

**City of Cleveland Heights, Ohio**

**SINGLE AUDIT REPORTS**

**DECEMBER 31, 1999**

**C IUNI & PANICHI**  
**INC.**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
**AND BUSINESS CONSULTING FIRM**

# **City of Cleveland Heights, Ohio**

**SINGLE AUDIT REPORTS**

**DECEMBER 31, 1999**

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

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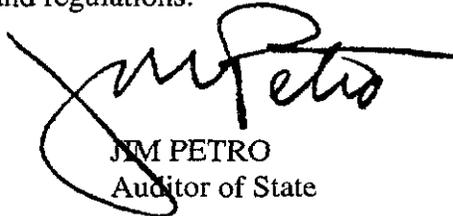
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Members of City Council of the  
City of Cleveland Heights, Ohio

We have reviewed the Independent Auditor's Report of the City of Cleveland Heights, Cuyahoga County, prepared by Ciuni & Panichi, Inc., for the audit period January 1, 1999 to 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 Cleveland Heights is responsible for compliance with these laws and regulations.



JIM PETRO  
Auditor of State

June 29, 2000

**Report On Compliance And On Internal Control Over Financial  
Reporting Based On An Audit Of Financial Statements Performed  
In Accordance With *Government Auditing Standards***

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

We have audited the financial statements of the City of Cleveland Heights, Ohio as of and for the year ended December 31, 1999, and have issued our report thereon dated April 5, 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 Cleveland 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the City of Cleveland Heights, Ohio in a separate letter dated April 5, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Cleveland 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 another matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the City of Cleveland Heights, Ohio in a separate letter dated April 5, 2000.

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

*Ciuni & Panichi, Inc.*

Cleveland, Ohio  
April 5, 2000

**Report On Compliance With Requirements Applicable To Each  
Major Program And Internal Control Over Compliance And  
On The Schedule Of Expenditures Of Federal Awards In  
Accordance With OMB Circular A-133**

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

Compliance

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

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

In our opinion, the City of Cleveland Heights, Ohio complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999. We noted a certain instance of noncompliance that does not require inclusion in this report that we have reported to the management of the City of Cleveland Heights, Ohio in a separate letter dated April 5, 2000.

Internal Control Over Compliance

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

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

Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of the City of Cleveland Heights, Ohio as of and for the year ended December 31, 1999, and have issued our report thereon dated April 5, 2000. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

*Cinni & Parnetti, Inc.*

Cleveland, Ohio  
April 5, 2000

**CITY OF CLEVELAND HEIGHTS, OHIO**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Housing and Urban Development:			
Community Development Block Grant	14.218	N/A	\$ <u>2,502,909</u>
Subtotal Direct Program			<u>2,502,909</u>
Pass-Through Program From:			
Cuyahoga County Housing Consortium:			
HOME Investment Partnership Program	14.239	N/A	<u>169,264</u>
Total U.S. Department of Housing and Urban Development			<u>2,672,173</u>
U.S. Department of Health and Human Services:			
Pass-Through Program From:			
State Department of Aging and the Western Reserve Area Agency on Aging:			
Title III-B of the Older Americans Act	93.044	N/A	<u>35,806</u>
Total U.S. Department of Health and Human Services			<u>35,806</u>
Total Expenditures of Federal Awards			\$ <u>2,707,979</u>

The accompanying notes are an integral part of this schedule

**CITY OF CLEVELAND HEIGHTS, OHIO**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

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**NOTE 1 - BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Cleveland Heights, Ohio and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general-purpose financial statements.

**NOTE 2 - SUBRECIPIENTS**

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

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Community Development Block Grant Entitlement Grants	14.218	\$ 743,915

**NOTE 3 - LOANS OUTSTANDING**

In 1992 the City received and in 1993 the City expended a \$700,000 loan from HUD under Section 108 of Title I of the Housing and Community Development Act, as amended. The funds were repaid to the City during 1999 and placed into an escrow account until the balloon principal payment is due on August 1, 2002. Interest is being paid annually at a rate of 7.14%. The loan and related activities have not been reflected in this schedule of federal financial assistance. The outstanding loan balance as of December 31, 1999 was \$700,000. Because there were no significant continuing compliance requirements, the loan balance was not included in determining the amount of federal awards expended for 1999 and was not considered a major program.

# CITY OF CLEVELAND HEIGHTS, OHIO

## SCHEDULE OF FINDINGS OMB CIRCULAR A-133 SECTION .505

DECEMBER 31, 1999

### 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)?	No
(d)(I)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(I)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(I)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(I)(vi)	Are there any reportable findings under Section .501?	No
(d)(I)(vii)	Major Programs	Community Development Block Grant CFDA No. 14.218
(d)(I)(viii)	Dollar Threshold: Type A/B Programs	Type A:>\$300,000 Type B:>All Others
(d)(I)(ix)	Low Risk Auditee?	Yes

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

There were no findings noted relating to the financial statements that would be required to be reported in accordance with generally accepted government auditing standards.

### 3. FINDINGS FOR FEDERAL AWARDS

There were no findings for federal awards to report in 1999.

**CITY OF CLEVELAND HEIGHTS, OHIO**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A-133 SECTION .315(b)**

**DECEMBER 31, 1999**

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There were no prior audit findings or questioned costs for federal awards reported in 1998.

**CITY OF CLEVELAND HEIGHTS, OHIO**  
**40 SEVERANCE CIRCLE**  
**CLEVELAND HEIGHTS, OHIO 44118**  
**(216) 291-4444**

**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
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Not  
applicable



# 1999 C A E R

*For the year ending December 31, 1999*

*Cleveland Heights, Ohio*

COMPREHENSIVE ANNUAL FINANCIAL REPORT



**C O M P R E H E N S I V E   A N N U A L   F I N A N C I A L   R E P O R T**



*For the year ending December 31, 1999*

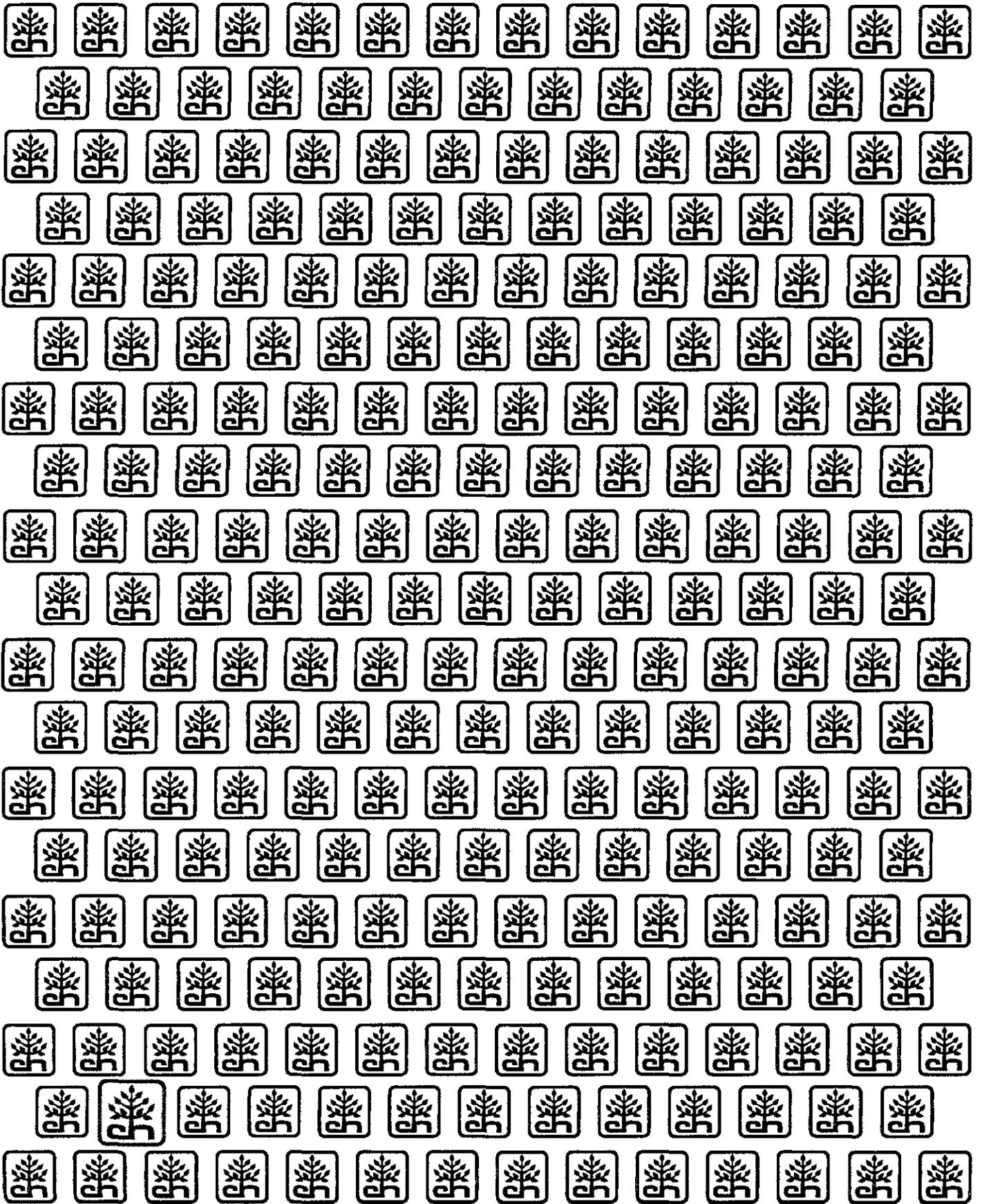
*Cleveland Heights, Ohio*

*Prepared by the  
Department of Finance*

Thomas K. Malone, Director

Sharon E. McGuire, CPA, Assistant Director

Nick Vitalone, Supervisor of Fiscal Control



# CITY OF CLEVELAND HEIGHTS, OHIO

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

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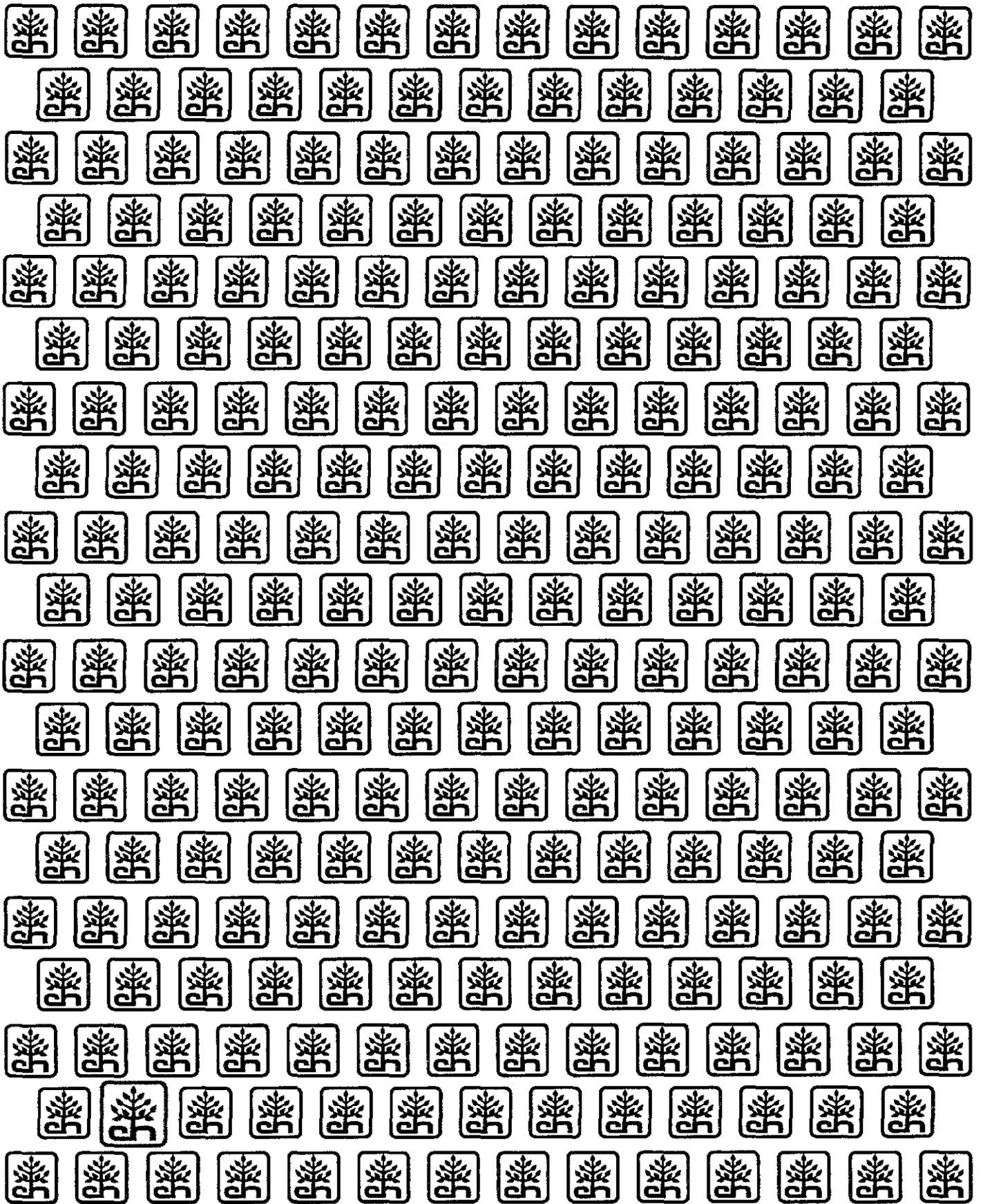
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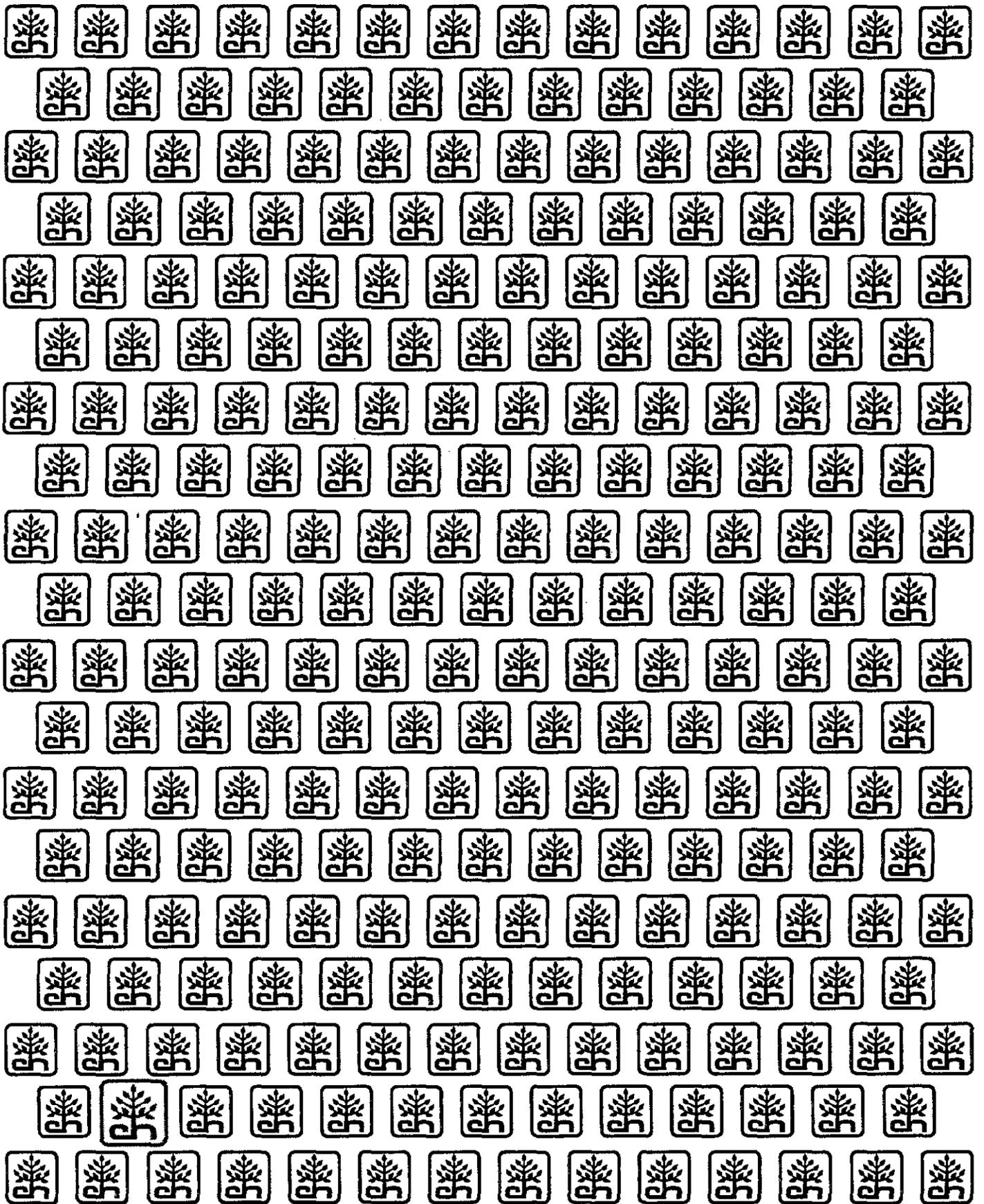
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**I N T R O D U C T O R Y   S E C T I O N**



CITY OF  
CLEVELAND  
HEIGHTS 

June 15, 2000

Dear Members of Council and Residents of the  
City of Cleveland Heights:

The purpose of this letter is to acquaint you with the City's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 1999. The City, and more specifically the Department of Finance, assumes responsibility for the accuracy, completeness, fairness of presentation, and all disclosures contained within this report and believes that the data included is accurate in all material respects. Further, it is our intention to present it in a manner that would fairly set forth the financial position of the City and results of operations as measured by its various activities.

The CAFR consists of three sections. The Introductory Section which contains the table of contents, this letter of transmittal, a list of principal City officials, and organizational charts of the City and the Department of Finance; the Financial Section with the opinion letter of the City's independent auditor, the General Purpose Financial Statements and the accompanying Notes to the Financial Statements, the combining financial statements by fund type, and other schedules which provide detailed information for the 1999 fiscal year; and the Statistical Section which details selected financial, economic, and demographic information about the City for the past ten years.

### CITY ORGANIZATION

The City of Cleveland Heights, located in northeastern Ohio immediately east of Cleveland, is a residential community which covers 8.2 square miles. The City's population from the revised 1990 federal census was 54,540. The City, incorporated under Ohio law in February 1921, operates under its own charter, which was adopted in August, 1921. The Charter provides that the City operate under the council/manager form of government. The City Manager, appointed by the seven member elected Council, is the chief administrative officer of the City.

The City Manager, under authority granted by the City Charter, has the power to appoint and to remove all administrative officers and employees. His appointment of the Directors of Law, Finance, and Planning requires the approval of a majority of the members of Council. A Vice City Manager and two Assistants to the City Manager work with the City Manager in handling the administrative operations of the City, including the areas of Personnel, Budget and Capital Projects.

City Council holds its regular bi-monthly council meetings on the first and third Mondays of each month. The Charter provides procedures for special or emergency meetings, if the need arises. The City Manager and his administrative staff together with the various Department Directors attend all regular council meetings. City Council generally meets in committee or as a committee of the whole on those Mondays when there is no regularly scheduled meeting.

## ECONOMIC CONDITIONS

The City continued to enjoy economic strength during 1999 in part due to its proximity to the major cultural, educational, and medical facilities in northeastern Ohio. These facilities include the University Circle area comprised of Case Western Reserve University and its associated University Hospitals, Severance Hall for the Performing Arts which also serves as resident base to the internationally-acclaimed Cleveland Symphony Orchestra, and the Cleveland Clinic, a world-renowned medical research and treatment facility. In addition, the City is strategically located to facilitate efficient and quick access to the revitalized downtown Cleveland business district, new sports facilities for the Cleveland Indians major league baseball team, the Cleveland Cavaliers professional basketball team, the Cleveland Browns professional football team, the Great Lakes Science Center, and the National Rock and Roll Hall of Fame. As a result, the City's unemployment rate in early 2000 was 3.0% as compared to the county rate of 4.8%, a State of Ohio rate of 4.7%, and a national rate of 4.5%.

Property values have soared by over 40% since 1989. This is a key indicator of this City's economic health and stability where the primary "industry" is its housing. All indications are that the City will continue to be a highly desirable place in which to live, further contributing to an appreciation in property values which outpaces the rate of inflation.

1999 income tax collections remained strong and continued to account for over 54% of all General Fund revenues.

## HIGHLIGHTS OF 1999 AND PROSPECTS FOR THE FUTURE

Through a variety of municipal services and programs, together with public/private partnerships and citizen cooperation, there have been continued efforts to maintain and improve the exceptional environmental, economic, and social quality of life to which the residents of the City of Cleveland Heights have become accustomed.

Cain Park, the municipally-owned and operated outdoor theatrical complex, is home to both the Alma Theater and the Dina Rees Evans Amphitheater. Orchestral, dance, and theatrical performances produced during 1999 included: The Chieftains, Three Dog Night,

Dionne Warwick, Boz Scaggs, Janis Ian, Bobby McFerrin, Ohio Ballet, Jump Rhythm Jazz Project, Side Show, and Bye Bye Birdie. The Cain Park Arts Festival is recognized as one of the ten best such events in the United States.

Our commercial districts, integral to the City's residential neighborhoods, are home to the many new businesses which open in Cleveland Heights every year, complementing wonderful existing enterprises.

Severance Town Center, which began its life in 1963 as the area's first enclosed shopping mall, is at the center of a \$100 million redevelopment effort which will result in the creation of over 1,000 new jobs and will generate over \$700,000 in new annual tax revenues. Home Depot, the nation's foremost home improvements retailer and Wal-Mart, world famous for its unequaled customer service, now anchor the new shopping area. Office Max, a national leader in office supplies, and the Card and Party Giant both opened their doors during 1999. Borders Books and Café, a national bookstore chain with an in-house café and coffee shop and the fourteen-theater complex of Regal Cinemas' both began operations during the first quarter of 2000. Marshall's, a national retail discount chain, is currently completing construction and expected to open during the second quarter of 2000.

Kaiser Permanente acquired 17 acres on Severance Circle which surrounds the shopping area and has completed construction of its new \$26 million specialty health care facility. The first new subdivision in the City since the mid 1980's will consist of 22 new town homes built by Zaremba, Inc. The ground breaking took place in December, 1999. Phase I is to be completed in the fall of 2000 while Phase II is expected to be completed in the spring of 2001. The City of Cleveland Heights is participating in this development project by establishing a linked deposit program with Third Federal Savings Bank. This program offers reduced mortgage interest rates to initial buyers of the new town homes. In addition to single-family residences, Homewood Residence at Rockefeller Gardens is a \$15 million assisted living complex with 130 units that has been completed in 1999 and opened in January 2000.

The City purchases water in bulk from the City of Cleveland through master meters and then distributes the water to City residents through the City's water mains. The City owns and maintains its water mains and also bills all water users for their consumption of water. While the City collects sewage through its own sewerage system, the Northeastern Ohio Regional Sewer District handles the treatment of sewage. The City bills for sewage disposal as a part of the billing for water consumption. The City's Automatic Water Meter Reading System (AMR) utilizes water meters which are read by radio signals rather than by conventional meter reader personnel, allowing staff to read the entire City in less than three working days. For convenience and safety, the meters are read in the middle of the night. The monthly water bills are sent with the billing information, a return envelope, and a message section that serves as an informative reminder of City events. As a matter of convenience, customers can now pay their water and sewer bills by credit card. In addition, the City altered its relationship with the Northeast Ohio Sewer District from master meter to that of a direct billing agent. This change resulted in residents receiving a direct statement each quarter from the Sewer District. A major benefit of this change is that residents are able to participate in the summer sprinkling program, which results in savings because of increased water usage in the summer.

The Cleveland Electric Illuminating Company and the East Ohio Gas Company, both independent, publicly-owned utilities provide City residents with electricity and natural gas.

#### Community Development Block Grant Program

The Community Development Block Grant (CDBG) Program is administered by the Planning and Development Department. In 1999, the City received \$1.912 million in CDBG dollars which were allocated to an array of projects including housing preservation, commercial district improvements, youth programs, senior services, and fair housing.

## CITY SERVICES

The City provides the following services for its citizens: Police and Fire Protection, Emergency Medical Services, Refuse, Recyclable and Yard Waste Collection, Street Maintenance, Recreation Programs, Municipal Court, Public Health, Community Development, Public Improvements, Water and Sewer Services, and General Administrative Services.

In addition to the basic services just described, the City continues to offer superior recreational facilities for its residents. The City operates a total of six municipal parks, which include two swimming pools, an ice skating pavilion, and the usual sports, playground, and picnic facilities.

The curbside recycling program continued to be successful due to the cooperation of the residents. Included in the recycling collection are newspapers, magazines and catalogs, mixed paper (including cereal and dry good boxes), corrugated cardboard, metal, glass and #1 and #2 plastic containers. In addition, the City diverted most of its yard waste from the landfill to composting facilities. Cleveland Heights promotes the use of products made from recycled material whenever possible.

In keeping with its primarily residential character, the City operates an urban forestry department which is funded mainly through an annual special assessment on all properties. With the addition of new equipment and manpower, the department was able to concentrate on removing and replanting Cleveland Heights' aging urban forest. During 1999, the Forestry Department provided free split firewood for residents, planted 300 trees (size 2.5" - 3" caliper), pruned 1,106 trees, and removed 341 hazardous trees. The purchase of a stump grinder allowed City staff to remove 337 tree stumps in the City. The Forestry Department was involved in the cleanup of the East Cleveland Township Cemetery, removal of logs in the Forest Hill stream debris catchers and trimming of trees for the installation of new parking lot lighting. The City received its 21st Tree City USA Award, sponsored by the National Arbor Day Foundation in cooperation with the U.S. Forest Service, the U.S. Conference of Mayors, the National Association of State Foresters, and the National League of Cities.

The annual street resurfacing program involves removal of the asphalt street surface to its base, making base repairs, replacing curbs, catch basin and manhole castings as needed, setting all castings flush to the new street level and placing a new asphalt surface which is crowned and graded for proper drainage. The primary sources of funding for this program are motor vehicle license fees and gasoline excise tax, which generate about \$1.3 million per year. An additional \$103,384 of CDBG funds were used on streets in low/moderate income districts. The annual street surface treatment program extends the life of the road's surface by application of crack fillers, chip sealing, and single pass asphalt recycling, a method of reclaiming the top inch of loose asphalt.

## REPORTING ENTITY

The City has reviewed its reporting entity definition in order to insure conformance with the Statements issued by the Governmental Accounting Standards Board. The financial reporting entity consists of the City (the primary government) as well as any component units for which the elected officials of the City are financially accountable. A component unit is a legally separate organization which would be included in the City's reporting entity because of the significance of its operational or financial relationship with the City.

Based upon this review, these financial statements do not include any component units.

## ACCOUNTING POLICIES AND BUDGETARY CONTROL

The City of Cleveland Heights reports on a modified accrual/accrual basis of accounting, which conforms to generally accepted accounting principles (GAAP), as applicable to local governments. Under this system, the Governmental and Fiduciary Fund Types utilize a modified accrual basis of accounting. On this basis revenues are recognized when measurable and available to finance current expenditures; expenditures are recognized when goods and services are received and liabilities are incurred. The Proprietary Fund Types are accounted for on the accrual basis of accounting. On this basis revenues are recognized when earned; expenses are recognized when incurred.

The City maintains its legal level of budgetary control at the fund level. However, management control is exercised at the department level (Public Safety, Public Health, Culture and Recreation, Community Development, Sanitation, Transportation, and General Government). The City Manager is authorized to transfer amounts between objects of expenditure within and between departments so long as the total appropriation for each fund does not exceed that of the Council approved appropriation. The City's fully automated financial system maintains this budgetary control through its purchase order/ encumbrance feature. The purchase order, required before making any purchase, creates the encumbrance against the current budget. No purchase order will be generated unless there is sufficient unobligated budget to accept the encumbrance without a budget overrun.

## INTERNAL ACCOUNTING AND REPORTING CONTROL

As part of its continuing commitment to excellence in financial reporting, the City utilizes a fully integrated, computerized financial accounting, budgeting and reporting system. Because the system is integrated, the financial and budgetary information maintained by the system is immediately available to the City's management. The timeliness and accuracy of the information provided by the City's accounting, budgeting and reporting system provides each member of the City's management with a solid, informed financial basis for daily decision-making, performance evaluation and planning.

The City has built internal accounting controls into its financial accounting, budgeting and reporting system to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss resulting from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The internal accounting controls built into the City's system were developed within the framework of the concept of reasonable assurance. This concept recognizes that the cost of control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires estimates and judgments by management. Regular reviews of internal control occur within this policy framework. We believe that the City's internal accounting controls adequately safeguard the City's assets and provide reasonable assurance of proper recording and reporting of financial transactions.

## FUND AND ACCOUNT GROUP STRUCTURE

The City has organized its Funds and Account Groups as follows:

### Governmental Funds

General Fund - To account for all financial resources except those required to be accounted for in a separate fund. Most of the City's basic services are accounted for in this fund.

Special Revenue Funds - To account for the proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Fund - To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds - To account for financial resources to be used for the acquisition or construction of major capital facilities, except for those financed by Proprietary or Trust Funds.

### Proprietary Funds

Enterprise Funds - To account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds - To account for the financing of services provided by one department to other departments of the City on a cost reimbursement basis.

### Fiduciary Funds

Trust and Agency Funds - To account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The City's Trust Funds are all considered to be expendable.

### Account Groups

General Fixed Assets Account Group - To account for all fixed assets of the City, except those accounted for in the Proprietary and Trust Funds.

General Long-Term Obligations Account Group - To account for all long-term obligations of the City, except for those accounted for in the Proprietary and Trust Funds.

## GENERAL GOVERNMENTAL REVENUES AND EXPENDITURES

Revenues for general governmental functions are classified under the following sources:

Property Taxes - amounts levied against the taxable or assessed value of all real and public utility property, and tangible personal property used in business. Real property is assessed at 35% of true (market) value. The true value of personal property is based on composite annual allowances and is assessed at 88%, except electric utility production equipment which is assessed at 100% of true value (50% of cost), and personal property of rural electric companies which is assessed at 50% of true value, and the personal property of railroads which is assessed at 25% of true value. Effective in tax year 1995, all interexchange telephone personal property is assessed at 25 percent. Local exchange telephone personal property added to the tax roles during tax year 1995 and thereafter is assessed at 25% of true value; existing personal property is assessed at 88%.

Municipal Income Taxes - taxes levied at a rate of 2% on all wages, other compensation, and net profits earned within the City, as well as on the income of residents which is earned outside the City. In the latter case the City allows a tax credit of 50% of the tax paid to another municipality up to a maximum credit of one-half of one percent of income earned outside the City.

Other Local Taxes - includes admission taxes levied on theatre, special event, athletic clubs and golf course gross revenues, hotel/motel taxes on gross rentals, and cable TV franchise taxes.

State Levied Shared Taxes - includes local government taxes received from both the State of Ohio and Cuyahoga County, inheritance taxes, cigarette taxes, and liquor and beer permit fees all of which are distributed to the City according to various formulae.

Intergovernmental Grants and Contracts - includes local, state and federal grants, such as Community Development Block Grant, COPS Ahead, and local intergovernmental operating contracts.

Charges for Services - includes charges for general governmental services such as health and vital statistics fees, refuse collection, sewer cleaning, parking meters, swimming pools, and other recreation programs.

Fees, Licenses, and Permits - includes charges for zoning appeals fees, building trade licenses, permits and inspections.

Interest Earnings - interest and other profits earned on investments.

Special Assessments - includes revenues from assessments levied on various parcels of property to finance special benefits conferred upon the parcels.

Fines and Forfeitures - payments received by the City through the Cleveland Heights Municipal Court from fines, costs, and bond forfeitures for both civil and criminal cases. This also includes parking fines which are not received through the Court but rather directly from the payor.

All Other Revenue - miscellaneous revenues not otherwise accounted for.

The following summary schedule compares revenues and other financing sources for general governmental functions which include the General, Special Revenue, Debt Service, Capital Projects, and Expendable Trust Funds and includes a discussion of material differences from 1998 to 1999.

<u>Revenue Source</u>	<u>Year ended December 31,</u>		<u>Increase (Decrease) from 1998</u>
	<u>1999</u>	<u>1998</u>	
Property taxes	\$ 9,334,149	\$ 8,552,931	\$ 781,218
Municipal income taxes	19,609,170	18,129,164	1,480,006
Other local taxes	438,001	551,615	(113,614)
State levied, shared taxes	6,391,439	6,144,264	247,175
Intergovernmental grants and contracts	3,110,374	3,515,264	(404,890)
Charges for services	1,659,907	1,784,525	(124,618)
Fees, Licenses, and Permits	1,282,469	1,092,561	189,908
Interest earnings	2,173,847	2,251,807	(77,960)
Special assessments	1,058,733	1,045,518	13,215
Fines and forfeitures	2,055,224	2,156,536	(101,312)
All other revenue	<u>1,840,791</u>	<u>1,443,404</u>	<u>397,387</u>
Subtotal	<u>48,954,104</u>	<u>46,667,589</u>	<u>2,286,515</u>
Other financing sources	<u>7,538,353</u>	<u>5,343,035</u>	<u>2,195,318</u>
Total	\$ <u>56,492,457</u>	\$ <u>52,010,624</u>	\$ <u>4,481,833</u>

The increase in municipal income tax was attributable to the effectiveness of an ongoing non-filer program as well as a reflection of the health of the overall economy and an increase in employer withholding.

The net increase in state levied shared taxes was primarily due to an increase in inheritance taxes in the General Fund from 1998 to 1999 and an increase in State revenue sharing from its Local Government Funds between 1998 and 1999.

The net decrease in intergovernmental revenue was due to projects that occurred in 1999 but reimbursement revenue was not received until 2000.

The increase in all other revenues was mainly due to an increase in program income that resulted from the prior expenditure of CDBG funds.

Other financing sources increased due to the issuance of Ohio Pension Fund Bonds in the amount of \$2 million.

Expenditures for general governmental functions are classified under the following categories:

Public Safety - expenditures for police and fire protection, traffic signs and signals, animal control, and other activities where the primary purpose is to reduce the amounts and effects of external harm to individuals.

Public Health - expenditures for health services, assistance to the aged, and other activities which provide for the physical and mental health of citizens by reducing the number, length, and severity of illnesses and disabilities.

Culture and Recreation - expenditures for activities which provide year-round leisure time opportunities for citizens such as parks, recreation programs, swimming pools, and playgrounds.

Community Development - expenditures for community planning and zoning, housing and building code enforcement, community relations, and public relations, all aimed at providing citizens with decent, safe and sanitary housing as well as improving the general economic environment of the City.

Sanitation - expenditures for storm sewers and drains, refuse collection and disposal.

Transportation - expenditures for street maintenance and repair, parking meters, and vehicle maintenance.

General Government - expenditures for the administration of activities such as City Council, City Manager, Finance, Law, Municipal Court, and Community Services, as well as costs of independent audits, workers compensation, employee health benefits, County Auditor's deductions, and overall administrative support.

Capital Outlay - expenditures for the purchase of land, buildings, equipment, or improvements to any of the foregoing, which have a unit cost of at least five thousand dollars or more.

Debt Service - expenditures for the principal and interest on the City's general obligation bonds, notes, and other long-term debt.

The following summary schedule compares expenditures and other financing uses for general governmental functions which include the General, Special Revenue, Debt Service, Capital Projects, and Expendable Trust Funds and includes a discussion of material differences from 1998 to 1999.

<u>Function</u>	<u>Year ended December 31,</u>		<u>Increase (Decrease) from 1998</u>
	<u>1999</u>	<u>1998</u>	
Public Safety	\$ 15,021,518	\$ 14,043,553	\$ 977,965
Public Health	359,960	323,020	36,940
Culture and Recreation	2,938,783	1,961,892	976,891
Community Development	7,481,488	4,758,719	2,722,769
Sanitation	2,944,514	2,616,194	328,320
Transportation	3,723,768	2,105,000	1,618,768
General Government	11,100,883	9,536,018	1,564,865
Capital Outlay	563,223	5,819,776	(5,256,553)
Debt Service	<u>3,695,506</u>	<u>3,728,948</u>	<u>(33,442)</u>
Subtotal	<u>47,829,643</u>	<u>44,893,120</u>	<u>2,936,523</u>
Other financing uses	<u>8,234,670</u>	<u>5,339,129</u>	<u>2,895,541</u>
Total	\$ <u>56,064,313</u>	\$ <u>50,232,249</u>	\$ <u>5,832,064</u>

The growth in community development expenditures reflect increased spending for economic development projects, as well as street repairs financed through CDBG funding.

Transportation expenditures increased due to increases in contract costs for road improvement projects.

The increase in general government expenditures is a result of the City paying off its unfunded pension liability to the Ohio Police and Fire Pension Fund in the amount of \$2,134,387.

The decrease in capital outlay was attributed to large construction projects that were completed in 1998. The Cedar Road Improvement Project, the Denison Park Soccer Facility and the Cain Park Colonnade Project completed in 1998 represent the bulk of the decrease in capital outlay.

Other financing uses increased due to the payment to the Ohio Police and Fire Pension Fund for unfunded pension liability and the payment to the escrow agent for the defeasance of the HUD Section 108 Loan Guarantee.

GENERAL FUND REVENUES AND EXPENDITURES

As the primary operating fund of the City, the General Fund traditionally accounts for most of the general governmental revenues and expenditures. Consequently, schedules comparing fiscal year 1999 revenues and expenditures with fiscal year 1998 revenues and expenditures follow.

<u>Revenues</u>	<u>Year ended December 31,</u>		<u>Increase (Decrease) from 1998</u>
	<u>1999</u>	<u>1998</u>	
Property taxes	\$ 4,394,599	\$ 4,276,466	\$ 118,133
Income taxes	19,609,170	18,129,164	1,480,006
Other local taxes	141,458	169,257	(27,799)
State levied shared taxes	5,283,800	5,055,444	228,356
Intergovernmental grants and contracts	614,922	714,016	(99,094)
Charges for services	1,318,896	1,406,238	(87,342)
Fees, Licenses, and Permits	978,009	842,090	135,919
Interest earnings	1,219,641	1,267,841	(48,200)
Fines and forfeitures	1,987,761	2,013,851	(26,090)
All other revenue	<u>597,969</u>	<u>528,916</u>	<u>69,053</u>
Subtotal	<u>36,146,225</u>	<u>34,403,283</u>	<u>1,742,942</u>
Other financing sources	<u>616,879</u>	<u>1,125</u>	<u>615,754</u>
Total	\$ <u>36,763,104</u>	\$ <u>34,404,408</u>	\$ <u>2,358,696</u>

Municipal income taxes increased in the General Fund because of an on-going non-filer program, and because of a good economy with low unemployment.

State levied shared taxes in the General Fund increased due to the receipt of more inheritance taxes and an increase from the State's Local Government Funds to the City, compared to the prior year.

<u>Expenditures</u>	<u>Year ended December 31,</u>		<u>Increase (Decrease) from 1998</u>
	<u>1999</u>	<u>1998</u>	
Public Safety	\$ 11,861,707	\$ 11,127,088	\$ 734,619
Public Health	359,111	321,010	38,101
Culture and Recreation	1,432,760	1,376,272	56,488
Community Development	2,361,960	2,174,953	187,007
Sanitation	2,756,424	2,576,562	179,862
Transportation	2,457,930	2,090,533	367,397
General Government	10,752,575	9,317,432	1,435,143
Capital Outlay	-	484,178	(484,178)
Subtotal	<u>31,982,467</u>	<u>29,468,028</u>	<u>2,514,439</u>
Other Financing Uses	<u>4,031,983</u>	<u>3,870,798</u>	<u>161,185</u>
Total	\$ <u>36,014,450</u>	\$ <u>33,338,826</u>	\$ <u>2,675,624</u>

Expenditures for public safety increased due to wage and fringe benefits increases in the Police and Fire departments.

Expenditures for general government increased primarily due to wage increases and property acquisition in 1999.

#### FUND EQUITY

Governmental operations during the year produced the following changes in fund equity for the various governmental fund types and Expendable Trust Funds.

<u>Fund Types</u>	<u>Year ended December 31,</u>		<u>Increase (Decrease) from 1998</u>
	<u>1999</u>	<u>1998</u>	
General	\$ 9,421,329	\$ 8,699,357	\$ 721,972
Special Revenue	\$ 5,366,296	\$ 5,720,455	\$ (354,159)
Debt Service	\$ 3,067,926	\$ 3,160,459	\$ (92,533)
Capital Projects	\$ 15,299,549	\$ 15,186,615	\$ 112,934
Expendable Trust	\$ 345,194	\$ 331,946	\$ 13,248

The change in fund equity for the Special Revenue Fund type was due primarily to the decrease in fund equity for the Section 108 Loan Guarantee Fund. The City defeased the \$700,000 loan from HUD, thereby, eliminating the obligation and reducing fund balance.

Equity in the Capital Projects Fund Type increased because of General Fund operating transfers made to the Capital Improvement Fund.

## CASH MANAGEMENT

The City's investment policy is to ensure safety of principal while maintaining adequate liquidity with competitive yields on its portfolio. The cash resources of all funds are combined and invested to the extent available in treasury bills, treasury notes, and other authorized instruments. Interest earned is first distributed on a pro-rata basis to all restricted funds with the remainder distributed to the General Fund. Investments and deposits at December 31, 1999, totaled \$44,251,253 and are stated at cost which approximates fair value. The total interest earned during fiscal year 1999 was \$2,475,208.

## RISK MANAGEMENT

As a means of providing superior coverage and at a cost lower than conventional insurance, the City developed and implemented its own self-funded insurance plan which covers all areas of risk including general liability, property, vehicle coverage, law enforcement professional and public official coverage. This plan utilizes the services of a third-party administrator, with the City maintaining a self-insured retention overlaid with conventional excess coverage.

In addition, the City maintains two health insurance plans for its employees. One plan is an HMO; the other is a self-funded program which is reinsured through a commercial insurance company and administered through a third-party administrator. Cost containment and enhanced control over health benefit levels have resulted from the City's health plan initiatives.

The City applied for and was accepted into the State of Ohio Workers Compensation Retrospective Rating Plan. Under the terms of this plan, the City initially pays a fraction of the premium (the minimum premium) it would pay as an experience-rated risk. As costs for the employer's injured workers' claims are incurred, the employer must reimburse the State fund for those costs, subject to the plan's individual claim cost limitation and the employer's premium limitation. The City's retrospective rating plan provides for a \$250,000 catastrophic limit per claim and an unlimited claim limit.

## GENERAL FIXED ASSETS

The General Fixed Assets of the City include all city-owned land, buildings, improvements, and equipment used in the performance of general governmental functions. The General Fixed Assets exclude the fixed assets of the Proprietary Funds. Infrastructure such as roads, curbs, and sidewalks are not included in the fixed assets of the General Fixed Assets Account Group. As of December 31, 1999, the general fixed assets of the City amounted to \$27,647,308.

This amount represents the historical cost or estimated historical cost, if actual historical cost is not available, net of accumulated depreciation, and is less than their market value. Depreciation of general fixed assets is recorded in the General Fixed Assets Account Group.

## LONG-TERM OBLIGATIONS

At December 31, 1999, the City's outstanding long-term debt obligations including rates of interest ranges were as follows:

Capital Lease Commitments	\$ 339,842
General Obligation Bonded Debt	
Voted (3.0% to 6.375%)	\$ 19,505,000
Unvoted (3.0% to 6.25%)	\$ 6,965,000
Accrued Compensated Absences	\$ 2,035,410
Issue II Loans	\$ 1,095,844

The City's current bond ratings are as follows:

Moody's Investors Service, Inc.	Aa2
Standard & Poor's Corporation	AA

## PENSION OBLIGATIONS

All employees of the City belong to one of two state sponsored pension plans. Non-uniformed employees and basic patrol officers are members of the Public Employees Retirement System of Ohio (PERS). Police and Fire personnel are members of the Ohio Police and Fire Pension Fund (OP&F). Both PERS and OP&F are cost-sharing multiple employer public employee retirement systems. More detailed discussion of both pension plans can be found in the Notes to the Financial Statements in the Financial Section of this Report.

## INDEPENDENT AUDIT

The financial records, books of accounts, and transactions of the City of Cleveland Heights, Ohio for the year ended December 31, 1999, have been audited by the firm of Ciuni & Panichi, Inc., Certified Public Accountants. The auditor's unqualified opinion has been included in this report.

In addition, the City is required to undergo an annual single audit in conformity with the provisions of the Federal Single Audit Act of 1984 and the Single Audit Act Amendments of 1997 in accordance with U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Based upon prior experience, management believes that no material weakness in internal controls exist or questioned costs, if any, will have an adverse material effect on the financial condition of the City.

## CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement For Excellence In Financial Reporting to the City of Cleveland Heights, Ohio, for its comprehensive annual financial report for the fiscal year ended December 31, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of only one year. The City of Cleveland Heights, Ohio, has received a Certificate of Achievement for the last fifteen (15) consecutive years (fiscal years ended December 31, 1984, thru December 31, 1998). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

### ACKNOWLEDGMENTS

Successful preparation of a report of this scope depends upon the dedicated contributions of many employees. The sincere appreciation of those primarily responsible for its completion is extended to all contributors, but especially to those employees in the Departments of Finance, Planning, and Public Relations who have spent their time and energy on various parts of the project. Finally, City Staff wants to extend its appreciation to the Mayor and City Council for their support and commitment to responsible fiscal reporting.

### POSTSCRIPT

All of the programs and offerings noted in this letter of transmittal are aimed at supporting the City's mission:

*"Cleveland Heights is a mature residential community with a racially and culturally diverse population. We recognize this diversity as a primary strength and seek to retain our current population mix which contributes to a wholesome integrated community. In order to accomplish these objectives, we commit ourselves not only to traditional mandated services but to the following actions:*

To maintain our housing stock at optimum value.

To maintain a high quality of life through recreational and cultural opportunities.

To maintain and support our commercial districts to ensure access to goods and services.

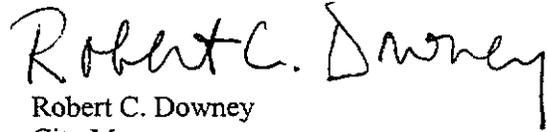
To actively engage in an on-going dialogue with neighborhood groups and residents so that changing needs of our community shape our services.

To remain competitive in relation to other surrounding communities in attracting new residents through developing new housing, controlling taxes and enhancing the quality of our community life through new and existing programs.

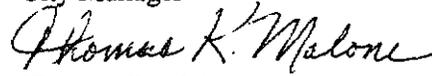
To assure a high return to our residents on every tax dollar."

As employees of the City of Cleveland Heights, we are proud of the community in which we work and live. We pledge our continued dedication to providing the highest possible level of service to the citizens of the City, and we commit ourselves to helping enhance the quality of life which our residents, our greatest asset, enjoy.

Respectfully submitted,



Robert C. Downey  
City Manager



Thomas K. Malone  
Director of Finance

**CITY OF CLEVELAND HEIGHTS, OHIO**

**LISTING OF PRINCIPAL CITY OFFICIALS**

**DECEMBER 31, 1999**

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**ELECTED OFFICIALS**

Mayor .....	Edward J. Kelley
Vice Mayor .....	Joanne E. O'Brien
Councilmember .....	Bonita W. Caplan
Councilmember .....	Nancy J. Dietrich
Councilmember .....	Phyllis L. Evans*
Councilmember .....	Jimmie Hicks, Jr.
Councilmember .....	Kenneth R. Montlack
Municipal Judge .....	Lynn C. Toler

**APPOINTED OFFICIALS**

City Manager .....	Robert C. Downey
Vice City Manager .....	Kathleen A. Ruane
Assistant to the City Manager .....	Eddie L. Carter
Assistant to the City Manager .....	Carl Czaga
Director of Community Services .....	Susanna Niermann O'Neil
Director of Finance .....	Thomas K. Malone
Assistant Director of Finance .....	Sharon E. McGuire
Director of Law .....	John H. Gibbon
First Assistant Director of Law .....	Laure A. Wagner
Assistant Director of Law .....	William R. Hanna
Assistant Director of Law .....	R. Todd Hunt
Assistant Director of Law .....	L. James Juliano, Jr.
Assistant Director of Law .....	Kim Segebarth
Assistant Director of Law .....	Jennifer Sorce
Director of Planning .....	Richard E. Wong
Assistant Director of Planning .....	Kimberly Steigerwald
Director of Public Safety .....	Robert C. Downey
Director of Public Works .....	Raymond M. Brenner
Chief of Fire .....	Stanley J. Powaski
Chief of Police .....	Martin G. Lentz

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Cleveland 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.

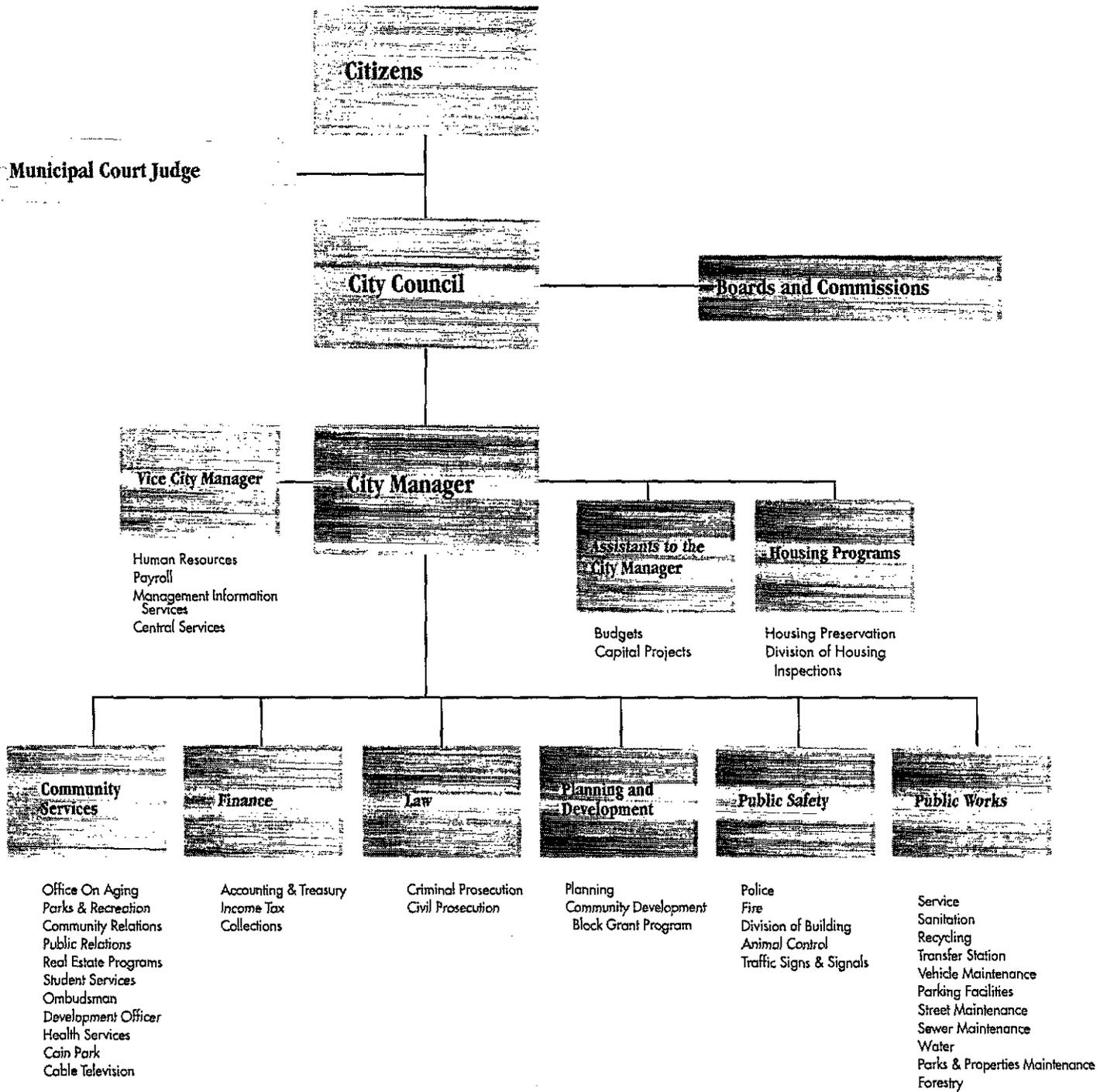


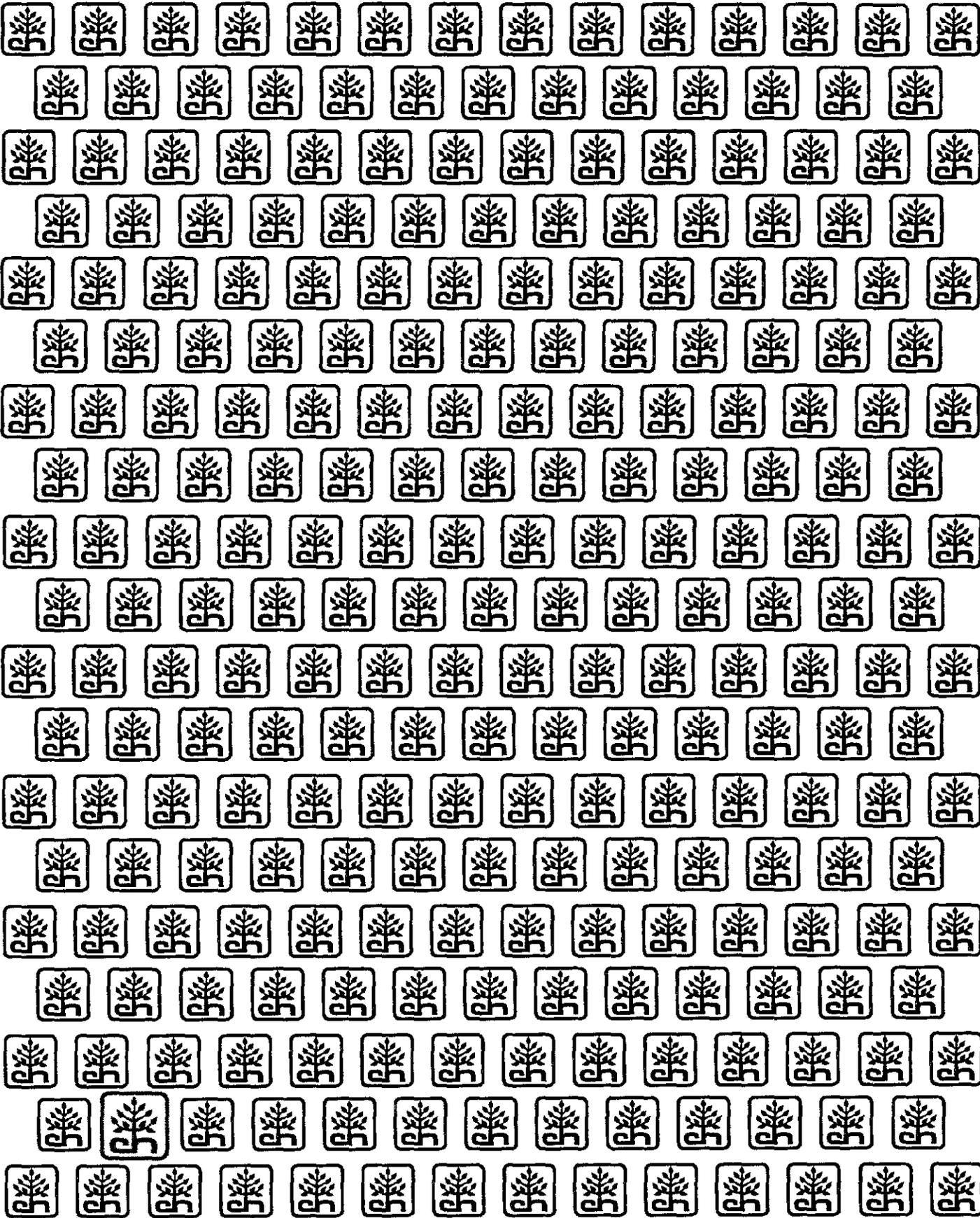
*Cary Brueck*  
President

*Jeffrey L. Esser*  
Executive Director

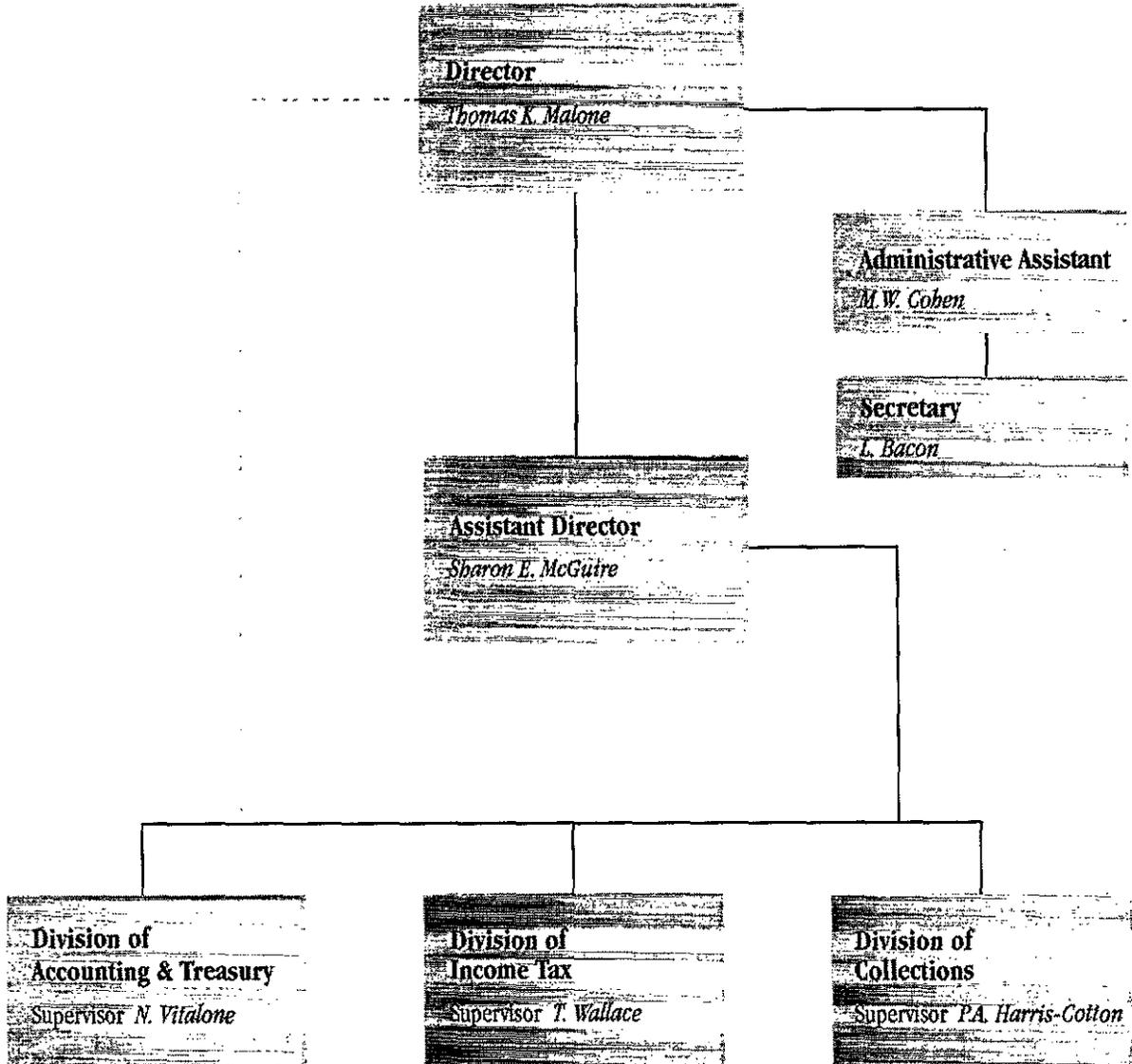
# CITY ORGANIZATION

as of December 31, 1999



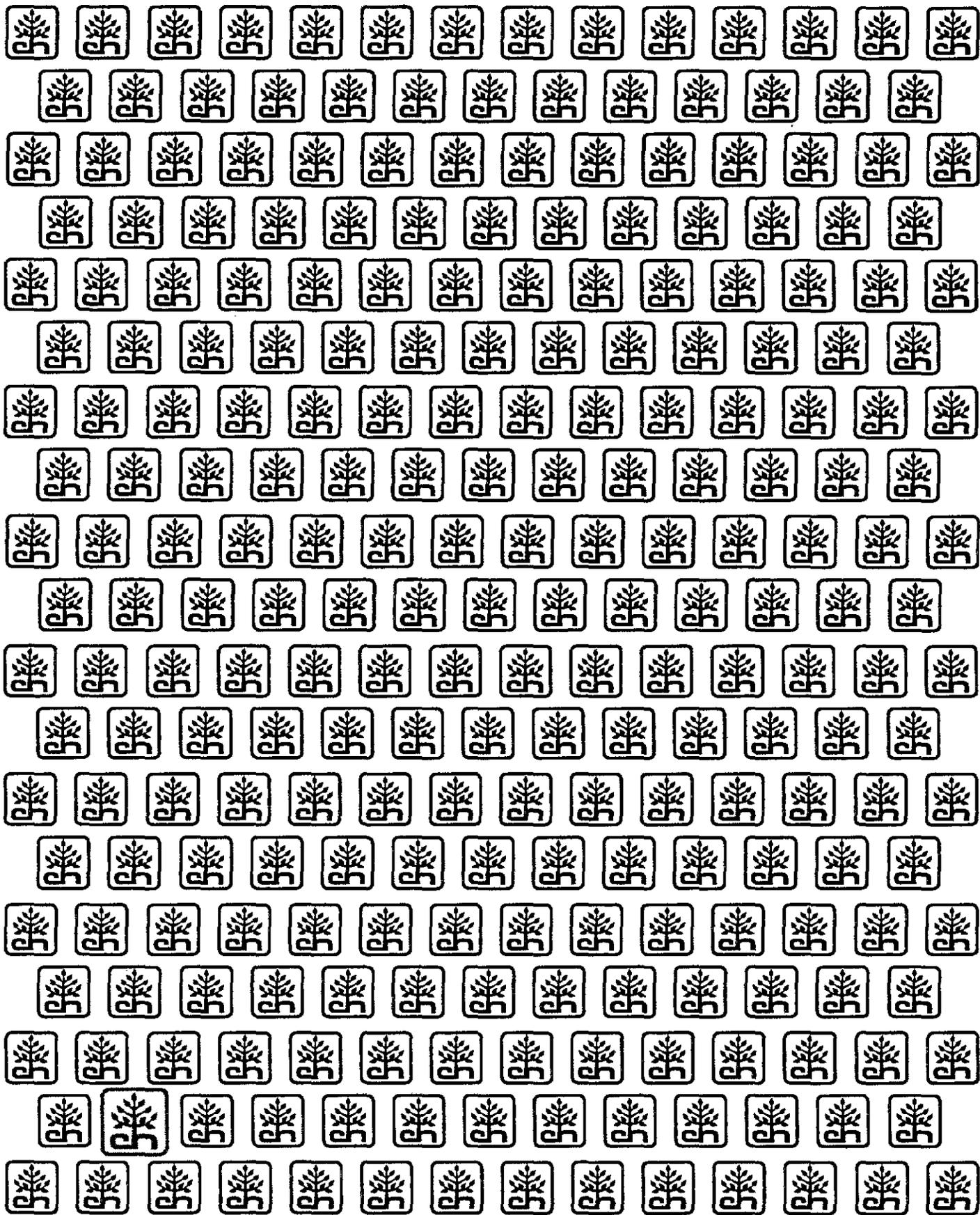


**DEPARTMENT OF FINANCE ORGANIZATION**  
*as of December 31, 1999*





**FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying general purpose financial statements of the City of Cleveland 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 Cleveland 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.

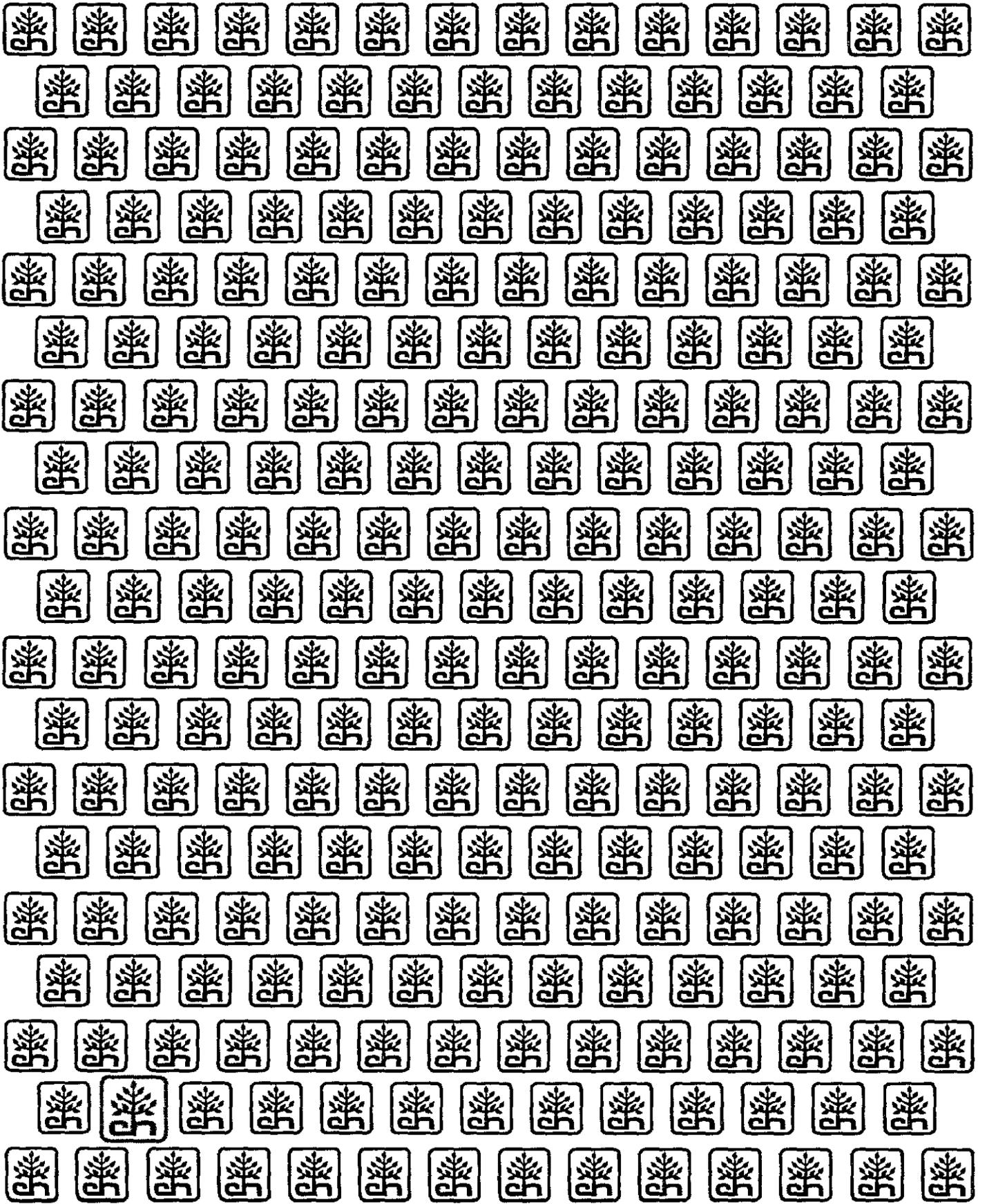
In accordance with *Government Auditing Standards*, we have also issued our report dated April 5, 2000 on our consideration of the City of Cleveland Heights, Ohio's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and 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 Cleveland 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  
April 5, 2000



## CITY OF CLEVELAND 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 of proprietary fund types.

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS**

**DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<u>Assets and Other Debits</u>				
Assets:				
Equity in City Treasury Cash	\$ 8,902,544	\$ 5,935,036	\$ 3,095,656	\$ 18,244,498
Cash with Fiscal Agent	-	-	-	-
Receivables (Net of Allowance for Uncollectibles):				
Taxes	6,564,086	573,723	4,993,160	-
Accounts	75,427	-	-	-
Deferred Special Assessments	-	2,420,989	-	-
Accrued Interest	243,075	10,289	-	14,818
Loans	-	872,201	-	-
Due from Other Governments	1,303	414,971	-	-
Due from Other Funds	600,643	39,125	-	27,730
Inventory of Supplies	254,549	-	-	-
Restricted Assets: Deposits	-	-	-	-
Fixed Assets, (Net of Accumulated Depreciation)	-	-	-	-
Other Debits:				
Amount Available in Debt Service Fund	-	-	-	-
Amount to be Provided for Retirement of General Long-Term Obligations	-	-	-	-
Total Assets and Other Debits	\$ <u>16,641,627</u>	\$ <u>10,266,334</u>	\$ <u>8,088,816</u>	\$ <u>18,287,046</u>

The accompanying notes are an integral part of these combined financial statements

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>	
<u>Enterprise</u>	<u>Internal Service</u>	<u>Trust and Agency</u>	<u>General Fixed Assets</u>	<u>General Long-Term Obligations</u>	<u>1999</u>	<u>1998</u>
\$ 3,964,686	\$ 2,010,216	\$ 1,078,658	\$ -	\$ -	\$ 43,231,294	\$ 41,741,790
-	-	-	-	-	-	64,140
-	-	-	-	-	12,130,969	11,704,726
2,561,280	-	-	-	-	2,636,707	2,336,542
-	-	-	-	-	2,420,989	3,557,297
41,903	22,870	583	-	-	333,538	250,292
-	-	-	-	-	872,201	1,437,006
58,035	-	-	-	-	474,309	612,008
38,293	-	-	-	-	705,791	860,130
204,203	-	-	-	-	458,752	474,050
1,020,000	-	-	-	-	1,020,000	1,081,486
19,800,928	-	-	27,647,308	-	47,448,236	42,795,109
-	-	-	-	3,067,926	3,067,926	3,160,459
-	-	-	-	25,777,326	25,777,326	28,741,846
<u>\$ 27,689,328</u>	<u>\$ 2,033,086</u>	<u>\$ 1,079,241</u>	<u>\$ 27,647,308</u>	<u>\$ 28,845,252</u>	<u>\$ 140,578,038</u>	<u>\$ 138,816,881</u>

Continued

# CITY OF CLEVELAND HEIGHTS, OHIO

## COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS – CONTINUED DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

<u>Liabilities, Equity And Other Credits</u>	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<b>Liabilities:</b>				
Vouchers and Accounts Payable	\$ 327,344	\$ 382,473	\$ -	\$ 855,553
Accrued Wages and Benefits	1,305,612	1,209,703	-	-
Contracts Payable - Retainage				
Percentage	-	24,811	-	34,214
Lease Commitments Payable	-	-	-	-
Due to Other Funds	51,724	421,568	27,730	-
Due to Other Governments	-	-	-	-
Matured Bonds and Interest	-	-	-	-
Deferred Revenue	5,432,755	2,861,483	4,993,160	-
Restricted /Refundable Deposits	-	-	-	-
Bond Anticipation Notes Payable	-	-	-	2,070,000
Accrued Interest Payable	-	-	-	27,730
Accrued General Liability Reserve	102,863	-	-	-
Issue II Loans Payable	-	-	-	-
General Obligation Bonds Payable	-	-	-	-
Police and Firemen's Pension Liability	-	-	-	-
Accrued Compensated Absences	-	-	-	-
<b>Total Liabilities</b>	<b>7,220,298</b>	<b>4,900,038</b>	<b>5,020,890</b>	<b>2,987,497</b>
<b>Equity and Other Credits:</b>				
Investment in General Fixed Assets	-	-	-	-
Contributed Capital:				
Contributed from Special Assessments	-	-	-	-
Contributed from Governments	-	-	-	-
Contributed from Other Funds	-	-	-	-
Capital Grants				
(Net of Accumulated Amortization)	-	-	-	-
Retained Earnings:				
Reserved for Workers' Compensation	-	-	-	-
Unreserved	-	-	-	-
Fund Balance:				
Reserved for Encumbrances	358,100	275,262	-	1,481,745
Reserved for Loans	-	872,201	-	-
Reserved for Inventory of Supplies	254,549	-	-	-
Unreserved; Undesignated	8,808,680	4,218,833	3,067,926	13,817,804
<b>Total Fund Equity and Other Credits</b>	<b>9,421,329</b>	<b>5,366,296</b>	<b>3,067,926</b>	<b>15,299,549</b>
<b>Total Liabilities, Equity and Other Credits</b>	<b>\$ 16,641,627</b>	<b>\$ 10,266,334</b>	<b>\$ 8,088,816</b>	<b>\$ 18,287,046</b>

The accompanying notes are an integral part of these combined financial statements

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals</u>	
<u>Enterprise</u>	<u>Internal Service</u>	<u>Trust and Agency</u>	<u>General Fixed Assets</u>	<u>General Long-Term Obligations</u>	<u>(Memorandum Only)</u>	
					<u>1999</u>	<u>1998</u>
\$ 450,229	\$ -	\$ -	\$ -	\$ -	\$ 2,015,599	\$ 1,531,418
252,363	962,505	-	-	-	3,730,183	3,770,140
37,693	-	-	-	-	96,718	248,638
-	-	-	-	339,842	339,842	412,851
-	-	204,769	-	-	705,791	860,130
-	420,638	134,557	-	-	555,195	541,219
-	-	-	-	-	-	64,140
-	-	-	-	-	13,287,398	14,169,379
1,020,027	-	394,721	-	-	1,414,748	1,444,360
-	-	-	-	-	2,070,000	2,771,000
-	-	-	-	-	27,730	37,033
-	-	-	-	-	102,863	79,001
1,095,844	-	-	-	-	1,095,844	520,909
-	-	-	-	26,470,000	26,470,000	26,510,000
-	-	-	-	-	-	3,034,240
-	-	-	-	2,035,410	2,035,410	1,945,214
<u>2,856,156</u>	<u>1,383,143</u>	<u>734,047</u>	<u>-</u>	<u>28,845,252</u>	<u>53,947,321</u>	<u>57,939,672</u>
-	-	-	27,647,308	-	27,647,308	25,358,115
32,963	-	-	-	-	32,963	32,963
2,099,485	-	-	-	-	2,099,485	2,144,527
3,608,807	-	-	-	-	3,608,807	3,716,347
53,859	-	-	-	-	53,859	72,953
-	649,943	-	-	-	649,943	418,106
19,038,058	-	-	-	-	19,038,058	16,035,366
-	-	-	-	-	2,115,107	1,125,724
-	-	-	-	-	872,201	1,437,006
-	-	-	-	-	254,549	281,231
-	-	345,194	-	-	30,258,437	30,254,871
<u>24,833,172</u>	<u>649,943</u>	<u>345,194</u>	<u>27,647,308</u>	<u>-</u>	<u>86,630,717</u>	<u>80,877,209</u>
\$ <u>27,689,328</u>	\$ <u>2,033,086</u>	\$ <u>1,079,241</u>	\$ <u>27,647,308</u>	\$ <u>28,845,252</u>	\$ <u>140,578,038</u>	\$ <u>138,816,881</u>

## CITY OF CLEVELAND HEIGHTS, OHIO

### COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999 WITH COMPARATIVE TOTALS  
FOR DECEMBER 31, 1998**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Revenues</b>				
Property Taxes	\$ 4,394,599	\$ 356,582	\$ 3,544,762	\$ 1,038,206
Municipal Income Taxes	19,609,170	-	-	-
Other Local Taxes	141,458	296,543	-	-
State Levied Shared Taxes	5,283,800	1,107,639	-	-
Intergovernmental Grants and Contracts	614,922	2,495,452	-	-
Charges for Services	1,318,896	341,011	-	-
Fees, Licenses, and Permits	978,009	304,460	-	-
Interest Earnings	1,219,641	81,827	-	867,896
Special Assessments	-	1,058,733	-	-
Fines and Forfeitures	1,987,761	67,463	-	-
All Other Revenue	<u>597,969</u>	<u>1,215,404</u>	<u>1,922</u>	<u>12,382</u>
Total Revenues	<u>36,146,225</u>	<u>7,325,114</u>	<u>3,546,684</u>	<u>1,918,484</u>
<b>Expenditures</b>				
Current:				
Public Safety	11,861,707	3,159,811	-	-
Public Health	359,111	-	-	-
Culture and Recreation	1,432,760	578,649	-	927,374
Community Development	2,361,960	3,450,213	-	1,669,315
Sanitation	2,756,424	3,712	-	184,378
Transportation	2,457,930	1,127,152	-	138,686
General Government	10,752,575	142,732	88,897	113,179
Capital Outlay	-	24,811	-	538,412
Debt Service:				
Principal	-	-	2,040,000	-
Interest and Fiscal Charges	-	<u>50,980</u>	<u>1,515,039</u>	<u>89,487</u>
Total Expenditures	<u>31,982,467</u>	<u>8,538,060</u>	<u>3,643,936</u>	<u>3,660,831</u>
Excess of Revenues Over (Under) Expenditures	<u>4,163,758</u>	<u>(1,212,946)</u>	<u>(97,252)</u>	<u>(1,742,347)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Refunding Bonds	-	2,000,000	-	-
Operating Transfers - In	21,630	2,905,840	4,719	1,855,281
Operating Transfers - Out	(4,031,983)	(752,897)	-	-
Other Financing Sources	595,249	155,634	-	-
Other Financing Uses	-	(584,823)	-	-
Sale of Assets	-	-	-	-
Payment to the OP&F Pension Fund for Refunded Debt	-	(2,134,387)	-	-
Proceeds to Refunded Loan Escrow Agent	-	<u>(730,580)</u>	-	-
Total Other Financing Sources (Uses)	<u>(3,415,104)</u>	<u>858,787</u>	<u>4,719</u>	<u>1,855,281</u>

The accompanying notes are an integral part of these combined financial statements

Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
	1999	1998
\$ -	\$ 9,334,149	\$ 8,552,931
-	19,609,170	18,129,164
-	438,001	551,615
-	6,391,439	6,144,264
-	3,110,374	3,515,264
-	1,659,907	1,784,525
-	1,282,469	1,092,561
4,483	2,173,847	2,251,807
-	1,058,733	1,045,518
-	2,055,224	2,156,536
<u>13,114</u>	<u>1,840,791</u>	<u>1,443,404</u>
<u>17,597</u>	<u>48,954,104</u>	<u>46,667,589</u>
-	15,021,518	14,043,553
849	359,960	323,020
-	2,938,783	1,961,892
-	7,481,488	4,758,719
-	2,944,514	2,616,194
-	3,723,768	2,105,000
3,500	11,100,883	9,536,018
-	563,223	5,819,776
-	2,040,000	1,764,401
-	<u>1,655,506</u>	<u>1,964,547</u>
<u>4,349</u>	<u>47,829,643</u>	<u>44,893,120</u>
<u>13,248</u>	<u>1,124,461</u>	<u>1,774,469</u>
-	2,000,000	-
-	4,787,470	5,341,456
-	(4,784,880)	(5,338,454)
-	750,883	454
-	(584,823)	(675)
-	-	1,125
-	(2,134,387)	-
-	<u>(730,580)</u>	<u>-</u>
-	<u>(696,317)</u>	<u>3,906</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS (CONTINUED)**

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998**

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	Governmental Fund Types			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	748,654	(354,159)	(92,533)	112,934
Fund Balance at Beginning of Year	8,699,357	5,720,455	3,160,459	15,186,615
Increase (Decrease) in Reserve for Inventory	<u>(26,682)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>9,421,329</u>	\$ <u>5,366,296</u>	\$ <u>3,067,926</u>	\$ <u>15,299,549</u>

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Fiduciary Fund Type	Totals	
	(Memorandum Only)	
	1999	1998
Expendable Trust		
13,248	428,144	1,778,375
331,946	33,098,832	31,298,546
-	(26,682)	21,911
\$ <u>345,194</u>	\$ <u>33,500,294</u>	\$ <u>33,098,832</u>

## CITY OF CLEVELAND HEIGHTS, OHIO

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

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

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Property Taxes	\$ 4,876,050	\$ 4,394,599	\$ (481,451)
Municipal Income Taxes	17,495,262	19,637,335	2,142,073
Other Local Taxes	154,793	157,359	2,566
State Levied Shared Taxes	4,524,405	5,078,258	553,853
Intergovernmental Grants and Contracts	594,330	667,733	73,403
Charges for Services	1,169,920	1,312,268	142,348
Fees, Licenses, and Permits	870,078	978,009	107,931
Interest Earnings	1,036,062	1,162,937	126,875
Fines and Forfeitures	2,560,865	2,602,574	41,709
All Other Revenue	<u>532,755</u>	<u>597,969</u>	<u>65,214</u>
Total Revenues	<u>33,814,520</u>	<u>36,589,041</u>	<u>2,774,521</u>
<u>Expenditures</u>			
Public Safety	12,396,118	11,947,803	448,315
Public Health	374,935	357,950	16,985
Culture and Recreation	1,678,999	1,437,897	241,102
Community Development	2,563,569	2,446,810	116,759
Sanitation	2,918,582	2,779,389	139,193
Transportation	2,619,947	2,512,567	107,380
General Government	<u>11,420,405</u>	<u>10,691,480</u>	<u>728,925</u>
Total Expenditures	<u>33,972,555</u>	<u>32,173,896</u>	<u>1,798,659</u>
Excess of Revenues Over (Under) Expenditures	<u>(158,035)</u>	<u>4,415,145</u>	<u>4,573,180</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	18,740	21,630	2,890
Operating Transfers - Out	(3,739,379)	(4,035,000)	(295,621)
Other Financing Sources	530,078	595,249	65,171
Other Financing Uses	<u>(342,792)</u>	<u>(407,455)</u>	<u>(64,663)</u>
Total Other Financing Sources (Uses)	<u>(3,533,353)</u>	<u>(3,825,576)</u>	<u>(292,223)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(3,691,388)</u>	<u>589,569</u>	<u>4,280,957</u>

(Continued)

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

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

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Cash Fund Balance at Beginning of Year	7,995,339	7,995,339	-
Current Year Charges Against Prior Year's Cash Fund Balance			
Reserved for Encumbrances	<u>(597,610)</u>	<u>(301,153)</u>	<u>296,457</u>
Cash Fund Balance at End of Year:			
Unreserved	3,706,341	8,283,755	4,577,414
Reserved for Encumbrances	<u>-</u>	<u>618,789</u>	<u>618,789</u>
Total Cash Fund Balance at End of Year	<u>\$ 3,706,341</u>	<u>\$ 8,902,544</u>	<u>\$ 5,196,203</u>

(Continued)

The accompanying notes are an integral part of these combined financial statements

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

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

	<u>Special Revenue Funds</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
<b><u>Revenues</u></b>			
Property Taxes	\$ 395,354	\$ 356,582	\$ (38,772)
Other Local Taxes	328,905	288,639	(40,266)
State Levied Shared Taxes	1,322,240	1,105,103	(217,137)
Intergovernmental Grants and Contracts	4,246,301	2,595,973	(1,650,328)
Charges for Services	474,741	341,011	(133,730)
Fees, Licenses, and Permits	230,298	309,156	78,858
Interest Earnings	101,453	81,555	(19,898)
Special Assessments	1,056,668	1,058,733	2,065
Fines and Forfeitures	118,295	67,621	(50,674)
Other Revenue	<u>1,140,926</u>	<u>1,687,177</u>	<u>546,251</u>
Total Revenues	<u>9,415,181</u>	<u>7,891,550</u>	<u>(1,523,631)</u>
<b><u>Expenditures</u></b>			
Current:			
Public Safety	3,451,920	3,090,615	361,305
Culture and Recreation	578,531	576,739	1,792
Community Development	6,686,717	3,880,507	2,806,210
Sanitation	2,712	6,636	(3,924)
Transportation	1,228,773	1,096,609	132,164
General Government	251,707	158,884	92,823
Debt Service:			
Principal	446,822	446,472	350
Interest and Fiscal Charges	<u>2,894,376</u>	<u>1,738,895</u>	<u>1,155,481</u>
Total Expenditures	<u>15,541,558</u>	<u>10,995,357</u>	<u>4,546,201</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,126,377)</u>	<u>(3,103,807)</u>	<u>3,022,570</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Bond Proceeds	2,945,700	2,000,000	(945,700)
Operating Transfers - In	3,913,915	2,909,767	(1,004,148)
Operating Transfers - Out	-	(752,897)	(752,897)
Other Financing Sources	583,358	407,683	(175,675)
Other Financing Uses	(821,857)	(491,791)	330,066
Payment to Refunded Loan Escrow Agent	-	(730,580)	(730,580)
Total Other Financing Sources (Uses)	<u>6,621,116</u>	<u>3,342,182</u>	<u>(3,278,934)</u>

(Continued)

The accompanying notes are an integral part of these combined financial statements

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

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

	<u>Special Revenue Funds</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>494,739</u>	<u>238,375</u>	<u>(256,364)</u>
Cash Fund Balances at Beginning of Year	5,662,336	5,662,336	-
Current Year Charges Against Prior Years Cash Fund Balances			
Reserved for Encumbrances	<u>(562,433)</u>	<u>(526,978)</u>	<u>35,455</u>
Cash Fund Balances at End of Year:			
Unreserved	5,594,642	5,373,733	220,909
Reserved for Encumbrances	<u>-</u>	<u>561,303</u>	<u>561,303</u>
Total Cash Fund Balances at End of Year	\$ <u>5,594,642</u>	\$ <u>5,935,036</u>	\$ <u>340,394</u>

(Continued)

The accompanying notes are an integral part of these combined financial statements

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

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

	<u>Debt Service Fund</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
<b><u>Revenues</u></b>			
Property Taxes	\$ 4,480,695	\$ 4,582,968	\$ 102,273
Other Revenue	<u>2,392</u>	<u>1,922</u>	<u>(470)</u>
Total Revenues	<u>4,483,087</u>	<u>4,584,890</u>	<u>101,803</u>
<b><u>Expenditures</u></b>			
Current:			
General Government	100,170	98,296	1,874
Debt Service:			
Principal	4,558,050	4,468,000	90,050
Interest and Fiscal Charges	<u>- 1,641,780</u>	<u>1,609,245</u>	<u>32,535</u>
Total Expenditures	<u>6,300,000</u>	<u>6,175,541</u>	<u>124,459</u>
Excess of Revenues Over (Under) Expenditures	(1,816,913)	(1,590,651)	226,262
<b><u>Other Financing Sources (Uses)</u></b>			
Note Proceeds	<u>1,837,608</u>	<u>1,484,000</u>	<u>(353,608)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	20,695	(106,651)	(127,346)
Cash Fund Balances at Beginning of Year	<u>3,202,307</u>	<u>3,202,307</u>	<u>-</u>
Total Cash Fund Balances at End of Year:			
Unreserved	3,223,002	3,095,656	(127,346)
Reserved for Encumbrances	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Fund Balances at End of Year	\$ <u>3,223,002</u>	\$ <u>3,095,656</u>	\$ <u>(127,346)</u>

(Continued)

The accompanying notes are an integral part of these combined financial statements

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

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

	<u>Capital Projects Funds</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Interest Earnings	\$ 796,086	\$ 862,346	\$ 66,260
Other Revenue	<u>12,208</u>	<u>12,382</u>	<u>174</u>
Total Revenues	<u>808,294</u>	<u>874,728</u>	<u>66,434</u>
 <u>Expenditures</u>			
Current:			
Culture and Recreation	4,048,917	2,268,963	1,779,954
Community Development	1,550,000	1,133,063	416,937
Sanitation	350,545	350,542	3
Transportation	236,335	236,332	3
General Government	204,711	194,320	10,391
Capital Outlay	<u>204,614</u>	<u>204,612</u>	<u>2</u>
Total Expenditures	<u>6,595,122</u>	<u>4,387,832</u>	<u>2,207,290</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,786,828)</u>	<u>(3,513,104)</u>	<u>2,273,724</u>
 <u>Other Financing Sources (Uses)</u>			
Note Proceeds	644,550	586,000	(58,550)
Operating Transfers - In	1,932,156	1,860,000	(72,156)
Other Financing Uses	<u>(34,878)</u>	<u>-</u>	<u>34,878</u>
Total Other Financing Sources (Uses)	<u>2,541,828</u>	<u>2,446,000</u>	<u>(95,828)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,245,000)	(1,067,104)	2,177,896
Cash Fund Balances at Beginning of Year	18,415,315	18,415,315	-
Current Year Charges Against Prior Years Cash Fund Balances Reserved for Encumbrances	<u>(965,760)</u>	<u>(946,981)</u>	<u>18,779</u>
Cash Fund Balances at End of Year:			
Unreserved	14,204,555	16,401,230	2,196,675
Reserved for Encumbrances	<u>-</u>	<u>1,843,268</u>	<u>1,843,268</u>
Total Cash Fund Balances at End of Year	<u>\$ 14,204,555</u>	<u>\$ 18,244,498</u>	<u>\$ 4,039,943</u>

The accompanying notes are an integral part of these combined financial statements

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ALL PROPRIETARY FUND TYPES**

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998**

	Enterprise	Internal Service	Totals (Memorandum Only)	
			1999	1998
<b>Operating Revenues</b>				
Charges for Services	\$ 11,628,131	\$ -	\$ 11,628,131	\$ 11,181,680
Other Income	62,448	403,550	465,998	117,507
Total Operating Revenues	<u>11,690,579</u>	<u>403,550</u>	<u>12,094,129</u>	<u>11,299,187</u>
<b>Operating Expenses</b>				
Personal Services	1,072,366	-	1,072,366	1,037,792
Fringe Benefits	310,346	-	310,346	294,412
Contractual Services	6,282,478	-	6,282,478	5,317,136
Materials and Supplies	131,139	-	131,139	83,335
Utilities	58,430	-	58,430	63,998
Other Operating	438,649	277,332	715,981	743,151
Depreciation	754,672	-	754,672	691,464
Total Operating Expenses	<u>9,048,080</u>	<u>277,332</u>	<u>9,325,412</u>	<u>8,231,288</u>
Operating Income	<u>2,642,499</u>	<u>126,218</u>	<u>2,768,717</u>	<u>3,067,899</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest Income	195,742	105,619	301,361	242,624
Reimbursement - Capital Outlay	589	-	589	7,474
Interest and Fiscal Charges	(8,724)	-	(8,724)	(23,442)
Total Non-Operating Revenues (Expenses)	<u>187,607</u>	<u>105,619</u>	<u>293,226</u>	<u>226,656</u>
Net Income Before Operating Transfers	2,830,106	231,837	3,061,943	3,294,555
Transfers - In	910	-	910	-
Transfers - Out	-	-	-	(3,002)
Net Income	2,831,016	231,837	3,062,853	3,291,553
Add Depreciation on Fixed Assets Acquired by Contribution	<u>171,676</u>	<u>-</u>	<u>171,676</u>	<u>175,108</u>
Increase in Retained Earnings	3,002,692	231,837	3,234,529	3,466,661
Retained Earnings at:				
Beginning of Year	<u>16,035,366</u>	<u>418,106</u>	<u>16,453,472</u>	<u>12,986,811</u>
End of Year	\$ <u>19,038,058</u>	\$ <u>649,943</u>	\$ <u>19,688,001</u>	\$ <u>16,453,472</u>

The accompanying notes are an integral part of these combined financial statements

# CITY OF CLEVELAND HEIGHTS, OHIO

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

FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

	Enterprise	Internal Service	Totals (Memorandum Only)	
			1999	1998
<b>Operating Activities:</b>				
Cash Received from				
Customers	\$ 11,334,594	\$ 403,550	\$ 11,738,144	\$ 10,430,363
Cash Payments to Suppliers	(6,699,745)	(493,666)	(7,193,411)	(6,628,904)
Cash Payments to Employees	(1,386,388)	-	(1,386,388)	(1,324,332)
Other Operating Receipts	<u>67,529</u>	<u>-</u>	<u>67,529</u>	<u>119,007</u>
Net Cash Provided by (Used For) Operating Activities	3,315,990	(90,116)	3,225,874	2,596,134
<b>Noncapital Financing Activities:</b>				
Operating Transfers - Out	<u>(103,457)</u>	<u>-</u>	<u>(103,457)</u>	<u>(4,481)</u>
Net Cash Used for Noncapital Financing Activities	(103,457)	-	(103,457)	(4,481)
<b>Capital and Related Financing Activities:</b>				
Temporary Advances - In	-	-	-	103,457
Issue II Loan Proceeds	536,642	-	536,642	520,909
Acquisition and Construction of Capital Assets	(3,118,606)	-	(3,118,606)	(2,327,772)
Principal Paid on Notes	(343,000)	-	(343,000)	(331,000)
Interest Paid on Notes	(13,308)	-	(13,308)	(28,645)
Contributed Capital - Other Governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,469</u>
Net Cash Used for Capital and Related Financing Activities	(2,938,272)	-	(2,938,272)	(2,046,582)
<b>Investing Activities:</b>				
Interest Earned on Investments	<u>181,919</u>	<u>98,981</u>	<u>280,900</u>	<u>243,076</u>
Net Cash Provided by Investing Activities	181,919	98,981	280,900	243,076
Net Increase in Cash and Cash Equivalents	456,180	8,865	465,045	788,147
Cash and Cash Equivalents at Beginning of Year	<u>4,528,506</u>	<u>2,001,351</u>	<u>6,529,857</u>	<u>5,741,710</u>
Cash and Cash Equivalents at End of Year	\$ <u>4,984,686</u>	\$ <u>2,010,216</u>	\$ <u>6,994,902</u>	\$ <u>6,529,857</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINED STATEMENT OF CASH FLOWS – ALL PROPRIETARY FUND TYPES**

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998**

	Enterprise	Internal Service	Totals (Memorandum Only)	
			1999	1998
<u>Reconciliation of Operating Income to Net Cash From Operating Activities</u>				
Operating Income	\$ 2,642,499	\$ 126,218	\$ 2,768,717	\$ 3,067,899
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:				
Depreciation	754,672	-	754,672	691,464
Change in Operating Assets and Liabilities:				
Receivables	(293,537)	-	(293,537)	(641,359)
Inventory	(11,385)	-	(11,385)	(50,334)
Due from Other Governments	22,661	-	22,661	(74,115)
Due from Other Funds	-	-	-	11,339
Vouchers and Accounts Payable	266,239	-	266,239	(422,530)
Accrued Wages and Benefits Payable	(3,673)	(216,334)	(220,007)	77,877
Customer Deposits	(61,486)	-	(61,486)	(64,107)
Total Adjustments	<u>673,491</u>	<u>(216,334)</u>	<u>457,157</u>	<u>(471,765)</u>
Net Cash Provided by (Used For) Operating Activities	\$ <u>3,315,990</u>	\$ <u>(90,116)</u>	\$ <u>3,225,874</u>	\$ <u>2,596,134</u>

Noncash Investing, Capital and Financing Activities

In 1999, the Utilities Enterprise Fund recorded an interfund receivable as a result of Issue II proceeds received in the General Fund and required to be recorded in the Utilities Fund.

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1999

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. REPORTING ENTITY

The City of Cleveland Heights is a home rule municipal corporation operating under its own charter since August 9, 1921. The charter provides that the City operate under the council/manager form of government. The city manager, appointed by the seven-member elected Council, is the chief administrative officer of the City. The City provides the following services: Public Safety, Street Maintenance, Refuse Collection, Recreation Programs, Municipal Court, Public Health, Community Development, Public Improvements, Water and Sewer Services, and General Administrative Services.

As defined by generally accepted accounting principles established by the Governmental Accounting Standards Board (GASB Statement No. 14), the financial reporting entity consists of the City (the primary government), as well as its component units. Component units are defined as legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

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

#### B. BASIS OF PRESENTATION

The financial reporting practices of the City conform to generally accepted accounting principles as applicable to local governments.

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 with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. Individual funds and account groups which are used by the City and are summarized in the accompanying combined financial statements are classified as follows:

##### Governmental Funds

General Fund - To account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available for any purpose, provided it is expended or transferred in accordance with the Charter and legislation of the City of Cleveland Heights and/or the general laws of the State of Ohio.

Special Revenue Funds - To account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds - To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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

#### B. BASIS OF PRESENTATION - CONTINUED

Capital Projects Funds - To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary or Trust Funds).

#### Proprietary Funds

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

Internal Service Fund - To account for the financing of services provided by one department to other departments of the City on a cost reimbursement basis.

#### Fiduciary Funds

Trust And Agency Funds - To account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The City's Trust Funds are all considered to be expendable. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

#### Account Groups

General Fixed Assets Account Group - To account for all fixed assets of the City except those accounted for in the Proprietary Funds.

General Long-Term Obligations Account Group - To account for all unmatured long-term obligations of the City except those accounted for in the Proprietary and Trust Funds.

#### C. BASIS OF ACCOUNTING

Basis of accounting refers to the method by which revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made regardless of the measurement focus applied.

# CITY OF CLEVELAND 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 - CONTINUED

All Governmental and Expendable Trust Funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. Under this basis revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Agency fund assets and liabilities are recognized on the modified accrual basis and do not involve a measurement focus.

#### Revenue Recognition

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available (i.e., collectible within the current period or soon enough thereafter to be used to pay obligations of the current period): investment earnings, income taxes withheld by employers, inheritance taxes, fines and forfeitures, and state-levied locally shared taxes (including motor vehicle fees). Reimbursements due for federally funded projects are accrued as revenue at the time eligible expenditures are made.

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

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

#### Expenditure Recognition

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

All proprietary type funds are accounted for using the accrual basis of accounting and the economic resources measurement focus. These funds account for operations that are primarily financed by user charges. The measurement focus concerns determining costs as a means of maintaining the capital investment and management control. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred. Allocations of costs, such as depreciation, are recorded in proprietary funds. Unbilled utility service receivables are recorded at each year end.

# CITY OF CLEVELAND 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. INVESTMENTS

Investments at December 31, 1999, amounted to \$43,870,890 and are stated at fair value which equals the carrying amount. None of the investments are reported at amortized cost.

#### E. CASH AND CASH EQUIVALENTS

For the purpose of the statement of cash flows, the Proprietary Fund Types consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

#### F. INVENTORY

Inventories are stated at cost in the Governmental Funds and at the lower of cost or market in the Proprietary Funds, on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the Governmental and Expendable Trust Funds when purchased and expenses in the Proprietary Funds when used.

#### G. FIXED ASSETS

Fixed assets include land, buildings, improvements, and equipment owned by the City. When purchased, such assets are recorded as expenditures in the Governmental Funds and are accounted for in the General Fixed Assets Account Group.

Infrastructure fixed assets such as streets, sidewalks, curbs and gutters are not capitalized by the City and are not reported as part of the General Fixed Assets Account Group.

Fixed assets in the Proprietary Funds are capitalized in the individual funds in which they are utilized.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Depreciation on fixed assets used in Proprietary Funds is computed and recorded using the straight-line method. Accumulated depreciation on fixed assets used in Governmental Funds is not recorded in the Governmental Funds, but instead is recorded in the General Fixed Assets Account Group also utilizing the straight-line method.

Depreciation recognized on assets acquired or constructed with contributed capital is closed to the appropriate contributed capital account. Net income or loss, adjusted by the amount of depreciation on fixed assets acquired with contributed capital, is closed to retained earnings.

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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

#### G. FIXED ASSETS - CONTINUED

Estimated useful lives of the various classes of fixed assets are as follows:

Buildings	30-50 years
Improvements/Infrastructure	10-50 years
Equipment	3-10 years

#### H. INTERGOVERNMENTAL REVENUES

Federal grants awarded on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlements occur. All other federal reimbursable-type grants are recorded as intergovernmental receivables and revenues when the related expenditures are incurred.

#### I. 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 combined financial statements generally reflect such transactions as operating transfers. To the extent that certain transactions between funds had not been paid or received as of December 31, 1999, interfund amounts receivable or payable have been recorded.

#### J. ACCOUNTING AND FINANCIAL REPORTING FOR PROPRIETARY FUNDS

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

#### K. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

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 cash flows in conformity with generally accepted accounting principles, nor are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

#### L. COMPARATIVE DATA

Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the City's financial position and results of operations.

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 2 - LEGAL COMPLIANCE-BUDGETS

#### General Budget Policies

By July 15, the City Manager submits an annual operating budget for all funds for the following fiscal year to City Council for consideration and passage. While the City adopts a budget for all funds, the City is legally required to report on such budgets only for its Governmental Fund Type funds. The adopted budget is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

The County Budget Commission certifies its actions relative to the annual budget to the City by September 1. As part of this certification, the City receives an Official Certificate of Estimated Resources which states projected revenues by fund. On or about January 1, this certificate is amended to include any unencumbered fund balances from the preceding year. Prior to December 31, the City must revise its budget so that the total estimated expenditures from any fund during the ensuing fiscal year will not exceed the amount as stated on the Amended Official Certificate of Resources. The revised budget then serves as the basis for the annual appropriation ordinance.

An appropriation ordinance (the appropriated budget) to control the level of expenditures must be legally enacted on or about January 1. The ordinance may be temporary in nature in that its effectiveness applies from the date on which it is enacted to the date on which a permanent appropriation ordinance must be passed. Ohio law requires the permanent appropriation ordinance to be passed no later than April 1 of the fiscal year for which it applies.

The City maintains its legal level of budgetary control at the fund level. However, management control is exercised at the department level (Police, Fire, Law, etc.) within each function (Public Safety, Public Health, Culture and Recreation, Community Development, Sanitation, Transportation, and General Government). The City Manager is authorized to transfer budgeted amounts within each fund (between departments), so long as the total amount appropriated by Council for each individual fund is not exceeded. Amendments to the 1999 appropriation ordinance were approved by City Council as provided by the City Charter. Amendments to the 1999 appropriation ordinance by fund type were immaterial in nature.

Unencumbered appropriation balances lapse at year end and revert to the respective funds from which they were originally appropriated, thus becoming available for future appropriation.

#### Encumbrances

As part of formal budgetary control over governmental funds, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the Non-GAAP budget basis in order to reserve that portion of the applicable appropriation. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balance for subsequent-year expenditures for the governmental funds.

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

**DECEMBER 31, 1999**

**NOTE 2 - LEGAL COMPLIANCE-BUDGETS - CONTINUED**

**Budget Basis Of Accounting**

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

The Combined Statement of Revenues, Expenditures, Encumbrances and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types is presented on the budgetary basis to provide a relevant comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are:

- (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- (2) Expenditures are recorded when paid in cash or encumbered (budget) as opposed to when susceptible to accrual (GAAP).
- (3) Encumbrances are recorded as the equivalent of expenditures (budget) as opposed to reservation of fund balance (GAAP).

The adjustments necessary to convert results of operations and fund balances at the end of the year on the GAAP basis to the budget basis are as follows:

	<u>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis (as reported)	\$ 748,654	\$ (354,159)	\$ (92,533)	\$ 112,934
Increase (decrease) due to:				
Revenue Accruals	442,817	822,412	2,522,206	(453,037)
Expenditure Accruals	(284,266)	(195,553)	(2,536,324)	169,286
Encumbrances:				
Current year charges against prior year's cash fund balance reserved for encumbrances	301,153	526,978	-	946,981
Encumbered at December 31, 1999, but recorded as the equivalent of cash expenditures for budgetary purposes	<u>(618,789)</u>	<u>(561,303)</u>	<u>-</u>	<u>(1,843,268)</u>
Non-GAAP Budget Basis	<u>\$ 589,569</u>	<u>\$ (238,375)</u>	<u>\$ (106,651)</u>	<u>\$ (1,067,104)</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

**DECEMBER 31, 1999**

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**NOTE 3 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility, and tangible (used in business) personal property located in the City. Real property taxes and public utility taxes are levied after October 1 on the assessed value listed as of the prior January 1, the lien date. Tangible personal property taxes attach as a lien and are levied on January 1 of the current year.

Real property is assessed at 35% of true (market) value. The County Auditor is required to reappraise all real estate once every six years. Equalization adjustments are then made in the third year following reappraisal. The true value of personal property is based on composite annual allowances and is assessed at 88%, except public utility production equipment which is assessed at 100% of true value (50% of cost), the personal property of rural electric companies which is assessed at 50% of true value, and the personal property of railroads which is assessed at 25% of true value. Effective in tax year 1995, all interexchange telephone personal property is assessed at 25%. Local exchange telephone personal property added to the tax roles during tax year 1995 and thereafter is assessed at 25% of true value; existing personal property is assessed at 88%. All other tangible personal property used in a business is assessed at 25% of true value.

The assessed valuation upon which the 1999 levy [fourteen and eight-tenths mills (\$.0148) on each dollar of tax valuation] was based is as follows:

	<u>Assessed Value</u>
Real property (other than public utility)	\$ 635,943,320
Public utility real and personal tangible property	23,144,800
Tangible personal property (other than public utility)	<u>17,814,173</u>
<b>TOTAL ASSESSED VALUATION</b>	<b>\$ <u>676,902,293</u></b>

Real Property taxes are payable annually or semi-annually. If paid annually, payment is due January 20; if paid semi-annually, the first payment is due January 20 with the remainder payable by June 20. Taxes not paid become delinquent after December 31 of the year in which payable. Under certain circumstances, state statute permits earlier or later payment dates to be established.

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the City.

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 4 - INCOME TAXES

The City levies a municipal income tax of 2% on all salaries, wages, commissions and other compensation, and net profits earned within the City as well as incomes of residents earned outside the City. In the latter case the City allows a credit of 50% of the tax paid to another municipality to a maximum of one-half of one percent of income earned outside the City.

Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly as required. Corporations and other individual taxpayers are required to pay their estimated tax quarterly (if the annual estimated tax is greater than ten dollars) and file a declaration annually.

### NOTE 5 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments through cooperative agreements and grants receivable at December 31, 1999, are as follows:

<u>Fund Type</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Total</u>
General	\$ 1,303	\$ -	\$ -	\$ 1,303
Special Revenue	400,404	7,011	7,516	414,971
Enterprise	-	58,035	-	58,035
Total	\$ <u>401,747</u>	\$ <u>65,046</u>	\$ <u>7,516</u>	\$ <u>474,309</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 6 - INTERFUND BALANCES

Individual fund interfund receivable and payable balances at December 31, 1999, are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
<u>Current</u>		
General	\$ <u>600,643</u>	\$ <u>51,724</u>
Special Revenue Funds:		
C.D.B.G. Resource	-	155,406
Communications System Operating	13,431	-
Law Enforcement Trust	2	-
Recycling Grant	-	7,011
Earned Benefits	-	14,113
Municipal Court Computerization	25,342	-
HOME Program	-	245,038
Indigent Drivers' Alcohol Treatment	150	-
DUI Enforcement and Education	200	-
Total Special Revenue Funds	<u>39,125</u>	<u>421,568</u>
Debt Service Funds:		
General Obligation Bond Retirement	<u>-</u>	<u>27,730</u>
Capital Projects Funds:		
Capital Improvements	<u>27,730</u>	<u>-</u>
Enterprise Funds:		
Utilities	<u>38,293</u>	<u>-</u>
Trust And Agency Funds:		
Municipal Court	<u>-</u>	<u>204,769</u>
Total Current Interfund Receivables/Payables At December 31, 1999	\$ <u>705,791</u>	\$ <u>705,791</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 7 - CHANGES IN GENERAL FIXED ASSETS

Changes in general fixed assets during the year ended December 31, 1999, were as follows:

<u>Class</u>	<u>Balance December 31 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31 1999</u>
Land	\$ 3,168,750	\$ 1,027,056	\$ -	\$ 4,195,806
Buildings	17,871,860	1,602,877	-	19,474,737
Improvements	8,950,257	490,305	-	9,440,562
Equipment	<u>10,397,420</u>	<u>1,316,052</u>	<u>854,447</u>	<u>10,859,025</u>
TOTALS	40,388,287	\$ <u>4,436,290</u>	\$ <u>854,447</u>	43,970,130
Accumulated Depreciation	<u>(15,030,172)</u>			<u>(16,322,822)</u>
Net of Accumulated Depreciation	\$ <u>25,358,115</u>			<u>27,647,308</u>

### NOTE 8 - PROPRIETARY FUNDS FIXED ASSETS

Proprietary Funds fixed assets at December 31, 1999, were as follows:

<u>Class</u>	<u>Total Proprietary</u>
Land	\$ 1,516,686
Buildings	4,651,832
Improvements/Infrastructure	12,663,224
Machinery And Equipment	<u>5,583,121</u>
TOTALS	24,414,863
Less Accumulated Depreciation	<u>(4,613,935)</u>
Fixed Assets, Net Of Accumulated Depreciation	\$ <u>19,800,928</u>

### NOTE 9 - PENSION PLAN OBLIGATIONS

#### Plan Description

Most police officers and all firefighters participate in the Ohio Police and Fire Pension Fund (OP&F). Some police officers are members of the Public Employees Retirement System (PERS) of Ohio's Law Enforcement Division and all other City employees are required to be members of the PERS Local Government Employee's Division. Both OP&F and PERS are cost-sharing, multiple-employer defined benefit pension plans. Both plans provide retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries.

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 9 - PENSION PLAN OBLIGATIONS - CONTINUED

Benefit provisions are established and may be amended by the Ohio State Legislature and are codified in Chapter 742 (OP&F) and Chapter 145 (PERS) of the Ohio Revised Code. Both OP&F and PERS issue publicly available financial reports that include financial information and required supplementary information for the plan. The OP&F report may be obtained by writing to them at 140 East Town Street, Columbus, Ohio 43215-5164. Parties wishing to obtain a copy of the PERS report may submit a written request to them at 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

#### Funding Policy

The Ohio Revised Code provides statutory authority for employee and employer contributions to OP&F and PERS. The rates stated below were the actuarially-determined contribution requirements for OP&F and PERS. Required contributions to OP&F and PERS are used to fund pension obligations and health care programs.

OP&F members are required to contribute 10% of their annual covered salary, and the City is required to contribute 19.5% and 24.0% respectively for police officers and firefighters. The City's contributions to OP&F for the years ending December 31, 1999, 1998, and 1997 were \$1,664,933, \$1,556,738, and \$1,498,321, respectively, equal to 100% of the required contribution for each year.

The employee contribution rates to PERS are 8.5% for employees other than law enforcement. Law enforcement employees contribute 9.0% of covered salary. The 1999 employer contribution rate for employees other than law enforcement was 13.55% of covered payroll. The law enforcement employer rate was 16.70% of covered payroll. The City's required contributions to PERS for the years ending December 31, 1999, 1998, and 1997 were \$1,888,571, \$1,794,194, and \$1,744,660, respectively, and are equal to 100% of the dollar amount billed.

### NOTE 10 - COMPENSATED ABSENCES

In accordance with Governmental Accounting Standards' Board (GASB) Statement 16, the City has accrued a liability for compensated absences (vacation and sick leave) at December 31, 1999, along with any salary-related payments associated with the payment of compensated absences. For governmental and similar trust funds, the City recognized the current portion of this liability at December 31, 1999, that is expected to be liquidated with expendable available financial resources. The remainder of the compensated absences liability for governmental and similar trust funds is reported in the general long-term debt account group. Proprietary funds report the entire liability for compensated absences calculated at December 31, 1999.

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

**DECEMBER 31, 1999**

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**NOTE 10 - COMPENSATED ABSENCES - CONTINUED**

Each bargaining unit and the management staff earn vacation at different rates and based upon length of service. No more than the amount of vacation accrued in the previous twelve-month period can be carried forward into the next calendar year without written consent of the City Manager. Without this approval, any excess is eliminated from the employee's leave balance. In the case of death, termination, or retirement an employee (or his estate), who has worked six months or more, is paid for the unused vacation up to a maximum of the two year accrual or greater amount as approved by the City Manager.

All full-time employees earn sick leave at the rate of 4.6 hours for each 80 hours worked. It is the policy of the City that an employee with at least two consecutive years' of service who terminates employment or whose employment is terminated with the City (for other than disciplinary reasons) is entitled to receive payment for accumulated sick leave according to various formulae to a maximum of between 347 to 565 hours.

As of December 31, 1999, the total estimated liability for all unpaid compensated absences was \$3,117,734 for all funds and account groups.

**NOTE 11 - CONSTRUCTION COMMITMENTS**

At December 31, 1999, uncompleted construction contracts were as follows:

<u>Description</u>	<u>Remaining Construction Committed</u>
Community Center	\$ 855,965
Street Improvements	163,865
Forest Hill Park Pavilion	33,255
Sewer/Waterline Improvements/Infrastructure	1,250,823
Veteran's Memorial Renovations	150,668
Superior School House	541,594
Denison Soccer Field	13,765
Total	\$ <u>3,009,935</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 12 - LEASE COMMITMENTS

#### Capital Leases

The City is obligated under certain leases accounted for as capital leases. The leased assets and related obligations are accounted for in the General Fixed Assets Account Group and the General Long-Term Debt Account Group, respectively. Assets acquired under capital leases totaled \$910,487 as of December 31, 1999. The following is a schedule by years of the future minimum lease payments for capital leases together with the present value of the net minimum lease payments as of December 31, 1999:

<u>Year Ending</u> <u>December 31</u>	<u>Amounts</u>
2000	\$ 102,693
2001	102,693
2002	105,389
2003	84,048
Minimum lease payments for all capital leases	394,823
Less: amount representing interest	(54,981)
Present value of net minimum lease payments	\$ <u>339,842</u>

#### Operating Leases

The City is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore the results of the lease agreements are not reflected in the City's account groups.

The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining non-cancelable lease terms in excess of one year as of December 31, 1999:

<u>Year Ending</u> <u>December 31</u>	<u>Amounts</u>
2000	\$ 95,968
2001	73,608
2002	73,608
2003	38,808
2004	3,340
Total minimum payments required	\$ <u>285,332</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

### NOTE 13 - CLAIMS AND JUDGMENTS

The City is currently a defendant in several lawsuits. It is the opinion of legal counsel that none of this litigation will have a material adverse affect on the financial condition of the City.

In addition, there are several unasserted claims, the results of which, if asserted, would not have a material effect on the financial statements at December 31, 1999.

In November 1999, City Council passed a motion to exercise eminent domain in acquiring Roski Video. Legal proceedings ensued and a settlement was reached in February 2000, for the payment of \$500,000 for the purchase of the property. This legal settlement amount has been accrued as a liability at December 31, 1999 and is included in Accounts Payable.

The City has received several federal and state grants for specific purposes which are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to grantor agencies for expenditures disallowed under the terms of the Grant. Based upon prior experience, City management believes such disallowances, if any, will be immaterial.

### NOTE 14 - SHORT-TERM DEBT

Notes payable at December 31, 1999, consist of the bond anticipatory note issues listed below. Each issue is dated August 25, 1999, and due on August 25, 2000, at an interest rate of 3.82%. A summary of all short-term debt activity for the year ended December 31, 1999, follows:

<u>Year</u>	<u>Description</u>	<u>Interest Rate</u>	<u>Balance December 31 1998</u>	<u>Additions (Reductions)</u>	<u>Balance December 31 1999</u>
1995	Motorized Equipment Note	3.82%	\$ -	\$ 135,000	\$ 135,000
1996	Motorized Equipment Note	3.82%	-	260,000	260,000
1997	Road Improvement Note	3.82%	-	173,000	173,000
1997	Motorized Equipment Note	3.82%	-	378,000	378,000
1998	Motorized Equipment Note	3.82%	-	538,000	538,000
1999	Motorized Equipment Note	3.82%	-	586,000	586,000
1992	Computerized Water Meter Note	3.88%	343,000	(343,000)	-
1994	Motorized Equipment Note	3.88%	145,000	(145,000)	-
1995	Motorized Equipment Note	3.88%	268,000	(268,000)	-
1996	Motorized Equipment Note	3.88%	386,000	(386,000)	-
1996	Road Improvement Note	3.88%	108,000	(108,000)	-
1997	Road Improvement Note	3.88%	339,000	(339,000)	-
1997	Motorized Equipment Note	3.88%	508,000	(508,000)	-
1998	Motorized Equipment Note	3.88%	674,000	(674,000)	-
TOTALS			\$ <u>2,771,000</u>	\$ <u>(701,000)</u>	\$ <u>2,070,000</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

**DECEMBER 31, 1999**

**NOTE 15 - LONG-TERM OBLIGATIONS**

Long-term obligations of the City at December 31, 1999, are as follows:

<u>Year</u> <u>Description</u>	<u>Interest Rate</u>	<u>Balance December 31, 1998</u>	<u>Additions (Reductions)</u>	<u>Balance December 31, 1999</u>
Capital Lease Commitments		\$ <u>412,851</u>	\$ <u>(73,009)</u>	\$ <u>339,842</u>
General Obligation Bonds				
Voted Issues:				
1986 Sewer Improvement due 2000	5.625%	370,000	(185,000)	185,000
1992 Recreational Facilities Improvements - Refunding due 2004	3.0-5.8%	6,005,000	(875,000)	5,130,000
1997 Recreational Facilities Improvements due 2017	3.85-6.375%	<u>14,675,000</u>	<u>(485,000)</u>	<u>14,190,000</u>
Total Voted Issues		<u>21,050,000</u>	<u>(1,545,000)</u>	<u>19,505,000</u>
Unvoted Issues:				
1986 City Hall Construction due 2009	6.25%	3,025,000	(275,000)	2,750,000
1992 Off-Street Parking Facilities due 2012	3.0 - 6.20%	2,435,000	(120,000)	2,315,000
1999 Pension Fund due 2013	3.05 - 4.5%	-	2,000,000	-
			<u>(100,000)</u>	<u>1,900,000</u>
Total Unvoted Issues		<u>5,460,000</u>	<u>1,505,000</u>	<u>6,965,000</u>
Total General Obligation Bonds		<u>26,510,000</u>	<u>(40,000)</u>	<u>26,470,000</u>
Unfunded Pension Liabilities				
Police Pension due 2035	4.25%	1,721,083	(1,721,083)	-
Firemen Pension due 2035	4.25%	<u>1,313,157</u>	<u>(1,313,157)</u>	-
Total Unfunded Pension Liabilities		<u>3,034,240</u>	<u>(3,034,240)</u>	-
Accrued Compensated Absences		<u>1,945,214</u>	<u>90,196</u>	<u>2,035,410</u>
Total General Long-Term Obligations		\$ <u>31,902,305</u>	\$ <u>(3,057,053)</u>	\$ <u>28,845,252</u>
Enterprise Fund Long-Term Obligations Issue II Loans		\$ <u>520,909</u>	\$ <u>574,935</u>	\$ <u>1,095,844</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

### NOTE 15 - LONG-TERM OBLIGATIONS - CONTINUED

During 1998, the City entered into the following loan agreements with the Ohio Public Works Commission: \$940,876 for the Cedar Road Waterline Rehabilitation and \$170,408 for the Cedar Road Sanitary Sewer Improvement. Both loans bear 0% interest rates and are payable over 20 years, beginning in 2000. The final installment of loan proceeds in the amount of \$15,440 was received in February 2000. Principal requirements to retire the total loan amounts are included in the schedule below.

On January 11, 1999, the City of Cleveland Heights issued Ohio Pension Fund Bonds Series 1999 dated January 1, 1999, in the amount of \$2,000,000 (par value) with interest rates ranging from 3.05% to 4.50%. These bonds were issued in order to refund \$2,000,000 in unfunded Ohio Police and Fire Pension Fund accrued liability. The original accrued liability commenced maturing on November 15, 1973 and was to continue until fully paid on November 15, 2035.

The proceeds in the amount of \$1,979,700 along with \$154,687 from police and fire pension trust funds were used to pay the unfunded pension liability. Payments totaling \$2,134,387 were made to the Ohio Police and Fire Pension Fund. As a result, the refunded bonds are considered to be defeased and the liability for those bonds has been removed from the General Long-Term Debt Account Group. As a result of this advance refunding, the City will realize gross debt service savings of \$3,268,439 over the life of the bonds and obtain an economic gain (difference between the present value of the old and new debt service payments) of \$971,199.

As of December 31, 1999, the City's legal debt margin (the ability to issue additional principal amounts of general obligation bonded debt) was approximately \$45.6 million. Principal and interest requirements to retire long-term obligations outstanding at December 31, 1999, are:

	Capital Lease Obligations	General Obligation Bonds	Issue II Loan	Total
2000	\$ 102,693	\$ 3,537,188	\$ 27,782	\$ 3,667,663
2001	102,693	3,323,884	55,564	3,482,141
2002	105,389	3,305,186	55,564	3,466,139
2003	84,048	3,285,344	55,564	3,424,956
2004	-	3,268,886	55,564	3,324,450
2005-2009	-	10,068,319	277,820	10,346,139
2010-2014	-	7,721,070	277,820	7,998,890
2015-2019	-	3,728,270	277,820	4,006,090
2020	-	-	27,786	27,786
Total	\$ <u>394,823</u>	\$ <u>38,238,147</u>	\$ <u>1,111,284</u>	\$ <u>39,744,254</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

### NOTE 16 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

Included in the services provided by the City which are financed primarily by user charges are delivery of water, collection and disposal of sewage, off-street parking facilities, and ambulance services. The key financial information for the year ended December 31, 1999, for these enterprise activities is as follows:

	<u>Utilities</u>	<u>Off-Street Parking</u>	<u>Ambulance Services</u>	<u>Totals</u>
Operating Revenues	\$ 10,419,510	\$ 723,027	\$ 548,042	\$ 11,690,579
Operating Expenses				
Before Depreciation	7,600,808	511,191	181,409	8,293,408
Depreciation	418,962	192,666	143,044	754,672
Operating Income	2,399,740	19,170	223,589	2,642,499
Net Non-Operating Revenue/Expense	151,847	35,171	589	187,607
Net Income Before Operating Transfers	2,551,587	54,341	224,178	2,830,106
Operating Transfers - In	-	-	910	910
Net Income	\$ <u>2,551,587</u>	\$ <u>54,341</u>	\$ <u>225,088</u>	\$ <u>2,831,016</u>
Current Contributed Capital	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Property, Plant and Equipment Additions	\$ <u>2,733,251</u>	\$ <u>121,867</u>	\$ <u>263,488</u>	\$ <u>3,118,606</u>
Net Working Capital	\$ <u>4,962,915</u>	\$ <u>703,330</u>	\$ <u>461,870</u>	\$ <u>6,128,115</u>
Total Assets	\$ <u>19,134,783</u>	\$ <u>6,860,345</u>	\$ <u>1,694,200</u>	\$ <u>27,689,328</u>
Total Fund Equity	\$ <u>16,323,483</u>	\$ <u>6,820,906</u>	\$ <u>1,688,783</u>	\$ <u>24,833,172</u>

### NOTE 17 - DEFICIT FUND BALANCES

The following funds had a deficit balance at December 31, 1999:

Special Revenue Funds	
Street Lighting	\$ 35,642
Capital Projects Funds	
Capital Improvements	\$ 104,989

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 17 - DEFICIT FUND BALANCES - CONTINUED

The primary revenue source of the Street Lighting Fund is the ongoing collection of a service type special assessment fee which is collected by the County Auditor and remitted to the City semi-annually in June and December of each year. The special assessment fee receivable for street lighting due the City at year end is measurable; however, it does not meet our available criteria, and, therefore, has been offset as deferred revenue at year end. This treatment of the year end receivable as well as the recognition of expenditures on the modified accrual basis of accounting caused the fund deficit.

The deficit in the Capital Improvements Fund arises from the issuance of short-term bond anticipation notes which are used to finance capital expenses until bonds are issued. Once bonds are issued and the liability is reported in the General Long-Term Debt Account Group rather than in the Capital Projects Fund, the deficit will be eliminated.

### NOTE 18 - CONTRIBUTED CAPITAL

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

	<u>Utilities</u>	<u>Off-Street Parking</u>	<u>Ambulance Services</u>
Depreciation On Fixed Assets Acquired By Contribution	\$ (69,080)	\$ (102,596)	\$ -
Contributed Capital, January 1, 1999	<u>2,118,355</u>	<u>3,834,359</u>	<u>14,076</u>
Contributed Capital, December 31, 1999	\$ <u>2,049,275</u>	\$ <u>3,731,763</u>	\$ <u>14,076</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

**DECEMBER 31, 1999**

**NOTE 19 - DEPOSITS WITH FINANCIAL INSTITUTIONS, INVESTMENTS (INCLUDING REPURCHASE AGREEMENTS) AND REVERSE REPURCHASE AGREEMENTS**

The captions on the combined balance sheet related to cash and investments and the amounts in the total (memorandum only) column are as follows:

	Total (Memorandum Only)
Cash	\$ 380,363
Investments	<u>43,870,890</u>
Total Deposits And Investments	44,251,253
Less:	
Restricted Assets: Deposits	<u>(1,020,000)</u>
Equity In City Treasury Cash	\$ <u>43,231,294</u>

Deposits

All deposits are in the financial institutions noted below and are carried at cost.

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Fund</u>
<u>Insured</u>			
(FDIC) Key Bank	\$ (283,359)	\$ 100,000	Pool
(FDIC) Fifth Third Bank	100,000	100,000	Muni Court
(FDIC) Fifth Third Bank	78,051	78,051	Utility
(FDIC) Fifth Third Bank	49,851	21,949	Utility
(FDIC) Firststar	6,743	6,743	General
(FDIC) National City Bank	100,000	100,000	General
(FDIC) Third Federal Bank	100,608	100,000	General

Uninsured

Collateral Held By City's Agent  
in the Financial Institution's Name:

Key Bank	-	452,976	Pool
Fifth Third Bank	228,469	225,459	Muni Court
Third Federal Bank	-	608	General
Fifth Third Bank	<u>-</u>	<u>27,902</u>	Utility
Total Deposits	\$ <u>380,363</u>	\$ <u>1,213,688</u>	

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

**DECEMBER 31, 1999**

**NOTE 19 - DEPOSITS WITH FINANCIAL INSTITUTIONS, INVESTMENTS (INCLUDING REPURCHASE AGREEMENTS) AND REVERSE REPURCHASE AGREEMENTS - CONTINUED**

	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Fund</u>
<u>Investments</u>			
Held By City's Counterparty:			
Centennial Tax Exempt Fund	\$ 40,090	\$ 40,090	Nelson Trust/Pool
Held By The City Or Its Agent			
In The City's Name:			
U.S. Treasury Notes	20,992,913	20,992,913	Pool
U.S. Government Agencies	5,012,552	5,012,552	Pool
State Treasury Asset Reserve Of Ohio	<u>17,825,335</u>	<u>17,825,335</u>	Pool
 Total Investments	 \$ <u>43,870,890</u>	 \$ <u>43,870,890</u>	

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in City Treasury Cash".

Deposits - At year end, the carrying amount of the City's deposits were \$380,363 and the bank balance was \$1,213,688. Of the bank balance, \$506,743 was covered by federal depository insurance and \$706,945 was covered by collateral held by third party trustees in collateral pools in the name of the respective depository institutions securing all public funds on deposit.

Investments - The City's ordinances authorize the City to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, repurchase agreements, bonds and notes of the State of Ohio, bonds and notes of any municipal corporation, including city, county, township or other political subdivisions of Ohio, certificates of deposit and the State Treasury Asset Reserve of Ohio fund (STAR Ohio).

The City of Cleveland Heights has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during fiscal year 1999. STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 1999. The amounts invested with STAR Ohio are not classified by risk categories because they are not evidenced by securities that exist in physical or book entry form as defined by GASB Statement No. 3.

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

**DECEMBER 31, 1999**

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**NOTE 19 - DEPOSITS WITH FINANCIAL INSTITUTIONS, INVESTMENTS (INCLUDING REPURCHASE AGREEMENTS) AND REVERSE REPURCHASE AGREEMENTS - CONTINUED**

The City's investments are categorized to give an indication of the level of risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the City or its agent in the City's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the City's name. Category 3 includes uninsured or unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the City's name.

	<u>Category</u> <u>1</u>	<u>Category</u> <u>3</u>	<u>Carrying</u> <u>Amount</u>	<u>Fair</u> <u>Value</u>
U.S. Government Securities	\$ 26,005,465	\$ -	\$ 26,005,465	\$ 26,005,465
Centennial Tax Exempt Fund	<u>-</u>	<u>40,090</u>	<u>40,090</u>	<u>40,090</u>
	\$ <u>26,005,465</u>	\$ <u>40,090</u>	\$ 26,045,555	\$ 26,045,555
State Treasury Asset Reserve of Ohio			<u>17,825,335</u>	<u>17,825,335</u>
Total Investments			\$ <u>43,870,890</u>	\$ <u>43,870,890</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 20 - OPERATING TRANSFERS

The City's Combined Statement of Revenues, Expenditures, and Changes in Fund Equity for all governmental fund types and expendable trust funds and the Statement of Revenues, Expenses, and Changes in Retained Earnings for all proprietary fund types display the total of operating transfers in and out for the fiscal year ended December 31, 1999. A reconciliation of these operating transfers is detailed as follows:

<u>Fund</u>	<u>Operating Transfers - In</u>	<u>Operating Transfers - Out</u>
General Fund	\$ <u>21,630</u>	\$ <u>4,031,983</u>
Special Revenue Funds:		
C.D.B.G. Resource	731,267	-
C.D.B.G. Program Income	-	731,267
Communications System Operating	236,096	-
Law Enforcement Trust	-	21,630
Cain Park	210,000	-
Street Lighting	14,000	-
Tree	11,000	-
Police Pension	575,000	-
Fire Pension	842,590	-
Earned Benefits	<u>285,887</u>	-
Total Special Revenue Funds	2,905,840	752,897
Debt Service Fund	4,719	-
Capital Projects Funds:		
Capital Improvements	695,281	-
Economic Development	1,085,000	-
City Hall Maintenance and Repair	<u>75,000</u>	-
Total Capital Projects Funds	1,855,281	-
Enterprise Funds:		
Ambulance Services	<u>910</u>	<u>3,500</u>
Totals	\$ <u>4,788,380</u>	\$ <u>4,788,380</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

### NOTE 21 - CASH AND CASH EQUIVALENTS

The cash resources of all funds are combined and invested to the extent available in the State of Ohio's Investment Pool, treasury notes, and other authorized instruments. Interest earned is first distributed on a pro rata basis to all restricted funds with the remainder being distributed to the General Fund. The total interest earned during the year ended December 31, 1999, was \$2,475,208.

A summary of interest earned by the various fund categories is as follows:

	<u>Amount</u>	<u>Percentage of Total</u>
General Fund	\$ 1,219,641	49.27%
Special Revenue Funds	81,827	3.31%
Capital Projects Funds	867,896	35.06%
Enterprise Funds	195,742	7.91%
Internal Service Fund	105,619	4.27%
Trust and Agency Funds	<u>4,483</u>	<u>0.18%</u>
Total	\$ <u>2,475,208</u>	<u>100.00%</u>

### NOTE 22 - RISK MANAGEMENT

The City is exposed to various risks of loss related to property and casualty, general liability, workers' compensation and employee health and dental benefits.

The City has contracted with a commercial insurance company to provide property and liability insurance with the following claim limits and deductibles:

<u>Coverage</u>	Self-Insured Retention (per <u>Occurrence</u> )	<u>Liability Limits</u>	
		<u>Per Occurrence</u>	<u>Annual Aggregate</u>
General Liability	\$ 100,000	\$ 10,000,000	\$ 14,000,000
Property	\$ 50,000	(1)	UNLIMITED
Auto	\$ 100,000	\$ 10,000,000	UNLIMITED
Law Enforcement Professional	\$ 100,000	\$ 12,000,000	\$ 12,000,000
Public Official	\$ 100,000	\$ 10,000,000	\$ 11,000,000

(1) Estimated Actual Value

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

### NOTE 22 - RISK MANAGEMENT - CONTINUED

The City accounts for its property and liability insurance premiums as well as its deductibles in the General Fund. The claims liability of \$102,863 reported in the General Fund at December 31, 1999, is based on the requirements of Government Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable.

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.

The City maintains two hospitalization plans for its full-time employees and their dependents. Some City employees choose to belong to an HMO whereby the City makes a premium payment to the HMO and all risk is effectively transferred. Most City employees are enrolled in the City's self-funded program which is reinsured through a commercial insurance company. The City carries a \$ 75,000 specific stop/loss policy for catastrophic coverage, plus an aggregate policy set at 125% of expected claims. All full-time City employees receive dental benefits through the City's self-funded employee benefits program. Employee health and dental benefits are charged to the various funds of the City in accordance to where an employee's salary is charged. Based on historical estimates, a total of \$365,448 has been accrued at year end in the various funds of the City as a component of accrued wages and benefits.

The City is required to purchase workers' compensation insurance through the State of Ohio. The City applied for and was accepted into the State's Retrospective Rating Plan whereby the City initially pays a fraction of the premium (the minimum premium) it would pay as an experience-rated risk. As costs for the City's injured workers' claims are incurred, the City must reimburse the State fund for those costs, subject to the plan's individual claim cost limitation and the City's premium limitation.

The City has established a Workers' Compensation Self-Insurance Fund (an Internal Service Fund) to account for and pay workers' compensation claims from accumulated assets of the fund. The City's retrospective rating plan provides for a \$250,000 catastrophic limit per claim and an unlimited claim limit.

At December 31, 1999, \$962,505 has been accrued for workers' compensation claims representing estimates of amounts to be paid for reported claims and incurred but not reported claims based upon the current available information.

The schedule below presents the changes in claims liabilities for the past two fiscal years.

	Property And Casualty		Employee Benefits		Workers' Compensation	
	1999	1998	1999	1998	1999	1998
Beginning of Fiscal Year Liability	\$ 79,001	\$ 121,861	\$ 282,888	\$ 307,353	\$ 1,178,839	\$ 1,108,834
Current Year Claims and Changes in Estimates	75,141	62,539	2,764,103	2,460,603	279,330	2,555,073
Claim Payments	(51,279)	(105,399)	(2,681,543)	(2,485,068)	(495,664)	(2,485,068)
Balance at Fiscal Year End	\$ <u>102,863</u>	\$ <u>79,001</u>	\$ <u>365,448</u>	\$ <u>282,888</u>	\$ <u>962,505</u>	\$ <u>1,178,839</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 23 - OTHER POST EMPLOYMENT BENEFITS

In addition to the pension benefits described in Note 9, Ohio Law provides that the City fund post retirement health care benefits through employer contributions to the Public Employees Retirement System (PERS) of Ohio and the Ohio Police and Fire Pension Fund (OP&F).

#### PERS

The Public Employees Retirement System provides post retirement health care coverage to age and service retirants with 10 or more years of qualifying Ohio service credit and to the primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The Ohio Revised Code provides the statutory authority requiring the City to fund post retirement health care through their contributions to PERS. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The 1999 employer contribution rates were 13.55% of covered payroll for other than Law Enforcement employees of which 4.2% was the portion that was used to fund health care for the year 1999. The Law Enforcement employer rate for 1999 was 16.70% and 4.2% was used to fund health care. During 1999, the City's portion that was used to fund health care was \$575,808 representing 4.2% of covered payroll.

Other Post Employment Benefits (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.

Expenditures for OPEB during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062.

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 4.2% 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.

#### OP&F

OP&F operates under the authority of the Ohio Revised Code and 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. There were 11,424 police officers and 9,186 firefighters eligible to receive health care benefits, as of December 31, 1999.

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 23 - OTHER POST EMPLOYMENT BENEFITS - CONTINUED

Ohio Law provides that health care costs paid from the funds of the OP&F shall be included in the employer's contribution rate. For 1999, the total police employer contribution rate was 19.5% of covered payroll, and the total firefighter's employer contribution rate was 24% of covered payroll. For 1999, actual City contributions to OP&F used to pay post employment benefits was \$248,363 for police and \$283,811 for firefighters.

Health care funding and accounting is on a pay-as-you-go basis. A percentage of covered payroll, as defined by the Board, is used to pay retiree health care expenses. The Board-defined allocation was 6.5% and 7.0% of covered payroll in 1998 and 1999, respectively. The allocation is 7.25% in 2000. Since July 1, 1992 most retirees have been required to contribute a portion of the cost of their health care coverage through a deduction from their monthly benefit payment. OP&F's total health care expenses for the year ended December 31, 1999, were \$78,596,790.

### NOTE 24 - SOLID WASTE

In accordance with a notice letter received from the Ohio Environmental Protection Agency, the City of Cleveland Heights executed the final closure financial assurance instrument for the solid waste transfer station by the required September 30, 1999 deadline. The sum of post-closure cost estimate assured by the financial test was \$200,000 and the City met all of the requirements set forth by Ohio Administrative Code Rule 3745-27-17.

### NOTE 25 - HUD SECTION 108 LOAN

On June 5, 1999, the amount of \$601,650 was agreed upon between the City of Cleveland Heights and 1800 Merchants Group, Inc. as the payoff amount for a HUD Section 108 Loan of \$700,000. The 1992 loan arrangement between the City and the 1800 Merchants Group, Inc. allowed for payments based on a twenty year mortgage amortization of \$700,000 at 8.75% interest rate, however the maturity of the loan was in ten years (2002) with payment due in full by that time. This method calculated a payment by 1800 Merchants Group, Inc. that was in excess of the amount of interest due to HUD semiannually. These semiannual payments were interest only with the full \$700,000 of principal due in 2002. Any monies paid by the 1800 Merchants Group, Inc. in excess of the interest due to HUD were deposited into an escrow account and invested in US government securities. The balance of the escrow fund could be made available in the event of default or other emergency experienced by the 1800 Merchants Group, Inc.

The agreed payoff amount along with funds made available from the previously established escrow account were used to purchase State and Local Government Securities (SLGS) with interest and maturity dates corresponding to the remaining interest due dates and final principal payoff in 2002 of the HUD Section 108 Loan. These SLGS were deposited in an escrow account for the sole purpose of satisfying the principal and interest payments due to HUD. This met the requirements of an in-substance defeasance.

## CITY OF CLEVELAND HEIGHTS, OHIO

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

DECEMBER 31, 1999

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#### NOTE 25 – HUD SECTION 108 LOAN - CONTINUED

The result of this advance payment by the 1800 Merchants Group, Inc. allowed them to take an economic gain by financing the debt at a reduced interest rate over an extended period of time. It also allowed them to fulfill the terms of their contract with the City for this federally funded loan. The gain to the City was the full defeasance of the loan from HUD and a return of the excess balance of the escrow account in the amount of \$36,597 to help fund future economic development projects.

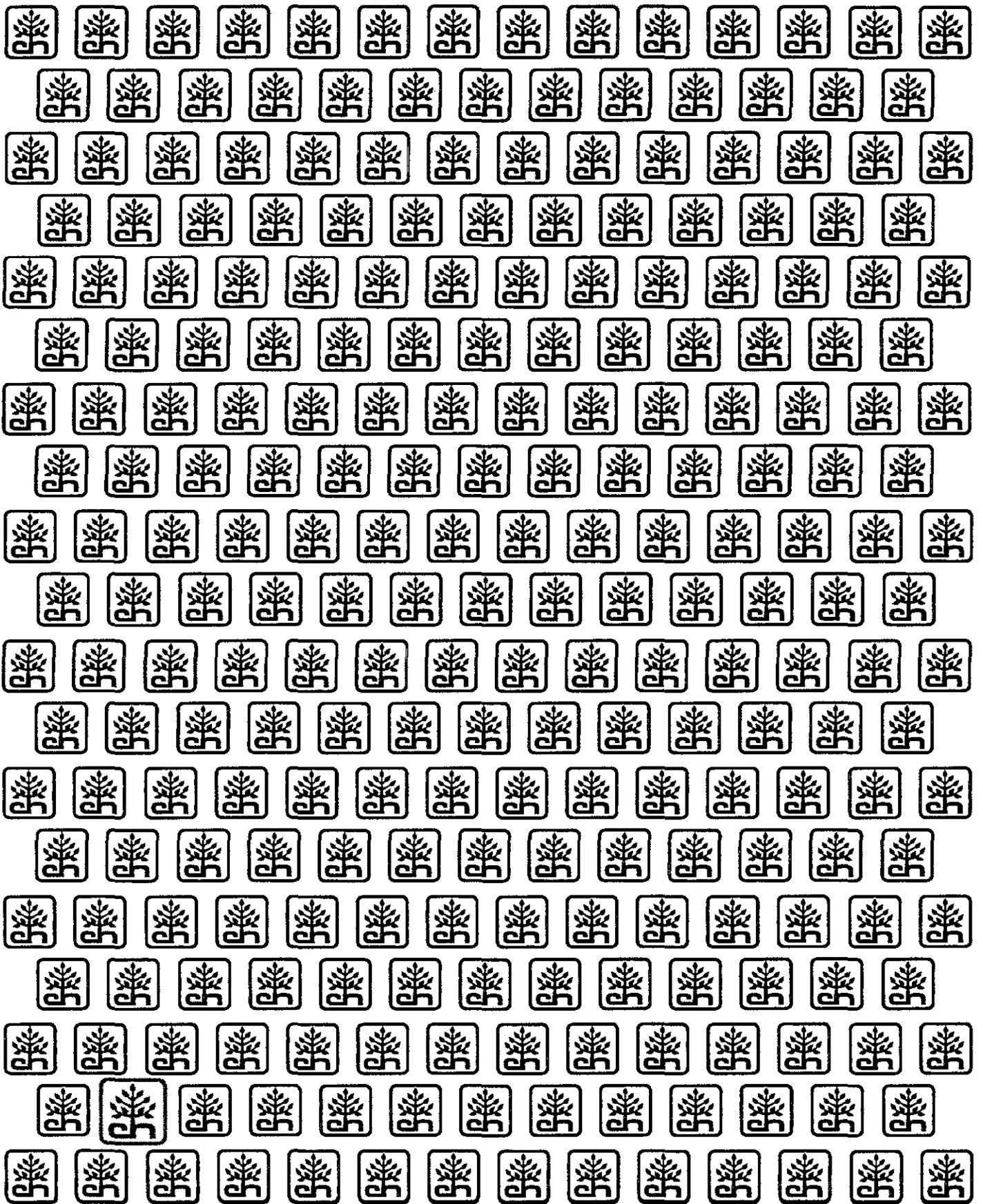
#### NOTE 26 – SUBSEQUENT EVENTS

In February 2000, The Cleveland Heights City Council approved the issuance of \$1,000,000 in notes to finance real property acquisitions and improvements. The notes are expected to be issued in April 2000.



**FINANCIAL STATEMENT OF INDIVIDUAL**

**FUNDS AND ACCOUNT GROUPS**



**CITY OF CLEVELAND HEIGHTS, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

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**GENERAL FUND**

The General Fund accounts for all financial resources except those required to be accounted for in a separate fund.

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMPARATIVE BALANCE SHEET – GENERAL FUND**

**DECEMBER 31, 1999 AND 1998**

	<u>Totals</u>	
	<u>1999</u>	<u>1998</u>
<u>Assets</u>		
Equity in City Treasury Cash	\$ 8,902,544	\$ 7,995,339
Receivables (Net of Allowance for Uncollectibles):		
Taxes	6,564,086	6,361,591
Accounts	75,427	68,799
Accrued Interest	243,075	186,371
Due from Other Governments	1,303	15,821
Due from Other Funds	600,643	793,888
Inventory of Supplies	<u>254,549</u>	<u>281,231</u>
Total Assets	\$ <u>16,641,627</u>	\$ <u>15,703,040</u>
<u>Liabilities and Fund Balances</u>		
<u>Liabilities:</u>		
Vouchers and Accounts Payable	\$ 327,344	\$ 325,147
Accrued Wages and Benefits	1,305,612	1,205,464
Due to Other Funds	51,724	2,335
Deferred Revenue	5,432,755	5,391,736
Accrued General Liability Reserve	<u>102,863</u>	<u>79,001</u>
Total Liabilities	<u>7,220,298</u>	<u>7,003,683</u>
<u>Fund Balances:</u>		
Reserved for Encumbrances	358,100	502,114
Reserved for Inventory of Supplies	254,549	281,231
Unreserved; Undesignated	<u>8,808,680</u>	<u>7,916,012</u>
Total Fund Balances	<u>9,421,329</u>	<u>8,699,357</u>
Total Liabilities and Fund Balances	\$ <u>16,641,627</u>	\$ <u>15,703,040</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES – GENERAL FUND**

**DECEMBER 31, 1999 AND 1998**

	<u>Totals</u>	
	<u>1999</u>	<u>1998</u>
<u>Revenues</u>		
Property Taxes	\$ 4,394,599	\$ 4,276,466
Municipal Income Taxes	19,609,170	18,129,164
Other Local Taxes	141,458	169,257
State Levied Shared Taxes	5,283,800	5,055,444
Intergovernmental Grants and Contracts	614,922	714,016
Charges for Services	1,318,896	1,406,238
Fees, Licenses, and Permits	978,009	842,090
Interest Earnings	1,219,641	1,267,841
Fines and Forfeitures	1,987,761	2,013,851
All Other Revenue	<u>597,969</u>	<u>528,916</u>
Total Revenues	<u>36,146,225</u>	<u>34,403,283</u>
<u>Expenditures</u>		
Current:		
Public Safety	11,861,707	11,127,088
Public Health	359,111	321,010
Culture and Recreation	1,432,760	1,376,272
Community Development	2,361,960	2,174,953
Sanitation	2,756,424	2,576,562
Transportation	2,457,930	2,090,533
General Government	10,752,575	9,317,432
Capital Outlay	-	484,178
Total Expenditures	<u>31,982,467</u>	<u>29,468,028</u>
Excess of Revenues Over (Under) Expenditures	<u>4,163,758</u>	<u>4,935,255</u>
<u>Other Financing Sources (Uses)</u>		
Operating Transfers - In	21,630	-
Operating Transfers - Out	(4,031,983)	(3,870,798)
Other Financing Sources	595,249	-
Sale of Assets	-	1,125
Total Other Financing Sources (Uses)	<u>(3,415,104)</u>	<u>(3,869,673)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	748,654	1,065,582
Fund Balances at Beginning of Year	8,699,357	7,611,864
Increase (Decrease) in Reserve for Inventory	<u>(26,682)</u>	<u>21,911</u>
Fund Balance at End of Year	<u>\$ 9,421,329</u>	<u>\$ 8,699,357</u>

## CITY OF CLEVELAND HEIGHTS, OHIO

### **DETAILED SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGET) – GENERAL FUND**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Property Taxes:			
Real Estate and Public Utility	\$ 4,733,378	\$ 4,266,014	\$ (467,364)
Tangible and Personal	<u>142,672</u>	<u>128,585</u>	<u>(14,087)</u>
Total Property Taxes	<u>4,876,050</u>	<u>4,394,599</u>	<u>(481,451)</u>
Municipal Income Taxes	17,495,262	19,637,335	2,142,073
Other Local Taxes	154,793	157,359	2,566
State Levied Shared Taxes:			
Local Government Fund - County	2,263,796	2,540,918	277,122
Local Government Fund - State	312,897	351,200	38,303
Inheritance	1,902,032	2,134,868	232,836
Miscellaneous	<u>45,680</u>	<u>51,272</u>	<u>5,592</u>
Total State Levied Shared Taxes	<u>4,524,405</u>	<u>5,078,258</u>	<u>553,853</u>
Intergovernmental Grants and Contracts:			
Federal	42,692	47,964	5,272
State	495,365	556,545	61,180
Local	<u>56,273</u>	<u>63,224</u>	<u>6,951</u>
Total Intergovernmental Grants and Contracts	<u>594,330</u>	<u>667,733</u>	<u>73,403</u>
Charges for Services:			
General Government	36,524	40,967	4,443
Refuse Collection and Disposal	502,184	563,286	61,102
Parking Meters (On-Street)	137,091	153,772	16,681
Swimming Pools	84,742	95,053	10,311
Parks and Recreation Programs	293,173	328,844	35,671
Recreation Pavilion	<u>116,206</u>	<u>130,346</u>	<u>14,140</u>
Total Charges for Services	<u>1,169,920</u>	<u>1,312,268</u>	<u>142,348</u>
Fees, Licenses, and Permits:			
Fees	682,197	766,822	84,625
Licenses	42,215	47,452	5,237
Permits	<u>145,666</u>	<u>163,735</u>	<u>18,069</u>
Total Fees, Licenses, and Permits	<u>870,078</u>	<u>978,009</u>	<u>107,931</u>
Interest Earnings	1,036,062	1,162,937	126,875
Fines and Forfeitures	2,560,865	2,602,574	41,709
All Other Revenue	<u>532,755</u>	<u>597,969</u>	<u>65,214</u>
Total Revenues	<u>33,814,520</u>	<u>36,589,041</u>	<u>2,774,521</u>

Continued

## CITY OF CLEVELAND HEIGHTS, OHIO

### **DETAILED SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGET) – GENERAL FUND – CONTINUED**

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Expenditures</u>			
Public Safety	12,396,118	11,947,803	448,315
Public Health	374,935	357,950	16,985
Culture and Recreation	1,678,999	1,437,897	241,102
Community Development	2,563,569	2,446,810	116,759
Sanitation	2,918,582	2,779,389	139,193
Transportation	2,619,947	2,512,567	107,380
General Government	<u>11,420,405</u>	<u>10,691,480</u>	<u>728,925</u>
Total Expenditures	<u>33,972,555</u>	<u>32,173,896</u>	<u>1,798,659</u>
Excess of Revenues Over (Under) Expenditures	<u>(158,035)</u>	<u>4,415,145</u>	<u>4,573,180</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	18,740	21,630	2,890
Operating Transfers - Out	(3,739,379)	(4,035,000)	(295,621)
Other Financing Sources	530,078	595,249	65,171
Other Financing Uses	<u>(342,792)</u>	<u>(407,455)</u>	<u>(64,663)</u>
Total Other Financing Sources (Uses)	<u>(3,533,353)</u>	<u>(3,825,576)</u>	<u>(292,223)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(3,691,388)</u>	<u>589,569</u>	<u>4,280,957</u>
Cash Fund Balance at Beginning of Year	7,995,339	7,995,339	-
Current Year Charges Against Prior Years Cash Fund Balance			
Reserved for Encumbrances	<u>(597,610)</u>	<u>(301,153)</u>	<u>296,457</u>
Cash Fund Balance at End of Year:			
Unreserved	3,706,341	8,283,755	4,577,414
Reserved for Encumbrances	<u>-</u>	<u>618,789</u>	<u>618,789</u>
Total Cash Fund Balance at End of Year	\$ <u>3,706,341</u>	\$ <u>8,902,544</u>	\$ <u>5,196,203</u>

# **CITY OF CLEVELAND HEIGHTS, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

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

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### **SPECIAL REVENUE FUNDS**

**STREET CONSTRUCTION, MAINTENANCE AND REPAIR** - Required by the Ohio Revised Code to account for that portion of the state gasoline tax and motor vehicle registration fees designated for repair and maintenance of streets within the City.

**COMMUNITY DEVELOPMENT BLOCK GRANT (C.D.B.G.) RESOURCE** - To account for monies received from the federal government under Community Development Block Grant programs for a wide variety of projects such as commercial area rehabilitation, residential winterization, and fair housing activities. The C.D.B.G. Resource Fund accounts for the grant of the current year and unspent grants from prior years.

**C.D.B.G. PROGRAM INCOME** - To account for monies generated by C.D.B.G. programs, such as interest on low-income loans, resale of rehabilitated homes, and other housing programs where the City receives revenue.

**COMMUNICATION SYSTEM OPERATING** - To account for the operations of the fire department dispatch office serving Cleveland Heights and a neighboring community.

**LAW ENFORCEMENT TRUST** - To account for monies received from certain civil penalties permitted by state law and collected by the City and costs of complex investigations and prosecutions and other law enforcement purposes as determined by Council.

**DRUG LAW ENFORCEMENT TRUST** - To account for monies received from confiscated property to be used solely for drug law enforcement purposes.

**LOCAL TELEVISION (T.V.) PROGRAMMING** - To account for monies received pursuant to the franchise agreement with the local cable T.V. network and used for programming of local events.

**CAIN PARK** - To account for the operation and maintenance of the Cain Park Summer Theater.

**STREET LIGHTING** - To account for monies received from the levy of special assessments for the purpose of paying the cost of street lighting.

**TREE** - To account for monies received from the levy of special assessments for the purpose of paying the cost of maintaining trees on the public right-of-way.

**POLICE PENSION TRUST** - To account for property taxes levied for the partial payment of the current and accrued liability for police disability and pension due the State pension agency.

**FIRE PENSION TRUST** - To account for property taxes levied for the partial payment of the current and accrued liability for fire disability and pension due the State pension agency.

**CITY OF CLEVELAND HEIGHTS, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

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**SPECIAL REVENUE FUNDS – CONTINUED**

FOUNDATION GRANTS - To account for grants received from various non-profit organizations used for community development and public health purposes.

COURT SECURITY GRANT – To account for grants received from the State of Ohio used for the improvement of Court security.

OHIO DEPARTMENT OF NATURAL RESOURCES (ODNR) RECYCLING GRANTS - To account for monies received from the Ohio Department of Natural Resources (ODNR) for recycling programs.

EARNED BENEFITS - To account for the accumulation of resources for those employees eligible to retire.

INDIGENT (DUI) DRIVER'S ALCOHOL TREATMENT - To account for the City's portion of fines collected by the State of Ohio to pay for the cost of an alcohol and other drug addiction treatment program for those unable to pay for such attendance.

SECTION 108 LOAN GUARANTEE - To account for receipts and disbursements made as an agency for the HUD Section 108 loan program financed by the issuance of \$700,000 in U.S. Government Guaranteed Notes.

MUNICIPAL COURT CLERK COMPUTERIZATION - To account for costs charged in all civil and/or criminal traffic convictions to be used by the court for computer-related expenditures.

DUI ENFORCEMENT AND EDUCATION - To account for the City's portion of fines collected on all DUI-related offense convictions collected by the court and controlled by the police agency at their discretion for DUI-related law enforcement and education.

HOME PROGRAM - To account for the City's portion of the funds available through the Cuyahoga Housing Consortium which includes Cuyahoga County, and the Cities of Euclid, Lakewood, Parma and East Cleveland pursuant to the Home Investment Partnership Program.

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING BALANCE SHEET – SPECIAL REVENUE FUNDS**

**DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998**

	Street Construction Maintenance, And Repair	C.D.B.G. Resource	C.D.B.G. Program Income	Communi- cations System Operating
<b><u>Assets</u></b>				
Equity in City Treasury Cash	\$ 665,588	\$ 146,500	\$ -	\$ 37,533
Receivables (Net of Allowance for Uncollectibles):				
Taxes	79,050	-	-	-
Deferred Special Assessments	-	-	276,735	-
Accrued Interest	7,571	-	-	-
Loans	-	-	872,201	-
Due from Other Governments	-	155,406	-	7,516
Due from Other Funds	-	-	-	13,431
Total Assets	\$ <u>752,209</u>	\$ <u>301,906</u>	\$ <u>1,148,936</u>	\$ <u>58,480</u>
<b><u>Liabilities and Fund Balances</u></b>				
<b>Liabilities:</b>				
Vouchers and Accounts Payable	\$ -	\$ 66,515	\$ -	\$ 1,553
Accrued Wages and Benefits	-	28,316	-	19,394
Contracts Payable - Retainage				
Percentage	18,113	6,698	-	-
Due to Other Funds	-	155,406	-	-
Deferred Revenue	-	-	276,735	-
Total Liabilities	<u>18,113</u>	<u>256,935</u>	<u>276,735</u>	<u>20,947</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	128,905	88,285	-	814
Reserved for Loans	-	-	872,201	-
Unreserved (Deficit); Undesignated	605,191	(43,314)	-	36,719
Total Fund Balances	<u>734,096</u>	<u>44,971</u>	<u>872,201</u>	<u>37,533</u>
Total Liabilities and Fund Balances	\$ <u>752,209</u>	\$ <u>301,906</u>	\$ <u>1,148,936</u>	\$ <u>58,480</u>

<u>Law Enforcement Trust</u>	<u>Drug Law Enforcement Trust</u>	<u>Local T.V. Programming</u>	<u>Cain Park</u>	<u>Street Lighting</u>	<u>Tree</u>
\$ 9,377	\$ 211,361	\$ 1,478,431	\$ 137,817	\$ 19,565	\$ 104,464
-	-	54,179	-	-	-
-	-	-	-	1,311,534	832,720
353	2,365	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>9,732</u>	\$ <u>213,726</u>	\$ <u>1,532,610</u>	\$ <u>137,817</u>	\$ <u>1,331,099</u>	\$ <u>937,184</u>
\$ -	\$ 2,805	\$ 205,309	\$ 831	\$ 55,207	\$ 53
-	-	2,848	1,142	-	24,716
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,311,534	832,720
-	<u>2,805</u>	<u>208,157</u>	<u>1,973</u>	<u>1,366,741</u>	<u>857,489</u>
218	-	9,263	-	-	2,570
-	-	-	-	-	-
<u>9,514</u>	<u>210,921</u>	<u>1,315,190</u>	<u>135,844</u>	<u>(35,642)</u>	<u>77,125</u>
<u>9,732</u>	<u>210,921</u>	<u>1,324,453</u>	<u>135,844</u>	<u>(35,642)</u>	<u>79,695</u>
\$ <u>9,732</u>	\$ <u>213,726</u>	\$ <u>1,532,610</u>	\$ <u>137,817</u>	\$ <u>1,331,099</u>	\$ <u>937,184</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING BALANCE SHEET – SPECIAL REVENUE FUNDS - CONTINUED**

**DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998**

	<u>Police Pension Trust</u>	<u>Fire Pension Trust</u>	<u>Foundation Grants</u>	<u>Court Security Grant</u>
<b><u>Assets</u></b>				
Equity in City Treasury Cash	\$ 523,359	\$ 849,116	\$ 61,363	\$ 4,150
Receivables (Net of Allowance for Uncollectibles):				
Taxes	220,247	220,247	-	-
Deferred Special Assessments	-	-	-	-
Accrued Interest	-	-	-	-
Loans	-	-	-	-
Due from Other Governments	-	-	-	-
Due from Other Funds	-	-	-	-
Total Assets	<u>\$ 743,606</u>	<u>\$ 1,069,363</u>	<u>\$ 61,363</u>	<u>\$ 4,150</u>
<b><u>Liabilities and Fund Balances</u></b>				
<b>Liabilities:</b>				
Vouchers and Accounts Payable	\$ -	\$ -	\$ 50,000	\$ -
Accrued Wages and Benefits	203,920	280,339	-	-
Contracts Payable - Retainage Percentage	-	-	-	-
Due to Other Funds	-	-	-	-
Deferred Revenue	<u>220,247</u>	<u>220,247</u>	-	-
Total Liabilities	<u>424,167</u>	<u>500,586</u>	<u>50,000</u>	<u>-</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved (Deficit); Undesignated	<u>319,439</u>	<u>568,777</u>	<u>11,363</u>	<u>4,150</u>
Total Fund Balances	<u>319,439</u>	<u>568,777</u>	<u>11,363</u>	<u>4,150</u>
 Total Liabilities and Fund Balances	 <u>\$ 743,606</u>	 <u>\$ 1,069,363</u>	 <u>\$ 61,363</u>	 <u>\$ 4,150</u>

<u>ODNR Recycling Grants</u>	<u>Earned Benefits</u>	<u>Indigent Drivers' Alcohol Treatment</u>	<u>Section 108 Loan Guarantee</u>	<u>Municipal Court Clerk Computeriz- ation</u>	<u>DUI Enforce- ment and Education</u>
\$ 25,422	\$ 667,525	\$ 25,966	\$ 28,964	\$ 919,789	\$ 18,746
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,011	-	-	-	-	-
-	-	150	-	25,342	200
<u>\$ 32,433</u>	<u>\$ 667,525</u>	<u>\$ 26,116</u>	<u>\$ 28,964</u>	<u>\$ 945,131</u>	<u>\$ 18,946</u>
\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -
-	649,028	-	-	-	-
-	-	-	-	-	-
7,011	14,113	-	-	-	-
-	-	-	-	-	-
<u>7,011</u>	<u>663,141</u>	<u>-</u>	<u>-</u>	<u>200</u>	<u>-</u>
25,421	-	-	-	19,786	-
-	-	-	-	-	-
1	4,384	26,116	28,964	925,145	18,946
<u>25,422</u>	<u>4,384</u>	<u>26,116</u>	<u>28,964</u>	<u>944,931</u>	<u>18,946</u>
<u>\$ 32,433</u>	<u>\$ 667,525</u>	<u>\$ 26,116</u>	<u>\$ 28,964</u>	<u>\$ 945,131</u>	<u>\$ 18,946</u>

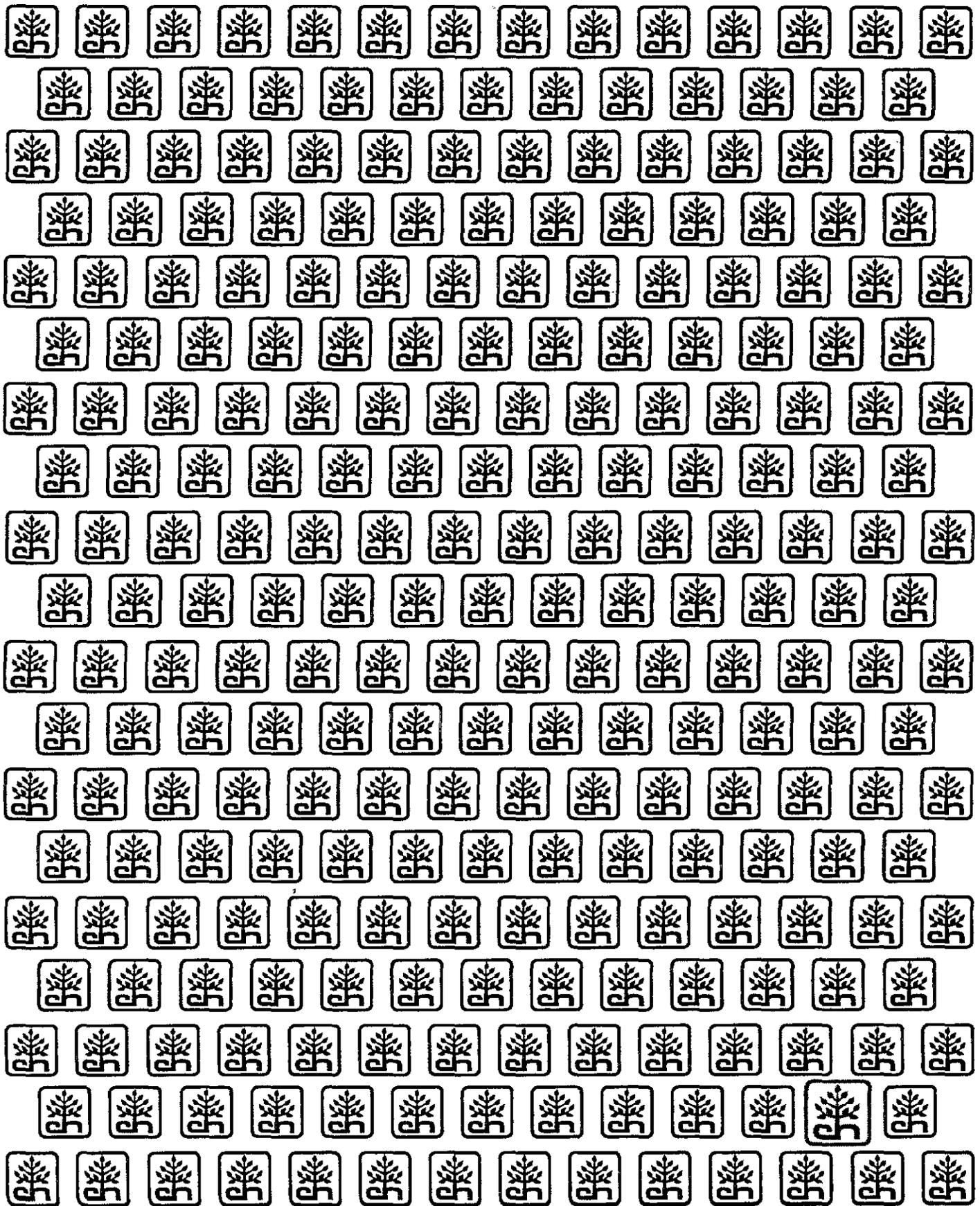
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**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING BALANCE SHEET – SPECIAL REVENUE FUNDS – CONTINUED**

**DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998**

	HOME	Totals	
	Program	1999	1998
<u>Assets</u>			
Equity in City Treasury Cash	\$ -	\$ 5,935,036	\$ 5,662,336
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	573,723	546,061
Deferred Special Assessments	-	2,420,989	3,557,297
Accrued Interest	-	10,289	10,018
Loans	-	872,201	1,437,006
Due from Other Governments	245,038	414,971	515,491
Due from Other Funds	-	39,125	33,793
Total Assets	\$ <u>245,038</u>	\$ <u>10,266,334</u>	\$ <u>11,762,002</u>
<u>Liabilities and Fund Balances</u>			
<u>Liabilities:</u>			
Vouchers and Accounts Payable	\$ -	\$ 382,473	\$ 382,898
Accrued Wages and Benefits	-	1,209,703	1,129,801
Contracts Payable - Retainage Percentage	-	24,811	30,347
Due to Other Funds	245,038	421,568	517,932
Deferred Revenue	-	2,861,483	3,980,569
Total Liabilities	<u>245,038</u>	<u>4,900,038</u>	<u>6,041,547</u>
<u>Fund Balances:</u>			
Reserved for Encumbrances	-	275,262	294,985
Reserved for Loans	-	872,201	1,437,006
Unreserved (Deficit); Undesignated	-	4,218,833	3,988,464
Total Fund Balances	-	<u>5,366,296</u>	<u>5,720,455</u>
 Total Liabilities and Fund Balances	\$ <u>245,038</u>	\$ <u>10,266,334</u>	\$ <u>11,762,002</u>



## CITY OF CLEVELAND HEIGHTS, OHIO

### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – SPECIAL REVENUE FUNDS DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

	<u>Street Construction Maintenance, And Repair</u>	<u>C.D.B.G. Resource</u>	<u>C.D.B.G. Program Income</u>	<u>Communi- cations System Operating</u>
<b><u>Revenues</u></b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	183,351	-	-	-
State Levied Shared Taxes	1,107,639	-	-	-
Intergovernmental Grants and Contracts	-	1,718,118	-	149,241
Charges for Services	-	-	-	-
Fees, Licenses, and Permits	-	-	-	-
Interest Earnings	52,202	-	-	-
Special Assessments	-	-	-	-
Fines and Forfeitures	-	-	-	-
Other Revenue	-	-	1,037,052	-
Total Revenues	<u>1,343,192</u>	<u>1,718,118</u>	<u>1,037,052</u>	<u>149,241</u>
<b><u>Expenditures</u></b>				
Current:				
Public Safety	16,031	-	-	347,804
Public Health	-	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	2,179,121	170,590	-
Sanitation	-	-	-	-
Transportation	1,115,171	-	-	-
General Government	11,145	-	-	-
Capital Outlay	18,113	6,698	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>1,160,460</u>	<u>2,185,819</u>	<u>170,590</u>	<u>347,804</u>
Excess of Revenues Over (Under) Expenditures	<u>182,732</u>	<u>(467,701)</u>	<u>866,462</u>	<u>(198,563)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Proceeds from Refunding Bonds	-	-	-	-
Operating Transfers - In	-	731,267	-	236,096
Operating Transfers - Out	-	-	(731,267)	-
Other Financing Sources	-	155,406	-	-
Other Financing Uses	-	(294,371)	-	-
Payment to the OP&F Pension Fund for Refunded Debt	-	-	-	-
Payment to Refunded Loan Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>592,302</u>	<u>(731,267)</u>	<u>236,096</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	182,732	124,601	135,195	37,533
Fund Balance (Deficit) at Beginning of Year	<u>551,364</u>	<u>(79,630)</u>	<u>737,006</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 734,096</u>	<u>\$ 44,971</u>	<u>\$ 872,201</u>	<u>\$ 37,533</u>

Law Enforcement Trust	Drug Law Enforcement Trust	Local T.V. Programming	Cain Park	Street Lighting	Tree
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	113,192	-	-	-
-	-	-	-	-	-
-	-	-	20,891	-	-
-	-	-	341,011	-	-
-	-	-	-	-	280
1,950	15,264	-	-	-	-
-	-	-	-	647,627	411,106
2,370	56,353	-	-	-	-
-	-	131,800	9,735	-	8,153
<u>4,320</u>	<u>71,617</u>	<u>244,992</u>	<u>371,637</u>	<u>647,627</u>	<u>419,539</u>
9,760	213,221	-	-	668,393	18
-	-	-	-	-	-
-	-	-	572,946	-	-
-	-	294,949	-	-	441,110
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,760</u>	<u>213,221</u>	<u>294,949</u>	<u>572,946</u>	<u>668,393</u>	<u>441,128</u>
(5,440)	(141,604)	(49,957)	(201,309)	(20,766)	(21,589)
-	-	-	-	-	-
-	-	-	210,000	14,000	11,000
(21,630)	-	-	-	-	-
-	-	-	178	-	50
-	-	-	-	-	-
-	-	-	-	-	-
<u>(21,630)</u>	<u>-</u>	<u>-</u>	<u>210,178</u>	<u>14,000</u>	<u>11,050</u>
(27,070)	(141,604)	(49,957)	8,869	(6,766)	(10,539)
36,802	352,525	1,374,410	126,975	(28,876)	90,234
<u>\$ 9,732</u>	<u>\$ 210,921</u>	<u>\$ 1,324,453</u>	<u>\$ 135,844</u>	<u>\$ (35,642)</u>	<u>\$ 79,695</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – SPECIAL REVENUE FUNDS – CONTINUED DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

	<u>Police Pension Trust</u>	<u>Fire Pension Trust</u>	<u>Foundation Grants</u>	<u>Court Security Grant</u>
<u>Revenues</u>				
Property Taxes	\$ 178,291	\$ 178,291	\$ -	\$ -
Other Local Taxes	-	-	-	-
State Levied Shared Taxes	-	-	-	-
Intergovernmental Grants and Contracts	23,899	23,899	160,000	23,000
Charges for Services	-	-	-	-
Fees, Licenses, and Permits	-	-	-	-
Interest Earnings	-	-	-	-
Special Assessments	-	-	-	-
Fines and Forfeitures	-	-	-	-
Other Revenue	-	-	548	-
Total Revenues	<u>202,190</u>	<u>202,190</u>	<u>160,548</u>	<u>23,000</u>
<u>Expenditures</u>				
Current:				
Public Safety	700,472	987,521	-	18,850
Public Health	-	-	-	-
Culture and Recreation	-	-	169	-
Community Development	-	-	150,000	-
Sanitation	-	-	-	-
Transportation	-	-	-	-
General Government	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>700,472</u>	<u>987,521</u>	<u>150,169</u>	<u>18,850</u>
Excess of Revenues Over (Under) Expenditures	<u>(498,282)</u>	<u>(785,331)</u>	<u>10,379</u>	<u>4,150</u>
<u>Other Financing Sources (Uses)</u>				
Proceeds from Refunding Bonds	1,135,071	864,929	-	-
Operating Transfers - In	575,000	842,590	-	-
Operating Transfers - Out	-	-	-	-
Other Financing Sources	-	-	-	-
Other Financing Uses	-	-	-	-
Payment to the OP&F Pension Fund for Refunded Debt	(1,211,340)	(923,047)	-	-
Payment to Refunded Loan Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	<u>498,731</u>	<u>784,472</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	449	(859)	10,379	4,150
Fund Balance (Deficit) at Beginning of Year	<u>318,990</u>	<u>569,636</u>	<u>984</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 319,439</u>	<u>\$ 568,777</u>	<u>\$ 11,363</u>	<u>\$ 4,150</u>

<u>ODNR Recycling Grants</u>	<u>Earned Benefits</u>	<u>Indigent Drivers' Alcohol Treatment</u>	<u>Section 108 Loan Guarantee</u>	<u>Municipal Court Clerk Computeriz- ation</u>	<u>DUI Enforce- ment and Education</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
52,211	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	304,180	-
-	-	-	12,411	-	-
-	-	-	-	-	-
-	-	4,191	-	-	4,549
<u>2,504</u>	<u>-</u>	<u>-</u>	<u>25,612</u>	<u>-</u>	<u>-</u>
<u>54,715</u>	<u>-</u>	<u>4,191</u>	<u>38,023</u>	<u>304,180</u>	<u>4,549</u>
-	197,741	-	-	-	-
-	-	-	-	-	-
-	5,534	-	-	-	-
45,179	-	-	-	-	-
-	3,712	-	-	-	-
-	11,981	-	-	-	-
-	62,535	-	-	69,052	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>45,179</u>	<u>281,503</u>	<u>-</u>	<u>50,980</u>	<u>69,052</u>	<u>-</u>
<u>9,536</u>	<u>(281,503)</u>	<u>4,191</u>	<u>(12,957)</u>	<u>235,128</u>	<u>4,549</u>
-	-	-	-	-	-
-	285,887	-	-	-	-
-	-	-	-	-	-
-	-	-	93,032	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(730,580)</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>285,887</u>	<u>-</u>	<u>(823,612)</u>	<u>-</u>	<u>-</u>
9,536	4,384	4,191	(836,569)	235,128	4,549
<u>15,886</u>	<u>-</u>	<u>21,925</u>	<u>865,533</u>	<u>709,803</u>	<u>14,397</u>
<u>\$ 25,422</u>	<u>\$ 4,384</u>	<u>\$ 26,116</u>	<u>\$ 28,964</u>	<u>\$ 944,931</u>	<u>\$ 18,946</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – SPECIAL REVENUE FUNDS – CONTINUED DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

	HOME Program	Totals	
		1999	1998
<u>Revenues</u>			
Property Taxes	\$ -	\$ 356,582	\$ 346,740
Other Local Taxes	-	296,543	382,358
State Levied Shared Taxes	-	1,107,639	1,088,820
Intergovernmental Grants and Contracts	324,193	2,495,452	2,254,763
Charges for Services	-	341,011	378,287
Fees, Licenses, and Permits	-	304,460	250,471
Interest Earnings	-	81,827	65,849
Special Assessments	-	1,058,733	1,045,518
Fines and Forfeitures	-	67,463	142,685
Other Revenue	-	1,215,404	908,137
Total Revenues	<u>324,193</u>	<u>7,325,114</u>	<u>6,863,628</u>
<u>Expenditures</u>			
Current:			
Public Safety	-	3,159,811	2,916,365
Public Health	-	-	311
Culture and Recreation	-	578,649	561,520
Community Development	169,264	3,450,213	2,544,257
Sanitation	-	3,712	39,215
Transportation	-	1,127,152	2,476
General Government	-	142,732	169,055
Capital Outlay	-	24,811	1,735,610
Debt Service:			
Principal	-	-	34,401
Interest and Fiscal Charges	-	50,980	181,035
Total Expenditures	<u>169,264</u>	<u>8,538,060</u>	<u>8,184,245</u>
Excess of Revenues Over (Under) Expenditures	<u>154,929</u>	<u>(1,212,946)</u>	<u>(1,320,617)</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds from Refunding Bonds	-	2,000,000	-
Operating Transfers - In	-	2,905,840	2,216,893
Operating Transfers - Out	-	(752,897)	(279,093)
Other Financing Sources	-	155,634	454
Other Financing Uses	(197,420)	(584,823)	(675)
Payment to the OP&F Pension Fund for Refunded Debt	-	(2,134,387)	-
Payment to Refunded Loan Escrow Agent	-	(730,580)	-
Total Other Financing Sources (Uses)	<u>(197,420)</u>	<u>858,787</u>	<u>1,937,579</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>(42,491)</u>	<u>(354,159)</u>	<u>616,962</u>
Fund Balance (Deficit) at Beginning of Year	<u>42,491</u>	<u>5,720,455</u>	<u>5,103,493</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 5,366,296</u>	<u>\$ 5,720,455</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## **COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGET) - ALL SPECIAL REVENUE FUNDS**

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

	<u>Street Construction, Maintenance, and Repair</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Other Local Taxes	\$ 216,480	\$ 180,951	\$ (35,529)
State Levied Shared Taxes	1,322,240	1,105,103	(217,137)
Interest Earnings	<u>61,280</u>	<u>51,237</u>	<u>(10,043)</u>
Total Revenues	<u>1,600,000</u>	<u>1,337,291</u>	<u>(262,709)</u>
<u>Expenditures</u>			
Current:			
Public Safety	10,082	10,081	1
Transportation	1,228,773	1,096,609	132,164
General Government	<u>11,145</u>	<u>11,145</u>	<u>-</u>
Total Expenditures	<u>1,250,000</u>	<u>1,117,835</u>	<u>132,165</u>
Excess of Revenues Over (Under) Expenditures	350,000	219,456	(130,544)
Cash Fund Balances at Beginning of Year	738,564	738,564	-
Current Year Charges Against Prior Years Cash Fund Balances			
Reserved for Encumbrances	<u>(448,908)</u>	<u>(439,450)</u>	<u>9,458</u>
Cash Fund Balances at End of Year:			
Unreserved	639,656	518,570	(121,086)
Reserved for Encumbrances	<u>-</u>	<u>147,018</u>	<u>147,018</u>
Total Cash Fund Balances at End of Year	\$ <u>639,656</u>	\$ <u>665,588</u>	\$ <u>25,932</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>C.D.B.G. Resource</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Intergovernmental Grants and Contracts	\$ <u>3,329,856</u>	\$ <u>1,857,084</u>	\$ <u>(1,472,772)</u>
<u>Expenditures</u>			
Current:			
Community Development	<u>4,219,789</u>	<u>2,449,386</u>	<u>1,770,403</u>
Excess of Revenues Over (Under) Expenditures	<u>(889,933)</u>	<u>(592,302)</u>	<u>297,631</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	1,311,672	731,267	(580,405)
Other Financing Sources	278,472	155,406	(123,066)
Other Financing Uses	<u>(700,211)</u>	<u>(294,371)</u>	<u>405,840</u>
Total Other Financing Sources (Uses)	<u>889,933</u>	<u>592,302</u>	<u>(297,631)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	-	-
Cash Fund Balances at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Cash Fund Balances at End of Year:			
Unreserved	-	-	-
Reserved For Encumbrances	<u>-</u>	<u>146,500</u>	<u>146,500</u>
Total Cash Fund Balances at End of Year	\$ <u>-</u>	\$ <u>146,500</u>	\$ <u>146,500</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGET) -  
ALL SPECIAL REVENUE FUNDS - CONTINUED**

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

	<u>C.D.B.G. Program Income</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Other Revenue	\$ <u>900,000</u>	\$ <u>901,857</u>	\$ <u>1,857</u>
<u>Expenditures</u>			
Current:			
Community Development	<u>900,000</u>	<u>170,590</u>	<u>729,410</u>
Excess of Revenues Over (Under) Expenditures	-	731,267	731,267
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>-</u>	<u>(731,267)</u>	<u>(731,267)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	-	-
Cash Fund Balances at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Fund Balances at End of Year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGET) -  
ALL SPECIAL REVENUE FUNDS - CONTINUED**

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

	<u>Communications System Operating</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Intergovernmental Grants and Contracts	\$ <u>242,307</u>	\$ <u>159,091</u>	\$ <u>(83,216)</u>
<u>Expenditures</u>			
Current:			
Public Safety	<u>360,000</u>	<u>347,372</u>	<u>12,628</u>
Excess of Revenues Over (Under) Expenditures	(117,693)	(188,281)	(70,588)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>342,693</u>	<u>225,000</u>	<u>(117,693)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	225,000	36,719	(188,281)
Cash Fund Balances at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Cash Fund Balances at End of Year:			
Unreserved	225,000	36,719	(188,281)
Reserved for Encumbrances	<u>-</u>	<u>814</u>	<u>814</u>
Total Cash Fund Balances at End of Year	\$ <u>225,000</u>	\$ <u>37,533</u>	\$ <u>(187,467)</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Law Enforcement Trust</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Interest Earnings	\$ 11,205	\$ 1,923	\$ (9,282)
Fines and Forfeitures	<u>13,795</u>	<u>2,368</u>	<u>(11,427)</u>
Total Revenues	<u>25,000</u>	<u>4,291</u>	<u>(20,709)</u>
<u>Expenditures</u>			
Current:			
Public Safety	<u>40,130</u>	<u>9,978</u>	<u>30,152</u>
Excess of Revenues Over (Under) Expenditures	(15,130)	(5,687)	9,443
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>-</u>	<u>(21,630)</u>	<u>(21,630)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(15,130)	(27,317)	(12,187)
Cash Fund Balances at Beginning of Year	<u>36,476</u>	<u>36,476</u>	<u>-</u>
Cash Fund Balances at End of Year:			
Unreserved	21,346	9,159	(12,187)
Reserved for Encumbrances	<u>-</u>	<u>218</u>	<u>218</u>
Total Cash Fund Balances at End of Year	\$ <u>21,346</u>	\$ <u>9,377</u>	\$ <u>(11,969)</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Drug Law Enforcement Trust</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Intergovernmental Grants and			
Contracts	\$ 10,868	\$ 6,333	\$ (4,535)
Interest Earnings	27,432	15,984	(11,448)
Fines and Forfeitures	<u>96,700</u>	<u>56,353</u>	<u>(40,347)</u>
Total Revenues	<u>135,000</u>	<u>78,670</u>	<u>(56,330)</u>
<u>Expenditures</u>			
Current:			
Public Safety	<u>450,000</u>	<u>213,743</u>	<u>236,257</u>
Excess of Revenues Over (Under) Expenditures	(315,000)	(135,073)	179,927
Cash Fund Balances at Beginning of Year	348,313	348,313	-
Current Year Charges Against Prior Years Cash Fund Balances			
Reserved for Encumbrances	<u>(2,227)</u>	<u>(1,879)</u>	<u>348</u>
Total Cash Fund Balances at End of Year	\$ <u>31,086</u>	\$ <u>211,361</u>	\$ <u>180,275</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGET) -  
ALL SPECIAL REVENUE FUNDS - CONTINUED**

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

	<u>Local T.V. Programming</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Other Local Taxes	\$ 112,425	\$ 107,688	\$ (4,737)
Other Revenue	<u>137,575</u>	<u>131,800</u>	<u>(5,775)</u>
Total Revenues	<u>250,000</u>	<u>239,488</u>	<u>(10,512)</u>
<u>Expenditures</u>			
Current:			
Community Development	<u>314,800</u>	<u>302,171</u>	<u>12,629</u>
Excess of Revenues Over (Under) Expenditures	(64,800)	(62,683)	2,117
Cash Fund Balances at Beginning of Year	1,334,765	1,334,765	-
Current Year Charges Against Prior Years Cash Fund Balances			
Reserved for Encumbrances	<u>(15,678)</u>	<u>(8,223)</u>	<u>7,455</u>
Cash Fund Balances at End of Year:			
Unreserved	1,254,287	1,263,859	9,572
Reserved for Encumbrances	<u>-</u>	<u>214,572</u>	<u>214,572</u>
Total Cash Fund Balances at End of Year	\$ <u>1,254,287</u>	\$ <u>1,478,431</u>	\$ <u>224,144</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Cain Park</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Intergovernmental Grants and Contracts	\$ 29,079	\$ 20,891	\$ (8,188)
Charges for Services	474,741	341,011	(133,730)
Other Revenue	<u>13,527</u>	<u>9,735</u>	<u>(3,792)</u>
Total Revenues	<u>517,347</u>	<u>371,637</u>	<u>(145,710)</u>
<u>Expenditures</u>			
Current:			
Culture and Recreation	<u>572,003</u>	<u>571,007</u>	<u>996</u>
Excess of Revenues Over (Under) Expenditures	<u>(54,656)</u>	<u>(199,370)</u>	<u>(144,714)</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	292,410	210,000	(82,410)
Other Financing Sources	243	178	(65)
Other Financing Uses	<u>(17,997)</u>	<u>-</u>	<u>17,997</u>
Total Other Financing Sources (Uses)	<u>274,656</u>	<u>210,178</u>	<u>(64,478)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	220,000	10,808	(209,192)
Cash Fund Balances at Beginning of Year	128,217	128,217	-
Current Year Charges Against Prior Years Cash Fund Balances Reserved for Encumbrances	<u>(1,237)</u>	<u>(1,208)</u>	<u>29</u>
Total Cash Fund Balances at End of Year	\$ <u>346,980</u>	\$ <u>137,817</u>	\$ <u>(209,163)</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGET) -  
ALL SPECIAL REVENUE FUNDS - CONTINUED**

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

	<u>Street Lighting</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Special Assessments	\$ <u>649,923</u>	\$ <u>647,627</u>	\$ <u>(2,296)</u>
<u>Expenditures</u>			
Current:			
Public Safety	<u>670,000</u>	<u>668,410</u>	<u>1,590</u>
Excess of Revenues Over (Under) Expenditures	(20,077)	(20,783)	(706)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>14,077</u>	<u>14,000</u>	<u>(77)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,000)	(6,783)	(783)
Cash Fund Balances at Beginning of Year	<u>26,348</u>	<u>26,348</u>	<u>-</u>
Total Cash Fund Balances at End of Year	\$ <u>20,348</u>	\$ <u>19,565</u>	\$ <u>(783)</u>

Continued

## CITY OF CLEVELAND HEIGHTS, OHIO

### **COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Budget</u>	<u>Tree Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Fees, Licenses, and Permits	\$ 298	\$ 280	\$ (18)
Special Assessments	406,745	411,106	4,361
Other Revenue	<u>8,051</u>	<u>8,153</u>	<u>102</u>
Total Revenues	<u>415,094</u>	<u>419,539</u>	<u>4,445</u>
<u>Expenditures</u>			
Current:			
Community Development	<u>462,000</u>	<u>436,651</u>	<u>25,349</u>
Excess of Revenues Over (Under) Expenditures	<u>(46,906)</u>	<u>(17,112)</u>	<u>29,794</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	10,863	11,000	137
Other Financing Sources	<u>43</u>	<u>50</u>	<u>7</u>
Total Other Financing Sources (Uses)	<u>10,906</u>	<u>11,050</u>	<u>144</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(36,000)	(6,062)	29,938
Cash Fund Balances at Beginning of Year	107,938	107,938	-
Current Year Charges Against Prior Years Cash Fund Balances			
Reserved for Encumbrances	<u>(2,976)</u>	<u>(36)</u>	<u>2,940</u>
Cash Fund Balances at End of Year:			
Unreserved	68,962	101,840	32,878
Reserved for Encumbrances	<u>-</u>	<u>2,624</u>	<u>2,624</u>
Total Cash Fund Balances at End of Year	\$ <u>68,962</u>	\$ <u>104,464</u>	\$ <u>35,502</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Police Pension Trust</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Property Taxes	\$ 197,677	\$ 178,291	\$ (19,386)
Intergovernmental Grants and Contracts	<u>31,050</u>	<u>23,899</u>	<u>(7,151)</u>
Total Revenues	<u>228,727</u>	<u>202,190</u>	<u>(26,537)</u>
<u>Expenditures</u>			
Current:			
Public Safety	692,595	691,867	728
Debt Service:			
Principal	253,679	253,389	290
Interest and Fiscal Charges	<u>958,726</u>	<u>957,951</u>	<u>775</u>
Total Expenditures	<u>1,905,000</u>	<u>1,903,207</u>	<u>1,793</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,676,273)</u>	<u>(1,701,017)</u>	<u>(24,744)</u>
<u>Other Financing Sources (Uses)</u>			
Bond Proceeds	1,472,850	1,135,071	(337,779)
Operating Transfers - In	<u>746,100</u>	<u>575,000</u>	<u>(171,100)</u>
Total Other Financing Sources (Uses)	<u>2,218,950</u>	<u>1,710,071</u>	<u>(508,879)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	542,677	9,054	(533,623)
Cash Fund Balances at Beginning of Year	<u>514,305</u>	<u>514,305</u>	<u>-</u>
Total Cash Fund Balances at End of Year	\$ <u>1,056,982</u>	\$ <u>523,359</u>	\$ <u>(533,623)</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Fire Pension Trust</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Property Taxes	\$ 197,677	\$ 178,291	\$ (19,386)
Intergovernmental Grants and Contracts	<u>31,050</u>	<u>23,899</u>	<u>(7,151)</u>
Total Revenues	<u>228,727</u>	<u>202,190</u>	<u>(26,537)</u>
<u>Expenditures</u>			
Current:			
Public Safety	973,789	973,067	722
Debt Service:			
Principal	193,143	193,083	60
Interest and Fiscal Charges	<u>1,880,650</u>	<u>729,964</u>	<u>1,150,686</u>
Total Expenditures	<u>3,047,582</u>	<u>1,896,114</u>	<u>1,151,468</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,818,855)</u>	<u>(1,693,924)</u>	<u>1,124,931</u>
<u>Other Financing Sources (Uses)</u>			
Bond Proceeds	1,472,850	864,929	(607,921)
Operating Transfers - In	<u>746,100</u>	<u>843,500</u>	<u>97,400</u>
Total Other Financing Sources (Uses)	<u>2,218,950</u>	<u>1,708,429</u>	<u>(510,521)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(599,905)	14,505	614,410
Cash Fund Balances at Beginning of Year	<u>834,611</u>	<u>834,611</u>	<u>-</u>
Total Cash Fund Balances at End of Year	\$ <u>234,706</u>	\$ <u>849,116</u>	\$ <u>614,410</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Foundation Grants</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Intergovernmental Grants and Contracts	\$ 164,439	\$ 160,000	\$ (4,439)
Other Revenue	<u>561</u>	<u>548</u>	<u>(13)</u>
Total Revenues	<u>165,000</u>	<u>160,548</u>	<u>(4,452)</u>
<u>Expenditures</u>			
Current:			
Culture and Recreation	911	116	795
Community Development	<u>160,000</u>	<u>100,000</u>	<u>60,000</u>
Total Expenditures	<u>160,911</u>	<u>100,116</u>	<u>60,795</u>
Excess of Revenues Over (Under) Expenditures	4,089	60,432	56,343
Cash Fund Balances at Beginning of Year	984	984	-
Current Year Charges Against Prior Years Cash Fund Balances Reserved for Encumbrances	<u>(70)</u>	<u>(53)</u>	<u>17</u>
Total Cash Fund Balances at End of Year	\$ <u>5,003</u>	\$ <u>61,363</u>	\$ <u>56,360</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGET) -  
ALL SPECIAL REVENUE FUNDS - CONTINUED**

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

	<u>Court Security Grant</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Intergovernmental Grants and Contracts	\$ <u>23,000</u>	\$ <u>23,000</u>	\$ <u>-</u>
<u>Expenditures</u>			
Current:			
Public Safety	<u>23,000</u>	<u>23,000</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Cash Fund Balances at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Cash Fund Balances at End of Year:			
Unreserved	<u>-</u>	<u>-</u>	<u>-</u>
Reserved for Encumbrances	<u>-</u>	<u>4,150</u>	<u>4,150</u>
Total Cash Fund Balances at End of Year	\$ <u>-</u>	\$ <u>4,150</u>	\$ <u>4,150</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>ODNR Recycling Grants</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Intergovernmental Grants and Contracts	\$ 49,566	\$ 45,201	\$ (4,365)
Other Revenue	<u>2,748</u>	<u>2,504</u>	<u>(244)</u>
Total Revenues	<u>52,314</u>	<u>47,705</u>	<u>(4,609)</u>
<u>Expenditures</u>			
Current:			
Community Development	<u>70,236</u>	<u>66,432</u>	<u>3,804</u>
Excess of Revenues Over (Under) Expenditures	(17,922)	(18,727)	805
<u>Other Financing Sources (Uses)</u>			
Other Financing Sources	<u>7,686</u>	<u>7,011</u>	<u>675</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(10,236)	(11,716)	(1,480)
Cash Fund Balances at Beginning of Year	21,107	21,107	-
Current Year Charges Against Prior Years Cash Fund Balances			
Reserved for Encumbrances	<u>(10,037)</u>	<u>(9,390)</u>	<u>647</u>
Cash Fund Balances at End of Year:			
Unreserved	834	1	(833)
Reserved for Encumbrances	<u>-</u>	<u>25,421</u>	<u>25,421</u>
Total Cash Fund Balances at End of Year	\$ <u>834</u>	\$ <u>25,422</u>	\$ <u>24,588</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Earned Benefits</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Expenditures</u>			
Current:			
Public Safety	\$ 232,324	\$ 153,097	\$ 79,227
Culture and Recreation	5,617	5,616	1
Community Development	32,285	18,941	13,344
Sanitation	2,712	6,636	(3,924)
General Government	<u>102,062</u>	<u>70,511</u>	<u>31,551</u>
Total Expenditures	<u>375,000</u>	<u>254,801</u>	<u>120,199</u>
 Excess of Revenues Over (Under) Expenditures	 (375,000)	 (254,801)	 120,199
 <u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>450,000</u>	<u>300,000</u>	<u>(150,000)</u>
 Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	 75,000	 45,199	 (29,801)
 Cash Fund Balances at Beginning of Year	 <u>622,326</u>	 <u>622,326</u>	 <u>-</u>
 Total Cash Fund Balances at End of Year	 \$ <u>697,326</u>	 \$ <u>667,525</u>	 \$ <u>(29,801)</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Indigent Driver's Alcohol Treatment</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Fines and Forfeitures	\$ <u>4,500</u>	\$ <u>4,241</u>	\$ <u>(259)</u>
Excess of Revenues Over (Under) Expenditures	4,500	4,241	(259)
Cash Fund Balances at Beginning of Year	<u>21,725</u>	<u>21,725</u>	<u>-</u>
Total Cash Fund Balances at End of Year	\$ <u>26,225</u>	\$ <u>25,966</u>	\$ <u>(259)</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Section 108 Loan Guarantee</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Interest Earnings	\$ 1,536	\$ 12,411	\$ 10,875
Other Revenue	<u>78,464</u>	<u>632,580</u>	<u>554,116</u>
Total Revenues	<u>80,000</u>	<u>644,991</u>	<u>564,991</u>
<u>Expenditures</u>			
Debt Service:			
Interest and Fiscal Charges	<u>55,000</u>	<u>50,980</u>	<u>4,020</u>
Excess of Revenues Over (Under) Expenditures	25,000	594,011	569,011
<u>Other Financing Sources (Uses)</u>			
Payment to Refunded Loan Escrow Agent	<u>-</u>	<u>(730,580)</u>	<u>(730,580)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	25,000	(136,569)	(161,569)
Cash Fund Balances at Beginning of Year	<u>165,533</u>	<u>165,533</u>	<u>-</u>
Total Cash Fund Balances at End of Year	\$ <u>190,533</u>	\$ <u>28,964</u>	\$ <u>(161,569)</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Municipal Court Clerk Computerization</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Fees, Licenses, and Permits	\$ <u>230,000</u>	\$ <u>308,876</u>	\$ <u>78,876</u>
<u>Expenditures</u>			
Current:			
General Government	<u>138,500</u>	<u>77,228</u>	<u>61,272</u>
Excess of Revenues Over (Under) Expenditures	91,500	231,648	140,148
Cash Fund Balances at Beginning of Year	682,948	682,948	-
Current Year Charges Against Prior Years Cash Fund Balances			
Reserved for Encumbrances	<u>(17,211)</u>	<u>(14,793)</u>	<u>2,418</u>
Cash Fund Balances at End of Year:			
Unreserved	757,237	899,803	142,566
Reserved for Encumbrances	<u>-</u>	<u>19,986</u>	<u>19,986</u>
Total Cash Fund Balances at End of Year	\$ <u><u>757,237</u></u>	\$ <u><u>919,789</u></u>	\$ <u><u>162,552</u></u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>DUI Enforcement and Education</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Fines and Forfeitures	\$ <u>3,300</u>	\$ <u>4,659</u>	\$ <u>1,359</u>
Excess of Revenues Over (Under) Expenditures	3,300	4,659	1,359
Cash Fund Balances at Beginning of Year	<u>14,087</u>	<u>14,087</u>	<u>-</u>
Total Cash Fund Balances at End of Year	\$ <u>17,387</u>	\$ <u>18,746</u>	\$ <u>1,359</u>

Continued

## CITY OF CLEVELAND HEIGHTS, OHIO

### **COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	HOME Program		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Intergovernmental Grants and Contracts	\$ <u>335,086</u>	\$ <u>276,575</u>	\$ <u>(58,511)</u>
<u>Expenditures</u>			
Current:			
Community Development	<u>527,607</u>	<u>336,336</u>	<u>191,271</u>
Excess of Revenues Over (Under) Expenditures	<u>(192,521)</u>	<u>(59,761)</u>	<u>132,760</u>
<u>Other Financing Sources (Uses)</u>			
Other Financing Sources	296,914	245,038	(51,876)
Other Financing Uses	<u>(103,649)</u>	<u>(197,420)</u>	<u>(93,771)</u>
Total Other Financing Sources (Uses)	<u>193,265</u>	<u>47,618</u>	<u>(145,647)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	744	(12,143)	(12,887)
Cash Fund Balances at Beginning of Year	64,089	64,089	-
Current Year Charges Against Prior Years Cash Fund Balances Reserved for Encumbrances	<u>(64,089)</u>	<u>(51,946)</u>	<u>12,143</u>
Total Cash Fund Balances at End of Year	\$ <u>744</u>	\$ <u>-</u>	\$ <u>(744)</u>

Continued

## CITY OF CLEVELAND HEIGHTS, OHIO

### **COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	Totals		
	Budget	Actual	Variance
<u>Revenues</u>			
Property Taxes	\$ 395,354	\$ 356,582	\$ (38,772)
Other Local Taxes	328,905	288,639	(40,266)
State Levied Shared Taxes	1,322,240	1,105,103	(217,137)
Intergovernmental Grants and Contracts	4,246,301	2,595,973	(1,650,328)
Charges for Services	474,741	341,011	(133,730)
Fees, Licenses, and Permits	230,298	309,156	78,858
Interest Earnings	101,453	81,555	(19,898)
Special Assessments	1,056,668	1,058,733	2,065
Fines and Forfeitures	118,295	67,621	(50,674)
Other Revenue	<u>1,140,926</u>	<u>1,687,177</u>	<u>546,251</u>
Total Revenues	<u>9,415,181</u>	<u>7,891,550</u>	<u>(1,523,631)</u>
<u>Expenditures</u>			
Current:			
Public Safety	3,451,920	3,090,615	361,305
Culture and Recreation	578,531	576,739	1,792
Community Development	6,686,717	3,880,507	2,806,210
Sanitation	2,712	6,636	(3,924)
Transportation	1,228,773	1,096,609	132,164
General Government	251,707	158,884	92,823
Debt Service:			
Principal	446,822	446,472	350
Interest and Fiscal Charges	<u>2,894,376</u>	<u>1,738,895</u>	<u>1,155,481</u>
Total Expenditures	<u>15,541,558</u>	<u>10,995,357</u>	<u>4,546,201</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,126,377)</u>	<u>(3,103,807)</u>	<u>3,022,570</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds from Refunding Bonds	2,945,700	2,000,000	(945,700)
Operating Transfers - In	3,913,915	2,909,767	(1,004,148)
Operating Transfers - Out	-	(752,897)	(752,897)
Other Financing Sources	583,358	407,683	(175,675)
Other Financing Uses	(821,857)	(491,791)	330,066
Payment to Refunded Loan Escrow Agent	-	(730,580)	(730,580)
Total Other Financing Sources (Uses)	<u>6,621,116</u>	<u>3,342,182</u>	<u>(3,278,934)</u>

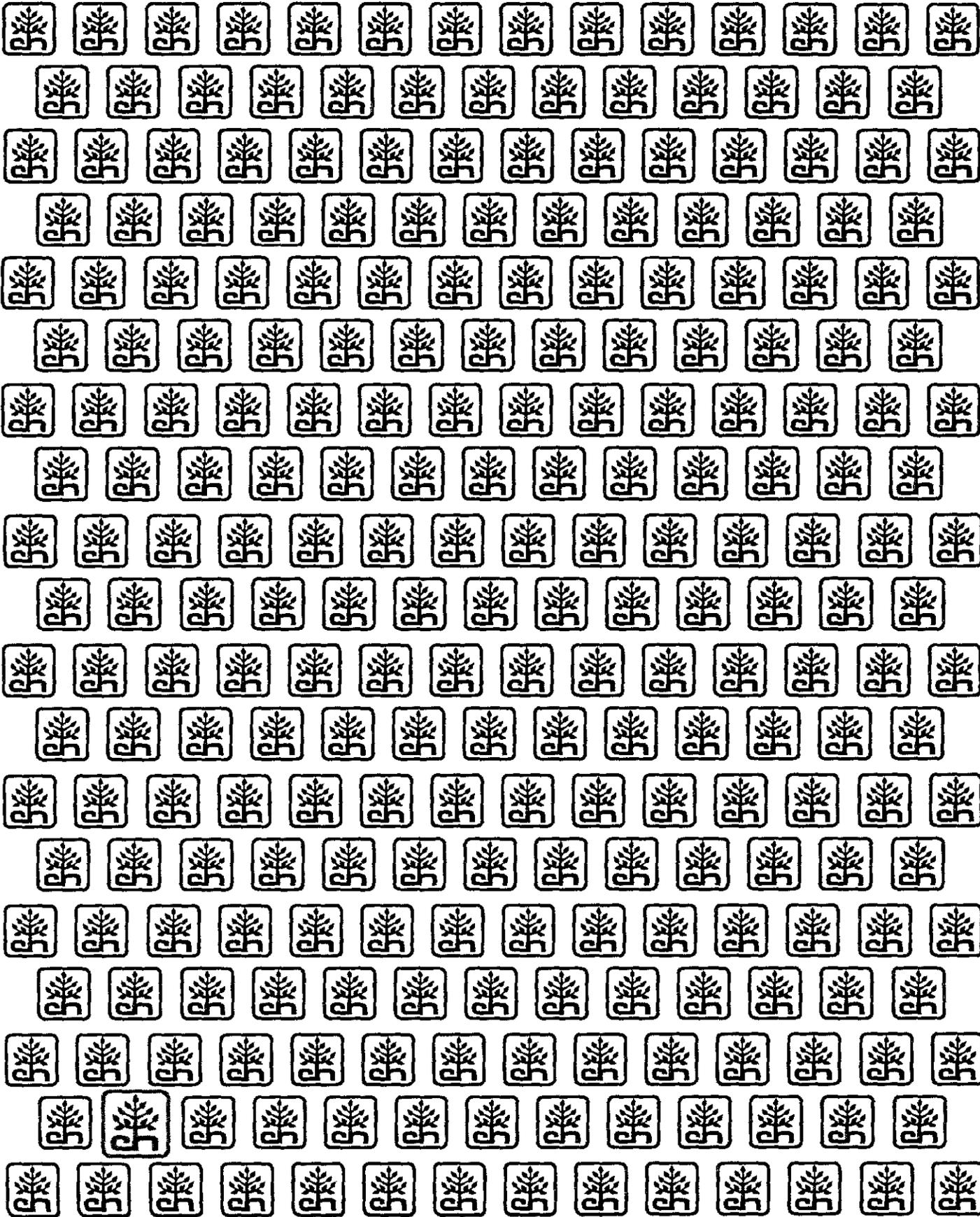
Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Budget</u>	<u>Totals Actual</u>	<u>Variance</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	- 494,739	238,375	(256,364)
Cash Fund Balances at Beginning of Year	5,662,336	5,662,336	-
Current Year Charges Against Prior Years Cash Fund Balances Reserved for Encumbrances	<u>(562,433)</u>	<u>(526,978)</u>	<u>35,455</u>
Cash Fund Balances at End of Year:			
Unreserved	5,594,642	5,373,733	(220,909)
Reserved for Encumbrances	<u>-</u>	<u>561,303</u>	<u>561,303</u>
Total Cash Fund Balances at End of Year	\$ <u>5,594,642</u>	\$ <u>5,935,036</u>	\$ <u>340,394</u>



**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

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

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**CAPITAL PROJECTS FUNDS**

**CAPITAL IMPROVEMENTS** - To account for the annual purchase of capital equipment and certain capital improvements financed by unvoted general obligation bond anticipation notes and General Fund operating transfers.

**ECONOMIC DEVELOPMENT** - To account for transactions relative to the economic development of the City.

**CITY HALL MAINTENANCE AND REPAIR** - To account for the costs of major maintenance and repair of City Hall.

**RECREATION IMPROVEMENTS** – To account for transactions relative to the voted 1.8735-mill Recreation Bond Issue for the purpose of acquiring, constructing, renovating, furnishing and equipping park, cultural and recreational facilities and acquiring any necessary real estate.

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING BALANCE SHEET - CAPITAL PROJECTS FUNDS**

**DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998**

	<u>Capital Improvements</u>	<u>Economic Development</u>	<u>City Hall Maintenance And Repair</u>	<u>Recreation Improvements</u>
<u>Assets</u>				
Equity in City Treasury Cash	\$ 2,002,442	\$ 925,624	\$ 112,096	\$ 15,204,336
Accrued Interest	14,818	-	-	-
Due from Other Funds	<u>27,730</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	\$ <u>2,044,990</u>	\$ <u>925,624</u>	\$ <u>112,096</u>	\$ <u>15,204,336</u>
<u>Liabilities and Fund Balances</u>				
<u>Liabilities:</u>				
Vouchers and Accounts Payable	\$ 52,249	\$ 527,707	\$ -	\$ 275,597
Contracts Payable - Retainage Percentage	-	-	-	34,214
Bond Anticipation Notes Payable	2,070,000	-	-	-
Accrued Interest Payable	<u>27,730</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,149,979</u>	<u>527,707</u>	<u>-</u>	<u>309,811</u>
<u>Fund Balances:</u>				
Reserved for Encumbrances	348,568	-	7,470	1,125,707
Unreserved (Deficit); Undesignated	<u>(453,557)</u>	<u>397,917</u>	<u>104,626</u>	<u>13,768,818</u>
Total Fund Balances	<u>(104,989)</u>	<u>397,917</u>	<u>112,096</u>	<u>14,894,525</u>
Total Liabilities and Fund Balances	\$ <u>2,044,990</u>	\$ <u>925,624</u>	\$ <u>112,096</u>	\$ <u>15,204,336</u>

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Totals	
<u>1999</u>	<u>1998</u>
\$ 18,244,498	\$ 18,415,315
14,818	9,267
<u>27,730</u>	<u>32,449</u>
\$ <u>18,287,046</u>	\$ <u>18,457,031</u>

\$ 855,553	\$ 642,438
34,214	167,529
2,070,000	2,428,000
<u>27,730</u>	<u>32,449</u>
<u>2,987,497</u>	<u>3,270,416</u>

1,481,745	328,625
<u>13,817,804</u>	<u>14,857,990</u>
<u>15,299,549</u>	<u>15,186,615</u>

\$ <u>18,287,046</u>	\$ <u>18,457,031</u>
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## CITY OF CLEVELAND HEIGHTS, OHIO

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

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998**

	<u>Capital Improvements</u>	<u>Economic Development</u>	<u>City Hall Maintenance And Repair</u>	<u>Recreation Improvements</u>
<u>Revenues</u>				
Property Taxes	\$ 1,038,206	\$ -	\$ -	\$ -
Interest Earnings	87,741	7,397	-	772,758
Other Revenue	-	10,882	-	1,500
Total Revenues	<u>1,125,947</u>	<u>18,279</u>	<u>-</u>	<u>774,258</u>
<u>Expenditures</u>				
Current:				
Culture and Recreation	35,152	-	-	892,222
Community Development	-	1,669,315	-	-
Sanitation	184,378	-	-	-
Transportation	138,686	-	-	-
General Government	76,039	-	37,140	-
Capital Outlay	360,548	-	-	177,864
Debt Service:				
Interest and Fiscal Charges	89,487	-	-	-
Total Expenditures	<u>884,290</u>	<u>1,669,315</u>	<u>37,140</u>	<u>1,070,086</u>
Excess of Revenues Over (Under) Expenditures	241,657	(1,651,036)	(37,140)	(295,828)
<u>Other Financing Sources (Uses)</u>				
Operating Transfers - In	<u>695,281</u>	<u>1,085,000</u>	<u>75,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	936,938	(566,036)	37,860	(295,828)
Fund Balance (Deficit) at Beginning of Year	<u>(1,041,927)</u>	<u>963,953</u>	<u>74,236</u>	<u>15,190,353</u>
Fund Balance (Deficit) at End of Year	\$ <u>(104,989)</u>	\$ <u>397,917</u>	\$ <u>112,096</u>	\$ <u>14,894,525</u>

<u>Totals</u>	
<u>1999</u>	<u>1998</u>
\$ 1,038,206	\$ -
867,896	914,804
<u>12,382</u>	<u>350</u>
<u>1,918,484</u>	<u>915,154</u>
927,374	24,100
1,669,315	39,509
184,378	417
138,686	11,991
113,179	8,632
538,412	3,599,988
<u>89,487</u>	<u>111,563</u>
<u>3,660,831</u>	<u>3,796,200</u>
(1,742,347)	(2,881,046)
<u>1,855,281</u>	<u>2,994,563</u>
112,934	113,517
<u>15,186,615</u>	<u>15,073,098</u>
\$ <u>15,299,549</u>	\$ <u>15,186,615</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL CAPITAL PROJECTS FUNDS**

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

	<u>Capital Improvements</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Interest Earnings	\$ 85,650	\$ 77,827	\$ (7,823)
<u>Expenditures</u>			
Current:			
Culture and Recreation	48,917	48,917	-
Sanitation	350,545	350,542	3
Transportation	236,335	236,332	3
General Government	149,711	149,710	1
Capital Outlay	<u>204,614</u>	<u>204,612</u>	<u>2</u>
Total Expenditures	<u>990,122</u>	<u>990,113</u>	<u>9</u>
Excess of Revenues Over (Under) Expenditures	<u>(904,472)</u>	<u>(912,286)</u>	<u>(7,814)</u>
<u>Other Financing Sources (Uses)</u>			
Note Proceeds	644,550	586,000	(58,550)
Operating Transfers - In	769,800	700,000	(69,800)
Other Financing Uses	<u>(34,878)</u>	<u>-</u>	<u>34,878</u>
Total Other Financing Sources (Uses)	<u>1,379,472</u>	<u>1,286,000</u>	<u>(93,472)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	475,000	373,714	(101,286)
Cash Fund Balances at Beginning of Year	2,023,113	2,023,113	-
Current Year Charges Against Prior Years Cash Fund Balances Reserved for Encumbrances	<u>(811,569)</u>	<u>(795,201)</u>	<u>16,368</u>
Cash Fund Balances at End of Year:			
Unreserved	1,686,544	1,601,626	(84,918)
Reserved for Encumbrances	<u>-</u>	<u>400,816</u>	<u>400,816</u>
Total Cash Fund Balances at End of Year	<u>\$ 1,686,544</u>	<u>\$ 2,002,442</u>	<u>\$ 315,898</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL CAPITAL PROJECTS FUNDS – CONTINUED**

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

	<u>Economic Development</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Interest Earnings	\$ 11,766	\$ 11,761	\$ (5)
Other Revenue	<u>10,878</u>	<u>10,882</u>	<u>4</u>
Total Revenues	<u>22,644</u>	<u>22,643</u>	<u>(1)</u>
<u>Expenditures</u>			
Community Development	<u>1,550,000</u>	<u>1,133,063</u>	<u>416,937</u>
Excess of Revenues Over (Under) Expenditures	(1,527,356)	(1,110,420)	416,936
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>1,087,356</u>	<u>1,085,000</u>	<u>(2,356)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(440,000)	(25,420)	414,580
Cash Fund Balances at Beginning of Year	990,882	990,882	-
Current Year Charges Against Prior Years Cash Fund Balances Reserved for Encumbrances	<u>(41,240)</u>	<u>(39,838)</u>	<u>1,402</u>
Total Cash Fund Balances at End of Year	\$ <u>509,642</u>	\$ <u>925,624</u>	\$ <u>415,982</u>

Continued

## CITY OF CLEVELAND HEIGHTS, OHIO

### **COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL CAPITAL PROJECTS FUNDS – CONTINUED**

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

	<u>City Hall Maintenance and Repair</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Expenditures</u>			
Current:			
General Government	\$ <u>55,000</u>	\$ <u>44,610</u>	\$ <u>10,390</u>
Excess of Revenues Over (Under) Expenditures	(55,000)	(44,610)	10,390
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	20,000	30,390	10,390
Cash Fund Balances at Beginning of Year	79,020	79,020	-
Current Year Charges Against Prior Years Cash Fund Balances			
Reserved for Encumbrances	<u>(4,784)</u>	<u>(4,784)</u>	<u>-</u>
Cash Fund Balances at End of Year:			
Unreserved	94,236	104,626	10,390
Reserved for Encumbrances	<u>-</u>	<u>7,470</u>	<u>7,470</u>
Total Cash Fund Balances at End of Year	\$ <u>94,236</u>	\$ <u>112,096</u>	\$ <u>17,860</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL CAPITAL PROJECTS FUNDS – CONTINUED**

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

	<u>Recreation Improvements</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Interest Earnings	\$ 698,670	\$ 772,758	\$ 74,088
Other Revenue	<u>1,330</u>	<u>1,500</u>	<u>170</u>
Total Revenues	<u>700,000</u>	<u>774,258</u>	<u>74,258</u>
<u>Expenditures</u>			
Culture and Recreation	<u>4,000,000</u>	<u>2,220,046</u>	<u>1,779,954</u>
Excess of Revenues Over (Under) Expenditures	(3,300,000)	(1,445,788)	1,854,212
Cash Fund Balances at Beginning of Year	15,322,300	15,322,300	-
Current Year Charges Against Prior Years Cash Fund Balances			
Reserved for Encumbrances	<u>(108,167)</u>	<u>(107,158)</u>	<u>1,009</u>
Cash Fund Balances at End of Year:			
Unreserved	11,914,133	13,769,354	1,855,221
Reserved for Encumbrances	<u>-</u>	<u>1,434,982</u>	<u>1,434,982</u>
Total Cash Fund Balances at End of Year	\$ <u>11,914,133</u>	\$ <u>15,204,336</u>	\$ <u>3,290,203</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGET) -  
ALL CAPITAL PROJECTS FUNDS - CONTINUED**

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

	<u>Totals</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Interest Earnings	\$ 796,086	\$ 862,346	\$ 66,260
Other Revenue	<u>12,208</u>	<u>12,382</u>	<u>174</u>
Total Revenues	<u>808,294</u>	<u>874,728</u>	<u>66,434</u>
<u>Expenditures</u>			
Current:			
Culture and Recreation	4,048,917	2,268,963	1,779,954
Community Development	1,550,000	1,133,063	416,937
Sanitation	350,545	350,542	3
Transportation	236,335	236,332	3
General Government	204,711	194,320	10,391
Capital Outlay	<u>204,614</u>	<u>204,612</u>	<u>2</u>
Total Expenditures	<u>6,595,122</u>	<u>4,387,832</u>	<u>2,207,290</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,786,828)</u>	<u>(3,513,104)</u>	<u>2,273,724</u>
<u>Other Financing Sources (Uses)</u>			
Note Proceeds	644,550	586,000	(58,550)
Operating Transfers - In	1,932,156	1,860,000	(72,156)
Other Financing Uses	<u>(34,878)</u>	<u>-</u>	<u>34,878</u>
Total Other Financing Sources (Uses)	<u>2,541,828</u>	<u>2,446,000</u>	<u>(95,828)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(3,245,000)</u>	<u>(1,067,104)</u>	<u>2,177,896</u>
Cash Fund Balances at Beginning of Year	18,415,315	18,415,315	-
Current Year Charges Against Prior Years Cash Fund Balances Reserved for Encumbrances	<u>(965,760)</u>	<u>(946,981)</u>	<u>18,779</u>
Cash Fund Balances at End of Year:			
Unreserved	14,204,555	16,401,230	2,196,675
Reserved for Encumbrances	<u>-</u>	<u>1,843,268</u>	<u>1,843,268</u>
Total Cash Fund Balances at End of Year	<u>\$ 14,204,555</u>	<u>\$ 18,244,498</u>	<u>\$ 4,039,943</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

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

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**ENTERPRISE FUNDS**

**UTILITIES** - To account for the monies received from water and sewer billings and the cost of furnishing water and sewer services.

**OFF-STREET PARKING** - To account for the monies received from metered and permit charges for parking in municipal lots and the cost of maintaining such lots.

**AMBULANCE SERVICES** - To account for the monies received from pre-hospital life support services.

# CITY OF CLEVELAND HEIGHTS, OHIO

## COMBINING BALANCE SHEET – ENTERPRISE FUNDS

DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

	<u>Utilities</u>	<u>Off-Street Parking</u>	<u>Ambulance Services</u>	<u>Totals</u>	
	<u>1999</u>	<u>1998</u>	<u>1999</u>	<u>1998</u>	<u>1998</u>
<u>Assets</u>					
Current Assets:					
Equity in City Treasury					
Cash	\$ 2,986,734	\$ 697,119	\$ 280,833	\$ 3,964,686	\$ 3,447,020
Receivables (Net of Allow- ance for Uncollectibles):					
Accounts Receivable	2,374,853	-	186,427	2,561,280	2,267,743
Accrued Interest	33,978	7,925	-	41,903	28,078
Due from Other Governments	58,035	-	-	58,035	80,696
Due from Other Funds	38,293	-	-	38,293	-
Inventory of Supplies	166,478	37,725	-	204,203	192,819
Total Current Assets	5,658,371	742,769	467,260	6,868,400	
Restricted Assets:					
Deposits	1,020,000	-	-	1,020,000	1,081,486
Property, Plant and Equipment:					
Land	-	1,516,686	-	1,516,686	1,516,686
Buildings	-	4,293,252	358,580	4,651,832	4,397,307
Improvements/Infrastructure	10,537,678	2,070,300	55,246	12,663,224	10,186,688
Machinery and Equipment	4,036,831	61,810	1,484,480	5,583,121	5,195,576
	14,574,509	7,942,048	1,898,306	24,414,863	21,296,257
Less: Accumulated Depreciation	(2,118,097)	(1,824,472)	(671,366)	(4,613,935)	(3,859,263)
Net Property, Plant and Equipment	12,456,412	6,117,576	1,226,940	19,800,928	17,436,994
Total Assets	\$ 19,134,783	\$ 6,860,345	\$ 1,694,200	\$ 27,689,328	\$ 24,534,836
<u>Liabilities and Equity</u>					
Liabilities:					
Current Liabilities (Payable from Current Assets):					
Vouchers and Accounts Payable	\$ 430,969	\$ 13,984	\$ 5,276	\$ 450,229	\$ 171,536
Accrued Wages and Benefits	231,524	20,725	114	252,363	256,036
Contracts Payable - Retainage Percentage	32,963	4,730	-	37,693	50,762
Due to Other Funds	-	-	-	-	104,367
Bond Anticipation Notes Payable	-	-	-	-	343,000
Accrued Interest Payable	-	-	-	-	4,584
Total Current Liabilities	695,456	39,439	5,390	740,285	930,285

Continued

# CITY OF CLEVELAND HEIGHTS, OHIO

## COMBINING BALANCE SHEET – ENTERPRISE FUNDS (CONTINUED)

DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

	<u>Utilities</u>	<u>Off-Street Parking</u>	<u>Ambulance Services</u>	<u>Totals</u>	
				<u>1999</u>	<u>1998</u>
Current Liabilities (Payable from Restricted Assets):					
Restricted Deposits	1,020,000	-	27	1,020,027	1,081,486
Long-term Liabilities:					
Issue II Loans Payable	<u>1,095,844</u>	<u>-</u>	<u>-</u>	<u>1,095,844</u>	<u>520,909</u>
Total Liabilities	<u>2,811,300</u>	<u>39,439</u>	<u>5,417</u>	<u>2,856,156</u>	<u>2,532,680</u>
Equity:					
Contributed Capital:					
Contributed from Special Assessments	-	32,963	-	32,963	32,963
Contributed from Governments	2,033,469	51,940	14,076	2,099,485	2,144,527
Contributed from Other Funds	15,806	3,593,001	-	3,608,807	3,716,347
Capital Grants (Net of Accumulated Amortization)	-	53,859	-	53,859	72,953
Retained Earnings:					
Unreserved	<u>14,274,208</u>	<u>3,089,143</u>	<u>1,674,707</u>	<u>19,038,058</u>	<u>16,035,366</u>
Total Equity	<u>16,323,483</u>	<u>6,820,906</u>	<u>1,688,783</u>	<u>24,833,172</u>	<u>22,002,156</u>
Total Liabilities and Equity	\$ <u>19,134,783</u>	\$ <u>6,860,345</u>	\$ <u>1,694,200</u>	\$ <u>27,689,328</u>	\$ <u>24,534,836</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## **COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ENTERPRISE FUNDS**

### **FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998**

	<u>Utilities</u>	<u>Off-Street Parking</u>	<u>Ambulance Services</u>	<u>Totals</u>	
				<u>1999</u>	<u>1998</u>
<b><u>Operating Revenues</u></b>					
Charges for Services	\$ 10,418,122	\$ 671,967	\$ 538,042	\$ 11,628,131	\$ 10,937,667
Other Income	1,388	51,060	10,000	62,448	117,507
Total Operating Revenues	<u>10,419,510</u>	<u>723,027</u>	<u>548,042</u>	<u>11,690,579</u>	<u>11,055,174</u>
<b><u>Operating Expenses</u></b>					
Personal Services	973,132	85,601	13,633	1,072,366	1,037,792
Fringe Benefits	289,254	21,002	90	310,346	294,412
Contractual Services	6,275,919	5,455	1,104	6,282,478	5,317,136
Materials and Supplies	62,503	44,573	24,063	131,139	83,335
Utilities	-	58,430	-	58,430	63,998
Other Expenses	-	296,130	142,519	438,649	743,151
Depreciation	418,962	192,666	143,044	754,672	691,464
Total Operating Expenses	<u>8,019,770</u>	<u>703,857</u>	<u>324,453</u>	<u>9,048,080</u>	<u>8,231,288</u>
Operating Income	<u>2,399,740</u>	<u>19,170</u>	<u>223,589</u>	<u>2,642,499</u>	<u>2,823,886</u>
<b><u>Non-Operating Revenues</u></b>					
<b><u>(Expenses)</u></b>					
Interest Earnings	160,571	35,171	-	195,742	144,319
Reimbursement - Capital Outlay	-	-	589	589	7,474
Interest and Fiscal Charges	(8,724)	-	-	(8,724)	(23,442)
Total Non-Operating Revenues (Expenses)	<u>151,847</u>	<u>35,171</u>	<u>589</u>	<u>187,607</u>	<u>128,351</u>
Net Income Before Operating Transfers	2,551,587	54,341	224,178	2,830,106	2,952,237
Transfers - In	-	-	910	910	-
Transfers - Out	-	-	-	-	(3,002)
Net Income	2,551,587	54,341	225,088	2,831,016	2,949,235
Add Depreciation on Fixed Assets Acquired by Contribution	69,080	102,596	-	171,676	175,108
Increase in Retained Earnings	2,620,667	156,937	225,088	3,002,692	3,124,343
Retained Earnings at Beginning of Year	<u>11,653,541</u>	<u>2,932,206</u>	<u>1,449,619</u>	<u>16,035,366</u>	<u>12,911,023</u>
Retained Earnings at End of Year	\$ <u>14,274,208</u>	\$ <u>3,089,143</u>	\$ <u>1,674,707</u>	\$ <u>19,038,058</u>	\$ <u>16,035,366</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMPARATIVE COMBINING STATEMENT OF CASH FLOWS – ENTERPRISE FUNDS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 1999 AND DECEMBER 31, 1998**

	<u>Utilities</u>	<u>Off-Street Parking</u>	<u>Ambulance Services</u>	<u>Totals</u>	
				<u>1999</u>	<u>1998</u>
<b>Operating Activities:</b>					
Cash Received from					
Customers	\$ 10,106,522	\$ 671,967	\$ 556,105	\$ 11,334,594	\$ 10,243,567
Cash Payments to Suppliers	(6,079,150)	(403,183)	(217,412)	(6,699,745)	(6,756,126)
Cash Payments to Employees	(1,255,823)	(116,879)	(13,686)	(1,386,388)	(1,324,332)
Other Operating Receipts	<u>1,388</u>	<u>51,060</u>	<u>15,081</u>	<u>67,529</u>	<u>119,007</u>
Net Cash Provided by Operating Activities	2,772,937	202,965	340,088	3,315,990	2,282,116
<b>Noncapital Financing Activities:</b>					
Operating Transfers - Out	-	-	(103,457)	(103,457)	(4,481)
Net Cash Used for Noncapital Financing Activities	-	-	(103,457)	(103,457)	(4,481)
<b>Capital and Related Financing Activities:</b>					
Temporary Advances - In	-	-	-	-	103,457
Issue II Loan Proceeds	536,642	-	-	536,642	520,909
Acquisition and Construction of					
Capital Assets	(2,733,251)	(121,867)	(263,488)	(3,118,606)	(2,327,772)
Principal Paid on Notes	(343,000)	-	-	(343,000)	(331,000)
Interest Paid on Notes	(13,308)	-	-	(13,308)	(28,645)
Contributed Capital - Other Governments	-	-	-	-	16,469
Net Cash Used for Capital and Related Financing Activities	(2,552,917)	(121,867)	(263,488)	(2,938,272)	(2,046,582)
<b>Investing Activities:</b>					
Interest Earned on					
Investments	<u>149,455</u>	<u>32,464</u>	<u>-</u>	<u>181,919</u>	<u>143,793</u>
Net Cash Provided by Investing Activities	149,455	32,464	-	181,919	143,793
Net Increase (Decrease) in Cash and Cash Equivalents	369,475	113,562	(26,857)	456,180	374,846
Cash and Cash Equivalents at Beginning of Year	<u>3,637,259</u>	<u>583,557</u>	<u>307,690</u>	<u>4,528,506</u>	<u>4,153,660</u>
Cash and Cash Equivalents at End of Year	\$ <u>4,006,734</u>	\$ <u>697,119</u>	\$ <u>280,833</u>	\$ <u>4,984,686</u>	\$ <u>4,528,506</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMPARATIVE COMBINING STATEMENT OF CASH FLOWS – ENTERPRISE FUNDS  
(CONTINUED)  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 1999 AND DECEMBER 31, 1998**

	<u>Utilities</u>	<u>Off-Street Parking</u>	<u>Ambulance Services</u>	<u>Totals</u>	
				<u>1999</u>	<u>1998</u>
<u>Reconciliation of Operating Income to Net Cash From Operating Activities</u>					
Operating Income	\$ 2,399,740	\$ 19,170	\$ 223,589	\$ 2,642,499	\$ 2,823,886
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	418,962	192,666	143,044	754,672	691,464
Change in Operating Assets and Liabilities:					
Receivables	(311,600)	-	18,063	(293,537)	(641,359)
Inventory	(13,390)	2,005	-	(11,385)	(50,334)
Due from Other Governments	17,580	-	5,081	22,661	(74,115)
Due from Other Funds	-	-	-	-	11,339
Vouchers and Accounts Payable	316,568	(602)	(49,727)	266,239	(422,530)
Accrued Wages and Benefits Payable	6,563	(10,274)	38	(3,673)	7,872
Customer Deposits	<u>(61,486)</u>	<u>-</u>	<u>-</u>	<u>(61,486)</u>	<u>(64,107)</u>
Total Adjustments	<u>373,197</u>	<u>183,795</u>	<u>116,499</u>	<u>673,491</u>	<u>(541,770)</u>
Net Cash Provided by Operating Activities	\$ <u>2,772,937</u>	\$ <u>202,965</u>	\$ <u>340,088</u>	\$ <u>3,315,990</u>	\$ <u>2,282,116</u>

Noncash Investing, Capital and  
Financing Activities

In 1999, the Utilities Fund recorded an interfund receivable as a result of Issue II proceeds received in the General Fund and required to be recorded in the Utilities Fund.

# **CITY OF CLEVELAND HEIGHTS, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

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

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### **TRUST AND AGENCY FUNDS**

OFFICE ON AGING DONATION - To account for the Martin bequest and other donations and their related expenditures.

JAMES A. NELSON TRUST - To account for the proceeds and disbursements of a Charitable Remainder Annuity Trust.

ANIMAL ADOPTION TRUST - To account for a donation made to facilitate the adoption of animals by needy individuals.

GENERAL LIABILITY CONTINGENCY - To account for the accumulation of resources to pay for extraordinary losses which may arise as a result of legal action against the City.

YOUTH RECREATION DONATION - To account for donations made to benefit Youth Recreation.

CLEVELAND HEIGHTS MUNICIPAL COURT AGENCY - To account for assets received and disbursed by the Cleveland Heights Municipal Court pursuant to the laws of the State.

CONSTRUCTION DEPOSIT AGENCY - To account for the receipt of refundable construction deposits required for the issuance of certain building permits.

SALES TAX AGENCY - To account for any sales tax collected by the City and due the State Department of Taxation.

MISCELLANEOUS AGENCY - To account for miscellaneous receipts received in an agency capacity by the City.

N.E.O.R.S.D. (NORTHEAST OHIO REGIONAL SEWER DISTRICT) - To account for the financial transactions associated with the City acting as a billing agent for the Northeast Ohio Regional Sewer District.

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING BALANCE SHEET - FIDUCIARY FUNDS**

**DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998**

	<u>Expendable Trust Funds</u>			
	<u>Office On Aging Donation</u>	<u>James A. Nelson Trust</u>	<u>Animal Adoption</u>	<u>General Liability</u>
<b><u>Assets</u></b>				
Equity in City Treasury Cash	\$ 51,232	\$ 35,565	\$ 292	\$ 257,522
Accrued Interest	583	-	-	-
Total Assets	<u>\$ 51,815</u>	<u>\$ 35,565</u>	<u>\$ 292</u>	<u>\$ 257,522</u>
<b><u>Liabilities and Fund Balances</u></b>				
<b>Liabilities:</b>				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	-	-	-	-
Restricted/Refundable Deposits	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
Unreserved; Undesignated	<u>51,815</u>	<u>35,565</u>	<u>292</u>	<u>257,522</u>
Total Fund Balances	<u>51,815</u>	<u>35,565</u>	<u>292</u>	<u>257,522</u>
Total Liabilities and Fund Balances	<u>\$ 51,815</u>	<u>\$ 35,565</u>	<u>\$ 292</u>	<u>\$ 257,522</u>

Agency Funds

Youth Recreation Donation	Municipal Court	Construction Deposit	Sales Tax	Miscellane- ous Agency	NEORS	Total	
						1999	1998
\$ 125	\$ 328,510	\$ 158,949	\$ 50	\$ 111,856	\$ 134,557	\$ 1,078,658	\$ 1,018,122
-	-	-	-	-	-	583	326
<u>\$ 125</u>	<u>\$ 328,510</u>	<u>\$ 158,949</u>	<u>\$ 50</u>	<u>\$ 111,856</u>	<u>\$ 134,557</u>	<u>\$ 1,079,241</u>	<u>\$ 1,018,448</u>
\$ -	\$ 204,769	\$ -	\$ -	\$ -	\$ -	\$ 204,769	\$ 203,047
-	-	-	-	-	134,557	134,557	120,581
<u>125</u>	<u>123,741</u>	<u>158,949</u>	<u>50</u>	<u>111,856</u>	<u>-</u>	<u>394,721</u>	<u>362,874</u>
<u>125</u>	<u>328,510</u>	<u>158,949</u>	<u>50</u>	<u>111,856</u>	<u>134,557</u>	<u>734,047</u>	<u>686,502</u>
-	-	-	-	-	-	345,194	331,946
-	-	-	-	-	-	345,194	331,946
<u>\$ 125</u>	<u>\$ 328,510</u>	<u>\$ 158,949</u>	<u>\$ 50</u>	<u>\$ 111,856</u>	<u>\$ 134,557</u>	<u>\$ 1,079,241</u>	<u>\$ 1,018,448</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – EXPENDABLE TRUST FUND**

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998**

	Office On Aging Donations	James A. Nelson Trust	Animal Adoption	General Liability	Totals	
					1999	1998
<b>Revenues</b>						
Interest Earnings \$	2,811	\$ 1,672	\$ -	\$ -	\$ 4,483	\$ 3,313
All Other Revenue	13,114	-	-	-	13,114	5,823
Total Revenues	15,925	1,672	-	-	17,597	9,136
<b>Expenditures</b>						
Public Safety	-	-	-	-	-	100
Public Health	849	-	-	-	849	1,699
General Government	-	3,500	-	-	3,500	3,500
Total Expenditures	849	3,500	-	-	4,349	5,299
Excess of Revenues Over (Under) Expenditures	15,076	(1,828)	-	-	13,248	3,837
Fund Balances at Beginning of Year	36,739	37,393	292	257,522	331,946	328,109
Fund Balances at Year End	\$ 51,815	\$ 35,565	\$ 292	\$ 257,522	\$ 345,194	\$ 331,946

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – ALL AGENCY FUNDS**

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

	Balance December 31, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1999</u>
<b><u>MUNICIPAL COURT</u></b>				
<b><u>Assets</u></b>				
Equity in City Treasury Cash	\$ <u>326,643</u>	\$ <u>3,422,393</u>	\$ <u>3,420,526</u>	\$ <u>328,510</u>
Total Assets	\$ <u>326,643</u>	\$ <u>3,422,393</u>	\$ <u>3,420,526</u>	\$ <u>328,510</u>
<b><u>Liabilities</u></b>				
Due to Other Funds	\$ <u>203,047</u>	\$ <u>2,367,110</u>	\$ <u>2,365,388</u>	\$ <u>204,769</u>
Restricted Deposits	<u>123,596</u>	<u>1,055,283</u>	<u>1,055,138</u>	<u>123,741</u>
Total Liabilities	\$ <u>326,643</u>	\$ <u>3,422,393</u>	\$ <u>3,420,526</u>	\$ <u>328,510</u>
<b><u>CONSTRUCTION DEPOSITS</u></b>				
<b><u>Assets</u></b>				
Equity in City Treasury Cash	\$ <u>163,859</u>	\$ <u>3,374</u>	\$ <u>8,284</u>	\$ <u>158,949</u>
Total Assets	\$ <u>163,859</u>	\$ <u>3,374</u>	\$ <u>8,284</u>	\$ <u>158,949</u>
<b><u>Liabilities</u></b>				
Restricted Deposits	\$ <u>163,859</u>	\$ <u>3,374</u>	\$ <u>8,284</u>	\$ <u>158,949</u>
Total Liabilities	\$ <u>163,859</u>	\$ <u>3,374</u>	\$ <u>8,284</u>	\$ <u>158,949</u>
<b><u>N.E.O.R.S.D. FUND</u></b>				
<b><u>Assets</u></b>				
Equity in City Treasury Cash	\$ <u>120,581</u>	\$ <u>5,404,359</u>	\$ <u>5,390,383</u>	\$ <u>134,557</u>
Total Assets	\$ <u>120,581</u>	\$ <u>5,404,359</u>	\$ <u>5,390,383</u>	\$ <u>134,557</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	\$ <u>120,581</u>	\$ <u>5,404,359</u>	\$ <u>5,390,383</u>	\$ <u>134,557</u>
Total Liabilities	\$ <u>120,581</u>	\$ <u>5,404,359</u>	\$ <u>5,390,383</u>	\$ <u>134,557</u>
<b><u>OTHER AGENCY FUNDS</u></b>				
<b><u>Assets</u></b>				
Equity in City Treasury Cash	\$ <u>75,419</u>	\$ <u>149,760</u>	\$ <u>113,148</u>	\$ <u>112,031</u>
Total Assets	\$ <u>75,419</u>	\$ <u>149,760</u>	\$ <u>113,148</u>	\$ <u>112,031</u>
<b><u>Liabilities</u></b>				
Restricted Deposits	\$ <u>75,419</u>	\$ <u>149,760</u>	\$ <u>113,148</u>	\$ <u>112,031</u>
Total Liabilities	\$ <u>75,419</u>	\$ <u>149,760</u>	\$ <u>113,148</u>	\$ <u>112,031</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS - CONTINUED**

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

	Balance December 31, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1999</u>
<b><u>TOTALS - ALL AGENCY FUNDS</u></b>				
<b><u>Assets</u></b>				
Equity in City Treasury Cash	\$ <u>686,502</u>	\$ <u>8,979,886</u>	\$ <u>8,932,341</u>	\$ <u>734,047</u>
Total Assets	\$ <u>686,502</u>	\$ <u>8,979,886</u>	\$ <u>8,932,341</u>	\$ <u>734,047</u>
<b><u>Liabilities</u></b>				
Due to Other Funds	\$ 203,047	\$ 2,367,110	\$ 2,365,388	\$ 204,769
Due to Other Governments	120,581	5,404,359	5,390,383	134,557
Restricted Deposits	<u>362,874</u>	<u>1,208,417</u>	<u>1,176,570</u>	<u>394,721</u>
Total Liabilities	\$ <u>686,502</u>	\$ <u>8,979,886</u>	\$ <u>8,932,341</u>	\$ <u>734,047</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

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**GENERAL FIXED ASSETS ACCOUNT GROUP**

The General Fixed Assets Account Group accounts for all general fixed assets of the City, except those accounted for in the Proprietary Funds.

# CITY OF CLEVELAND HEIGHTS, OHIO

## COMPARATIVE SCHEDULE OF FIXED ASSETS - BY SOURCE

DECEMBER 31, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
<u>General Fixed Assets</u>		
Land	\$ 4,195,806	\$ 3,168,750
Buildings	19,474,737	17,871,860
Improvements other than Buildings	9,440,562	8,950,257
Equipment	<u>10,859,025</u>	<u>10,397,420</u>
Total General Fixed Assets	43,970,130	40,388,287
Less Accumulated Depreciation	<u>16,322,822</u>	<u>15,030,172</u>
Net General Fixed Assets	\$ <u>27,647,308</u>	\$ <u>25,358,115</u>
<u>Investment In General Fixed Assets By Source</u>		
General Fund Revenues	\$ 10,877,999	\$ 11,114,041
Special Revenue Funds Revenue	1,766,762	1,422,552
Bond Retirement Funds Revenue	39,000	39,000
Capital Projects Funds Revenue	30,886,301	27,412,626
Trust and Agency Funds Revenue	173,453	173,453
Donated from Proprietary Fund	<u>226,615</u>	<u>226,615</u>
Total Investment in General Fixed Assets	43,970,130	40,388,287
Less Accumulated Depreciation	<u>16,322,822</u>	<u>15,030,172</u>
Net Investment in General Fixed Assets	\$ <u>27,647,308</u>	\$ <u>25,358,115</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

**DECEMBER 31, 1999**

<u>Function And Activity</u>	<u>Total</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Equipment</u>
<b>Public Safety</b>					
Traffic Signs and Signals	\$ 299,481	\$ -	\$ -	\$ 19,655	\$ 279,826
Police Administration	2,221,267	-	7,480	9,974	2,203,813
Drug Law Enforcement	222,074	-	-	5,220	216,854
Police Academy	542,498	117,600	342,429	74,214	8,255
Fire Administration	2,839,115	164,890	2,200,280	86,720	387,225
Joint Dispatch	291,377	-	193,474	-	97,903
Animal Control	19,329	-	-	-	19,329
Total Public Safety	<u>6,435,141</u>	<u>282,490</u>	<u>2,743,663</u>	<u>195,783</u>	<u>3,213,205</u>
<b>Public Health</b>					
Office on Aging	58,344	-	-	-	58,344
Total Public Health	<u>58,344</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,344</u>
<b>Culture and Recreation</b>					
Parks and Recreation	631,463	389,280	-	207,235	34,948
Playgrounds	18,784	6,295	-	12,489	-
Swimming Pools	592,127	-	181,892	299,040	111,195
Cain Park	823,969	105,930	485,014	220,315	12,710
Soccer Facility	1,396,642	-	-	1,396,642	-
Community Center	1,618,841	-	1,618,841	-	-
Superior Road Schoolhouse	145,427	-	145,427	-	-
Veterans Memorial	32,832	-	32,832	-	-
Recreation Pavilion	799,462	-	761,267	31,050	7,145
Total Culture and Recreation	<u>6,059,547</u>	<u>501,505</u>	<u>3,225,273</u>	<u>2,166,771</u>	<u>165,998</u>
<b>Community Development</b>					
Planning and Development	356,178	193,530	130,085	12,080	20,483
Housing Preservation	59,200	59,200	-	-	-
Building Services	10,548	-	-	-	10,548
Forestry	387,298	-	-	-	387,298
Cable TV Administration	421,737	-	-	-	421,737
Public Relations Administration	12,413	-	-	-	12,413
Recreation Improvements	12,000	-	-	-	12,000
Forest Hill Park Improvement	42,000	-	-	42,000	-
Commercial Area Improvement	194,164	52,676	-	141,488	-
Other Parks Renovation	10,186,029	59,859	4,138,191	5,891,865	96,114
Total Community Development	<u>11,681,567</u>	<u>365,265</u>	<u>4,268,276</u>	<u>6,087,433</u>	<u>960,593</u>
<b>Sanitation</b>					
Refuse Collection	1,482,322	-	-	-	1,482,322
Recycling	201,222	-	-	-	201,222
Transfer Station	1,471,133	-	635,295	165,040	670,798
Sewer Maintenance	62,518	-	-	-	62,518
Total Sanitation	<u>3,217,195</u>	<u>-</u>	<u>635,295</u>	<u>165,040</u>	<u>2,416,860</u>
<b>Transportation</b>					
Vehicle Maintenance	1,757,684	-	1,360,332	181,242	216,110
Street Maintenance	1,875,627	-	44,460	-	1,831,167
Total Transportation	<u>3,633,311</u>	<u>-</u>	<u>1,404,792</u>	<u>181,242</u>	<u>2,047,277</u>

Continued

# CITY OF CLEVELAND HEIGHTS, OHIO

## SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY - CONTINUED

DECEMBER 31, 1999

	<u>Total</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Equipment</u>
<u>General Government</u>					
City Manager's Office	66,082	-	-	-	66,082
Management Information Service	440,905	-	-	-	440,905
Finance Administration	180,812	-	20,080	150,185	10,547
Central Services	131,293	-	-	-	131,293
Service Administration	212,593	-	170,600	-	41,993
Community Services Administration	10,548	-	-	-	10,548
Public Properties	3,830,734	1,723,913	863,620	365,707	877,494
Park Maintenance	342,866	-	7,596	89,954	245,316
Municipal Court	103,711	-	-	-	103,711
Noble-Nela Acquisition	308,023	308,023	-	-	-
General Operations	478,360	364,610	88,141	-	25,609
City Hall Construction	<u>6,779,098</u>	<u>650,000</u>	<u>6,047,401</u>	<u>38,447</u>	<u>43,250</u>
Total General Government	<u>12,885,025</u>	<u>3,046,546</u>	<u>7,197,438</u>	<u>644,293</u>	<u>1,996,748</u>
Total General Fixed Assets	\$ <u>43,970,130</u>	\$ <u>4,195,806</u>	\$ <u>19,474,737</u>	\$ <u>9,440,562</u>	\$ <u>10,859,025</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

**DECEMBER 31, 1999**

<u>Function and Activity</u>	<u>General Fixed Assets December 31, 1998</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	<u>General Fixed Assets December 31, 1999</u>
<b>Public Safety</b>					
Traffic Signs and Signals	\$ 281,995	\$ 17,486	\$ -	\$ -	\$ 299,481
Police Administration	2,159,071	270,742	208,546	-	2,221,267
Drug Law Enforcement	111,650	110,424	-	-	222,074
Police Academy	529,023	13,475	-	-	542,498
Fire Administration	2,833,672	5,962	519	-	2,839,115
Joint Dispatch	291,377	-	-	-	291,377
Animal Control	19,329	-	-	-	19,329
Total Public Safety	<u>6,226,117</u>	<u>418,089</u>	<u>209,065</u>	<u>-</u>	<u>6,435,141</u>
<b>Public Health</b>					
Office on Aging	58,344	-	-	-	58,344
Public Health	22,550	-	22,550	-	-
Total Public Health	<u>80,894</u>	<u>-</u>	<u>22,550</u>	<u>-</u>	<u>58,344</u>
<b>Culture and Recreation</b>					
Parks and Recreation	631,463	-	-	-	631,463
Playgrounds	18,784	-	-	-	18,784
Swimming Pools	592,127	-	-	-	592,127
Cain Park	428,469	6,793	-	388,707	823,969
Soccer Facility	1,045,603	351,039	-	-	1,396,642
Community Center	938,844	679,997	-	-	1,618,841
Superior Road Schoolhouse	-	145,427	-	-	145,427
Veterans Memorial	-	32,832	-	-	32,832
Recreation Pavilion	799,462	-	-	-	799,462
Total Culture and Recreation	<u>4,454,752</u>	<u>1,216,088</u>	<u>-</u>	<u>388,707</u>	<u>6,059,547</u>
<b>Community Development</b>					
Planning and Development	397,528	3,750	45,100	-	356,178
Housing Preservation	-	59,200	-	-	59,200
Inspectional Services	124,025	-	124,025	-	-
Building Services	78,198	-	67,650	-	10,548
Forestry	364,967	22,331	-	-	387,298
Cable TV Administration	218,017	203,720	-	-	421,737
Public Relations Administration	12,413	-	-	-	12,413
Recreation Improvements	12,000	-	-	-	12,000
forest Hill Park Improvement	42,000	-	-	-	42,000
Commercial Area Improvement	194,164	-	-	-	194,164
Other Parks Renovation	10,186,029	-	-	-	10,186,029
Total Community Development	<u>11,629,341</u>	<u>289,001</u>	<u>236,775</u>	<u>-</u>	<u>11,681,567</u>
<b>Sanitation</b>					
Refuse Collection	1,182,340	350,003	83,425	33,404	1,482,322
Recycling	245,464	-	44,242	-	201,222
Transfer Station	1,362,308	98,652	-	10,173	1,471,133
Sewer Maintenance	44,629	-	-	17,889	62,518
Total Sanitation	<u>2,834,741</u>	<u>448,655</u>	<u>127,667</u>	<u>61,466</u>	<u>3,217,195</u>
<b>Transportation</b>					
Vehicle Maintenance	1,728,632	24,052	-	5,000	1,757,684
Street Maintenance	1,831,130	140,796	141,807	45,508	1,875,627
Total Transportation	<u>3,559,762</u>	<u>164,848</u>	<u>141,807</u>	<u>50,508</u>	<u>3,633,311</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

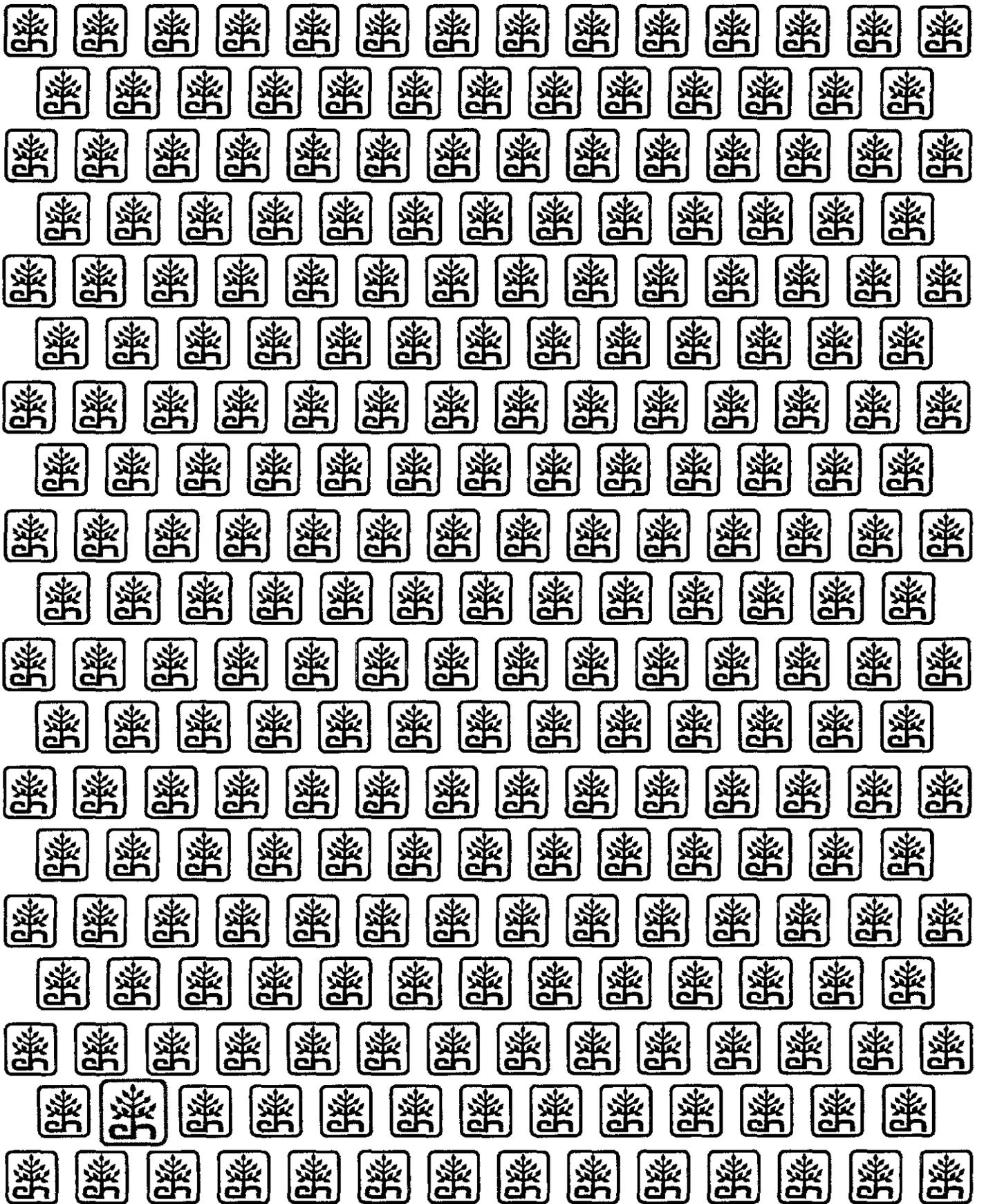
**SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY - CONTINUED**

**DECEMBER 31, 1999**

	General Fixed Assets December 31, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	General Fixed Assets December 31, <u>1999</u>
<b><u>General Government</u></b>					
City Manager's Office	66,082	-	-	-	66,082
Management Information Service	435,476	5,429	-	-	440,905
Finance Administration	180,812	-	-	-	180,812
Central Services	131,293	-	-	-	131,293
Service Administration	410,828	19,071	103,086	(114,220)	212,593
Community Services					
Administration	10,548	-	-	-	10,548
Public Properties	1,964,654	1,818,326	-	47,754	3,830,734
Park Maintenance	790,578	-	13,497	(434,215)	342,866
Municipal Court	89,780	13,931	-	-	103,711
Noble-Nela Acquisition	271,273	36,750	-	-	308,023
General Operations	478,360	-	-	-	478,360
City Hall Construction	<u>6,772,996</u>	<u>6,102</u>	<u>-</u>	<u>-</u>	<u>6,779,098</u>
Total General Government	<u>11,602,680</u>	<u>1,899,609</u>	<u>116,583</u>	<u>(500,681)</u>	<u>12,885,025</u>
 Total General Fixed Assets \$	 <u>40,388,287</u>	 <u>\$ 4,436,290</u>	 <u>\$ 854,447</u>	 <u>\$ -</u>	 <u>\$ 43,970,130</u>

STATISTICAL SECTION





**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**DECEMBER 31, 1999**

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**STATISTICAL TABLES**

The following unaudited statistical tables reflect social and economic data, financial trends and fiscal capacity of the City.

**CITY OF CLEVELAND HEIGHTS, OHIO**

**GENERAL FUND REVENUES BY SOURCE**

**LAST TEN FISCAL YEARS** **TABLE 1**

<u>Year</u>	<u>Taxes (a)</u>	<u>Inter-Governmental Revenues</u>	<u>Charges for Services</u>	<u>Licenses and Permits</u>	<u>Interest Revenue</u>	<u>Fines and Forfeitures</u>	<u>Other Revenue</u>	<u>Total</u>
1990	\$ 19,053,919	\$ 775,881	\$ 539,278	\$ 464,334	\$ 687,925	\$ 1,286,100	\$ 338,286	23,145,723
1991	20,941,665	791,553	1,375,371	408,224	850,416	1,430,353	352,753	26,150,335
1992	21,701,238	539,616	1,278,390	614,437	674,400	1,311,913	508,865	26,628,859
1993	24,517,579	543,094	1,258,786	733,686	451,864	1,351,019	461,016	29,317,044
1994	22,172,749	542,034	1,310,535	748,534	743,491	1,244,594	439,629	27,201,566
1995	23,884,536	603,220	1,367,070	743,416	876,412	1,370,099	480,789	29,325,542
1996	23,996,891	719,248	1,391,770	783,425	1,103,000	2,071,687	399,757	30,465,778
1997	26,098,341	658,498	1,419,925	911,559	1,189,767	1,902,163	395,667	32,575,920
1998	27,630,331	714,016	1,406,238	842,090	1,267,841	2,013,851	528,916	34,403,283
1999	29,429,027	614,922	1,318,896	978,009	1,219,641	1,987,761	597,969	36,146,225

(a) Includes Property, Income, State-Levied and Shared, and Other Local Taxes.

SOURCE: City of Cleveland Heights, Finance Department

CITY OF CLEVELAND HEIGHTS, OHIO

GENERAL FUND EXPENDITURES BY FUNCTION

LAST TEN FISCAL YEARS TABLE 2

Year	Public Safety		Public Health		Culture and Recreation		Community Development		Sanitation		Transportation		General Government		Total	
		\$		\$		\$		\$		\$		\$		\$		
1990	\$	8,625,448	\$	290,131	\$	840,922	\$	1,872,666	\$	2,516,069	\$	1,885,925	\$	6,102,648	\$	22,133,809
1991		8,814,518		306,138		1,035,248		1,910,228		2,758,567		2,127,572		6,053,949		23,006,220
1992		9,685,985		269,166		1,096,466		1,998,201		2,456,488		2,225,056		6,014,351		23,745,713
1993		8,972,647		293,327		1,115,610		1,995,663		2,408,223		2,181,468		8,868,617		25,835,555
1994		9,306,577		279,000		1,109,892		1,834,469		2,288,295		2,030,139		8,760,536		25,608,908
1995		9,822,017		280,958		1,232,996		1,939,734		2,383,654		2,281,047		8,653,584		26,593,990
1996		10,979,749		310,003		1,339,726		2,075,300		2,474,798		2,243,557		8,173,437		27,596,570
1997		11,260,137		319,063		1,430,290		2,152,006		2,549,230		2,213,505		9,748,274		29,672,505
1998		11,470,408		321,010		1,416,539		2,200,943		2,577,468		2,114,355		9,367,305		29,468,028
1999		11,861,707		359,111		1,432,760		2,361,960		2,756,424		2,457,930		10,752,575		31,982,467

SOURCE: City of Cleveland Heights, Finance Department

**CITY OF CLEVELAND HEIGHTS, OHIO**

**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**

**LAST TEN FISCAL YEARS**

**TABLE 3**

Tax Year/ Collection Year	Real Property		Personal Property Assessed Value	Public Utilities Assessed Value	Total Assessed Value
	Assessed Value	Estimated Actual Value (a)			
1990-1991	\$ 441,776,020	\$ 1,262,217,200	\$ 16,776,699	\$ 27,286,710	\$ 485,839,429
1991-1992	518,124,590	1,480,355,971	17,734,413	28,300,820	564,159,823
1992-1993	517,199,460	1,477,712,743	17,330,625	29,346,390	563,876,475
1993-1994	517,506,450	1,478,589,857	16,553,408	28,317,970	562,237,828
1994-1995	589,889,570	1,685,398,771	17,021,062	29,618,460	636,529,092
1995-1996	587,116,490	1,677,475,686	17,916,634	26,488,890	631,522,014
1996-1997	586,912,820	1,676,893,771	19,364,921	25,795,560	632,073,301
1997-1998	625,688,610	1,787,681,743	20,006,001	24,891,160	670,585,771
1998-1999	625,224,870	1,786,356,771	17,799,923	25,053,540	668,078,333
1999-2000	635,943,320	1,816,980,914	17,814,173	23,144,800	676,902,293

(a) Estimated Actual Value based on assessment level of 35% from tax year 1976 and later.

SOURCE: Cuyahoga County Auditor

**CITY OF CLEVELAND HEIGHTS, OHIO**

**PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS  
(PER \$1,000 OF ASSESSED VALUATION)**

**LAST TEN FISCAL YEARS**

**TABLE 4**

Tax Year/ Collection Year	City of Cleveland Heights					Cleveland Heights School District (a)	Cuyahoga County	Total
	General Fund	Pension Trust Funds	Debt Service Funds	Total				
1990/1991	\$ 7.40	\$ .60	\$ 8.40	\$ 16.40	\$	96.30	16.80	129.50
1991/1992	7.33	.60	6.57	14.50		95.90	16.80	127.20
1992/1993	7.40	.60	6.40	14.40		100.70	16.80	131.90
1993/1994	7.40	.60	5.90	13.90		108.10	16.80	138.80
1994/1995	7.40	.60	5.40	13.40		106.10	16.80	136.30
1995/1996	7.40	.60	5.00	13.00		106.10	16.60	135.70
1996/1997	7.40	.60	5.00	13.00		115.00	16.60	144.60
1997/1998	7.40	.60	6.80	14.80		115.00	16.60	146.40
1998/1999	7.40	.60	6.80	14.80		115.00	15.30	145.10
1999/2000	7.40	.60	6.80	14.80		115.00	15.30	145.10

(a) Includes Library Millage

SOURCE: Cuyahoga County Auditor

CITY OF CLEVELAND HEIGHTS, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS - REAL AND PUBLIC UTILITY

LAST TEN FISCAL YEARS TABLE 5

<u>Tax Year/ Collection Year</u>	<u>Current Levy</u>	<u>Current Collections</u>	<u>Percent of Current Levy Collected</u>	<u>Collection Including Deficiencies</u>	<u>Total Collections As Percent of Current Levy</u>	<u>Accumulated Delinquency</u>
1989/1990	\$ 7,706,004	\$ 7,524,978	97.7	\$ 7,686,868	99.8	\$ 394,924
1990/1991	7,687,156	7,520,537	97.8	7,701,690	100.2	405,155
1991/1992	7,920,355	7,737,577	97.7	7,940,334	100.3	375,414
1992/1993	7,866,795	7,690,391	97.8	7,879,078	100.1	396,853
1993/1994	7,559,491	7,337,943	97.1	7,519,818	99.5	406,460
1994/1995	8,270,939	7,998,778	96.7	8,158,566	98.8	454,893
1995/1996	7,973,014	7,771,157	97.5	8,042,842	100.9	441,489
1996/1997	7,962,696	7,634,915	95.9	7,846,977	98.5	526,354
1997/1998	9,616,713	9,178,450	95.4	9,475,890	98.5	678,710
1998/1999	9,635,501	9,172,322	95.1	9,711,046	100.7	716,147

SOURCE: Cuyahoga County Auditor

**CITY OF CLEVELAND HEIGHTS, OHIO**

**SPECIAL ASSESSMENT COLLECTIONS**

**LAST TEN FISCAL YEARS** **TABLE 6**

<u>Fiscal Year</u>	<u>Current Assessments Due</u>	<u>Total Collection Including Delinquencies</u>	<u>Total Collections As Percent of Current Assessments</u>	<u>Cumulative Delinquency</u>
1990	\$ 1,016,885	\$ 1,011,367	99.5%	\$ 62,343
1991	989,334	985,619	99.6	83,749
1992	1,007,733	1,013,920	100.6	60,863
1993	1,065,656	1,053,001	98.8	59,344
1994	1,053,026	1,034,452	98.2	116,613
1995	1,000,014	1,000,379	100.0	86,409
1996	1,050,219	1,049,510	99.9	72,614
1997	1,050,118	1,028,681	97.9	93,902
1998	1,324,209	1,324,415	100.0	338,061
1999	1,417,172	1,531,880	100.0	380,705

SOURCE: Cuyahoga County Auditor

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMPUTATION OF LEGAL DEBT MARGIN**

**DECEMBER 31, 1999**

**TABLE 7**

Total Assessed Valuation		\$ 676,902,293
Overall Debt Limitation – 10-½% of assessed valuation		\$ 71,074,741
Gross Indebtedness	\$ 28,540,000	
Less: Debt outside limitations	<u>-</u>	
Debt within 10-½% limitation	28,540,000	
Less: Bond Retirement Fund Balance	<u>3,067,926</u>	
Net debt within 10-½% limitation		<u>25,472,074</u>
Legal debt margin within 10-½% limitation		\$ <u>45,602,667</u>
Unvoted Debt Limitation – 5-½% of assessed valuation		\$ 37,229,626
Gross indebtedness authorized by Council	\$ 9,035,000	
Less: Debt outside limitations	<u>-</u>	
Debt within 5-½% limitation	9,035,000	
Less: Bond Retirement Fund Balance	<u>971,223</u>	
Net debt within 5-½% limitation		<u>8,063,777</u>
Legal debt margin within 5-½% limitation		\$ <u>29,165,849</u>

SOURCE: City of Cleveland Heights, Finance Department

# CITY OF CLEVELAND HEIGHTS, OHIO

## COMPUTATION OF DIRECT AND OVERLAPPING DEBT

DECEMBER 31, 1999

TABLE 8

	<u>Debt Outstanding</u>	<u>Percentage Applicable To City of Cleveland Heights</u>	<u>Amount Applicable To City of Cleveland Heights</u>
City of Cleveland Heights	\$ 28,540,000 <sup>(a)</sup>	100.00%	\$ 28,540,000
Cleveland Heights – University Heights School District	2,460,000 <sup>(b)</sup>	94.02%	2,312,892
Cuyahoga County	141,004,636 <sup>(b)</sup>	2.64%	3,722,522
Greater Cleveland Regional Transit	<u>101,865,000<sup>(b)</sup></u>	<u>2.64%</u>	<u>2,689,236</u>
Total	<u>273,869,636</u>	<u>13.61%</u>	\$ <u>37,264,650</u>

(a) Net General Obligation Debt Outstanding

(b) Gross General Obligation Debt Outstanding

SOURCE: (a) City of Cleveland Heights, Finance Department

(b) Cuyahoga County Auditor's Office

CITY OF CLEVELAND HEIGHTS, OHIO

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

**LAST TEN FISCAL YEARS** **TABLE 9**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service on General Bonded Debt</u>	<u>General Fund Expenditures</u>	<u>Ratio of Tax Supported Debt Service To General Fund Expenditures</u>
1990	\$ 2,155,000	\$ 1,712,199	\$ 3,867,199	\$ 22,133,809	17.5%
1991	2,185,000	1,566,078	3,751,078	23,006,220	16.3
1992	1,800,000	1,417,976	3,217,976	23,745,713	13.6
1993	1,895,000	1,364,105	3,259,105	25,835,555	12.6
1994	1,905,000	1,170,544	3,075,544	25,608,908	12.0
1995	1,935,000	1,067,850	3,002,850	26,593,990	11.3
1996	1,975,000	959,897	2,934,897	27,596,570	10.6
1997	1,635,000	847,653	2,482,653	29,672,505	8.4
1998	1,730,000	1,671,949	3,401,949	29,468,028	11.5
1999	2,040,000	1,515,039	3,555,039	31,982,467	11.1

SOURCE: City of Cleveland Heights, Finance Department

**CITY OF CLEVELAND HEIGHTS, OHIO**

**RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUATION  
AND NET BONDED DEBT PER CAPITA**

**LAST TEN FISCAL YEARS** **TABLE 10**

Year	Population	Assessed Value (b)	Gross General Bonded Debt	Less Balance In Debt Service Fund	Net General Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
1990	54,052	\$ 485,839,429	\$ 23,570,000	\$ 4,214,103	\$ 19,355,897	3.98	\$ 358.10
1991	54,052	564,159,823	21,385,000	4,809,334	16,575,666	2.94	306.66
1992	54,052	563,876,475	22,585,000	3,959,821	18,625,179	3.30	344.58
1993	54,052	562,377,828	20,690,000	4,222,788	16,467,212	2.93	304.65
1994	54,052	636,529,092	18,785,000	3,412,511	15,372,489	2.42	284.40
1995	54,052	631,522,014	16,850,000	3,374,719	13,475,281	2.13	249.30
1996	54,540 <sup>(a)</sup>	632,074,301	14,875,000	3,289,091	11,585,909	1.83	212.43
1997	54,540	670,585,771	28,240,000	3,181,982	25,058,018	3.74	459.44
1998	54,540	668,078,333	26,510,000	3,160,459	23,349,541	3.50	428.12
1999	54,540	676,902,293	26,470,000	3,067,926	23,402,074	3.46	429.08

(a) SOURCE: Federal 1990 Census, as revised by the U.S. Department of Commerce, Bureau of the Census.

(b) SOURCE: Cuyahoga County Auditor

# CITY OF CLEVELAND HEIGHTS, OHIO

## DEMOGRAPHIC STATISTICS

DECEMBER 31, 1999

TABLE 11

	<u>1970</u>	<u>1980</u>	<u>1990</u>
Population	60,767	56,438	54,540 <sup>(a)</sup>
Per capita income (in 1996 dollars)	\$ 20,412	\$ 20,118	\$ 22,584
Number of dwelling units	20,598	21,405	21,862
Persons per household	2.95	2.64	2.52
Median age	34.20	31.00	33.70
Percentage owner-occupied dwelling units	66.5%	62.6%	62.6%
Median family income	\$ 13,359	\$ 25,397	\$ 43,541
Family income distribution:			
\$0 - \$4,999	1,491	532	381
\$5,000 - \$9,999	3,354	994	303
\$10,000 - \$14,999	4,333	1,316	451
\$15,000 - \$24,999	4,208	4,003	1,663
over \$25,000	<u>2,143</u>	<u>7,153</u>	<u>10,407</u>
Total families	<u>15,529</u>	<u>13,998</u>	<u>13,205</u>
Education distribution/grade years completed:			
0-8	15.4%	7.2%	3.6%
9-11	11.7%	9.4%	8.3%
12	28.9%	25.4%	18.1%
13-15	15.1%	18.4%	24.9%
16 or more	28.9%	39.6%	45.1%
High school graduates	73.0%	83.4%	88.1%

SOURCE: City of Cleveland Heights, Planning Department.

(a) SOURCE: Federal 1990 Census, as revised by the U.S. Department of Commerce, Bureau of the Census.

# CITY OF CLEVELAND HEIGHTS, OHIO

## EMPLOYMENT DISTRIBUTION BY OCCUPATION

DECEMBER 31, 1999

TABLE 12

<u>Residents' employment distribution by occupation:</u>	<u>Number Employed</u>	<u>Percentage of Total</u>
Executive, administrative and managerial	3,622	13.2%
Professional specialty	8,798	32.2
Technician and related support	1,367	5.0
Sales	2,708	9.9
Administrative support, including clerical	4,187	15.3
Private household service	100	0.4
Protective service	425	1.5
Other service	2,246	8.2
Farming, forestry and fishing	135	0.5
Precision production, craft and repair	1,373	5.0
Machine operators, assemblers and inspectors	1,061	3.9
Transportation and material moving	622	2.3
Handlers, equipment cleaners, helpers and laborers	<u>698</u>	<u>2.6</u>
Total employment	<u>27,342</u>	<u>100.0%</u>

SOURCE: 1990 Federal Census

**CITY OF CLEVELAND HEIGHTS, OHIO**

**PROPERTY VALUE, NEW CONSTRUCTION AND BANK DEPOSITS**

**LAST TEN FISCAL YEARS** **TABLE 13**

Year Calendar/ Collection	Commercial/ Industrial Construction (a)	Residential Construction (a)	Cuyahoga County Bank Deposits (b) (In Thousands)	Total Assessed Value (a)	
				Commercial	Residential
1990/1991	\$ 3,974,360	\$ 675,170	\$ 19,188,641	\$ 72,735,420	\$ 369,040,600
1991/1992	176,010	487,430	18,392,243	85,308,310	432,816,280
1992/1993	521,934	470,336	19,379,280	85,628,670	431,570,790
1993/1994	984,140	458,880	21,009,421	86,093,950	431,412,500
1994/1995	772,050	358,330	20,885,453	89,409,600	500,479,970
1995/1996	1,572,754	638,966	22,458,573	88,586,160	498,530,330
1996/1997	411,930	604,850	27,068,211	88,619,930	498,292,890
1997/1998	1,566,920	643,090	53,941,971	92,988,980	532,699,630
1998/1999	900,680	426,820	58,904,596	92,643,810	532,581,060
1999/2000	8,942,790	681,830	57,816,942	103,265,710	532,677,610

(a) SOURCE: Cuyahoga County Auditor

(b) SOURCE: Federal Reserve Bank of Cleveland (total demand, time, and savings deposits) for Cuyahoga County, Ohio Banks

# CITY OF CLEVELAND HEIGHTS, OHIO

## PRINCIPAL TAXPAYERS

DECEMBER 31, 1999

TABLE 14

<u>Taxpayer</u>	<u>Assessed Valuation (a)</u>	<u>Percentage of Total Assessed Valuation</u>
The Cleveland Electric Illuminating Company	\$ 9,639,340	1.42%
SCIT Incorporated	9,065,250	1.34
Ohio Bell Telephone Company	8,815,910	1.30
Kaiser Foundation Health Plan of Ohio	7,790,930	1.15
East Ohio Gas Company	5,399,900	0.80
Concord Company	2,129,400	0.31
Lancashire Towers Associates Limited Partnership	2,038,400	0.30
Severance Housing Corporation	1,925,210	0.28
Waldorf Homes Limited	1,674,400	0.25
Car Mot, LLC	<u>1,542,460</u>	<u>0.23</u>
Total	\$ <u>50,021,200</u>	<u>7.38%</u>
Total Assessed Valuation of City	\$ <u>676,902,293</u>	

(a) Property assessed at 35% of Fair Market Value

SOURCE: Cuyahoga County Auditor

# CITY OF CLEVELAND HEIGHTS, OHIO

## OTHER STATISTICS

**DECEMBER 31, 1999**

**TABLE 15**

Date of incorporation as a village.....	May 1903
Date of incorporation as a city.....	February 1921
City Charter adopted .....	August 1921
Form of government.....	Council/Manager
Area .....	8.2 square miles
Miles of streets .....	132
Number of street lights .....	4,660
Fire protection:	
Number of stations.....	2
Number of firemen and officers.....	76
Police protection:	
Number of stations.....	1
Number of policemen and officers .....	102
Sewers:	
Miles of storm sewers .....	150
Miles of sanitary sewers.....	150
Building:	
1999 Permits issued .....	1,945
1999 Valuation of construction.....	\$ 31,779,938
Parks and recreation:	
Number of parks .....	6
Number of pools .....	2
Number of ice rinks .....	1
Number of tennis courts.....	18
Number of baseball diamonds .....	9
Number of multi-purpose fields.....	3
Number of basketball courts .....	5

SOURCE: City of Cleveland Heights, Planning Department  
City of Cleveland Heights, Building Department  
City of Cleveland Heights, Parks and Recreation Department  
City of Cleveland Heights, Payroll Department  
City of Cleveland Heights, Water Department  
City of Cleveland Heights, Street Maintenance Department



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

JIM PETRO, AUDITOR OF STATE

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**CITY OF CLEVELAND 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 20, 2000