FUNDS

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### Capital Improvement Fund

To account for allocation of the income tax revenues designated for capital construction and acquisition of capital assets.

### Erie Street Improvement Fund

To account for grant monies received to be used for road widening and reconstruction.

### Kenmore Lane Street Construction Fund

To account for the cost of constructing a new street, financed by grants and local revenues.

### Bear Creek Drive Street Improvement Fund

To account for the cost of street improvements, financed by grants and local revenues.

### Street Construction Levy Fund

To account for the proceeds from a 2 mill, 10 year levy to be used for street construction and street resurfacing.

### Metro Court Bridge Improvement Fund

To account for the accumulation of revenues and expenditures for the cost of improvements for the Metro Court Bridge.

### Omega Avenue Improvement Fund

To account for the cost of sidewalks and street resurfacing of Omega Avenue, financed by grants and local revenues.

# CITY OF BEDFORD HEIGHTS, OHIO

## COMBINING BALANCE SHEET - ALL CAPITAL PROJECTS FUNDS

**DECEMBER 31, 1999**

	<u>Capital Improvement</u>	<u>Erie Street Improvement</u>	<u>Kenmore Lane Street Construction</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 73,260	\$ -	\$ 5,422
Receivables:			
Taxes	<u>62,822</u>	<u>-</u>	<u>-</u>
Total Assets	\$ <u>136,082</u>	\$ <u>-</u>	\$ <u>5,422</u>
<u>Liabilities</u>			
Accounts Payable	\$ 13,356	\$ -	\$ 19,672
Deferred Revenue	-	-	-
Accrued Interest Payable	16,792	-	-
Notes Payable	<u>450,000</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>480,148</u>	<u>-</u>	<u>19,672</u>
<u>Fund Equity</u>			
Fund Balance:			
Reserved for Encumbrances	17,980	-	-
Unreserved:			
Undesignated (Deficit)	<u>(362,046)</u>	<u>-</u>	<u>(14,250)</u>
Total Fund Equity (Deficit)	<u>(344,066)</u>	<u>-</u>	<u>(14,250)</u>
Total Liabilities and Fund Equity	\$ <u>136,082</u>	\$ <u>-</u>	\$ <u>5,422</u>

<u>Bear Creek Drive Street Improvement</u>	<u>Street Construction Levy</u>	<u>Metro Court Bridge Improvement</u>	<u>Omega Avenue Improvement</u>	<u>Total</u>
\$ 1,361	\$ 73,335	\$ 1,936	\$ -	\$ 155,314
-	476,595	-	-	539,417
<u>\$ 1,361</u>	<u>\$ 549,930</u>	<u>\$ 1,936</u>	<u>\$ -</u>	<u>\$ 694,731</u>
\$ 5,118	\$ 54,314	\$ 288	\$ -	\$ 92,748
-	307,095	-	-	307,095
-	-	-	-	16,792
-	-	-	-	450,000
<u>5,118</u>	<u>361,409</u>	<u>288</u>	<u>-</u>	<u>866,635</u>
-	59,877	-	-	77,857
(3,757)	128,644	1,648	-	(249,761)
<u>(3,757)</u>	<u>188,521</u>	<u>1,648</u>	<u>-</u>	<u>(171,904)</u>
<u>\$ 1,361</u>	<u>\$ 549,930</u>	<u>\$ 1,936</u>	<u>\$ -</u>	<u>\$ 694,731</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - ALL CAPITAL PROJECTS FUNDS**

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

	<u>Capital Improvement</u>	<u>Erie Street Improvement</u>	<u>Kenmore Lane Street Construction</u>
<b><u>Revenues</u></b>			
Property Taxes	\$ -	\$ -	\$ -
Municipal Income Tax	870	-	-
Intergovernmental	-	-	-
Licenses and Permits	79,364	-	-
Investment Income	200,812	-	-
Miscellaneous Income	<u>13,394</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>294,440</u>	<u>-</u>	<u>-</u>
<b><u>Expenditures</u></b>			
Current Operations and Maintenance:			
Security of Persons and Property	79,847	-	-
Leisure Time Activities	11,470	-	-
Basic Utility Services	22,662	-	-
Transportation	-	11,281	19,672
General Government	80,707	-	-
Capital Outlay	641,463	2,507	2,078
Debt Service:			
Interest and Fiscal Charges	<u>16,792</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>852,941</u>	<u>13,788</u>	<u>21,750</u>
Excess of Revenues Over (Under) Expenditures	<u>(558,501)</u>	<u>(13,788)</u>	<u>(21,750)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers - In	371,441	109,849	7,500
Operating Transfers - Out	<u>(331,500)</u>	<u>(24,195)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>39,941</u>	<u>85,654</u>	<u>7,500</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(518,560)	71,866	(14,250)
Fund Balance (Deficit) at Beginning of Year	<u>174,494</u>	<u>(71,866)</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	\$ <u>(344,066)</u>	\$ <u>-</u>	\$ <u>(14,250)</u>

<u>Bear Creek Drive Street Improvement</u>	<u>Street Construction Levy</u>	<u>Metro Court Bridge Improvement</u>	<u>Omega Avenue Improvement</u>	<u>Total</u>
\$ -	\$ 547,673	\$ -	\$ -	\$ 547,673
-	-	-	-	870
-	-	71,768	-	71,768
-	-	-	-	79,364
-	-	-	-	200,812
-	<u>10,928</u>	-	-	<u>24,322</u>
-	<u>558,601</u>	<u>71,768</u>	-	<u>924,809</u>
-	-	-	-	79,847
-	-	-	-	11,470
-	-	-	-	22,662
119,550	716,561	115,010	-	982,074
-	-	-	-	80,707
15,639	-	20,294	-	681,981
-	-	-	-	<u>16,792</u>
<u>135,189</u>	<u>716,561</u>	<u>135,304</u>	-	<u>1,875,533</u>
<u>(135,189)</u>	<u>(157,960)</u>	<u>(63,536)</u>	-	<u>(950,724)</u>
131,432	237,500	15,000	-	872,722
-	-	-	(9,831)	(365,526)
<u>131,432</u>	<u>237,500</u>	<u>15,000</u>	<u>(9,831)</u>	<u>507,196</u>
(3,757)	79,540	(48,536)	(9,831)	(443,528)
-	<u>108,981</u>	<u>50,184</u>	<u>9,831</u>	<u>271,624</u>
\$ <u>(3,757)</u>	\$ <u>188,521</u>	\$ <u>1,648</u>	\$ <u>-</u>	\$ <u>(171,904)</u>

# CITY OF BEDFORD HEIGHTS, OHIO

## CAPITAL IMPROVEMENT CAPITAL PROJECTS FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Licenses and Permits	\$ 80,000	\$ 79,364	\$ (636)
Investment Income	220,000	200,812	(19,188)
Miscellaneous Income	<u>21,065</u>	<u>20,585</u>	<u>(480)</u>
Total Revenues	<u>321,065</u>	<u>300,761</u>	<u>(20,304)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Fire Fighting, Prevention and Inspection			
Contractual Services	<u>94,000</u>	<u>93,310</u>	<u>690</u>
Leisure Time Activities			
Public Recreation			
Contractual Services	<u>12,000</u>	<u>11,770</u>	<u>230</u>
Basic Utility Services			
Sanitary Sewers and Sewage Disposal			
Contractual Services	<u>27,000</u>	<u>25,562</u>	<u>1,438</u>
General Government			
Land and Buildings			
Contractual Services	<u>94,000</u>	<u>93,602</u>	<u>398</u>
Capital Outlay			
Land	541,000	540,995	5
Street Paving and Repair	40,000	39,753	247
Miscellaneous Equipment	<u>61,000</u>	<u>60,715</u>	<u>285</u>
Total Capital Outlay	<u>642,000</u>	<u>641,463</u>	<u>537</u>
Total Expenditures	<u>869,000</u>	<u>865,707</u>	<u>3,293</u>
Excess of Revenues Over (Under) Expenditures	<u>(547,935)</u>	<u>(564,946)</u>	<u>(17,011)</u>

Continued

**CITY OF BEDFORD HEIGHTS, OHIO**

**CAPITAL IMPROVEMENT CAPITAL PROJECTS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL - CONTINUED**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds from the Sale of Debt	450,000	450,000	-
Operating Transfers - In	409,025	371,441	(37,584)
Operating Transfers - Out	<u>(331,500)</u>	<u>(331,500)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>527,525</u>	<u>489,941</u>	<u>(37,584)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(20,410)	(75,005)	(54,595)
Fund Balance at Beginning of Year	118,815	118,815	-
Encumbrances at End of Year	<u>29,450</u>	<u>29,450</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>127,855</u>	\$ <u>73,260</u>	\$ <u>(54,595)</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**ERIE STREET IMPROVEMENT CAPITAL PROJECTS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Transportation			
Street Construction, Maintenance and Repair			
Contractual Services	\$ <u>142,202</u>	\$ <u>142,202</u>	\$ <u>-</u>
Capital Outlay			
Street Paving and Repair	<u>7,172</u>	<u>7,172</u>	<u>-</u>
Total Expenditures	<u>149,374</u>	<u>149,374</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(149,374)</u>	<u>(149,374)</u>	<u>-</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	109,849	109,849	-
Operating Transfers - Out	<u>(24,195)</u>	<u>(24,195)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>85,654</u>	<u>85,654</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(63,720)</u>	<u>(63,720)</u>	<u>-</u>
Fund Balance at Beginning of Year	<u>63,720</u>	<u>63,720</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>



**CITY OF BEDFORD HEIGHTS, OHIO**

**KENMORE LANE STREET CONSTRUCTION CAPITAL PROJECTS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Expenditures</u>			
Capital Outlay			
Street Paving and Repair	\$ <u>2,078</u>	\$ <u>2,078</u>	\$ <u>-</u>
Excess of Revenues Over (Under) Expenditures	(2,078)	(2,078)	-
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	5,422	5,422	-
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	\$ <u><u>5,422</u></u>	\$ <u><u>5,422</u></u>	\$ <u><u>-</u></u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**BEAR CREEK DRIVE STREET IMPROVEMENT CAPITAL PROJECTS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Transportation			
Street Construction, Maintenance and Repair			
Contractual Services	\$ <u>119,200</u>	\$ <u>119,200</u>	\$ <u>-</u>
Capital Outlay			
Street Paving and Repair	<u>10,900</u>	<u>10,871</u>	<u>29</u>
Total Expenditures	<u>130,100</u>	<u>130,071</u>	<u>29</u>
Excess of Revenues Over (Under) Expenditures	(130,100)	(130,071)	29
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>131,432</u>	<u>131,432</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,332	1,361	29
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	\$ <u><u>1,332</u></u>	\$ <u><u>1,361</u></u>	\$ <u><u>29</u></u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**STREET CONSTRUCTION LEVY CAPITAL PROJECTS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 534,580	\$ 533,006	\$ (1,574)
Investment Income	<u>12,000</u>	<u>10,928</u>	<u>(1,072)</u>
Total Revenues	<u>546,580</u>	<u>543,934</u>	<u>(2,646)</u>
<u>Expenditures</u>			
Capital Outlay			
Street Paving and Repair	<u>852,000</u>	<u>845,030</u>	<u>6,970</u>
Excess of Revenues Over (Under) Expenditures	(305,420)	(301,096)	4,324
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>237,500</u>	<u>237,500</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(67,920)	(63,596)	4,324
Fund Balance at Beginning of Year	68,554	68,554	-
Encumbrances at End of Year	<u>68,377</u>	<u>68,377</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>69,011</u>	\$ <u>73,335</u>	\$ <u>4,324</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**METRO COURT BRIDGE IMPROVEMENT CAPITAL PROJECTS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	\$ <u>300,144</u>	\$ <u>300,144</u>	\$ <u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Transportation			
Street Construction, Maintenance and Repair			
Contractual Services	<u>310,000</u>	<u>308,718</u>	<u>1,282</u>
Capital Outlay			
Street Paving and Repair	<u>29,700</u>	<u>29,236</u>	<u>464</u>
Total Expenditures	<u>339,700</u>	<u>337,954</u>	<u>1,746</u>
Excess of Revenues Over (Under) Expenditures	(39,556)	(37,810)	1,746
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(24,556)	(22,810)	1,746
Fund Balance at Beginning of Year	<u>24,746</u>	<u>24,746</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>190</u>	\$ <u>1,936</u>	\$ <u>1,746</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**OMEGA AVENUE IMPROVEMENT CAPITAL PROJECTS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	\$ <u>(9,831)</u>	\$ <u>(9,831)</u>	\$ <u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,831)	(9,831)	-
Fund Balance at Beginning of Year	<u>9,831</u>	<u>9,831</u>	<u>-</u>
Fund Balance at End of Year	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**TOTAL - CAPITAL PROJECTS FUNDS**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 534,580	\$ 533,006	\$ (1,574)
Intergovernmental	300,144	300,144	-
Licenses and Permits	80,000	79,364	(636)
Investment Income	232,000	211,740	(20,260)
Miscellaneous Income	<u>21,065</u>	<u>20,585</u>	<u>(480)</u>
 Total Revenues	 <u>1,167,789</u>	 <u>1,144,839</u>	 <u>- (22,950)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Fire Fighting, Prevention and Inspection			
Contractual Services	<u>94,000</u>	<u>93,310</u>	<u>690</u>
 Leisure Time Activities			
Public Recreation			
Contractual Services	<u>12,000</u>	<u>11,770</u>	<u>230</u>
 Basic Utility Services			
Sanitary Sewers and Sewage Disposal			
Contractual Services	<u>27,000</u>	<u>25,562</u>	<u>1,438</u>
 Transportation			
Street Construction, Maintenance and Repair			
Contractual Services	<u>571,402</u>	<u>570,120</u>	<u>1,282</u>
 General Government			
Land and Buildings			
Contractual Services	<u>94,000</u>	<u>93,602</u>	<u>398</u>

Continued

**CITY OF BEDFORD HEIGHTS, OHIO**

**TOTAL - CAPITAL PROJECTS FUNDS**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)**

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Capital Outlay			
Land	541,000	540,995	5
Street Paving and Repair	941,850	934,140	7,710
Miscellaneous Equipment	<u>61,000</u>	<u>60,715</u>	<u>285</u>
Total Capital Outlay	<u>1,543,850</u>	<u>1,535,850</u>	<u>8,000</u>
Total Expenditures	<u>2,342,252</u>	<u>2,330,214</u>	<u>12,038</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,174,463)</u>	<u>(1,185,375)</u>	<u>(10,912)</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds from the Sale of Debt	450,000	450,000	-
Operating Transfers - In	910,306	872,722	(37,584)
Operating Transfers - Out	<u>(365,526)</u>	<u>(365,526)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>994,780</u>	<u>957,196</u>	<u>(37,584)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(179,683)</u>	<u>(228,179)</u>	<u>(48,496)</u>
Fund Balance at Beginning of Year	285,666	285,666	-
Encumbrances at End of Year	<u>97,827</u>	<u>97,827</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>203,810</u>	\$ <u>155,314</u>	\$ <u>(48,496)</u>

CITY OF BEDFORD HEIGHTS, OHIO

ENTERPRISE FUNDS

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Sewer Fund                                 —

The City has one enterprise fund to account for the operations and maintenance of the sewage collection and treatment plant operations. The level of budgetary control is the same as that presented in the General Purpose Financial Statements.



## CITY OF BEDFORD HEIGHTS, OHIO

### INTERNAL SERVICE FUNDS

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#### Corrections Facility Fund

The Corrections Facility Fund accounts for the proceeds received from housing prisoners of other governmental districts in neighboring cities.

#### Rotary Fund

To account for the monies inmates have on their person at the time of their arrest. The money is kept in trust until their release. The excess in this fund at the end of each calendar year is then transferred to the Commissary Fund to offset the cost of purchases made.

# CITY OF BEDFORD HEIGHTS, OHIO

## COMBINING BALANCE SHEET - ALL INTERNAL SERVICE FUNDS

DECEMBER 31, 1999

	<u>Corrections</u> <u>Facility</u>	<u>Rotary</u> <u>Fund</u>	<u>Total</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 748,346	\$ -	\$ 748,346
Accounts Receivable	390,927	-	390,927
Material and Supplies Inventory	4,519	-	4,519
Fixed Assets, Net of Accumulated Depreciation	<u>3,497,563</u>	-	<u>3,497,563</u>
Total Assets	<u>\$ 4,641,355</u>	<u>\$ -</u>	<u>\$ 4,641,355</u>
<u>Liabilities</u>			
Accounts Payable	\$ 36,396	\$ -	\$ 36,396
Accrued Wages and Benefits	9,650	-	9,650
Accrued Compensated Absences	22,273	-	22,273
Due to Other Governments	9,396	-	9,396
Accrued Pension	<u>10,633</u>	-	<u>10,633</u>
Total Liabilities	<u>88,348</u>	<u>-</u>	<u>88,348</u>
<u>Fund Equity and Other Credits</u>			
Contributed Capital	3,797,853	-	3,797,853
Retained Earnings	<u>755,154</u>	-	<u>755,154</u>
Total Fund Equity and Other Credits	<u>4,553,007</u>	<u>-</u>	<u>4,553,007</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 4,641,355</u>	<u>\$ -</u>	<u>\$ 4,641,355</u>

## CITY OF BEDFORD HEIGHTS, OHIO

### COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - ALL INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Corrections Facility</u>	<u>Rotary Fund</u>	<u>Total</u>
<u>Operating Revenues</u>			
Charges for Services	\$ 1,673,786	\$ -	\$ 1,673,786
Fines and Forfeitures	13,564	-	13,564
Reimbursements	<u>18,910</u>	<u>160</u>	<u>19,070</u>
Total Operating Revenues	<u>1,706,260</u>	<u>160</u>	<u>1,706,420</u>
<u>Operating Expenses</u>			
Personal Services	789,092	-	789,092
Travel and Education	4,280	-	4,280
Contractual Services	128,903	-	128,903
Materials and Supplies	227,132	-	227,132
Depreciation	<u>108,834</u>	<u>-</u>	<u>108,834</u>
Total Operating Expenses	<u>1,258,241</u>	<u>-</u>	<u>1,258,241</u>
Income Before Operating Transfers	448,019	160	448,179
Operating Transfers - In	2,056	-	2,056
Operating Transfers - Out	<u>-</u>	<u>(1,488)</u>	<u>(1,488)</u>
Total Operating Transfers	<u>2,056</u>	<u>(1,488)</u>	<u>568</u>
Net Income (Loss)	450,075	(1,328)	448,747
Retained Earnings at Beginning of Year	<u>305,079</u>	<u>1,328</u>	<u>306,407</u>
Retained Earnings at End of Year	755,154	-	755,154
Contributed Capital	<u>3,797,853</u>	<u>-</u>	<u>3,797,853</u>
Total Fund Equity at End of Year	\$ <u>4,553,007</u>	\$ <u>-</u>	\$ <u>4,553,007</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**CORRECTIONS FACILITY INTERNAL SERVICE FUND**

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES - BUDGET  
(NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Charges for Services	\$ 1,688,000	\$ 1,532,357	\$ (155,643)
Fines and Forfeitures	18,000	13,076	(4,924)
Reimbursements	<u>21,400</u>	<u>18,910</u>	<u>(2,490)</u>
Total Revenues	<u>1,727,400</u>	<u>1,564,343</u>	<u>(163,057)</u>
<b><u>Expenses</u></b>			
Current Operations and Maintenance:			
Public Health and Welfare			
Support of Prisoners			
Personal Services	812,600	794,766	17,834
Travel and Education	7,300	4,280	3,020
Contractual Services	164,900	147,840	17,060
Supplies and Materials	<u>258,600</u>	<u>249,729</u>	<u>8,871</u>
Total Expenses	<u>1,243,400</u>	<u>1,196,615</u>	<u>46,785</u>
Excess of Revenues Over (Under) Expenses	484,000	367,728	(116,272)
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers - In	<u>2,056</u>	<u>2,056</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	486,056	369,784	(116,272)
Fund Balance at Beginning of Year	338,734	338,734	-
Encumbrances at End of Year	<u>39,828</u>	<u>39,828</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>864,618</u>	\$ <u>748,346</u>	\$ <u>(116,272)</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**ROTARY INTERNAL SERVICE FUND**

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES - BUDGET  
(NON-GAAP BUDGETARY BASIS) AND ACTUAL**

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Reimbursements	\$ <u>160</u>	\$ <u>160</u>	\$ -
Excess of Revenues Over (Under) Expenses	160	160	-
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(1,488)</u>	<u>(1,488)</u>	-
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(1,328)	(1,328)	-
Fund Balance at Beginning of Year	<u>1,328</u>	<u>1,328</u>	-
Fund Balance at End of Year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

# CITY OF BEDFORD HEIGHTS, OHIO

## TOTAL - INTERNAL SERVICE FUNDS

### SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for Services	\$ 1,688,000	\$ 1,532,357	\$ (155,643)
Fines and Forfeitures	18,000	13,076	(4,924)
Reimbursements	<u>21,560</u>	<u>19,070</u>	<u>(2,490)</u>
Total Revenues	<u>1,727,560</u>	<u>1,564,503</u>	<u>(163,057)</u>
<u>Expenses</u>			
Current Operations and Maintenance:			
Public Health and Welfare			
Support of Prisoners			
Personal Services	812,600	794,766	17,834
Travel and Education	7,300	4,280	3,020
Contractual Services	164,900	147,840	17,060
Supplies and Materials	<u>258,600</u>	<u>249,729</u>	<u>8,871</u>
Total Expenses	<u>1,243,400</u>	<u>1,196,615</u>	<u>46,785</u>
Excess of Revenues Over (Under) Expenses	<u>484,160</u>	<u>367,888</u>	<u>(116,272)</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	2,056	2,056	-
Operating Transfers - Out	<u>(1,488)</u>	<u>(1,488)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>568</u>	<u>568</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	484,728	368,456	(116,272)
Fund Balance at Beginning of Year	340,062	340,062	-
Encumbrances at End of Year	<u>39,828</u>	<u>39,828</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>864,618</u>	\$ <u>748,346</u>	\$ <u>(116,272)</u>

# CITY OF BEDFORD HEIGHTS, OHIO

## COMBINING STATEMENTS OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS

### FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Corrections Facility</u>	<u>Rotary Fund</u>	<u>Total</u>
<u>Increase (Decrease) in Cash and Cash Equivalents</u>			
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 1,545,433	\$ -	\$ 1,545,433
Cash Payments for Personal Services	(794,635)	-	(794,635)
Cash Payments for Travel and Education	(3,140)	-	(3,140)
Cash Payments for Contractual Services	(136,646)	-	(136,646)
Cash Payments to Vendors for Supplies and Materials	(210,238)	160	(210,078)
Cash Received for Reimbursements	<u>18,910</u>	<u>-</u>	<u>18,910</u>
Net Cash Provided by Operating Activities	<u>419,684</u>	<u>160</u>	<u>419,844</u>
Cash Flows From Capital and Related Financing Activities:			
Acquisition of Capital Assets	<u>(12,129)</u>	<u>-</u>	<u>(12,129)</u>
Cash Flows from Non-Capital Financing Activities:			
Cash Transfers From Other Funds	2,057	-	2,057
Cash Transfers to Other Funds	<u>-</u>	<u>(1,488)</u>	<u>(1,488)</u>
Net Cash Provided by (Used in) Non-Capital Financing Activities	<u>2,057</u>	<u>(1,488)</u>	<u>569</u>
Net Increase (Decrease) in Cash and Cash Equivalents	409,612	(1,328)	408,284
Cash and Cash Equivalents at Beginning of Year	<u>338,734</u>	<u>1,328</u>	<u>340,062</u>
Cash and Cash Equivalents at End of Year	\$ <u>748,346</u>	\$ <u>-</u>	\$ <u>748,346</u>

Continued

## CITY OF BEDFORD HEIGHTS, OHIO

### COMBINING STATEMENTS OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS (CONTINUED)

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

	<u>Corrections Facility</u>	<u>Rotary Fund</u>	<u>Total</u>
Reconciliation of Operating Income to Net Cash From Operating Activities			
Operating Income	\$ 448,019	\$ 160	\$ 448,179
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:			
Depreciation	108,834	-	108,834
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(141,917)	-	(141,917)
Increase in Material and Supplies Inventory	(410)	-	(410)
Increase (Decrease) in Accounts Payable	14,839	-	14,839
Increase (Decrease) in Due to Other Governments	111	-	111
Increase (Decrease) in Accrued Wages and Benefits	3,087	-	3,087
Increase (Decrease) in Accrued Compensated Absences	110	-	110
Increase (Decrease) in Accrued Pension	<u>(12,989)</u>	<u>-</u>	<u>(12,989)</u>
Net Cash Provided by Operating Activities	\$ <u>419,684</u>	\$ <u>160</u>	\$ <u>419,844</u>



## CITY OF BEDFORD HEIGHTS, OHIO

### AGENCY FUNDS

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#### Glenwillow Sanitary Sewer Maintenance and Repair Fund

To account for proceeds from Glenwillow Sewer user fees collected and used for maintenance and repair of Glenwillow Sanitary Sewers that are tied into the City of Bedford Heights' Waste Water System.

#### Mayor's Court Fund

To account for the collection and distribution of court fines and forfeitures.

**CITY OF BEDFORD HEIGHTS, OHIO**

COMBINING BALANCE SHEET - ALL AGENCY FUNDS

**DECEMBER 31, 1999**

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	<u>Glenwillow Sanitary Sewer Maintenance and Repair</u>	<u>Mayor's Court</u>	<u>Total</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ <u>1,539</u>	\$ <u>16,341</u>	\$ <u>17,880</u>
<u>Liabilities</u>			
Due to Other Governments	\$ <u>1,539</u>	\$ <u>16,341</u>	\$ <u>17,880</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS

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

	<u>Balance</u> January 1, 1999	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> December 31, 1999
<b><u>Glenwillow Sanitary Sewer Maintenance and Repair Fund</u></b>				
<b><u>Assets</u></b>				
Cash and Cash Equivalents	\$ <u>1,660</u>	\$ <u>1,713</u>	\$ <u>1,834</u>	\$ <u>1,539</u>
Total Assets	\$ <u>1,660</u>	\$ <u>1,713</u>	\$ <u>1,834</u>	\$ <u>1,539</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	\$ <u>1,660</u>	\$ <u>1,713</u>	\$ <u>1,834</u>	\$ <u>1,539</u>
Total Liabilities	\$ <u>1,660</u>	\$ <u>1,713</u>	\$ <u>1,834</u>	\$ <u>1,539</u>
<b><u>Mayor's Court Fund</u></b>				
<b><u>Assets</u></b>				
Cash and Cash Equivalents	\$ <u>14,088</u>	\$ <u>261,530</u>	\$ <u>259,277</u>	\$ <u>16,341</u>
Total Assets	\$ <u>14,088</u>	\$ <u>261,530</u>	\$ <u>259,277</u>	\$ <u>16,341</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	\$ <u>14,088</u>	\$ <u>261,530</u>	\$ <u>259,277</u>	\$ <u>16,341</u>
Total Liabilities	\$ <u>14,088</u>	\$ <u>261,530</u>	\$ <u>259,277</u>	\$ <u>16,341</u>
<b><u>Total All Agency Funds</u></b>				
<b><u>Assets</u></b>				
Cash and Cash Equivalents	\$ <u>15,748</u>	\$ <u>263,243</u>	\$ <u>261,111</u>	\$ <u>17,880</u>
Total Assets	\$ <u>15,748</u>	\$ <u>263,243</u>	\$ <u>261,111</u>	\$ <u>17,880</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	\$ <u>15,748</u>	\$ <u>263,243</u>	\$ <u>261,111</u>	\$ <u>17,880</u>
Total Liabilities	\$ <u>15,748</u>	\$ <u>263,243</u>	\$ <u>261,111</u>	\$ <u>17,880</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**GENERAL FIXED ASSETS ACCOUNT GROUP**

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To account for long-lived assets not used in the operations of the proprietary funds.

# CITY OF BEDFORD HEIGHTS, OHIO

## SCHEDULE OF GENERAL FIXED ASSETS BY PROGRAM AND DEPARTMENT

**AS OF DECEMBER 31, 1999**

<u>PROGRAM AND DEPARTMENT</u>	<u>Total</u>	<u>Land</u>	<u>Buildings</u>	<u>Machinery &amp; Equipment</u>	<u>Vehicles</u>
Security of Persons and Property					
Police Department	\$ 2,694,846	\$ 12,200	\$ 1,096,465	\$ 827,897	\$ 758,284
Fire Prevention	<u>2,955,871</u>	<u>12,200</u>	<u>1,160,035</u>	<u>166,945</u>	<u>1,616,691</u>
Total Security of Persons and Property	<u>5,650,717</u>	<u>24,400</u>	<u>2,256,500</u>	<u>994,842</u>	<u>2,374,975</u>
Public Health and Welfare					
Senior Citizens	<u>6,212</u>	<u>-</u>	<u>-</u>	<u>6,212</u>	<u>-</u>
Total Public Health and Welfare	<u>6,212</u>	<u>-</u>	<u>-</u>	<u>6,212</u>	<u>-</u>
Leisure Time Activities					
Parks and Playgrounds	661,781	66,320	240,350	355,111	-
Recreation Center	6,579,026	12,200	6,396,882	69,565	100,379
Swimming Pool	<u>1,067,728</u>	<u>49,320</u>	<u>1,018,055</u>	<u>353</u>	<u>-</u>
Total Leisure Time Activities	<u>8,308,535</u>	<u>127,840</u>	<u>7,655,287</u>	<u>425,029</u>	<u>100,379</u>
Basic Utility Services					
Public Works Director	<u>340,455</u>	<u>-</u>	<u>340,455</u>	<u>-</u>	<u>-</u>
Total Basic Utility Services	<u>340,455</u>	<u>-</u>	<u>340,455</u>	<u>-</u>	<u>-</u>
Transportation Services					
Street, Construction, Maintenance and Repair	<u>1,220,043</u>	<u>41,449</u>	<u>-</u>	<u>473,160</u>	<u>705,434</u>
Total Transportation	<u>1,220,043</u>	<u>41,449</u>	<u>-</u>	<u>473,160</u>	<u>705,434</u>
General Government					
Finance Department	107,342	-	-	107,342	-
Administration Department	496,159	-	-	496,159	-
Land and Buildings	2,597,532	1,415,612	1,181,920	-	-
City Hall	<u>347,450</u>	<u>-</u>	<u>347,450</u>	<u>-</u>	<u>-</u>
Total General Government	<u>3,548,483</u>	<u>1,415,612</u>	<u>1,529,370</u>	<u>603,501</u>	<u>-</u>
Total General Fixed Assets	\$ <u>19,074,445</u>	\$ <u>1,609,301</u>	\$ <u>11,781,612</u>	\$ <u>2,502,744</u>	\$ <u>3,180,788</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY PROGRAM  
AND DEPARTMENT**

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

<u>PROGRAM AND DEPARTMENT</u>	<u>General Fixed Assets 12/31/98</u>	<u>Additions</u>	<u>Disposals</u>	<u>General Fixed Assets 12/31/99</u>
Security of Persons and Property:				
Police Department	\$ 2,583,181	\$ 111,665	\$ -	\$ 2,694,846
Fire Prevention	<u>2,182,132</u>	<u>773,739</u>	<u>-</u>	<u>2,955,871</u>
Total Security of Persons and Property	<u>4,765,313</u>	<u>885,404</u>	<u>-</u>	<u>5,650,717</u>
Public Health and Welfare				
Senior Citizens	<u>-</u>	<u>6,212</u>	<u>-</u>	<u>6,212</u>
Total Public Health and Welfare	<u>-</u>	<u>6,212</u>	<u>-</u>	<u>6,212</u>
Leisure Time Activities:				
Parks and Playgrounds	652,214	9,567	-	661,781
Recreation Center	6,579,026	-	-	6,579,026
Swimming Pool	<u>1,056,225</u>	<u>11,503</u>	<u>-</u>	<u>1,067,728</u>
Total Leisure Time Activities	<u>8,287,465</u>	<u>21,070</u>	<u>-</u>	<u>8,308,535</u>
Basic Utility Services:				
Public Works Director	<u>340,455</u>	<u>-</u>	<u>-</u>	<u>340,455</u>
Total Basic Utility Services	<u>340,455</u>	<u>-</u>	<u>-</u>	<u>340,455</u>
Transportation Services:				
Street, Construction, Maintenance and Repair	<u>1,154,837</u>	<u>65,206</u>	<u>-</u>	<u>1,220,043</u>
Total Transportation	<u>1,154,837</u>	<u>65,206</u>	<u>-</u>	<u>1,220,043</u>
General Government:				
Finance Department	107,342	-	-	107,342
Administration Department	419,442	76,717	-	496,159
Land and Buildings	2,189,855	407,677	-	2,597,532
City Hall	<u>347,450</u>	<u>-</u>	<u>-</u>	<u>347,450</u>
Total General Government	<u>3,064,089</u>	<u>484,394</u>	<u>-</u>	<u>3,548,483</u>
Total General Fixed Assets	\$ <u>17,612,159</u>	\$ <u>1,462,286</u>	\$ <u>-</u>	\$ <u>19,074,445</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE**

**AS OF DECEMBER 31, 1999**

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**GENERAL FIXED ASSETS:**

Land	\$ 1,609,301
Buildings	11,781,612
Machinery and Equipment	2,502,744
Vehicles	<u>3,180,788</u>
Total General Fixed Assets	\$ <u>19,074,445</u>

**INVESTMENTS IN GENERAL FIXED ASSETS FROM:**

General Fund Revenues	\$ 1,454,424
Special Revenue Funds	7,570,408
Capital Projects Funds	1,611,666
General Fixed Assets Accumulated Prior to December 31, 1986	<u>8,437,947</u>
Total Investment in General Fixed Assets	\$ <u>19,074,445</u>

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# City of Bedford Heights

# CITY OF BEDFORD HEIGHTS, OHIO

## GENERAL GOVERNMENTAL EXPENDITURES BY PROGRAM

**DECEMBER 31, 1999** **TABLE 1**

Fiscal Year	Security of Persons And Property	Public Health and Welfare	Leisure Time Activities	Community Development	Basic Utility Services	Transportation	General Government	Capital Outlay	Debt Service	Total
1990	\$ 3,835,796	\$ 224,770	\$ 621,610	\$ 178,483	\$ 852,810	\$ 916,367	\$ 3,089,030	\$ 1,464,218	\$ 861,483	\$ 12,044,567
1991	3,777,289	233,724	618,224	202,899	1,158,025	878,505	3,282,652	748,058	899,791	11,799,167
1992	4,013,611	291,885	604,043	238,287	556,816	669,285	3,604,554	614,585	859,491	11,452,557
1993	4,164,739	335,819	860,145	279,586	670,816	859,382	3,791,177	946,881	905,600	12,814,145
1994	4,543,460	1,820,710	3,832,876	288,591	521,441	1,008,713	4,004,225	1,356,921	4,812,619	22,189,556
1995	4,409,041	2,564,965	977,639	270,793	658,566	1,095,509	4,301,229	941,322	6,362,134	21,581,198
1996	4,739,840	436,300	834,089	564,487	563,824	1,436,150	4,092,421	726,633	1,339,852	14,722,077
1997	5,144,585	319,492	988,268	387,383	477,459	1,043,380	3,047,498	1,365,268	1,197,010	13,970,343
1998	5,572,926	312,783	926,855	408,187	547,323	2,212,457	3,257,281	29,211	1,057,168	14,324,191
1999	6,572,585	344,962	1,016,682	417,625	557,543	1,796,990	3,507,026	934,360	857,931	16,005,704

All governmental fund types, modified accrual basis

**CITY OF BEDFORD HEIGHTS, OHIO**

**GENERAL GOVERNMENTAL REVENUES BY SOURCE**

**DECEMBER 31, 1999**

**TABLE 2**

<u>Year</u>	<u>Taxes</u>	<u>Inter- Governmental</u>	<u>Charges For Services</u>	<u>Licenses And Permits</u>	<u>Fines And Forfeitures</u>	<u>Special Assessments</u>	<u>Interest</u>	<u>Miscel- laneous</u>	<u>Total</u>
1990	\$ 8,889,011	\$ 1,035,235	\$ 202,066	\$ 73,125	\$ 106,544	\$ 433,800	\$ 166,168	\$ 587,570	\$ 11,493,519
1991	8,866,376	1,588,415	98,416	57,108	104,914	410,240	87,247	401,743	11,614,459
1992	9,520,265	983,830	89,223	56,471	137,783	437,108	84,845	537,912	11,847,437
1993	9,983,701	1,113,713	86,530	59,862	144,570	440,244	120,577	399,419	12,348,616
1994	10,358,105	1,890,559	92,517	131,099	148,390	425,900	287,179	511,171	13,844,920
1995	11,792,967	2,769,691	143,499	168,999	172,871	458,783	234,431	490,587	16,231,828
1996	11,774,969	1,252,098	161,016	196,206	201,243	428,178	142,096	963,154	15,118,960
1997	11,927,965	1,171,102	189,600	245,270	123,755	413,366	150,896	617,470	14,839,424
1998	11,722,631	1,544,997	181,265	342,361	151,385	412,292	212,218	905,479	15,472,628
1999	11,875,262	1,340,898	186,145	325,840	153,659	103,609	237,207	700,335	14,922,955

All governmental fund types, modified accrual basis

CITY OF BEDFORD HEIGHTS, OHIO

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE

DECEMBER 31, 1999 TABLE 2-A

<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Municipal Income Tax</u>	<u>Other Local Taxes</u>	<u>Total</u>
1990	\$ 2,238,086	\$ 6,636,572	\$ 14,353	\$ 8,889,011
1991	2,284,437	6,569,125	12,814	8,866,376
1992	2,525,899	6,968,348	26,018	9,520,265
1993	2,547,287	7,386,715	49,699	9,983,701
1994	2,451,650	7,850,190	56,265	10,358,105
1995	3,203,906	8,526,925	62,136	11,792,967
1996	3,729,932	7,967,528	77,509	11,774,969
1997	3,590,440	8,296,301	41,224	11,927,965
1998	3,160,109	8,524,195	38,327	11,722,631
1999	3,249,110	8,566,389	59,763	11,875,262

All governmental fund types, modified accrual basis

**CITY OF BEDFORD HEIGHTS, OHIO**

**REAL PROPERTY TAX LEVIES AND COLLECTIONS**

**DECEMBER 31, 1999**

**TABLE 3**

Fiscal Year	Current Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections To Current Tax Levy	Current Delinquent Taxes	Accumulated Delinquent Taxes
1990	\$ 1,406,498	\$ 1,380,194	98.1%	\$ 26,613	\$ 1,406,807	1.000	\$ 21,642	\$ 58,670
1991	1,415,650	1,381,372	97.6	17,598	1,398,970	0.988	37,904	86,335
1992	1,735,519	1,614,300	93.0	34,340	1,648,640	0.950	42,403	144,596
1993	1,829,674	1,625,336	88.8	30,617	1,655,953	0.905	35,853	166,767
1994	1,855,603	1,597,885	86.1	40,860	1,638,745	0.883	42,130	176,050
1995	2,163,810	2,125,107	98.2	59,694	2,184,801	1.010	28,033	144,317
1996	2,157,822	2,104,300	97.5	62,193	2,166,493	1.004	25,655	115,678
1997	2,300,792	2,109,717	91.7	65,391	2,175,108	.945	60,869	98,210
1998	2,393,420	2,207,537	92.2	51,154	2,258,691	.944	62,477	103,209
1999	2,438,661	2,171,380	89.0	53,763	2,225,143	.912	73,454	119,606

SOURCE: Cuyahoga County Auditor

**CITY OF BEDFORD HEIGHTS, OHIO**

**TANGIBLE PERSONAL PROPERTY TAX LEVIES AND COLLECTIONS**

**DECEMBER 31, 1999**

**TABLE 3-A**

Fiscal Year	Current Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections To Current Tax Levy	Accumulated Delinquent Taxes	
							Current Delinquent Taxes	Accumulated Delinquent Taxes
1990	\$ 792,247	\$ 778,144	98.2%	\$ 27,891	\$ 806,035	1.017	\$ 14,103	\$ 109,509
1991	842,146	805,668	95.7	56,370	862,038	1.024	36,478	97,603
1992	918,855	807,389	87.9	45,679	853,068	0.928	111,466	56,411
1993	925,599	847,649	91.6	30,261	877,910	0.948	77,950	46,239
1994	885,248	812,308	91.8	8,466	820,774	0.927	72,940	47,525
1995	992,331	967,913	97.5	28,571	996,484	1.004	24,418	64,370
1996	1,024,136	1,000,608	97.7	35,284	1,035,892	1.011	13,528	46,605
1997	991,649	917,307	92.5	199,471	1,116,778	1.126	13,266	27,857
1998	937,622	860,516	91.8	20,046	880,562	0.939	9,857	59,014
1999	972,992	879,886	90.4	61,075	940,961	.967	5,686	32,191

SOURCE: Cuyahoga County Auditor

**CITY OF BEDFORD HEIGHTS, OHIO**

**ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES**

**DECEMBER 31, 1999**

**TABLE 4**

Fiscal Year	Real Property (1)		Personal Property (2)		Public Utility Property (3)		Total	
	Assessed Value	Estimated True Value	Assessed Value	Estimated True Value	Assessed Value	Estimated True Value	Assessed Value	Estimated True Value
1990	\$ 132,458,100	\$ 378,451,714	\$ 70,605,960	\$ 252,164,143	\$ 8,500,790	\$ 17,001,580	\$ 211,564,850	\$ 647,617,437
1991	133,041,600	380,118,857	76,970,297	285,075,174	9,236,080	10,495,545	219,247,977	675,589,576
1992	154,044,950	440,128,429	81,095,600	311,906,154	9,953,280	11,310,545	245,093,830	763,345,128
1993	157,291,110	449,403,171	78,398,789	313,595,156	9,725,320	11,051,500	245,415,219	774,049,827
1994	158,823,960	453,782,743	85,374,993	341,499,972	9,729,570	11,056,330	253,928,523	806,339,045
1995	171,234,630	489,241,800	82,145,761	328,583,044	9,638,720	10,953,091	263,019,111	828,777,935
1996	173,693,510	496,267,171	82,694,291	330,777,164	9,243,640	10,504,136	265,631,441	837,548,471
1997	171,962,370	491,321,057	84,511,322	338,045,288	9,467,090	10,758,057	265,940,782	840,124,402
1998	183,750,270	525,000,771	71,709,659	286,838,636	9,580,620	10,887,068	265,040,549	822,726,475
1999	185,126,960	528,934,172	73,797,724	295,190,896	8,787,920	9,986,273	267,712,604	834,111,341

- (1) Total real property assessed value is 35% of estimated true value.
- (2) Total personal property assessed value was 35% of estimated true value in 1983 and reduced annually thereafter, 1% until it became 25%.
- (3) Total public utility property was 50% of estimated true value. Effective fiscal year 1991, it became 88%.

Source: Cuyahoga County Auditor

**CITY OF BEDFORD HEIGHTS, OHIO**

**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**

**DECEMBER 31, 1999**

**TABLE 5**

<u>Fiscal Year</u>	<u>Total City Millage</u>	<u>Total County Millage</u>	<u>Total Bedford School Millage</u>	<u>Total Orange School Millage</u>	<u>Total City, Bedford School</u>	<u>Total City, County and Orange School</u>
1990	10.00	16.70	47.80	54.60	74.50	81.30
1991	10.00	16.80	47.60	62.70	74.40	89.50
1992	10.00	16.80	52.20	62.70	79.00	89.50
1993	10.00	16.80	53.40	62.60	80.20	89.40
1994	12.00	16.80	53.10	62.60	81.90	91.40
1995	12.00	16.60	57.60	68.20	86.20	96.80
1996	12.00	16.60	57.60	68.20	86.20	96.80
1997	12.00	16.60	57.60	68.20	86.20	96.80
1998	12.00	13.75	57.70	71.50	83.45	97.25
1999	12.00	13.75	62.60	71.50	88.35	97.25

Source: Cuyahoga County Auditor



**CITY OF BEDFORD HEIGHTS, OHIO**

**PRINCIPAL TAXPAYERS - REAL PROPERTY (1)**

**DECEMBER 31, 1999**

**TABLE 6**

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Percentage Of Total Assessed Real Property</u>	<u>Percentage Of Total Assessed Valuation</u>
Riser Foods Company	\$ 7,423,150	4.00%	2.77%
Bear Creek Inv. Co.	4,099,400	2.22	1.53
A.M. Castle & Co.	4,087,650	2.21	1.52
South Pointe Towers LTD	3,699,010	2.00	1.38
Sysco Food Service	3,555,900	1.92	1.32
Southgate Towers LLC	3,094,000	1.67	1.16
Mayfred Co.	2,867,980	1.55	1.07
Olympic Steel, Inc.	2,383,850	1.29	0.89
American Spring Wire Co.	2,335,830	1.26	0.87
Sherwin-Williams Company	<u>1,662,500</u>	<u>0.90</u>	<u>0.64</u>
	\$ <u>35,209,270</u>	<u>19.02%</u>	<u>13.15%</u>
<b>Total Real Property Assessed Valuation</b>	\$ <u>185,126,960</u>		

Source: Cuyahoga County Auditor

(1) Excludes Public Utilities

CITY OF BEDFORD HEIGHTS, OHIO

PRINCIPAL TAXPAYERS - PERSONAL PROPERTY (1)

DECEMBER 31, 1999

TABLE 6-A

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Percentage Of Total Assessed Real Property</u>	<u>Percentage Of Total Assessed Valuation</u>
Riser Foods Company	\$ 13,063,780	17.70%	4.88%
Earl M. Jorgensen Co.	2,253,270	3.05	0.84
Sysco Food Services, Inc.	1,836,740	2.49	0.69
Matrix Essentials, Inc.	1,750,560	2.37	0.65
Illinois Tool Work, Inc.	1,426,010	1.93	0.53
South East Harley	1,214,610	1.65	0.47
New York Frozen Foods, Inc.	1,182,570	1.61	0.45
MacMillan Bloedel Packaging, Inc.	1,075,860	1.46	0.40
Scott Fetzer Co.	1,075,690	1.45	0.39
Fox International LTD, Inc.	<u>1,002,350</u>	<u>1.36</u>	<u>0.37</u>
	\$ <u>25,881,440</u>	<u>35.07%</u>	<u>9.67%</u>
<b>Total Personal Property Assessed Valuation</b>	\$ <u>73,797,724</u>		

Source: Cuyahoga County Auditor

(1) Excludes Public Utilities

**CITY OF BEDFORD HEIGHTS, OHIO**

**PRINCIPAL TAXPAYERS - PUBLIC UTILITY PROPERTY**

**DECEMBER 31, 1999**

**TABLE 6-B**

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Percentage Of Total Assessed Real Property</u>	<u>Percentage Of Total Assessed Valuation</u>
Cleveland Electric Illuminating Co.	\$ 4,910,770	55.88%	1.83%
The Ohio Bell Telephone Company	<u>1,620,710</u>	18.44	0.61
<b>Total Public Utility Property Assessed Valuation</b>	<b>\$ <u>8,787,920</u></b>		

Source: Cuyahoga County Auditor

**CITY OF BEDFORD HEIGHTS, OHIO**

**SPECIAL ASSESSMENT COLLECTIONS**

**DECEMBER 31, 1999**

**TABLE 7**

<u>Fiscal Year</u>	<u>Special Assessment Billings</u>	<u>Special Assessment Collected</u>	<u>Percent of Current Assessments Collected</u>	<u>Delinquent Assessments Collected</u>	<u>Total Special Assessments Collected</u>	<u>Ratio of Percent of Collections To Amount Billed</u>	<u>Current Delinquent Assessments</u>	<u>Accumulated Delinquent Taxes</u>
1990	\$ 434,392	\$ 427,303	98.4%	\$ 11,401	\$ 438,704	101.0%	\$ 9,758	\$ 98,963
1991	432,188	419,193	97.0	4,168	423,361	98.0	18,744	124,330
1992	565,917	420,111	74.2	8,538	428,649	75.7	10,753	136,949
1993	564,610	407,766	72.2	771	408,537	72.4	18,457	165,860
1994	505,534	386,261	76.4	5,524	391,785	77.5	16,262	178,912
1995	409,137	400,617	97.9	4,132	404,749	98.9	8,520	179,794
1996	408,187	402,192	98.5	5,060	407,252	99.8	5,994	133,836
1997	408,427	395,203	96.8	665	395,868	96.9	13,475	129,933
1998	407,800	400,429	98.2	7,655	408,084	100.1	7,371	134,126
1999	103,531	98,287	94.9	1,332	99,619	96.2	5,243	152,646

Source: Cuyahoga County Auditor

**CITY OF BEDFORD HEIGHTS, OHIO**

**RATIO OF NET GENERAL OBLIGATION DEBT TO ASSESSED VALUE AND NET DEBT PER CAPITA**

**DECEMBER 31, 1999**

**TABLE 8**

<u>Fiscal Year</u>	<u>Population</u> <u>(1)</u>	<u>Assessed Value</u> <u>(2)</u>	<u>Gross Debt</u>	<u>Less Debt</u> <u>Service Funds</u>	<u>Net Debt</u>	<u>Ratio of Net</u> <u>Debt To</u> <u>Assessed Value</u>	<u>Net</u> <u>Debt Per</u> <u>Capita</u>
1990 (3)	12,131	\$ 211,564,850	\$ 4,040,000	\$ 591,752	\$ 3,448,248	1.63	\$ 284.25
1991 (3)	12,131	219,247,977	3,987,500	172,002	3,815,498	1.74	314.52
1992 (3)	12,131	245,093,830	3,800,000	183,200	3,616,800	1.48	298.15
1993 (3)	12,131	245,415,219	7,212,500	225,747	6,986,753	2.85	575.94
1994 (3)	12,131	253,928,523	10,855,000	153,848	10,701,152	4.21	882.13
1995 (3)	12,131	263,019,111	10,237,500	357,774	9,879,726	3.76	814.42
1996 (3)	12,131	265,631,441	9,755,000	554,304	9,200,696	3.46	758.44
1997 (3)	12,131	265,940,782	8,832,500	611,063	8,221,437	3.10	677.73
1998 (3)	12,131	265,040,549	8,425,000	473,370	7,951,630	3.00	666.33
1999 (3)	12,131	267,712,604	8,135,000	366,698	7,768,302	2.90	640.37

(1) - Source: U.S. Census Bureau

(2) - Source: Cuyahoga County Auditor

(3) - Accrual Basis

**CITY OF BEDFORD HEIGHTS, OHIO**

**LEGAL DEBT MARGIN**

**DECEMBER 31, 1999**

**TABLE 9**

Total Assessed Valuation	\$	<u>267,712,604</u>
Overall Debt Limitation - 10.5% of Assessed Valuation	\$	<u>28,109,823</u>
Gross Indebtedness (Notes and Bonds)	\$	8,280,000
Less Debt Not Subject to Limitation		<u>(145,000)</u>
Debt Within 10.5% Limitation		8,135,000
Less: Amount Available in Debt Service Funds		<u>(366,698)</u>
Net Debt Within 10.5% Limitation		<u>7,768,302</u>
Legal Debt Margin Within 10.5% Limitation	\$	<u>20,341,521</u>
*****		
Unvoted Debt Limitation - 5.5% of Assessed Valuation	\$	<u>14,724,193</u>
Gross Indebtedness (Notes and Bonds)	\$	8,280,000
Less Debt Not Subject to Limitation		<u>(145,000)</u>
Debt Within 5.5% Limitation		8,135,000
Less: Amount Available in Debt Service Funds		<u>(366,698)</u>
Net Debt Within 5.5% Limitation		<u>7,768,302</u>
Legal Debt Margin Within 5.5% Limitation	\$	<u>6,955,891</u>

**CITY OF BEDFORD HEIGHTS, OHIO**

**COMPUTATION OF DIRECT AND OVERLAPPING DEBT -- GENERAL OBLIGATION DEBT**

**DECEMBER 31, 1999**

**TABLE 10**

<u>Jurisdiction</u> Direct:	Net General Obligation Debt <u>Outstanding (1)</u>	Percentage Applicable to <u>Government</u>	Amount Applicable to <u>Government</u>
City of Bedford Heights	\$ 7,768,302	100.00%	\$ 7,768,302
Overlapping:			
Cuyahoga County	141,004,636	1.04	1,466,448
Regional Transit Authority	101,865,000	1.04	1,059,396
Bedford School District	12,455,000	30.30	3,773,865
Orange School District	<u>38,355,221</u>	5.93	<u>2,274,465</u>
Total	\$ <u>301,448,159</u>		\$ <u>16,342,476</u>

Source: Cuyahoga County Auditor

(1) Net general obligation debt outstanding equals the amount of general obligation bonds and notes outstanding minus the debt service fund balance available to pay non-special assessment general obligation debt.

**CITY OF BEDFORD HEIGHTS, OHIO**

**RATIO OF ANNUAL DEBT SERVICE FOR GENERAL BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES**

**DECEMBER 31, 1999**

**TABLE 11**

<u>Fiscal Year</u>	(1) <u>General Obligation Principal</u>	(2) <u>General Obligation Interest</u>	(3) <u>Debt Service On General Bonded Debt</u>	<u>General Governmental Expenditures</u>	<u>Ratio</u>
1990 (4)	\$ 147,500	\$ 209,043	\$ 356,543	\$ 12,044,567	2.96%
1991 (4)	152,500	200,745	353,245	11,799,167	2.99%
1992 (4)	157,500	291,190	448,690	11,452,557	3.92%
1993 (4)	257,500	257,219	514,719	12,814,145	4.02%
1994 (4)	317,500	363,503	681,003	22,189,556	3.07%
1995 (4)	407,500	402,783	810,283	21,526,344	3.76%
1996 (4)	432,500	506,244	938,744	14,719,920	6.38%
1997 (4)	447,500	480,341	927,841	13,970,343	6.64%
1998 (4)	477,500	453,081	930,581	14,324,191	6.50%
1999 (4)	545,000	457,388	1,002,388	16,005,704	6.26%

Notes:

- (1) Does not include the rollover of principal due under bond anticipation notes.
- (2) Debt service on general obligation bonds and notes does not include debt service on special assessment/general obligation bonds and notes or urban renewal bonds.
- (3) General government expenditures per Table 1.
- (4) GAAP basis



**CITY OF BEDFORD HEIGHTS, OHIO**

**DEMOGRAPHIC STATISTICS**

**DECEMBER 31, 1999**

**TABLE 12**

<u>Year</u>	(1) <u>Population</u>	(2) Bedford School District <u>Enrollment</u>	(3) Cuyahoga County Unemployment Rate
1990	12,131	3,883	4.8%
1991	12,131	3,928	6.7%
1992	12,131	3,884	6.6%
1993	12,131	3,942	6.0%
1994	12,131	4,020	4.4%
1995	12,131	4,104	4.7%
1996	12,131	3,903	4.8%
1997	12,131	4,004	4.1%
1998	12,131	4,151	4.9%
1999	12,131	4,060	4.6%

**Sources:**

- (1) U.S. Bureau of Census
- (2) Bedford Board of Education (Bedford, Bedford Heights, Oakwood and Walton Hills)
- (3) Ohio Bureau of Employment Services Division of Labor Market Information

**CITY OF BEDFORD HEIGHTS, OHIO**

**CONSTRUCTION, BANK DEPOSITS AND ASSESSED PROPERTY VALUES**

**DECEMBER 31, 1999**

**TABLE 13**

<u>Year</u>	<u>Residential Construction Values (1)</u>	<u>Commercial Industrial Construction Values (1)</u>	<u>Commercial Industrial Construction Units (1)</u>	<u>Domestic Bank Deposits In County (2)</u>	<u>(3) Total Assessed Real Property Value (4)</u>
1990	\$ 599,842	\$ 5,185,125	38	\$ 19,188,641	\$ 132,458,100
1991	711,096	3,582,974	25	18,392,243	133,041,600
1992	372,214	1,042,284	35	19,379,280	154,044,950
1993	742,103	3,948,098	37	21,009,421	157,291,110
1994	2,215,233	6,318,050	47	20,885,453	158,823,960
1995	3,941,940	7,218,802	25	22,694,304	171,234,630
1996	1,663,895	4,952,030	43	27,068,211	173,693,510
1997	1,390,511	6,534,335	53	53,941,971	171,962,370
1998	1,768,099	10,963,117	58	58,904,596	183,750,270
1999	2,670,519	4,211,516	42	57,816,942	185,126,960

**Sources/Notes:**

- (1) City of Bedford Heights Building Department
- (2) Federal Reserve Bank of Cleveland shown in thousands of dollars.
- (3) Cuyahoga County Auditor
- (4) Represents the real property values assessed for taxation which represents 35% of estimated true value



STATE OF OHIO  
OFFICE OF THE AUDITOR

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CITY OF BEDFORD HEIGHTS

CUYAHOGA 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.

By: Susan Babbitt

Date: JULY 18, 2000