

**CITY OF SHAKER HEIGHTS  
CUYAHOGA COUNTY**

**SINGLE AUDIT**

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



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

**CITY OF SHAKER HEIGHTS  
TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Schedule of Federal Awards Expenditures .....	1
Notes to the Schedule of Federal Awards Expenditures .....	2
Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	3
Report on Compliance with Requirements Applicable to Its Major Federal Program and Internal Control over Compliance in Accordance with <i>OMB Circular A-133</i> .....	5
Schedule of Findings .....	7

**City of Shaker Heights, Ohio**  
**Schedule of Federal Awards Expenditures**  
**For the Year Ended December 31, 1999**

Federal Grantor/Pass-Through Grantor Program Title	Catalog of Federal Domestic Assistance No.	Pass-Through Grantor's No.	Program or Award Amount	Federal Cash Receipts	Federal Cash Disbursements
<u>U.S. Department of Health &amp; Human Services</u>					
<u>Passed Through the Ohio Department on Aging and the Western Reserve Area Agency on Aging</u>					
Title III B Senior Adults	93.044	N/A	\$48,451	\$48,239	\$48,239
<u>U.S. Department of Housing &amp; Urban Development</u>					
<u>Direct Program:</u>					
Fair Housing Assistance Program					
State and Local	14.401	FF205K985030 FF205K995030	73,800 38,600	73,800 38,600	22,459
Total Direct Programs			<u>112,400</u>	<u>112,400</u>	<u>22,459</u>
<u>Passed Through Cuyahoga County</u>					
<u>Community Development Block Grants/Entitlement Grants</u>					
CDBG - 1997 Exterior Maintenance Program	14.218	CE 09301A	75,000	15,568	0
CDBG - 1998 Exterior Maintenance Program	14.218	CE 09989A	75,000	59,564	39,831
CDBG - 1999 Exterior Maintenance Program	14.218	CE 10900-01	50,400	0	50,400
CDBG - 1998 Chagrin Boulevard Streetscape	14.218	CE 08921A	150,000	836	0
CDBG - 1997 Chagrin Boulevard Streetscape	14.218	CE 09361A	140,000	507	0
CDBG - Cheiton Park Fence	14.218	CE 09283A	10,000	8,284	770
Total Pass-Through Programs			<u>500,400</u>	<u>84,769</u>	<u>91,001</u>
Total U.S. Department of Housing & Urban Development			<u>612,800</u>	<u>197,169</u>	<u>113,460</u>
<u>U.S. Department of Justice</u>					
<u>Direct Program:</u>					
<u>Public Safety Partnership and Community Policing Grant</u>					
COPS Universal Hiring Supplemental Award	16.710	95CFWX2844	75,000	17,903	17,572
COPS Community Policing to Combat Domestic Violence	16.710	96DVWX0095	30,469	2,451	0
<u>Local Law Enforcement Block Grants Program</u>					
Local Law Enforcement Block Grants Program - FY 1997	16.592	97LBVX2618	28,611	28,611	28,611
Local Law Enforcement Block Grants Program - FY 1998	16.592	98LBVX2618	24,862	24,862	2,784
Total Direct Programs			<u>158,942</u>	<u>73,827</u>	<u>48,967</u>
<u>Passed Through the State of Ohio Office of Criminal Justice Services</u>					
<u>Juvenile Accountability Incentive Block Grant Program</u>					
Volunteer Magistrate	16.523	98-JB-002-A018	20,314	0	8,987
Total Pass-Through Program			<u>20,314</u>	<u>0</u>	<u>8,987</u>
Total U.S. Department of Justice			<u>179,256</u>	<u>73,827</u>	<u>55,934</u>
<u>Executive Office of the President - Office of National Drug Control Policy</u>					
<u>Direct Program:</u>					
High Intensity Drug Trafficking Area - Ohio	N/A	19POHP501	700,000	10,535	11,956
<u>U.S. Department of Transportation Federal Highway Administration</u>					
<u>Passed through the Ohio Department of Transportation</u>					
<u>Highway Planning and Construction</u>					
Repair and Resurfacing of Coventry Road	20.205	#9242, PID 15391	304,000	1,928	121,692
Repair and Resurfacing of Fairmount Boulevard	20.205	#9243, PID 15393	783,000	138,027	348,362
Repair and Resurfacing of Kemper Road	20.205	#9244, PID 15394	121,000	1,319	84,707
Total U.S. Department of Transportation Federal Highway Administration			<u>1,208,000</u>	<u>139,274</u>	<u>554,761</u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<u><b>\$2,748,507</b></u>	<u><b>\$467,044</b></u>	<u><b>\$782,350</b></u>

See accompanying Notes to the Schedule of Federal Awards Expenditures

**CITY OF SHAKER HEIGHTS  
NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

**NOTE A: Significant Accounting Policies**

The Schedule of Federal Awards Expenditures summarizes the activity of the City of Shaker Height's federal awards programs. The schedule has been prepared on the cash basis of accounting.

**NOTE B: Matching Requirements**

Certain Federal programs require that the City contribute Non-Federal (matching) funds to support the Federally Funded programs. The City has complied with the matching requirements. The expenditures of Non-Federal matching funds is not included on the accompanying Schedule.

N/A - Not Applicable



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

Members of City Council  
City of Shaker Heights  
Cuyahoga County  
3400 Lee Road  
Shaker Heights, Ohio 44120

To the Members of Council:

We have audited the financial statements of the City of Shaker Heights, Ohio, (the City) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 16, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

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

However, we noted a certain immaterial instance of non-compliance that does not require inclusion in this report, that we have reported to management of the City in a separate letter dated June 16, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the management of the City in a separate letter dated June 16, 2000.

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



Jim Petro  
Auditor of State  
June 16, 2000



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

Members of City Council  
City of Shaker Heights  
Cuyahoga County  
3400 Lee Road  
Shaker Heights, Ohio 44120

To the Members of Council:

**Compliance**

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

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

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

**Internal Control Over Compliance**

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

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**TABLE OF CONTENTS - (continued)**

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**PAGE****Indigent Driver Alcohol Treatment:**

Comparative Balance Sheet .....	B-80
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .	B-81
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-82

**Court Computer Legal Research:**

Comparative Balance Sheet .....	B-84
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .	B-85
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-86

**Clerk's Computerization:**

Comparative Balance Sheet .....	B-88
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .	B-89
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual ( Non GAAP Budget) .....	B-90

**Exterior Home Maintenance:**

Comparative Balance Sheet .....	B-92
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .	B-93
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-94

**Fair Housing Grant:**

Comparative Balance Sheet .....	B-96
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .	B-97
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-98

**Community Preservation Partnership:**

Comparative Balance Sheet .....	B-100
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-101
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-102

**Law Enforcement Grants:**

Comparative Balance Sheet .....	B-104
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-105
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-106

**City of Shaker Heights**

December 31, 1999

**SCHEDULE OF FINDINGS**

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

A-133 §.505

(d)(1)(i)	<i>Type of Financial Statement Opinion</i>	Unqualified
(d)(1)(ii)	<i>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(ii)	<i>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(iii)	<i>Was there any reported non-compliance at the financial statement level (GAGAS)?</i>	No
(d)(1)(iv)	<i>Were there any material internal control weakness conditions reported for major federal programs?</i>	No
(d)(1)(iv)	<i>Were there any other reportable internal control weakness conditions reported for major federal programs?</i>	No
(d)(1)(v)	<i>Type of Major Programs' Compliance Opinion</i>	Unqualified
(d)(1)(vi)	<i>Are there any reportable findings under Sec. .510?</i>	No
(d)(1)(vii)	<i>Major Programs (list)</i>	Highway Planning and Construction, CFDA # 20.205
(d)(1)(viii)	<i>Dollar Threshold: Type A/B Programs</i>	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	<i>Low Risk Auditee?</i>	No

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

None.

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None.



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

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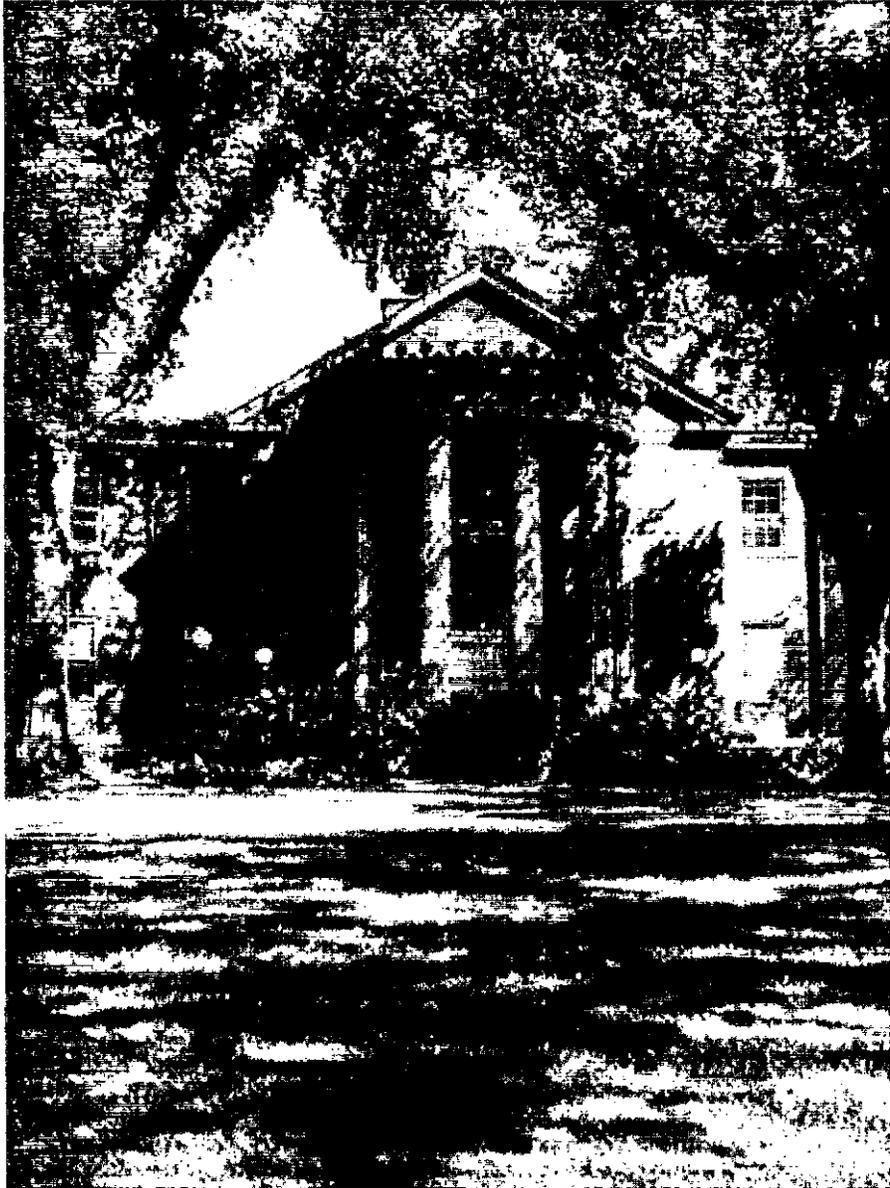
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*City of Shaker Heights, Ohio*



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

*City of Shaker Heights, Ohio*

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



*Prepared by the Department of Finance  
William J. Schuchart, Chief Administrative Officer  
Frank J. Brichacek, Finance Director*



# City of Shaker Heights, Ohio

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

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### TABLE OF CONTENTS

---

---

PAGE

#### INTRODUCTORY SECTION:

Title Page .....	A- 1
Table of Contents .....	A- 2
Letter of Transmittal .....	A- 10
Certificate of Achievement .....	A- 28
Listings of Principal City Officials .....	A- 29
Organizational Chart - City .....	A- 30
Organizational Chart - Finance .....	A- 31

#### FINANCIAL SECTION:

Report of Independent Accountant .....	B- 1
--	------

#### GENERAL PURPOSE FINANCIAL STATEMENTS

Combined Balance Sheet - All Fund Types and Account Groups .....	B- 2
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds .....	B- 4
Combined Statement of Revenues, Expenditures, Encumbrances and Changes in Fund Balances - Budgetary Basis and Actual (Non GAP Budget) - All Governmental Fund Types .....	B- 5
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types .....	B- 7
Combined Statement Cash Flows - All Proprietary Fund Types .....	B- 8
Combined Statement of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAP Budget) - All Proprietary Fund Types .....	B- 9
Index of Notes .....	B-11
Notes To The Combined Financial Statements .....	B-12

#### COMBINING AND INDIVIDUALS FUND STATEMENTS:

##### GENERAL FUND:

Comparative Balance Sheet .....	B-36
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .....	B-37
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-38

---

---

**TABLE OF CONTENTS - (continued)**

---

---

**PAGE****SPECIAL REVENUE FUNDS:**

Combining Balance Sheet .....	B-44
Combining Statement of Revenues, Expenditures and Changes in Fund Balance ...	B-46
Combining Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-48

**Street Maintenance and Repair:**

Comparative Balance Sheet .....	B-56
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .	B-57
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-58

**State Highway Maintenance:**

Comparative Balance Sheet .....	B-60
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .	B-61
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-62

**Food Service:**

Comparative Balance Sheet .....	B-64
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .	B-65
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-66

**Sewer Maintenance:**

Comparative Balance Sheet .....	B-68
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .	B-69
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-70

**Police Pension:**

Comparative Balance Sheet .....	B-72
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .	B-73
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-74

**Fire Pension:**

Comparative Balance Sheet .....	B-76
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .	B-77
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-78

---

---

**TABLE OF CONTENTS - (continued)**

---

---

**PAGE****Indigent Driver Alcohol Treatment:**

Comparative Balance Sheet .....	B-80
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .	B-81
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-82

**Court Computer Legal Research:**

Comparative Balance Sheet .....	B-84
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .	B-85
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-86

**Clerk's Computerization:**

Comparative Balance Sheet .....	B-88
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .	B-89
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual ( Non GAAP Budget) .....	B-90

**Exterior Home Maintenance:**

Comparative Balance Sheet .....	B-92
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .	B-93
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-94

**Fair Housing Grant:**

Comparative Balance Sheet .....	B-96
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance .	B-97
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-98

**Community Preservation Partnership:**

Comparative Balance Sheet .....	B-100
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-101
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-102

**Law Enforcement Grants:**

Comparative Balance Sheet .....	B-104
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-105
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-106

---

---

**TABLE OF CONTENTS - (continued)**

---

---

**PAGE****Court Community Service:**

Comparative Balance Sheet .....	B-108
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-109
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-110

**Court Alternate Dispute Resolution:**

Comparative Balance Sheet .....	B-112
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-113
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-114

**Community Visioning:**

Comparative Balance Sheet .....	B-116
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-117
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-118

**Ohio Court Security Grant Project:**

Comparative Balance Sheet .....	B-120
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-121
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-122

**High Intensity Drug Trafficking Area Grant:**

Comparative Balance Sheet .....	B-124
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-125
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-126

**Street Lighting Assessment:**

Comparative Balance Sheet .....	B-128
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-129
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual ( Non GAAP Budget) .....	B-130

**Tree Maintenance Assessment:**

Comparative Balance Sheet .....	B-132
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-133
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-134

---

---

**TABLE OF CONTENTS - (continued)**

---

---

**PAGE****DEBT SERVICE FUND:**

Comparative Balance Sheet .....	B-136
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-137
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-138

**CAPITAL PROJECTS FUNDS:**

Combining Balance Sheet .....	B-140
Combining Statement of Revenues, Expenditures and Changes in Fund Balance ..	B-141

**General Capital Improvements:**

Comparative Balance Sheet .....	B-144
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-145

**Sewer Capital Improvements:**

Comparative Balance Sheet .....	B-148
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-149

**Shaker Towne Centre Northwest Quadrant Capital Improvements:**

Comparative Balance Sheet .....	B-152
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-153

**RECREATION ENTERPRISE FUND:**

Comparative Balance Sheet .....	B-156
Comparative Statement of Revenues, Expenses and Changes in Retained Earnings	B-157
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-158
Comparative Statement of Cash Flows .....	B-159

**INTERNAL SERVICE FUNDS:**

Combining Balance Sheet .....	B-162
Combining Statement of Revenues, Expenses and Changes in Retained Earnings .	B-163
Combining Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-164
Combining Statement of Cash Flows .....	B-166

**Central Stores:**

Comparative Balance Sheet .....	B-168
Comparative Statement of Revenues, Expenses and Changes in Retained Earnings	B-169
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-170
Comparative Statement of Cash Flows .....	B-171

---

---

**TABLE OF CONTENTS - (continued)**

---

---

**PAGE****Central Printing:**

Comparative Balance Sheet .....	B-174
Comparative Statement of Revenues, Expenses and Changes in Retained Earnings	B-175
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-176
Comparative Statement of Cash Flows .....	B-177

**Central Garage:**

Comparative Balance Sheet .....	B-180
Comparative Statement of Revenues, Expenses and Changes in Retained Earnings	B-181
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-182
Comparative Statement of Cash Flows .....	B-183

**Central Services:**

Comparative Balance Sheet .....	B-186
Comparative Statement of Revenues, Expenses and Changes in Retained Earnings	B-187
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-188
Comparative Statement of Cash Flows .....	B-189

**Self-Insurance:**

Comparative Balance Sheet .....	B-192
Comparative Statement of Revenues, Expenses and Changes in Retained Earnings	B-193
Comparative Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance - Budgetary Basis and Actual (Non GAAP Budget) .....	B-194
Comparative Statement of Cash Flows .....	B-195

**TRUST AND AGENCY FUNDS:**

Combining Balance Sheet .....	B-200
-------------------------------	-------

**Law Enforcement Trust:**

Comparative Balance Sheet .....	B-204
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-205

**All Agency Funds:**

Combining Statement of Changes in Assets and Liabilities .....	B-208
--	-------

**GENERAL FIXED ASSETS ACCOUNT GROUP:**

Comparative Schedule of General Fixed Assets by Source .....	B-212
Schedule of General Fixed Assets by Function and Activity .....	B-213
Schedule of Changes in General Fixed Assets by Function and Activity .....	B-214

**GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP:**

Comparative Balance Sheet .....	B-216
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**TABLE OF CONTENTS - (continued)**

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**PAGE****STATISTICAL SECTION:****TABLE**

1. General Governmental Revenues by Source - Last Ten Fiscal Years . . . . .	C- 1
2. General Governmental Expenditures by Function - Last Ten Fiscal Years . .	C- 2
3. Municipal Income Tax Collections by Type - Last Ten Fiscal Years . . . . .	C- 3
4. Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years . . . . .	C- 4
5. Property Tax Rates - All Direct and Overlapping Governments - Last Ten Fiscal Years . . . . .	C- 5
6. Property Tax Levies and Collections - Last Ten Fiscal Years . . . . .	C- 6
7. Special Assessment Billings and Collections - Last Ten Fiscal Years . . . . .	C- 7
8. Computation of Legal Debt Margin . . . . .	C- 8
9. Computation of Direct and Overlapping Debt . . . . .	C- 9
10. Ratio of Net General Bonded Debt to Assessed Valuation and Net Bonded Debt per Capita - Last Ten Fiscal Years . . . . .	C- 10
11. Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Governmental Expenditures - Last Ten Fiscal Years . . . . .	C- 11
12. Demographic Statistics . . . . .	C- 12
13. Employment Distribution by Occupation . . . . .	C- 13
14. Principal Property Taxpayers . . . . .	C- 14
15. Property Value, New Construction and Bank Deposits - Last Ten Fiscal Years . . . . .	C- 15
16. Other Statistics . . . . .	C- 16



# *Introductory Section*



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





# The City of Shaker Heights

Judith H. Rawson, Mayor

June 16, 2000

Mayor Judith H. Rawson,  
Members of City Council and  
Citizens of the City of Shaker Heights, Ohio  
Shaker Heights City Hall  
3400 Lee Road  
Shaker Heights, Ohio 44120

**Re: Submission of 1999 Comprehensive Annual Financial Report**

Dear Mayor Rawson, Members of Council and Citizens of Shaker Heights:

I am pleased to submit for your review the City's 1999 Comprehensive Annual Financial Report. Commonly referred to as a "CAFR", this report is the City's official annual report for the fiscal year ended December 31, 1999. This CAFR is a more extensive report than general-purpose financial statements and I believe demonstrates the City's ongoing commitment to be accountable not only to its citizenry but also to excellence in financial reporting. While no single report can be all things to all people, our goal in presenting this report is to provide any person or entity interested in the City of Shaker Heights with at least the minimum information needed to gain a fair understanding of the City's financial position, results of operations and cash flows. While "fairness" may be considered a subjective concept, the accepted criteria for fairness in governmental financial reporting is considered to be generally accepted accounting principals (GAAP). Accordingly, unless otherwise noted, the information presented in this CAFR is prepared in accordance with GAAP.

Generally accepted accounting principals are uniform minimum standards and guidelines for financial accounting and reporting. GAAP governs the form and content of the City's financial statements. The primary importance and benefit of GAAP is that it provides a consistent standard by which you, the user of the financial statement, may measure the financial presentation. The application of GAAP helps to assure that financial information is fairly presented in a consistent manner. The Governmental Accounting Standards Board (GASB) is the primary authoritative body on the application of GAAP to state and local governments.

When reading this Comprehensive Annual Financial Report, bear in mind that the responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe that the report herewith presented is accurate in all material respects and is designed to present fairly the financial position and results of operations of the various

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## Finance Department

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funds and account groups of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

This Comprehensive Annual Financial Report consists of three parts. The *Introductory Section* provides general information regarding the City's structure and personnel in the form of organizational charts. In addition, an overview of the City's economic situation and financial information is included in the form of this transmittal letter. In presenting this overview, this transmittal letter utilizes in a less technical manner the information that is presented in the report's remaining two sections. While we encourage the reader to utilize the entire report, the average citizen may find this to be the most accessible section of the report.

The *Financial Section* includes the independent accountants' report on the general purpose financial statements, the general purpose financial statements and the combining and individual fund and account group financial statements and schedules. This section includes a wealth of detailed financial and budgetary information that City Council and possibly the investment community may find to be particularly useful. When reviewing the information presented in the financial statements, the reader should remember to also look to the information presented in the notes to the financial statements as they are an integral part of the statements and are intended to assist the reader in analyzing and understanding the numeric information being presented.

The *Statistical Section* provides a broad range of unaudited trend data covering the economic and financial history of the City as well as demographics and other statistics. The tables are presented on a multi-year (generally the last ten years) basis.

### **General Description of the City**

The City of Shaker Heights, covering approximately 6.3 square miles, is located approximately ten miles southeast of downtown Cleveland in Cuyahoga County in northeastern Ohio. Incorporated under Ohio law as a village in 1912, Shaker Heights became a city in 1931. As provided by Ohio law, the City operates under the auspices of its own charter, which was adopted by the voters in 1931. The Charter provides for the City to operate under the Mayor-Council form of government with the Mayor serving as the President of Council. The Mayor serves as the City's Chief Executive Officer and appoints and removes the City's Chief Administrative Officer and all department heads.

Legislative authority is vested in a seven member Council. All council members are elected at-large and serve for four-year terms. Council terms are staggered with four members being elected in one election and three members being elected in the next election two years following. City Council holds its regular monthly council meeting on the fourth Monday of the month. In addition, the Council holds a work session meeting on the second Monday of the month. The various committees of council meet on at least a monthly basis at various times throughout the month. The Finance Director also serves as Clerk of Council. The City department heads attend all regular council meetings and attend council work sessions whenever required.

Primarily considered to be a residential community, Shaker Heights is the nation's oldest completely planned community and is recognized in the National Register as the Shaker Village Historical District. Combining the "Garden City" movement with comprehensive planning, the City was initially planned and developed to include housing that was diverse in style and in price, large parcels of land for public and private schools and churches, lakes, parks and a golf course. The City is served by a rail transit system to downtown Cleveland. Originally City-owned and operated, the rail system is now owned and operated by the Greater Cleveland Regional Transit Authority.

### **Financial Reporting Entity**

Recognizing that the organizational structure of many governments has become increasingly complex, it is necessary to define the City of Shaker Heights, Ohio as a financial reporting entity. In preparing this CAFR, the City has reviewed its definition of reporting entity in order to ensure compliance with Statement No. 14 of the Governmental Accounting Standards Board. All entities over which the elected officials of the City are accountable to the citizens of Shaker Heights are included in this Comprehensive Annual Financial Report. Accordingly, this CAFR includes all funds and account groups of the City. In addition, we have reviewed the City's relationships with other organizations to determine whether or not any of these organizations should be included as a component of the City's reporting entity because the City is either financially accountable for them or because of the nature and significance of their relationship to the City the exclusion of the organization from the City's reporting entity would cause the City's financial statements to be misleading or incomplete. In performing this review, the following factors were considered:

- A. *The financial interdependency of the entities* - Is the City responsible for financing the entity's operating deficits or entitled to any operating surpluses? Is the City legally or morally responsible for repaying the entity's debt in the event of a default?
- B. *The selection of the governing authority* - Does the City or any of its elected officials make authoritative appointments to the entity's governing authority? An authoritative appointment is one where the elected official maintains a significant ongoing relationship with the appointed official with respect to carrying out important public functions.
- C. *Designation of management* - Is the day to day management of the entity appointed by or accountable to the City?
- D. *The City's ability to significantly influence operations.*
- E. *The entity's accountability to the City for fiscal matters* - Does the City exercise absolute authority over the entity's funds?
- F. *Is the entity closely related to the City?* - Does the nature and significance of the entity's relationship with the City warrant its inclusion in the City's reporting entity?

Based upon the above, the City's reporting entity does not include any component units, joint ventures, jointly governed organizations or other stand alone governments.

### **City Services**

The City provides a variety of City services to its citizens, including: Police and Fire Protection, Emergency Medical Service, Refuse Collection, Street Maintenance, Recreation, Municipal Court, Public Health, Community Planning and Development, Inspectional Services, Public Improvements and General Administrative Services.

First Energy and the East Ohio Gas Company, both of which are independent, publicly owned utilities regulated by the State of Ohio, provide the City's residents with electricity and natural gas. The City of Cleveland and the Northeast Ohio Regional Sewer District provide water and sewage service to the City's residents. In the last decade, the City has invested heavily in replacing and relining its water distribution system in order to minimize water losses from leaks and to maintain and improve water pressure. In addition to fees paid to the Northeast Ohio Sewer District, City residents also pay a local surcharge based upon water consumption that is used by the City for the maintenance and replacement of the sewer lines within the City.

In addition to the basic services, the City continues to make available superior recreational facilities and programs to its residents. The Thornton Park city recreation center is situated on a 13-acre campus and its facilities include an indoor ice arena that provides year-round service, an Olympic size outdoor pool, sand volleyball courts, outdoor tennis courts and fitness facilities. In addition, an extensive range of recreational

programs are offered for children and adults. The City also maintains the Shaker Lakes, a 190-acre area that includes two lakes and a duck pond.

The City offers a high level of public service to its residents as exemplified by its back yard garbage collection program. Included in this program is the City's recycling sub-program. The City has provided each resident with containers for the recycling of metal, glass, newspapers and some plastics. All materials are picked up at the rear of the house at the same time as the non-recyclable trash. In addition, the City also offers recycling of corrugated cardboard, magazines and other materials at its service center.

The City continues to maintain its significant urban forest, funded primarily through a triennial special assessment. As testament to its efforts, the City has been recognized with the Tree City USA Award. More importantly, the City is home to one of the country's largest stands of American Elms and continues in its fight with the Dutch Elm beetle to maintain this stately resource and keep it from extinction.

### **Economic Conditions**

The City of Shaker Heights is an inner ring suburb of the City of Cleveland, Ohio. Primarily residential in nature, it has a diverse base of residents working in many professions and industries. The City's economic strength is directly linked to this diversity and the strength of northeast Ohio's economy. While downtown Cleveland is only twenty minutes by car from the heart of the City, the rapid transit, a light rail public transit system, provides even more accessibility to downtown Cleveland's business community and attractions. The Cuyahoga County Regional Transit System has extended the original rapid transit rail line to serve not only downtown Cleveland but also the Cleveland waterfront area including the recreational/entertainment area known as the "Flats", the Rock & Roll Hall of Fame and Museum, the Great Lakes Science Museum and the new Cleveland Browns Stadium. Another contributor to the City's economic strength is its proximity to the University Circle area of Cleveland. University Circle is the home to major cultural, educational and medical facilities including Severance Hall, the home of the world-renown Cleveland Orchestra, the Cleveland Museum of Art, Case Western Reserve University, University Hospitals of Cleveland and the Cleveland Clinic, both world-renowned medical research, teaching and treatment facilities.

All of these factors have contributed to the continuing economic strength of the community. As a primarily residential community, there is no better indicator of the economic strength of the community than property values and income taxes. During 1997, the Cuyahoga County Auditor completed a reassessment of the value of all real estate in the County in order to update valuations assigned to the property during the Auditor's 1994 appraisal. The Auditor's study determined that the value of residential real property had increased by approximately 7.6% over 1996 values. Overall, total property valuation increased by 6.8%. Since 1988, the assessed value of residential property in the City has increased by 46% and commercial property by 12.3%. As required by State law, the County Auditor is currently in the process of appraising all property in the City. Early reports indicate that 2000 residential property values have increased by approximately 13% to 15% over 1999 values.

During 1998, the City implemented a change in the criteria used in accruing income tax revenue from taxes withheld by employers from employees. This change resulted in the City recognizing thirteen months of revenue from this source in its reported 1998 income tax revenue. Overall, city income tax revenue increased by 1.6% in 1999 from 1998. After adjusting 1998 revenue for the effect of the change implemented, city income tax revenue increased by 4.2% in 1999 from 1998 and by 44.2% over 1989 revenue. During 1999, the City has continued to emphasize the importance of maintaining and improving its housing stock in order to assure that the City continues to be recognized as one of the nation's premier residential communities.

### Highlights of 1999 and A Look to the Future

During 1997 and 1998, the City, through its Community Visioning Process, identified as a high priority the need for reinvestment in the community if the City wishes to remain as one of the nation's premier communities in which to live. During 1999, the City began a strategic investment planning process to begin to plan the City's future. A team of nationally known urban planners, coordinated by Urban Design Associates of Pittsburgh, was hired to lead the process. The first phase of the project resulted in the identification of two strategic areas of the City along with four initiatives. The strategic areas of focus are the Van Aken/Chagin/Lee and the Van Aken/Chagrín/Warrensville commercial areas of the City. In addition to initiatives in these areas, Phase I also identified initiatives relating to the development of new residential prototypes and residential gateways. Phase II of the project includes identifying specific projects, partners and priorities in order for the City to begin implementing the plan. This phase will include financial and market analysis to bring the general concepts identified in Phase I into sharper focus. Two twenty-member task forces comprised of community stakeholders have been formed to focus on each of the strategic areas. Housing is a key component in achieving the City's goals, with 52% of the key market being comprised of empty nesters and young, single professionals. It is encouraging to note that 24% of this potential market is already resides in the City. The task force reports and plan for action will be completed in mid-2000.

As a primarily residential City with a diverse housing stock, the City considers housing to be its major industry. During 1999, the City remained committed to maintaining and improving its housing stock. Changes in leadership and staffing of the Housing Inspection Department were reflected in the vigorous systematic and point-of-sale housing inspection programs conducted during 1999. In conjunction, the City utilized Community Development Block Grant funds along with City funds, to develop incentive grant programs to encourage code compliance and renovation. City residents also obtained over \$800,000 in low-interest loan funds through the Cuyahoga County Treasurer's Housing Enhancement Loan Program. As a result, area realtors have reported that during 1999, property values in the City are at an all time high and the demand for homes is strong in all of the City's neighborhoods. 1999 also saw the construction of several new homes in the City.

The City's Pro-Integrative Housing Services Department was singled out for recognition by the U.S. Department of Housing and Urban Development during 1999. The Department received HUD's *Best Practices Award for Outstanding Achievement* in the category of fair housing and equal opportunity. The Pro-Integrative Services Department promotes a racially diverse community by encouraging homeseekers of all races to explore their housing options in areas where they will expand racial diversity across all of the City's neighborhoods.

1999 also saw the significant improvements to the educational infrastructure in the City. The Shaker Heights Board of Education completed construction of a several improvements to the high school including a new front entrance and a regulation-size gym. The new entrance includes a front drive and parking area as well as providing wheelchair accessibility to the building. In addition to these public improvements, the Hathaway Brown School, one of several prestigious private schools located in the City, began construction of an \$18 million addition to its middle school.

The Northeast Ohio Regional Sewer System (NEORSD) continued construction of the Heights Interceptor Sewer Project during 1999. The improvement project is part of a multi-million dollar program whose objective is to supplement the capacity of the City's existing sewer system in order to alleviate basement flooding and sewer overflows during significant rain events. During 1999, the NEORSD completed work on a relief sewer in the Onaway neighborhood, continued work on the Fairmount Boulevard Regional Interceptor Sewer and announced plans to begin construction of the Van Aken Boulevard section of the project during the spring of 2000.

The City benefited from the award a \$1.2 million grant from the Ohio Department of Transportation (ODOT) to finance approximately 80% of the reconstruction of Coventry Road, Kemper Road and Fairmount

Boulevard. The federal funds were originally awarded to ODOT under the authority of the Intermodal Surface Transportation Efficiency Act of 1991. Work was begun on this project during the fall of 1999 with completion scheduled for the spring of 2000.

During 1999, the City took advantage of an opportunity offered by the Ohio Police and Firemen's Disability and Pension Fund to retire the City's \$2.9 million pension liability arising from the establishment of the pension system in the late 1960's. The debt was retired for \$2.1 million, approximately a 30% discount. The decision resulted in an \$800,000 reduction in the City's overall debt. The retirement was financed by the issuance of a bond anticipation note. The City anticipates issuing a bond for this debt. Depending upon market conditions, the decision to refinance this liability will result in the reduction of the life of the original liability by at least ten years.

### **Accounting Policies and Budgetary Control**

When reviewing the financial statements and other information presented in this Comprehensive Annual Financial Report, it is important for the reader to consider the "measurement focus" of the information presented. *"Measurement focus" is the term used to denote what accountants are attempting to measure and report in a fund's operating statement.* For financial reporting purposes, the City of Shaker Heights financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applicable to local governments.

Under GAAP, the Governmental and Fiduciary fund types use a flow of financial resources measurement focus. This measurement focus is concerned with whether or not there are more resources that may be expended in the near future as a result of events and transactions that occurred during the period of time being reported upon. To facilitate this measurement focus, the Governmental and Fiduciary fund types utilize a modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when measurable and available to finance current expenditures; expenditures are recognized when goods or services are received and liabilities are incurred.

Proprietary Fund types measurement focus is the economic impact upon the fund of events and transactions that occur during the reporting period. To facilitate this focus, Proprietary Funds utilize the accrual basis of accounting. The accrual basis of accounting recognizes transactions as income/revenue or expense when the transaction occurs without regard to the timing of the related cash flow.

In accordance with Ohio law, the City prepares its budget on a modified cash basis of accounting. This basis of accounting is not in accordance with GAAP. Under this basis, revenue is recognized when actually received in cash. Encumbrances are recorded as budgetary obligations upon entering into a purchase agreement. Budgetary obligations are comprised of total current year expenditures plus unliquidated encumbrances. The unencumbered appropriation balances of funds for which the City adopts an annual budget lapse at year end and revert back to the respective funds from which they were originally appropriated, thus becoming available for future appropriation by City Council. The notes to the financial statements contain a reconciliation of the budget basis financial statements and the financial statements prepared in accordance with generally accepted accounting principles.

With the exception of fiduciary and capital project funds, City Council annually adopts (or appropriates) operating budgets for all funds. State law provides that total obligations cannot exceed the total amount appropriated for the fund, the City maintains its legal level of budgetary control at this level. During the course of 1999, Council did adopt amendments to the budget to account for new funds and grants received.

Council has deemed fiduciary funds to be appropriated for their intended use upon receipt; accordingly the legal level of budgetary control for these funds is at the fund level. Budgets for capital project funds are

adopted on a project-by-project basis. Project appropriations lapse only upon completion of the project; therefore the unencumbered balances of ongoing capital project appropriations are carried over to the subsequent fiscal year. The City maintains its legal level of budgetary control for capital project funds at the project level. During the course of 1999, Council adopted appropriations totaling approximately \$7.2 million for both new capital projects as well as to amend the appropriations for various projects that were originally appropriated in previous years.

In addition to its legal level of budgetary control, the City exercises management control over its budget at the department level. The Mayor and/or Chief Administrative Officer are authorized to transfer amounts between departments so long as the total amount appropriated for each fund does not exceed the amount approved by Council. A more detailed discussion of the budgetary process is included in the notes to the financial statements in the financial section of this report.

The City maintains a fully automated financial accounting system. Budgetary control is maintained through the use of a purchase order system. The purchase order (required before making any purchase in excess of \$500) creates the encumbrance against the current unobligated budget. In addition, City management requires the solicitation of competitive quotes for material purchases exceeding \$500. The City Charter requires that purchases of \$10,000 or more be publicly bid before a contract and the related purchase order may be authorized. Unliquidated encumbrances do not lapse at year-end but are carried forward to the next year as a reservation of fund balance to be used for their intended purpose(s). Upon final payment of any purchase order carried over from a prior year, the unexpended balance of the encumbrance is closed to the fund's available fund balance for consideration for future appropriation by City Council.

### **Internal Accounting and Reporting Control**

As previously stated, the City administration is responsible for the sound administration of the financial resources of the City. In fulfilling this responsibility, the administration has developed a system of internal accounting controls upon which it relies to provide reasonable, but not absolute, assurance regarding the safeguarding of the City's assets against loss resulting from the asset's unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets.

It is important to note that the internal accounting controls built into the City's system were developed within the framework of the concept of *reasonable*, not absolute, assurance. This concept recognizes that the cost of instituting and maintaining internal controls should not exceed the benefits likely to be derived from said controls and that the evaluation of the costs and benefits requires estimates and judgments by the City's management. Regular reviews of internal controls occur within the framework of this policy. We believe that the City's system of internal accounting controls meet these objectives and provide reasonable assurance of proper recording and reporting of financial transactions.

### **Fund and Account Group Structure**

As required by generally accepted accounting principles, the fund and account groups of the City are organized as follows:

**Governmental Funds** – Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in propriety funds and fiduciary funds. Comprised of the following four fund types, governmental funds are used to account for the City's governmental – type activities.

**General Fund** - The fund used to account for all financial resources, except for those required to be accounted for in another fund. The General Fund is the primary operating fund of the City.

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

**Debt Service Fund** – The fund used to account for the accumulation of resources for and the payment of, general long-term debt principal and interest.

**Capital Project Funds** - Funds used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**Proprietary Funds** - Fund types used to account for the City's ongoing organizations and activities that are similar to those often found in the private sector. Unlike other fund groups, all assets, liabilities, revenues, expenses and transfers relating to the City's business and quasi-business activities are accounted for through proprietary funds. Proprietary funds include the following fund types:

**Enterprise Funds** - Funds used 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 of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

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

**Fiduciary Funds** - Fund types used to account for assets held by the City in a trustee capacity (Trust Fund Type) or as a fiscal agent (Agency Fund Type) for individuals, private organizations, other governmental units and/or other City funds. Currently, the sole City trust fund is classified as an expendable trust fund meaning that the assets of the fund may be expended for its specified purpose.

**Account Groups** - Accounting entities used to establish control over and accountability for the City's general fixed assets and the unmatured principal of its general long-term debt. Unlike funds, account groups are not used to account for sources, uses and balances of expendable, available financial resources. Currently, generally accepted accounting principles provide for two account groups. They are as follows:

**General Fixed Asset Account Group** - To account for all fixed assets of the City, except those fixed assets accounted for in the proprietary and trust fund types.

**General Long-Term Obligations Account Group** - To account for all long-term obligations of the City, except for those long-term obligations accounted for in the proprietary and trust fund types.

## **Overview of General Governmental Revenues and Expenditures**

### **A. Revenues and Other Financing Sources**

When the term "general government" is used in this transmittal letter or the statistical section of this Comprehensive Annual Financial Report, we are referring to the total of the governmental fund types (i.e. General, Special Revenue, Debt Service and Capital Projects Funds) and the expendable trust fund. Revenues for general governmental functions are categorized as follows:

**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 its true (market) value as determined by the Cuyahoga County Auditor. The true value of personal property is based on composite annual allowances and is assessed at 88%, except for the following:

Electric Utility Production Equipment: Assessed at 100% of true value (50% of cost).

Personal Property of Rural Electric Companies: Assessed at 50% of true value.

Personal Property of Railroads: Assessed at 25% of true value.

Telephone Utility Personal Property: 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% of true value.

**Municipal Income Taxes** - Taxes levied at the rate of 1.75% on all wages, other compensation and net profits earned within the City, as well as on the income of residents which is earned outside of the City. In the latter case, if the resident's income is subject to taxation by another municipality, the City allows a tax credit equal to 50% of the income tax paid to the other municipality up to a maximum credit of one half of the first one percent of income taxed by the other municipality.

**Other Local Taxes** - Primarily admission taxes levied on amounts paid for admission to any place, performance for profit, golf course green fees and annual membership dues by any club or organization maintaining a golf course.

**State Levied, Shared Taxes** - Includes local government taxes levied by the State of Ohio and received directly from the State or indirectly from Cuyahoga County. This category includes inheritance taxes, cigarette taxes and liquor and beer permit fees, all of which are distributed to the City in accordance with various state-prescribed formulae.

**Intergovernmental Grants & Contracts** - Includes reimbursements for state mandated property tax credits and rollbacks, state aid for health activities, other local, state and federal grants and local intergovernmental operating contracts.

**Charges For Services** - Includes charges for general governmental services such as sewer fees, ambulance run fees, magazine advertising, special rubbish pickups, cable television franchise fees, and police training academy fees.

**Fees, Licenses and Permits** - Includes charges for zoning appeal fees, building trade licenses, registrations, permits and inspections.

**Interest Earnings** - Interest and other profits earned on investments including the difference between the fair value of the City's investments at December 31 versus the amount paid at purchase, if originally purchased during the current year, or the fair value of the investment on December 31 of the prior year, if the investment was purchased by the City during a prior year.

**Special Assessments** - Revenues from assessments levied on various parcels of property to finance special benefits conferred on those parcels. Includes assessments for tree maintenance, street lighting and nuisance abatements.

**Fines and Forfeitures** - Payments received by the City through the Shaker Heights Municipal Court from fines, costs, and bond forfeitures for both civil and criminal cases.

**All Other Revenue** - Miscellaneous sources of revenue that are not accounted for in any other category.

Not all increases in governmental fund's resources are classified as revenues. In certain specific instances, generally accepted accounting principles require that increases in current financial resources be reported as other financing sources. Amounts reported as other financing sources include operating transfers from other funds, proceeds from the issuance of general long-term debt, proceeds from the sale of general fixed assets (if a material source of revenue) and amounts equal to the present value of minimum lease payments arising from capital leases where the lease is used to finance the construction or acquisition of a general fixed asset.

The following summary schedule compares revenues and other financing sources for general governmental functions and includes a discussion of material differences from 1998 to 1999:

Revenue Source	Year Ended December 31,		Increase (Decrease) From 1998
	1999	1998	
Property Taxes	\$ 5,770,937	\$ 5,653,784	\$ 117,153
Municipal Income Taxes	17,486,702	17,217,267	269,435
State Levied Shared Taxes	4,582,569	8,597,544	(4,014,975)
Intergovernmental Grants and Contracts	2,360,440	1,833,574	526,866
Charges For Services	3,356,057	3,171,843	184,214
Fees, Licenses & Permits	385,808	323,482	62,326
Interest Earnings	506,874	772,261	(265,387)
Special Assessments	1,247,115	1,213,146	33,969
Fines and Forfeitures	798,494	795,100	3,394
All Other Revenue	1,732,223	1,264,611	467,612
Subtotal	\$38,227,219	\$40,842,612	(\$2,615,393)
Other Financing Sources	2,864,054	4,203,834	(1,399,780)
Total	\$41,091,273	\$45,046,446	(\$3,955,173)

As reported, city income tax revenue increased by 1.6% in 1999 from 1998. This change, however, is not truly indicative of the change in tax collections from 1998 to 1999. During 1998, the City implemented a change in the criteria used to accrue income tax revenue from taxes withheld by city employers from employees for which the employer remits to the City after year-end. This change resulted in the City recognizing an additional month's revenue from this source in its reported 1998 income tax revenue. After adjusting 1998 revenue for the effect of the change implemented, income tax revenue increased by 4.2% in 1999 from 1998. Revenue from individual taxpayers, responsible for approximately 68% of the City's total income tax collections, increased by approximately 5.2% over 1998 collections. Adjusted revenue from employer withholding, responsible for approximately 28% of the City's total income tax collections, increased by approximately 3.8% over adjusted 1998 collections.

The 1999 increase in revenue from Intergovernmental Grants and Contracts arises primarily from the recognition of \$900,000 of a \$1.2 million grant from the Ohio Department of Transportation for the reconstruction of Coventry Road, Kemper Road and Fairmount Boulevard. The project will be completed during the spring of 2000.

The 1999 increase in the All Other Revenue category arises primarily from the sale of the Shaker

Towne Centre Shopping Center. In the late 1980's pursuant to a Community Redevelopment Plan, the City acquired all of the property on the site and demolished the existing buildings. The City then solicited development proposals for the site, selected a developer and sold the property to the developer subject to a development and use agreement. Under the terms of the agreement, if the shopping center was later sold by the developer, the City would receive ten percent of the first \$1,000,000 of the sale proceeds in excess of the original project cost and twenty-five percent of all proceeds thereafter after allowing for sale and legal expenses. In 1999, the shopping center was sold to Edens and Avant of Columbia, South Carolina. This resulted in payments of approximately \$432,000 to the City. As the original funding source, the City credited the proceeds received to its General Capital Improvements Capital Projects Fund.

The 1999 decrease in Other Financing Sources results primarily from changes in one-time interfund operating transfers related to capital improvement projects that occurred in 1998. During 1998, the General Fund achieved its available budgetary fund balance objective (see the discussion of general governmental fund equity which follows below). As a result, in 1998 \$1.9 million dollars was transferred from the General Fund to the General Capital Improvements Capital Project Fund to further finance the City's 1998 capital program. Though the City also met its objective in 1999 and approximately \$625,000 was eligible for transfer at year-end, City Council chose not to authorize the transfer until the 2000 operating budget had been reviewed and approved. On March 27, 2000, Council authorized a transfer of \$600,000 from the General Fund to the General Capital Improvements Capital Projects Fund.

## **B. Expenditures and Other Financing Uses**

General governmental expenditures are categorized under the following functions:

**Security of Persons and Property** - Functions whose primary purpose is to reduce the amounts and effects of external harm to individuals and property. This function includes expenditures for police and fire protection (including emergency medical services), traffic signs and signals, animal control and street lighting.

**Public Health and Welfare** - Functions whose primary purpose is to provide for the physical and mental health of residents by preventing or reducing the number, length and severity of illnesses and disabilities. This function includes expenditures for public health services, restaurant inspections, and mental health services.

**Leisure Time Activities** - Functions whose primary purpose is to provide year-round leisure time opportunities for residents and others. This function includes expenditures for maintenance of parks and public lands, recreation programs, playgrounds, swimming and ice skating.

**Community Environment** - Functions whose primary purpose is to provide residents of the community with a superior living environment. This function includes expenditures for city planning and development, housing and building code enforcement, senior adult services, community relations and tree maintenance and leaf removal.

**Basic Utility Services** - Functions whose primary purpose is to provide residents with basic public services necessary for a safe and sanitary living environment. This function includes expenditures for maintenance and replacement of water lines, maintenance and replacement of storm and sanitary sewer lines, and refuse collection and disposal.

**Transportation** - Functions whose primary purpose is to facilitate the efficient flow of traffic through the community. This function includes expenditures for street maintenance and repair, traffic signal maintenance, street sweeping and ice and snow removal.

**General Government** - Functions whose primary purpose is to provide for the activities of the

executive, legislative and judicial branches, including providing support services to the other general governmental functions. This function includes expenditures for the Mayor's office, city council (including related boards and commissions), the municipal court, and general administrative services including finance, human resources, legal, public service administration and other administrative support.

**Capital Outlay** - Expenditures for the purchase of long lived tangible assets necessary to the functioning of the City. Includes expenditures for the purchase of land, buildings, equipment and improvements with a useful life of one year or more and a unit cost of at least one thousand dollars.

**Debt Service** - Expenditures for the retirement of long-term debt principal and payment of interest on the City's general obligation notes, bonds and other debt. Expenditures for short-term debt principal are accounted for as fund liabilities.

Similar to revenue classification, not all decreases in governmental fund resources are classified as expenditures. Generally accepted accounting principles require that in certain specific situations, decreases in current financial resources be classified as other financing uses. Operating transfers to other funds and certain specific types of debt refinancing transactions (of which the City had none) are classified as other financing uses.

The following summary schedule compares expenditures and other financing uses for the City's general governmental functions and includes a discussion of material differences from 1998 to 1999.

Function	Year Ended December 31,		Increase (Decrease) From 1998
	1999	1998	
Security of Persons & Property	\$14,434,394	\$13,456,343	\$978,051
Public Health & Welfare	378,668	356,838	21,830
Leisure Time Activities	604,396	578,908	25,488
Community Environment	4,694,019	3,704,847	989,172
Basic Utility Services	3,159,114	2,876,563	282,551
Transportation	1,909,710	1,243,171	666,539
General Government	6,959,563	6,717,703	241,860
Capital Outlay	4,711,457	4,265,484	445,973
Debt Service	2,276,151	287,548	1,988,603
Subtotal	\$39,127,472	\$33,487,405	\$5,640,067
Other Financing Uses	3,979,490	5,311,442	(1,331,952)
Total	\$43,106,962	\$38,798,847	\$4,308,115

The 1999 increase in expenditures in the Security of Persons and Property activity is the result of several factors. 1999 expenditures include full year cost for approximately seven firefighters who were hired during 1998. In addition, five new police officers were hired during 1999 to fill openings on the force which were created by retirements. Finally, during 1999, the City negotiated new labor agreements with the safety forces, which granted a 4% cost-of-living increase as well as other benefits.

The 1999 increase in expenditures in the Community Environment activity is primarily the result of the City's Strategic Investment Plan. During 1999, Council appropriated approximately \$550,000 for the plan's development. Approximately \$400,000 was expended from the General Capital Improvements Fund during 1999 for this project. Approximately \$160,000 of the increase is attributable to increases in the Housing and

Building Inspection programs that are funded out of the City's General Fund. During 1999, the City expended approximately \$80,000 more from non-recurring home improvement grant programs than was expended in 1998.

The increase in expenditures in the Transportation activity is directly attributable to the Coventry/Kemper/Fairmount road reconstruction project. Approximately \$1.1 million of the \$1.5 million project budget was expended during 1999. Of this amount, \$900,000 was funded by a grant from the Ohio Department of Transportation.

The increase in 1999 versus 1998 Debt Service expenditures are directly attributable to the City's decision to retire its Unfunded Pension Liability to the Police and Firefighters Disability and Pension Fund. The \$2.9 million liability, which arose from unfunded prior service credit granted by the pension fund when it was established in the late 1960's, was retired in 1999 for approximately \$2.1 million. The retirement was financed by the issuance of a note which is included as a fund liability in the Police and Fire Pension Special Revenue Funds.

1999 Other Financing Uses decreased from 1998 primarily because a transfer based upon ending 1999 budgetary fund balance from the General Fund to the General Capital Fund was not authorized for transfer in 1999 (see the preceding discussion of General Governmental Revenues and Other Financing Sources). During 1998, approximately \$1.9 million was transferred.

### General Fund Revenues and Expenditures

The General Fund is the City's primary operating fund. Since it accounts for all items not legally required to be accounted for in another fund, the General Fund traditionally accounts for most general governmental revenue and expenditure activity. In addition, the use of General Fund revenues, within the overall legal restraints of the City Charter and Ohio Revised Code, are determined by City Council. The following schedules compare the General Fund's fiscal year 1999 revenues and expenditures to fiscal year 1998.

Revenue Source	Year Ended December 31,		Increase (Decrease) From 1998
	1999	1998	
Property Taxes	\$5,421,183	\$5,311,132	\$110,051
Municipal Income Taxes	17,486,702	17,217,267	269,435
State Levied Shared Taxes	2,097,134	2,049,778	47,356
Intergovernmental Grants and Contract	971,636	938,128	33,508
Charges For Services	1,909,703	1,872,376	37,327
Fees, Licenses & Permits	372,383	310,003	62,380
Interest Earnings	385,994	642,646	(256,652)
Fines and Forfeitures	623,585	558,573	65,012
All Other Revenue	1,045,119	949,185	95,934
Subtotal	\$30,313,439	\$29,849,088	\$464,351
Other Financing Sources	18,880	13,800	5,080
Total	\$30,332,319	\$29,862,888	\$469,431

As the City's General Fund is the primary component of its general governmental activities, no further discussion of 1999 versus 1998 changes in its revenue is necessary.

Function	Year Ended December 31,		Increase (Decrease) From 1998
	1999	1998	
Security of Persons & Property	\$12,032,038	\$11,287,439	744,599
Public Health & Welfare	378,668	356,838	21,830
Leisure Time Activities	604,396	578,608	25,788
Community Environment	3,533,282	3,105,976	427,306
Basic Utility Services	2,558,192	2,429,168	129,024
Transportation	721,618	435,307	286,311
General Government	6,661,007	6,328,047	332,960
Capital Outlay	426,862	238,963	187,899
Subtotal	\$26,916,063	\$24,760,346	\$2,155,717
Other Financing Uses	2,713,026	4,495,147	(1,782,121)
Total	\$29,629,089	\$29,255,493	\$373,596

As the City's General Fund is the primary component of its general governmental activities, no further discussion of 1999 versus 1998 changes in its expenditures are necessary.

### **General Governmental Fund Equity**

Governmental and expendable trust funds' equity are the difference between the funds' assets and liabilities. Fund equity provides the City with the ability to deal with unanticipated liabilities; shortfalls in the receipt of anticipated revenues, the ability to take advantage of unforeseen economic opportunities as they arise and to avoid any short-term problems that might arise from the timing of cash flow. In order to maintain effective management of the City's financial resources and operational activities, it is important that fund equity be maintained at an appropriate level and monitored.

In recognition of the importance of maintaining an adequate level of fund equity, City Council adopted a fund balance policy for the General Fund and General Capital Projects Fund, two funds over which the City maintains discretionary control. While not legally binding, City Council established the following goals:

**General Fund** - The City should, as a financial goal, endeavor to carry forward at the beginning of each fiscal year a General Operating Fund balance of not less than twenty percent of budgeted operating fund expenditures. Any fund balance in excess of twenty percent is to become available for transfer to the General Capital Fund in order to meet related capital needs of the City.

**General Capital Projects Fund** - The City should, as a financial goal, endeavor to begin each fiscal year with an annual Capital Fund balance sufficient to provide funding for the current year's capital debt funding requirements plus a one-half million dollar contingent reserve.

The City realized both of these fund financial goals during 1999. Therefore, during 2000, City Council authorized an operating transfer of approximately \$600,000 from the General Fund to the General Capital Projects Fund pursuant to these goals. General governmental operations during the year produced the following changes in fund equity for the various governmental funds of the City:

Fund Type	Year Ended December 31,		Increase (Decrease) From 1998
	1999	1998	
General	\$7,462,863	\$6,722,745	\$740,118
Special Revenue	\$1,811,216	\$2,439,709	\$(628,493)
Debt Service	\$291,224	\$279,597	\$11,627
Capital Projects	\$5,665,026	\$7,721,560	\$(2,056,534)
Expendable Trust	\$124,517	\$170,036	\$(45,519)

### **Cash Management**

The investment of City funds is governed by both the City's charter and codified ordinances. The City's investment goals are to ensure the safety of principal, ensure the availability of funds to meet the City's current obligations and to maximize investment yield. No single goal is deemed to be paramount over another.

The cash resources of the City's individual funds are combined into a single pool and invested to the extent available. The City invests in treasury notes, treasury bills, repurchase agreements and other authorized instruments. Repurchase agreements use obligations backed by the full faith and credit of the United States and its agencies. The City has never invested its funds in any type of investment pool. The authorized maximum investment maturity is five years from the date of purchase.

Interest earned on investments is distributed to the General Fund and each of the City's restricted funds on a pro-rata basis. Interest revenue is allocated to the restricted funds based upon each fund's available cash balance relative to the total available cash balance of all funds. The remaining revenue is credited to the General Fund. Beginning in 1998, in accordance with Statement No. 31 of the Governmental Accounting Standards Board (GASB), the City began to recognize the change in the fair value of its investments as of the end of the year and reflecting any unrealized gain or loss resulting from market fluctuations on its operating statement. While the City purchases each investment with the intent to hold it to its ultimate maturity and therefore should not incur any losses, this change more fairly reflects the amount of funds that the City would achieve if it was forced to liquidate its entire investment portfolio.

Investments and deposits at December 31, totaled \$24,675,173. These investments are stated at their fair value as of December 31, 1999. The City's total revenue from investments for 1999 was \$666,653.

### **Risk Management**

The City strives to provide itself with superior risk coverage at the lowest possible cost to its residents. Since 1986, when the City completely self-insured its general liability due to skyrocketing premium costs relative to the insurance coverage provided, the City has been successful in obtaining various forms of excess liability insurance coverage while still self-insuring a portion of its risk.

**Broad Form Excess Liability** - This insurance includes law enforcement, emergency medical services, automobile and public officials liability insurance and is limited to \$10 million. With the exception of EMS and automobile liability (detailed below), the City self-

insures the first \$250,000 of any claim. In certain specific instances where city management deems that there is a greater than normal exposure to a claim, the City will purchase coverage up to \$250,000 for the specific event.

**Automobile Liability and Physical Damage** - This policy has a \$250 deductible for comprehensive coverage and \$500 deductible for collision coverage for vehicles with a value of \$50,000 or greater. The City self-insures vehicles with a value of less than \$50,000. Automobile liability is limited to one million dollars per accident at which point the City's broad form excess liability policy then provides coverage.

**Emergency Medical Insurance Coverage** - This policy has a deductible of \$250 per occurrence and an occurrence limit of \$250,000 at which point the City's broad form liability policy would then provide coverage. The aggregate limit of this policy is \$500,000.

**Property and Marine Commercial Insurance** - This policy has a deductible of \$1,000. Coverage is limited to \$30,504,189 for property and contents and \$1.5 million for contractor's equipment. Boiler insurance has a property damage limit of two million dollars with a deductible of \$1,000. The City maintains catastrophic loss coverage of \$3 million for physical damage to all vehicles while in storage.

**Commercial Crime and Public Employee Dishonesty Insurance** - This policy has an aggregate limit of \$500,000 with a deductible of \$1,000.

The City applied for and was accepted in the State of Ohio Workers' Compensation Retrospective Rating Plan for claims arising out of the years 1994 through 1999. Under the terms of this plan, the City initially paid a fraction of the premium (the minimum premium) that it would have had to pay as an experience-rated risk. As costs for the City's injured workers' claims are incurred and paid by the Bureau of Workers Compensation, the City then reimburses the Bureau for all amounts paid, subject to the individual claim cost and employer's premium limitation. For the years 1995 through 1999 respectively, the City has adopted a plan with no limit on individual claims and an overall premium limitation 200% of the experience plan premium. For 1994, the City adopted a plan with no limit on individual claims and an overall premium limitation of 150% of the experience plan premium. This translates to an overall premium limitation of \$1.4 to \$2.0 million per year for each of these years' claims. Within these limitations, the City is responsible for funding all costs for the ten-year period following the claim year. At that time the Bureau will bill the City for any unresolved claims and then assume responsibility for any future expenses. The City has fully funded its Self-Insurance Internal Service Fund according to what it believes its true claims cost will be based upon an outside consultant's analysis of the City's claims history. Adoption of this plan has resulted in annual cost avoidances ranging from \$425,000 to \$565,000 per year or approximately \$2.2 million over the five-year period. As with all risk, the City continues to closely monitor its reserves, adjusting them accordingly as the need arises.

As of December 31, 1999, the City's Self-Insurance Internal Service Fund had available fund equity of \$2,724,892 to fund this program.

### **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. Excluded from general fixed assets are the fixed assets of the proprietary funds. The City has also elected not to capitalize infrastructure such as roads, curbs and sidewalks. Accordingly, the value of these items is not included in the General Fixed Assets Account Group.

As of December 31, 1999, the general fixed assets of the City totaled \$33,523,404. This amount represents the historical cost or estimated historical cost, if actual historical cost is not available. The City does not recognize depreciation on the assets recorded in the General Fixed Assets Account Group.

**Debt Administration**

The State of Ohio limits the total amount of bonded debt issued by a municipality to 10.5% of total assessed valuation of the municipality's real, public utility and tangible personal property. Total bonded debt includes both voted and unvoted debt including short-term notes issued in anticipation of issuing bonds. In addition, any debt authorized by Council without a vote of the people (referred to as unvoted or councilmanic debt) is limited by the State to 5.5% of total assessed property value. As of December 31, 1999 these limitations were approximately \$68.8 million and \$36.2 million. The City is well within these debt limitations.

**A. Long-Term Obligations**

At December 31, 1999, the City's long-term debt obligations were as follows:

OPWC Sewer Imp. Loan (0.00%)	\$ 625,812
Accrued Compensated Absences	<u>2,214,914</u>
Total	<u>\$2,840,726</u>

It should be noted that because the City currently has no bonded debt outstanding, it has no current bond rating. Moody's Investor Services, Inc. withdrew the City's former bond rating of Aa1 on December 1, 1992 when the last of the City's bonded debt was retired.

The City will utilize a portion of its sewer surcharge to retire the loan received from the Ohio Public Works Commission. The City is funding compensated absences through its operating budget as the employees use the absences.

**B. Short-Term Note Obligations**

At December 31, 1999, the City had total councilmanic note obligations of \$3,845,000 with an interest rate of 3.70%. In addition to financing its Police & Fire Unfunded Pension Liability, the City's note issue also included \$1,740,000 that was borrowed by the City on behalf of the Shaker Heights Public Library to partially finance the renovation of the former Moreland School building to serve as the new main library. This facility is owned by the City and leased to the Shaker Heights Library. Under the terms of the lease, the Library is obligated for the financing of this portion of the note. On May 31, 2000, a replacement note in the amount \$3,935,000 was issued. Included in this note was \$1,585,000 to refinance the Library's liability, \$1,950,000 to refinance the City's Police and Fire Pension Note and \$400,000 to finance the acquisition of a fire truck. The \$155,000 reduction relative to the Library improvements was financed by the Library's annual rental payment. The replacement note was issued with an interest rate of 5.0% and will mature on May 31, 2001. Sometime prior to that date, the City plans to issue a bond to refinance the maturing note.

Despite the City's intent to retire these notes on a long-term basis, the notes are considered to be short-term debt because the City will not be issuing a bond to refinance the notes until after the issuance of this report. Accordingly, the notes are classified as short-term, fund liabilities rather than being accounted for as general long-term debt.

**Pension Obligations**

All employees of the City belong to one of two state sponsored pension plans. Non-uniformed employees are members of the Public Employees Retirement System of Ohio (PERS). Police officers and firefighters are members of the Police and Firemen's Disability and Pension Fund (PFDPF). Both retirement

plans are cost-sharing, multiple employer public employee retirement systems. A 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 Shaker Heights, Ohio for the year ended December 31, 1999 have been audited by the Office of the Auditor of the State of Ohio, Jim Petro. The auditor's unqualified opinion has been included in this report.

#### **Certificate of Achievement**

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

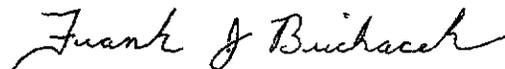
In order to be awarded a Certificate of Achievement by the GFOA, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to the program's standards. Such CAFR must satisfy both generally accepted accounting principles and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

A Certificate of Achievement is valid for a period of only one-year. I believe that the City's current CAFR continues to conform to the Certificate of Achievement program's requirements and, as such, we are submitting it to the GFOA for evaluation.

#### **Acknowledgements**

The successful completion of a report of this scope depends upon the dedicated contributions of many employees. The sincere appreciation of those primarily responsible for the completion of this CAFR is extended to all contributors, but especially those employees in the Department of Finance, particularly Supervisor of Accounting John Mockler, Staff Accountants Joseph K. Dubovec, Renee T. Mahoney, and Shirley Moore; and Data System Technician Gail Little. Finally, the Staff wishes to extend its appreciation to the Mayor, City Council, and the Finance Committee for their support and commitment to responsible fiscal reporting.

Respectfully submitted



Frank J. Brichacek  
Finance Director



William J. Schuchart  
Chief Administrative Officer

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Shaker 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 Brubaker*  
President

*Jeffrey L. Esler*  
Executive Director

# *City of Shaker Heights, Ohio*

## **Listing of Principal City Officials as of December 31, 1999**

### **ELECTED OFFICIALS**

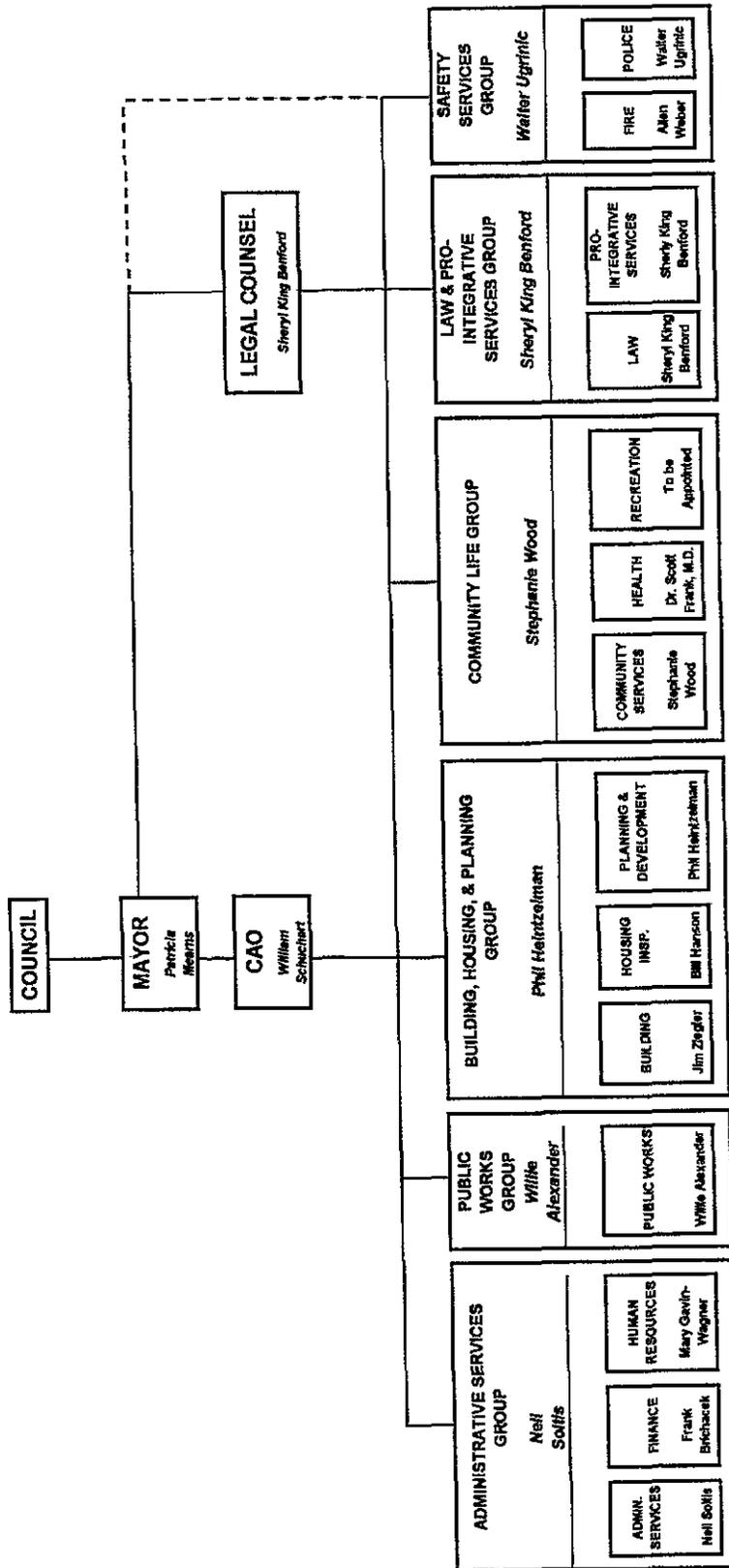
<b>Mayor</b>	<b>Patricia S. Mearns</b>
<b>Councilmember/Vice Mayor</b>	<b>Jan M. Devereaux</b>
<b>Councilmember</b>	<b>Theresa Abraham-Whalley</b>
<b>Councilmember</b>	<b>Allen D. Foster</b>
<b>Councilmember</b>	<b>Brian S. Gleisser</b>
<b>Councilmember</b>	<b>Kenneth J. Kovach</b>
<b>Councilmember</b>	<b>Judith H. Rawson</b>
<b>Councilmember</b>	<b>Stephanie W. Turner</b>
<b>Judge</b>	<b>K.J. Montgomery</b>

### **APPOINTED OFFICIALS**

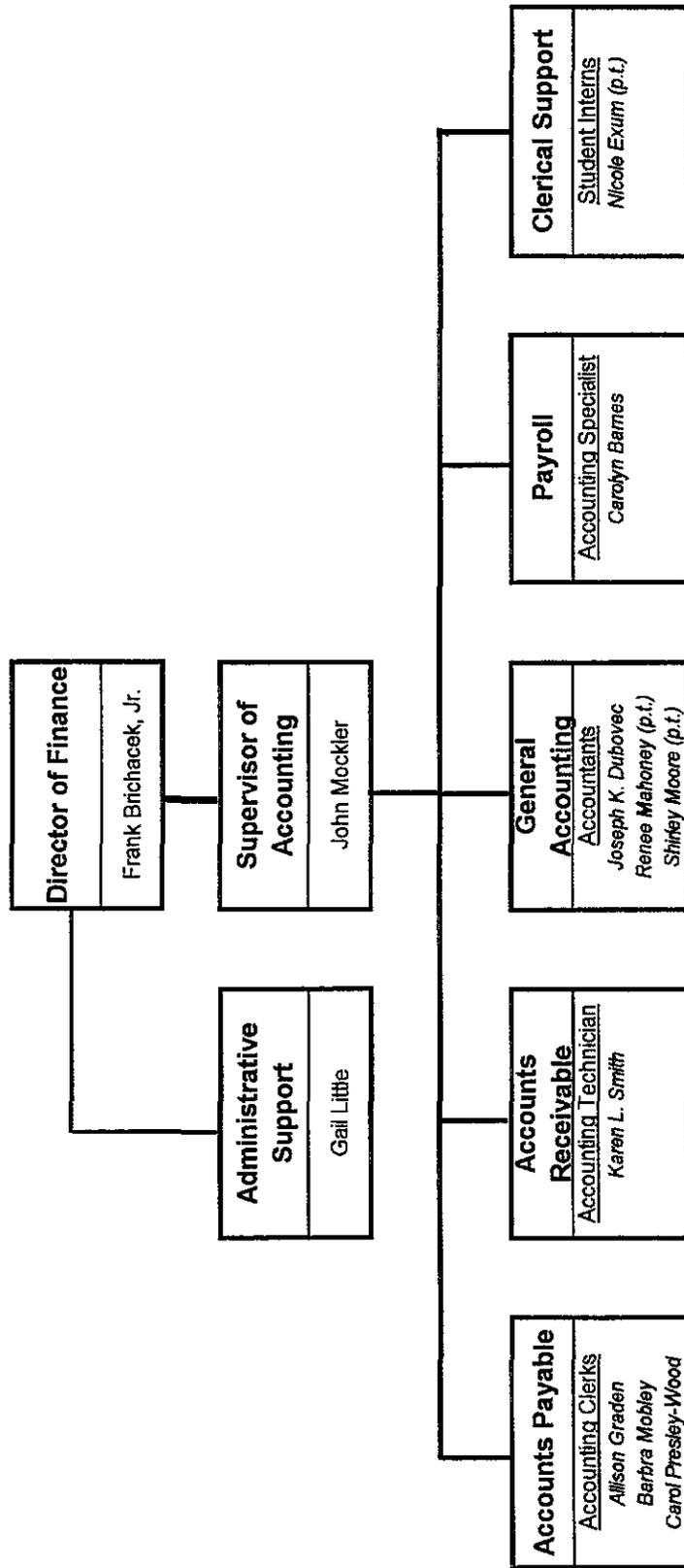
<b>Chief Administrative Officer</b>	<b>William J. Schuchart</b>
<b>Director of Finance</b>	<b>Frank J. Brichacek, Jr.</b>
<b>Director of Administrative Services</b>	<b>Neil J. Soltis</b>
<b>Director of Law/Pro-Integrative Housing Services</b>	<b>Sheryl King Benford</b>
<b>Director of Building</b>	<b>James P. Ziegler</b>
<b>Director of Housing Inspection</b>	<b>William E. Hanson</b>
<b>Director of Planning</b>	<b>Philip Heintzelman</b>
<b>Director of Community Service</b>	<b>Stephanie M. Wood</b>
<b>Fire Chief</b>	<b>Allen E. Weber</b>
<b>Police Chief</b>	<b>Walter A. Ugrinic</b>
<b>Director of Health</b>	<b>Scott H. Frank, M.D.</b>
<b>Director of Public Works</b>	<b>Willie Alexander Jr.</b>
<b>Director of Human Resources</b>	<b>Mary Gavin-Wagner</b>
<b>Editor of Publications</b>	<b>Jane S. Wood</b>
<b>Manager of Senior Adults</b>	<b>Mary R. Webb</b>

# THE CITY OF SHAKER HEIGHTS, OHIO CITY ORGANIZATIONAL CHART

DECEMBER 31, 1999



**CITY OF SHAKER HEIGHTS  
FINANCE DEPARTMENT ORGANIZATIONAL CHART  
DECEMBER 31, 1999**



# *Financial Section*



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





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

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

## REPORT OF INDEPENDENT ACCOUNTANTS

Members of City Council  
City of Shaker Heights  
Cuyahoga County  
3400 Lee Road  
Shaker Heights, Ohio 44120

To the Members of Council:

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

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Shaker Heights, Cuyahoga County, 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 a report dated June 16, 2000 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

We also have previously audited, 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, the general-purpose financial statements of the City for the year ended December 31, 1998 (which is not presented herein), and we expressed an unqualified opinion on those financial statements. In our opinion, the information in the comparative budgetary schedules, comparative balance sheet and comparative statement of revenues expenditures and changes in fund balance/retained earnings, related to 1998 is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

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

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro  
Auditor of State

June 16, 2000

CITY OF SHAKER HEIGHTS, OHIO  
ALL FUND TYPES AND ACCOUNT GROUPS  
COMBINED BALANCE SHEET

DECEMBER 31, 1989

WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1988

	GOVERNMENTAL FUND TYPES						PROPRIETARY FUND TYPES			FIDUCIARY FUND TYPE		ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTER-PRIZE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL ASSETS	LONG-TERM OBLIGATIONS	MEMORANDUM ONLY		1989	1988		
										1989	1988				
<b>Assets and Other Debits</b>															
Equity in City Treasury Cash	\$6,510,005	\$4,605,304	\$292,212	\$7,188,582	\$233,884	\$4,421,705	\$1,274,920	\$0	\$0	\$24,537,002	\$23,712,084				
Cash With Fiscal Agent	0	0	26,591	0	0	0	0	0	0	26,591	26,591				
Receivables (Net of Allowance For Uncollectibles)	11,742,665	361,220	0	0	0	0	0	0	0	12,103,775	12,452,343				
Taxes	516,403	473,238	0	0	0	213,253	0	0	0	1,202,892	686,072				
Accounts	0	0	0	0	0	77,082	0	0	0	77,082	96,902				
Current Special Assessments	3,293	1,327,432	0	0	0	0	0	0	0	1,330,725	2,500,690				
Deferred Special Assessments	287,481	0	0	0	0	0	0	0	0	287,481	119,767				
Accrued Interest	0	0	0	0	0	0	547,616	0	0	547,616	544,473				
Loans	1,020,328	0	0	2,286,786	0	0	0	0	0	3,306,114	3,117,425				
Lease	375,764	15,140	0	106,481	25,000	646,321	6,400	0	0	1,177,096	961,956				
Due From Other Funds	296,896	123,143	0	1,106,072	0	0	527	0	0	1,532,628	1,184,985				
Due From Other Governments	0	0	0	0	0	0	16,545	0	0	16,545	20,568				
Due From Non-Profit Agencies	189,205	0	0	0	0	26,304	0	0	0	186,509	199,342				
Inventory of Supplies	5,351	0	0	0	11,789	0	0	0	0	17,140	92,818				
Prepaid Items	0	0	0	0	0	0	0	0	0	0	0				
Restricted Assets:															
Cash and Cash Equivalents	0	0	0	111,580	0	0	0	0	0	111,580	450,000				
Fixed Assets (Net of Accumulated Depreciation)	0	0	0	0	1,032,849	99,020	0	33,523,404	0	34,655,073	33,288,905				
Other Debits															
Amount Available in Debt Service Fund	0	0	0	0	0	0	0	0	281,224	281,224	279,587				
Amount to be Provided for Retirement of General Long Term Obligations	0	0	0	0	0	0	0	0	2,549,502	2,549,502	4,896,338				
<b>Total Asset and Other Debits</b>	<b>\$20,938,061</b>	<b>\$6,911,475</b>	<b>\$318,803</b>	<b>\$10,820,511</b>	<b>\$1,303,302</b>	<b>\$5,483,695</b>	<b>\$1,845,608</b>	<b>\$33,523,404</b>	<b>\$2,840,708</b>	<b>\$83,905,575</b>	<b>\$84,531,852</b>				

CITY OF SHAKER HEIGHTS, OHIO  
ALL FUND TYPES AND ACCOUNT GROUPS  
COMBINED BALANCE SHEET

DECEMBER 31, 1999

WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

	GOVERNMENTAL FUND TYPES							PROPRIETARY FUND TYPES			FIDUCIARY FUND TYPE			ACCOUNT GROUPS			TOTALS	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTER-PRIZE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL ASSETS	FIXED ASSETS	LONG-TERM OBLIGATIONS	MEMORANDUM ONLY)		1999	1998				
											1999	1998						
<b>Liabilities, Equity and Other Credits</b>																		
<b>Liabilities</b>																		
Vouchers and Accounts Payable	\$457,910	\$73,976	\$0	\$727,790	\$30,788	\$52,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,343,147	\$926,269	\$0	
Accrued Wages And Benefits	582,007	535,146	0	39,991	68,181	34,691	0	0	0	0	0	0	0	0	1,243,986	1,005,262	0	
Compensated Absences	1,078,602	177,063	0	196,462	121,128	121,128	0	0	0	0	0	0	0	0	1,573,256	1,389,045	0	
Due To Other Funds	553,056	168,325	988	97,671	221,596	153,421	0	0	0	0	0	0	0	0	1,177,096	901,958	0	
Due To Other Governments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51,973	51,973	0	
Due To Non-Profit Agencies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	911,070	859,640	0	
Matured Bonds and Interest	0	0	26,591	0	0	0	0	0	0	0	0	0	0	0	26,591	26,591	0	
Deferred Revenue	10,823,584	2,068,749	0	2,647,734	0	0	0	0	0	0	0	0	0	0	15,530,067	16,334,968	0	
Refundable Deposits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	407,698	333,055	0	
Amounts Held as Fiduciary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	196,929	178,521	0	
Self Insurance Claims Payable	0	0	0	0	0	1,695,163	0	0	0	0	0	0	0	0	1,695,163	1,596,233	0	
Notes Payable	0	2,105,000	0	1,740,000	0	0	0	0	0	0	0	0	0	0	3,845,000	2,360,000	0	
Notes Premium Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,540	3,540	0	
Accrued Sick Leave Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,214,914	1,573,761	0	
Loans Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	625,912	666,187	0	
Police and Fire Pension Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,936,987	0	
<b>Total Liabilities</b>	<b>13,475,198</b>	<b>5,100,259</b>	<b>27,578</b>	<b>5,156,486</b>	<b>393,162</b>	<b>2,129,261</b>	<b>1,721,091</b>	<b>0</b>	<b>2,840,726</b>	<b>0</b>	<b>30,242,701</b>	<b>31,145,812</b>	<b>0</b>	<b>31,145,812</b>	<b>31,145,812</b>	<b>0</b>	<b>0</b>	
<b>Equity and Other Credits</b>																		
Investment in General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33,523,404	32,147,268	0	
Fixed Assets	0	0	0	0	0	905,759	0	0	0	0	0	0	0	0	999,244	992,938	0	
Contributed Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Retained Earnings	0	0	0	0	0	4,441	0	0	0	0	0	0	0	0	3,265,390	2,912,287	0	
Unreserved	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Fund Balance:</b>																		
Reserved For Encumbrances	479,900	136,972	0	1,383,990	0	0	0	0	0	0	0	0	0	0	2,002,094	1,636,661	0	
Reserved For Debt Service	0	0	291,224	0	0	0	0	0	0	0	0	0	0	0	291,224	278,597	0	
Reserved For Appropriations	0	0	0	2,187,851	0	0	0	0	0	0	0	0	0	0	2,187,851	1,271,368	0	
Reserved For Prepaid Items	5,351	0	0	0	0	0	0	0	0	0	0	0	0	0	5,351	89,943	0	
Reserved For Inventory of Supplies	169,205	0	0	0	0	0	0	0	0	0	0	0	0	0	169,205	132,317	0	
Unreserved	6,808,407	1,675,144	0	2,093,295	0	0	122,275	0	0	0	10,696,121	13,944,041	0	0	10,696,121	13,944,041	0	
<b>Total Equity and Other Credits</b>	<b>7,482,863</b>	<b>1,811,218</b>	<b>291,224</b>	<b>5,865,026</b>	<b>910,200</b>	<b>3,554,424</b>	<b>124,517</b>	<b>0</b>	<b>2,840,726</b>	<b>33,523,404</b>	<b>53,142,874</b>	<b>53,142,874</b>	<b>0</b>	<b>53,142,874</b>	<b>53,142,874</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities, Equity and Other Credits</b>	<b>\$20,958,061</b>	<b>\$6,911,475</b>	<b>\$319,802</b>	<b>\$10,820,511</b>	<b>\$1,303,362</b>	<b>\$5,683,685</b>	<b>\$1,845,608</b>	<b>\$0</b>	<b>\$2,840,726</b>	<b>\$33,523,404</b>	<b>\$86,985,575</b>	<b>\$86,985,575</b>	<b>\$0</b>	<b>\$86,985,575</b>	<b>\$86,985,575</b>	<b>\$0</b>	<b>\$0</b>	

The accompanying notes to the combined financial statements are an integral part of this statement.

CITY OF SHAKER HEIGHTS, OHIO  
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
 WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPE	TOTALS	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE		EXPENDABLE TRUST	(Memorandum Only) 1999
<b>REVENUES:</b>						
Property Taxes	\$5,421,183	\$349,764	\$0	\$0	\$5,770,937	\$5,663,784
Municipal Income Taxes	17,486,702	0	0	0	17,486,702	17,217,267
State Levied Shared Taxes	2,097,134	819,741	0	0	4,592,569	8,597,544
Intergovernmental Grants and Contracts	971,636	410,196	0	0	2,360,440	1,833,574
Charges For Services	1,909,703	1,446,354	0	0	3,356,057	3,171,843
Fees, Licenses and Permits	372,383	13,425	0	0	386,808	323,482
Interest Earnings	386,994	102,128	12,677	6,075	506,874	772,261
Special Assessments	0	1,247,116	0	0	1,247,116	1,213,146
Fines and Forfeitures	623,586	174,382	0	0	798,494	796,100
All Other Revenue	1,045,119	12,774	50	3,264	1,732,223	1,264,611
<b>TOTAL REVENUES</b>	<b>30,313,439</b>	<b>4,575,869</b>	<b>12,727</b>	<b>9,966</b>	<b>38,227,219</b>	<b>40,842,612</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
Security of Persons and Property	12,032,038	2,330,362	0	21,853	14,434,394	13,456,343
Public Health and Welfare	378,668	0	0	0	378,668	356,836
Leisure Time Activities	604,396	0	0	0	604,396	678,908
Community Environment	3,633,282	741,825	0	4,189,121	4,694,019	3,704,847
Basic Utility Services	2,568,192	594,838	0	6,024	3,169,114	2,876,563
Transportation	721,618	1,182,447	0	5,645	1,909,710	1,243,171
General Government	6,661,007	184,723	1,100	112,733	6,959,563	6,717,703
Capital Outlay	428,982	106,536	0	4,178,059	4,711,457	4,265,484
Debt Service:						
Principal	0	2,051,046	40,376	0	2,091,421	73,673
Interest and Fiscal Charges	0	102,396	0	82,335	184,730	213,675
<b>TOTAL EXPENDITURES</b>	<b>26,916,063</b>	<b>7,294,232</b>	<b>41,476</b>	<b>50,141</b>	<b>39,127,472</b>	<b>33,487,406</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,397,376	(2,718,363)	(26,749)	(40,176)	(900,293)	7,355,207
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating Transfers - In	18,980	2,204,406	40,376	600,393	2,864,054	4,203,634
Operating Transfers - Out	(2,713,026)	(114,536)	0	(1,145,584)	(3,973,490)	(5,311,442)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,694,146)</b>	<b>2,089,870</b>	<b>40,376</b>	<b>(5,344)</b>	<b>(1,116,436)</b>	<b>(1,107,808)</b>
Excess of Revenues and Other Sources Over (Under) Expenditures And Other Uses	703,230	(628,493)	11,627	(45,519)	(2,015,689)	6,247,599
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>6,722,745</b>	<b>2,439,709</b>	<b>279,597</b>	<b>170,036</b>	<b>17,333,647</b>	<b>11,104,873</b>
Increase (Decrease) In Reserve For Inventory	36,888	0	0	0	36,888	(16,626)
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$7,462,863</b>	<b>\$1,811,216</b>	<b>\$281,224</b>	<b>\$124,517</b>	<b>\$15,364,846</b>	<b>\$17,333,647</b>

The accompanying notes to the combined financial statements are an integral part of this statement.

CITY OF SHAKER HEIGHTS, OHIO  
 ALL GOVERNMENTAL FUND TYPES  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
 WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	General Fund			Special Revenue Funds			Debt Service Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>									
Revenues:									
Property Taxes	\$5,338,335	\$4,421,183	\$91,848	\$544,624	\$548,764	\$5,230	\$0	\$0	\$0
Municipal Income Taxes	17,400,000	17,742,082	342,082	0	0	0	0	0	0
Other Local Taxes	60,000	68,437	8,437	0	0	0	0	0	0
State Levied Shared Taxes	2,059,850	2,097,341	37,711	812,900	820,762	7,862	0	0	0
Intergovernmental Grants & Contracts	1,011,100	828,850	(84,270)	447,233	364,595	(82,638)	0	0	0
Special Assessments	0	0	0	1,222,900	1,246,115	23,215	0	0	0
Charges for Services	1,708,900	1,914,477	207,577	1,299,242	1,420,488	121,246	0	0	0
Fees, Licenses and Permits	274,850	372,393	97,543	14,900	13,425	(1,475)	0	0	0
Interest Earnings	976,000	749,479	(226,521)	104,700	102,129	(2,571)	16,000	12,977	(2,923)
Fines and Forfeitures	625,000	635,585	9,585	163,000	176,785	12,785	0	0	0
Other Revenues	308,620	473,241	163,721	0	12,772	12,772	201,400	201,368	(41)
<b>Other Financing Sources:</b>									
Operating Transfers In	24,345	23,901	(444)	2,222,864	2,204,408	(18,456)	573,900	573,478	(124)
Advances In	148,400	78,827	(67,573)	148,900	126,228	(18,674)	0	0	0
Sale of Notes	0	0	0	2,105,000	2,105,000	0	3,445,000	3,425,000	(20,000)
Miscellaneous	0	0	0	0	0	0	2,000	1,634	(366)
<b>Total Revenues and Other Financing Sources</b>	<b>\$29,922,100</b>	<b>\$30,476,756</b>	<b>\$553,958</b>	<b>\$8,983,963</b>	<b>\$9,842,405</b>	<b>\$858,542</b>	<b>\$4,237,000</b>	<b>\$4,214,748</b>	<b>(\$22,854)</b>
<b>Expenditures and Other Financing Uses</b>									
Current:									
Security of Persons and Property	\$12,221,300	\$11,600,982	\$620,438	\$2,465,876	\$2,216,829	\$249,047	\$0	\$0	\$0
Public Health and Welfare	397,300	378,321	10,979	800	0	800	0	0	0
Leisure Time Activities	696,500	698,508	(13,008)	0	0	0	0	0	0
Community Environment	3,087,000	3,482,074	(114,928)	1,144,943	727,450	417,493	0	0	0
Basic Utility Services	2,437,700	2,594,668	(156,968)	703,700	396,088	308,612	0	0	0
Transportation	643,300	790,414	(147,114)	1,357,400	1,265,428	161,974	0	0	0
General Government	6,542,700	6,828,500	(14,200)	424,200	347,187	77,013	46,516	30,066	16,430
Capital Outlay	466,600	421,668	37,844	165,626	126,073	28,552	0	0	0
<b>Other Financing Uses:</b>									
Operating Transfers Out	2,875,900	2,688,028	187,874	80,745	64,539	16,209	0	0	0
Advances Out	271,600	271,428	74	306,845	262,638	103,408	0	0	0
Debt Service	0	0	0	2,234,300	2,183,441	80,859	4,173,494	4,172,884	600
<b>Total Expenditures and Other Financing Uses</b>	<b>\$30,031,700</b>	<b>\$29,892,263</b>	<b>\$139,437</b>	<b>\$8,913,354</b>	<b>\$7,438,648</b>	<b>\$1,374,788</b>	<b>\$4,220,000</b>	<b>\$4,202,970</b>	<b>\$17,030</b>
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$109,600)	\$915,503	\$925,103	\$70,629	\$1,503,858	\$1,433,330	\$17,000	\$11,176	(\$8,824)
Cash Fund Balance - January 1	6,625,920	6,626,920	0	3,147,966	3,147,966	0	281,038	281,038	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(82,857)	(82,857)	0	(11,602)	(11,602)	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(775,042)	(824,782)	149,290	(844,202)	(798,887)	237,505	0	0	0
Cash Fund Balance - December 31	\$5,660,221	\$6,631,614	\$1,071,393	\$2,282,891	\$3,833,026	\$1,870,855	\$288,038	\$282,212	(\$5,824)
Unreserved									
Reserved for Encumbrances - All Budget Years		870,878			871,778			0	
<b>Total Cash Fund Balance - December 31</b>		<b>\$7,602,290</b>			<b>\$4,605,504</b>			<b>\$382,212</b>	

CONTINUED

CITY OF SHAKER HEIGHTS, OHIO  
ALL GOVERNMENTAL FUND TYPES  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NOW GAAP BUDGET) - continued  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

	1988		1988		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
<b>Revenues and Other Financial Sources</b>					
Revenues:					
Property Taxes	\$6,883,859	\$5,770,837	\$87,078	\$6,713,583	(\$8,779)
Municipal Income Taxes	17,000,000	17,742,082	342,082	18,540,000	236,787
Other Local Taxes	60,000	60,437	437	60,288	10,288
State Levied Shared Taxes	2,872,650	2,916,113	46,583	2,835,877	\$2,727
Intergovernmental Grants & Contracts	1,458,333	1,291,426	(188,908)	1,132,344	(190,287)
Special Assessments	1,222,900	1,246,116	22,216	1,222,900	(8,754)
Charges for Services	3,006,142	3,334,843	328,701	3,125,186	283,996
Fees, Licenses and Permits	288,450	386,808	96,358	278,050	44,432
Interest Earnings	1,084,700	864,285	(220,415)	1,018,041	220,308
Fines and Forfeitures	788,000	801,350	13,350	781,900	36,558
Other Revenues	610,820	687,372	176,452	640,803	186,248
<b>Other Financing Sources:</b>					
Operating Transfers In	2,820,809	2,801,783	(19,026)	2,243,558	(68,737)
Advances In	283,300	207,063	(86,237)	182,000	(74,989)
Sale of Notes	6,650,000	6,630,000	(20,000)	2,380,000	0
Note Premiums	2,000	1,834	(386)	0	3,540
Total Revenues and Other	\$43,042,943	\$43,832,307	\$589,344	\$37,838,077	\$707,289
<b>Expenditures and Other Financing Uses</b>					
Current:					
Security of Persons and Property	\$14,828,978	\$14,117,691	\$509,286	\$13,782,224	\$242,446
Public Health and Welfare	388,100	376,321	11,779	372,700	12,835
Leisure Time Activities	686,500	608,508	(73,008)	590,000	59,978
Community Environment	4,741,943	4,200,594	532,418	4,138,084	303,713
Basic Utility Services	3,141,400	2,989,834	181,788	2,902,048	168,852
Transportation	2,009,700	1,985,840	4,860	1,898,900	313,040
General Government	7,013,416	6,905,773	107,643	7,003,900	403,619
Capital Outlay	616,126	647,828	87,498	370,500	(14,443)
Other Financing Uses:	0	0	0	0	0
Operating Transfers Out	2,868,846	2,762,662	204,083	4,880,024	23,711
Advances Out	677,446	473,862	103,483	92,819	184,081
Debt Service	6,407,784	6,328,326	81,458	3,358,583	117
Total Expenditures and Other	\$43,066,024	\$41,303,769	\$1,781,265	\$38,780,788	\$1,031,082
Financing Uses					
Excess of Revenues and Other Sources					
Over/(Under) Expenditures and Other Uses	(322,071)	\$2,328,538	\$2,350,609	(\$1,841,711)	\$2,338,381
Cash Fund Balance - January 1	9,964,822	9,964,822	0	8,802,867	0
Prior Year's Reserve For Encumbrances	(84,559)	(84,559)	0	(165,776)	0
Outstanding At December 31					
Current Year Cash Expenditures					
Against Prior Year's Cash Fund					
Balance Reserved For Encumbrance	(1,717,244)	(1,321,449)	385,795	(1,131,638)	130,918
Cash Fund Balance - December 31	8,120,948	10,957,362	\$2,736,404	\$8,873,742	\$2,468,277
Unreserved					
Reserved for Encumbrances -					
All Budget Years		1,542,454		1,811,803	
Total Cash Fund Balance - December 31		\$12,399,816		\$8,984,822	

The accompanying notes to the combined financial statements are an integral part of this statement.

**THE CITY OF SHAKER HEIGHTS, OHIO  
ALL PROPRIETARY FUND TYPES  
COMBINED STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	ENTERPRISE	INTERNAL SERVICE	TOTALS (Memorandum Only)	
			1999	1998
<b>OPERATING REVENUES:</b>				
Charges For Services	\$2,432,697	\$2,607,800	\$5,040,497	\$4,962,462
Other Income	453	30,426	30,879	15,767
<b>TOTAL OPERATING REVENUES</b>	<b>2,433,150</b>	<b>2,638,226</b>	<b>5,071,376</b>	<b>4,978,229</b>
<b>OPERATING EXPENSES:</b>				
Personal Services	2,334,918	1,062,954	3,397,872	3,279,179
Travel and Education	17,240	758	17,998	17,237
Contractual Services	897,971	640,393	1,538,364	1,682,754
Materials and Supplies	264,821	311,297	576,118	538,314
Self-Insurance Claims	11,427	427,208	438,635	299,927
Depreciation	99,969	8,736	108,705	115,467
<b>TOTAL OPERATING EXPENSES</b>	<b>3,626,346</b>	<b>2,451,346</b>	<b>6,077,692</b>	<b>5,932,878</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(1,193,196)</b>	<b>186,880</b>	<b>(1,006,316)</b>	<b>(954,649)</b>
<b>NON-OPERATING REVENUES</b>				
Interest Earnings	0	159,779	159,779	177,088
<b>TOTAL NON-OPERATING REVENUES</b>	<b>0</b>	<b>159,779</b>	<b>159,779</b>	<b>177,088</b>
<b>NET INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>(1,193,196)</b>	<b>346,659</b>	<b>(846,537)</b>	<b>(777,561)</b>
Operating Transfers - In	1,115,436	0	1,115,436	1,107,608
Operating Transfers - Out	0	0	0	0
<b>NET INCOME (LOSS)</b>	<b>(77,760)</b>	<b>346,659</b>	<b>268,899</b>	<b>330,047</b>
Add Depreciation On Fixed Assets Acquired By Contribution	79,290	4,904	84,194	90,214
<b>INCREASE (DECREASE) IN RETAINED EARNINGS</b>	<b>1,530</b>	<b>351,563</b>	<b>353,093</b>	<b>420,261</b>
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<b>2,911</b>	<b>2,909,376</b>	<b>2,912,287</b>	<b>2,492,026</b>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<b>\$4,441</b>	<b>\$3,260,939</b>	<b>\$3,265,380</b>	<b>\$2,912,287</b>

The accompanying notes to the combined financial statements are an integral part of this statement.

CITY OF SHAKER HEIGHTS, OHIO  
 ALL PROPRIETARY FUND TYPES  
 COMBINED STATEMENT OF CASH FLOWS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	ENTERPRISE	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY)	
			1999	1998
<b>OPERATING ACTIVITIES:</b>				
Cash Received From Customers	\$2,432,697	\$2,429,314	\$4,862,011	\$4,869,221
Cash Payments to Suppliers	(1,153,626)	(1,046,834)	(2,200,460)	(2,257,654)
Cash Payments to Employees	(2,287,412)	(1,038,249)	(3,325,661)	(3,339,067)
Other Operating Receipts (Payments)	453	30,426	30,879	16,008
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(1,007,888)</b>	<b>374,657</b>	<b>(633,231)</b>	<b>(711,492)</b>
<b>NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating Transfers - In	1,090,436	0	1,090,436	1,226,608
Operating Transfers - Out	0	0	0	0
<b>NET CASH PROVIDED BY (USED FOR) NON-CAPITAL FINANCING ACTIVITIES</b>	<b>1,090,436</b>	<b>0</b>	<b>1,090,436</b>	<b>1,226,608</b>
<b>CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Purchase of Property, Plant and Equipment	(97,737)	0	(97,737)	(140,671)
Contributed Capital	90,600	0	90,600	127,760
<b>NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(7,137)</b>	<b>0</b>	<b>(7,137)</b>	<b>(12,911)</b>
<b>INVESTING ACTIVITIES:</b>				
Interest Earned on Investments	0	159,779	159,779	177,088
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>0</b>	<b>159,779</b>	<b>159,779</b>	<b>177,088</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>75,411</b>	<b>534,436</b>	<b>609,847</b>	<b>679,293</b>
Cash/Cash Equivalents at Beginning of Year	158,453	3,887,269	4,045,722	3,366,429
Cash/Cash Equivalents at End of Year	\$233,864	\$4,421,705	\$4,655,569	\$4,045,722
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>				
Operating Income	(\$1,193,196)	\$186,880	(\$1,006,316)	(\$954,649)
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</b>				
Depreciation	99,969	8,736	108,705	115,467
<b>Change in Operating Assets and Liabilities:</b>				
(Increase) Decrease in Receivables	0	(70,119)	(70,119)	(6,927)
(Increase) Decrease in Due From Other Governments	0	43,928	43,928	(25,283)
(Increase) Decrease in Due From Other Funds	0	(145,928)	(145,928)	(30,241)
(Increase) Decrease in Inventory	0	721	721	(8,488)
(Increase) Decrease in Prepaid Items	(7,470)	18,854	11,384	455
Increase (Decrease) in Vouchers and Accounts Payable	2,905	5,909	8,814	(16,456)
Increase (Decrease) in Accrued Wages and Benefits Payable	9,704	2,222	11,926	(72,120)
Increase (Decrease) in Compensated Absences Payable	33,483	20,720	54,203	17,372
Increase (Decrease) in Due to Other Funds	46,717	203,804	250,521	(22,201)
Increase (Decrease) in Self-Insurance Claims Payable	0	98,930	98,930	291,579
<b>Total Adjustments</b>	<b>185,308</b>	<b>187,777</b>	<b>373,085</b>	<b>243,157</b>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(\$1,007,888)</b>	<b>\$374,657</b>	<b>(\$633,231)</b>	<b>(\$711,492)</b>

The accompanying notes to the combined financial statements are an integral part of this statement.

CITY OF SHAKER HEIGHTS, OHIO  
 ALL PROPRIETARY FUND TYPES  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
 WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	Enterprise Fund			Internal Service Funds			1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>												
Operating Revenue:												
Charges for Services	\$2,588,400	\$2,432,697	(\$155,703)	\$2,684,600	\$2,428,428	(\$256,172)	\$5,273,000	\$4,861,125	(\$411,875)	\$5,106,400	\$4,869,221	(\$238,179)
Other Revenues	0	463	463	10,100	31,313	21,213	10,100	31,766	21,666	11,100	16,008	4,908
Non-Operating Revenue:												
Interest Earnings	0	0	0	175,000	189,779	(15,221)	175,000	159,779	(15,221)	116,000	177,088	62,088
Other Financed Sources:												
Operating Transfers In	1,278,200	1,090,436	(187,764)	0	0	0	1,278,200	1,090,436	(187,764)	1,340,000	1,226,608	(113,392)
Advances In	0	0	0	206,400	206,367	(33)	206,400	206,367	(33)	30,800	30,549	(251)
Total Revenues and Other Financing Sources	\$3,866,600	\$3,523,586	(\$343,014)	\$3,076,100	\$2,825,887	(\$250,213)	\$6,542,700	\$6,349,473	(\$193,227)	\$6,505,100	\$6,319,474	(\$185,626)
<b>Expenditures and Other Financing Uses</b>												
Current:												
Personal Services	\$2,368,400	\$2,296,742	\$69,658	\$1,104,400	\$1,044,244	\$60,156	\$3,472,900	\$3,342,996	\$129,814	\$3,373,300	\$3,349,797	\$23,503
Travel and Education	24,300	14,383	9,917	8,080	787	7,293	30,300	16,180	14,120	28,300	17,686	10,614
Contractual Services	1,089,800	906,780	182,020	1,286,600	1,235,210	51,390	2,375,400	2,141,970	233,430	2,257,700	1,936,323	431,377
Materials and Supplies	345,500	293,150	52,350	365,000	314,013	50,987	720,500	607,163	113,337	643,800	554,628	89,172
Additions and Improvements	9,200	1,857	7,343	170,000	160,153	9,847	178,200	162,010	17,190	221,400	185,445	35,955
Other Financing Uses:												
Operating Transfers Out	10,000	10,000	0	0	0	0	0	0	0	0	0	0
Advances Out	6,400	6,367	33	0	0	0	0	0	0	30,800	30,549	251
Debt Service	400	398	2	0	0	0	0	0	0	0	0	0
Total Operating Expenditures and Other Financing Uses	\$3,863,000	\$3,532,667	\$330,333	\$2,932,000	\$2,794,407	\$177,593	\$6,776,200	\$6,270,309	\$507,891	\$6,555,100	\$6,964,177	\$590,923
Excess of Revenues and Other Sources Over(Under) Expenditures and Other Uses	\$3,600	(\$8,081)	(\$12,681)	\$144,100	\$71,480	(\$72,620)	\$164,500	\$79,164	(\$85,336)	(\$50,000)	\$355,297	\$405,297
Cash Retained Earnings - January 1	138,453	158,453	0	3,987,269	3,987,269	0	4,045,722	4,045,722	0	3,366,429	3,366,429	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(3,692)	(3,692)	0	(796,703)	(796,703)	0	(790,695)	(790,695)	0	(844,709)	(844,709)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(94,710)	(84,799)	9,911	(325,102)	(149,202)	175,900	(419,812)	(234,001)	185,811	(274,799)	(211,802)	62,997
Cash Fund Balance - December 31 Unreserved	\$83,351	\$69,581	(\$13,770)	\$2,949,564	\$3,082,844	\$103,280	\$3,029,715	\$3,130,190	\$100,475	\$2,396,921	\$2,965,215	\$468,294
Reserved for Encumbrances - All Budget Years		173,263		1,388,881			1,542,144				1,180,507	
Total Cash Fund Balance - December 31		\$233,664		\$4,421,705			\$4,672,334				\$4,045,722	

The accompanying notes to the combined financial statements are an integral part of this statement.



*City of Shaker Heights, Ohio*

**NOTES TO THE COMBINED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 1999**

<b>INDEX OF NOTES</b>		<b>PAGE</b>
<b>NOTE 1</b>	<b>Summary of Significant Accounting Policies</b>	<b>B-12</b>
<b>NOTE 2</b>	<b>Deposits with Financial Institutions and Investments</b>	<b>B-19</b>
<b>NOTE 3</b>	<b>Property Tax</b>	<b>B-21</b>
<b>NOTE 4</b>	<b>City Income Tax</b>	<b>B-22</b>
<b>NOTE 5</b>	<b>Receivables</b>	<b>B-23</b>
<b>NOTE 6</b>	<b>Due From Other Governments</b>	<b>B-23</b>
<b>NOTE 7</b>	<b>Interfund Balances</b>	<b>B-24</b>
<b>NOTE 8</b>	<b>Changes in General Fixed Assets</b>	<b>B-24</b>
<b>NOTE 9</b>	<b>Proprietary Fund Fixed Assets</b>	<b>B-25</b>
<b>NOTE 10</b>	<b>Compensated Absences</b>	<b>B-25</b>
<b>NOTE 11</b>	<b>Short - Term Debt</b>	<b>B-26</b>
<b>NOTE 12</b>	<b>Long - Term Obligations</b>	<b>B-26</b>
<b>NOTE 13</b>	<b>Pension and Retirement Plans</b>	<b>B-27</b>
<b>NOTE 14</b>	<b>Post Employment Benefits</b>	<b>B-28</b>
<b>NOTE 15</b>	<b>Deficit Fund Balances</b>	<b>B-29</b>
<b>NOTE 16</b>	<b>Operating Transfers</b>	<b>B-29</b>
<b>NOTE 17</b>	<b>Direct Financing Leases</b>	<b>B-30</b>
<b>NOTE 18</b>	<b>Risk Management</b>	<b>B-31</b>
<b>NOTE 19</b>	<b>Contributed Capital</b>	<b>B-32</b>
<b>NOTE 20</b>	<b>Claims and Judgements</b>	<b>B-33</b>
<b>NOTE 21</b>	<b>Funds With an Excess of Expenditures Over Appropriations</b>	<b>B-33</b>
<b>NOTE 22</b>	<b>Subsequent Event</b>	<b>B-33</b>

**CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The City of Shaker Heights (the City) was incorporated under the laws of the State of Ohio in 1912. The City has operated as a home rule municipal corporation under its own charter since the charter's adoption by the residents in 1931. The charter provides that the City operate under the Mayor/Council form of government, with the legislative power vested in the seven-member Council. The Mayor is the Chief Executive Officer of the City. The Mayor appoints the Chief Administrative Officer of the City.

The City provides various services including police and fire protection, public health, parks and recreation, street maintenance, planning and zoning, community preservation and development and other general governmental services. None of these services are provided by legally separate organizations; therefore, these operations are included in the primary government.

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 of the primary government to impose its will on the component unit, 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 are summarized in the accompanying combined financial statements and 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 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. The following funds are accounted for by the City as Special Revenue Funds:

Street Maintenance and Repair Fund  
State Highway Maintenance Fund  
Food Service Fund  
Sewer Maintenance Fund  
Police Pension Fund

Fire Pension Fund  
Indigent Driver Alcohol Treatment Fund  
Court Computer Legal Research Fund  
Clerk's Computerization Fund  
Exterior Home Maintenance Fund

**CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**Note 1. Summary of Significant Accounting Policies (continued)**

Fair Housing Grant Fund	Community Visioning Fund
Community Preservation Partnership Grant Fund	Street Lighting Assessment Fund
Law Enforcement Grant Fund	Tree Maintenance Assessment Fund
Court Community Service Fund	Ohio Court Security Grant Fund
Court Alternate Dispute Fund	High Intensity Drug Trafficking Area Grant Fund

**Debt Service Fund** - To account for the accumulation of resources for, and the payment of, general long-term debt and related costs.

**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 and trust funds). The following funds are accounted for by the City as Capital Projects Funds:

General Capital Improvements Fund
Sewer Capital Improvements Fund
Shaker Towne Centre NW Quadrant Capital Improvement Fund

**Proprietary Funds**

**Enterprise Fund** - 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, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for public policy, management control, accountability or other purposes. The Recreation Fund is the only fund in this category.

**Internal Service Funds** - To account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis. The following funds are accounted for by the City as Internal Service Funds:

Central Stores Fund	Central Services Fund
Central Printing Fund	Self-Insurance Fund
Central Garage Fund	

**Fiduciary Funds**

**Trust and Agency Funds** - To account for assets held by the City in an agency capacity for individuals, private organizations, other governmental units and/or other funds. Agency funds are custodial in nature and do not involve the measurement of the results of operations. The City's one expendable trust fund is accounted for in essentially the same manner as the governmental funds. The following funds are accounted for by the City as Trust and Agency Funds:

Law Enforcement Trust Fund	Municipal Court Fund
Obstruction Permit Deposit Fund	Contractor Deposit Fund
Excavating Permit Deposit Fund	Recreation Scholarship Fund
Unclaimed Monies Fund	Shaker Family Center at Sussex Fund
Fund for the Future of Shaker Heights	Board of Building Standards Fund

CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999

**Note 1. Summary of Significant Accounting Policies (continued)**

**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 - 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.

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.

With respect to proprietary activities, the City has adopted statement No. 20 of the GASB, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Units that Use Proprietary Fund Accounting. The City has elected to apply all applicable GASB pronouncements as well as Financial Accounting Standards Board pronouncements and Accounting Principles Board opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

Revenue Recognition - In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: municipal income taxes withheld by employers, inheritance taxes, sewerage surcharges, investment earnings, fines and forfeitures and state levied locally shared taxes (including motor vehicle fees). Reimbursement for federally funded grant projects are accrued as revenue at the time the 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. Income taxes and sewerage surcharges are considered to be measurable when billed, however, these revenue sources are not considered to be available until they have been received by the collecting agency. Accordingly, these items are recorded and revenue recognition is deferred until they become available.

All other revenue sources, including licenses and permits, certain charges for services and non-employer withheld income taxes are recorded as revenue when received in cash because they generally are not measurable until actually received by the City.

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 is recognized when paid. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

All proprietary 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

**CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**Note 1. Summary of Significant Accounting Policies (continued)**

investment and management control. Revenues are recognized by proprietary fund types in the accounting period when they are earned and expenses are recognized when they are incurred. Allocations of costs, such as depreciation, are recorded in proprietary funds.

**D. Budgetary Process and Budget Basis of Accounting**

**I. Budgetary Process**

Tax Budget - A budget of estimated cash receipts and disbursements 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.

Estimated Resources - The County Budget Commission certifies its actions relative to the submitted tax budget to the City by September 1. As a part of this certification, the City receives the official certificate of estimated resources, which states the projected resources of each fund. On or about January 1, this certificate is amended to include any unencumbered balances from the preceding year. The City must then revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure.

Appropriations - A temporary appropriation measure to control cash disbursements may be passed on or about January 1 of each year for the period January 1 to March 31. For all operating funds except capital projects and trust and agency funds, an annual appropriation measure must be passed by April 1 of each year for the period January 1 to December 31. The appropriation measure may be amended during the year as new information becomes available provided that total appropriations do not exceed estimated resources as certified. Trust and Agency Funds are deemed to be appropriated for their intended purpose upon receipt. The City appropriates Capital Project Funds on a project by project basis.

For all funds, except capital projects funds, 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. Capital projects are appropriated on a project basis. Project appropriation balances lapse upon completion of the project; therefore their unencumbered appropriation balances are carried over to the subsequent fiscal year.

State law mandates that a fund's total obligations may not exceed the total amount appropriated for the fund. For all funds except fiduciary and capital project funds, the City maintains its legal level of budgetary control at the fund level. For fiduciary funds, the legal level of budgetary control is maintained at the fund level. For capital project funds, the City maintains its legal level of budgetary control at the project level. Management control is exercised at the department level within each fund. Administrative control is maintained through the establishment of more detailed line item budgets. The Mayor and Chief Administrative Officer are authorized to transfer budgeted amounts between departments within a fund so long as the total amount appropriated for the fund is not exceeded.

As provided by the City's Charter and State Law, amendments to the 1999 appropriation ordinance were approved by City Council. These amendments were deemed to be immaterial in nature and are reflected in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual for the Year Ended December 31, 1999.

**CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**Note 1. Summary of Significant Accounting Policies (continued)**

**Encumbrances** - The City is required to use the encumbrance method of accounting by Ohio law. Under this system, purchase orders and contracts for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation. Under the modified accrual basis of accounting, encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

**II. 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 Balance-Budgetary Basis and Actual, is presented on the budgetary basis to provide a relevant comparison of actual results to the budget. Since the City does not adopt annual budgets for capital projects or trust and agency funds, these fund types are not included in this statement. 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 the fund balances/equity and the results of operations at the end of the year on the GAAP basis to the budget basis are as follows:

	<u>Fund Balance</u>			<u>Fund Equity</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>Debit Service</u>	<u>Enterprise Fund</u>	<u>Internal Service</u>
GAAP Basis (as reported)	\$7,462,863	\$1,811,216	\$291,224	\$910,200	\$3,354,424
Increase (Decrease) due to:					
Revenue:					
Accrued December 31, 1999 but not yet received in cash	(3,429,116)	(247,422)	-0-	(25,000)	(936,656)
Expenditures:					
Accrued December 31, 1999 but not yet paid in cash	2,651,614	3,041,510	988	393,102	2,129,261
Prepaid Items	(5,351)	-0-	-0-	(11,789)	-0-
Fund Assets:					
Inventory of Supplies	(169,205)	-0-	-0-	-0-	(26,304)
Fixed Assets	-0-	-0-	-0-	(1,032,649)	(99,020)
Net Decrease in the Fair Value of Investments	<u>991,485</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Non-GAAP Budget Basis	<u>\$7,502,290</u>	<u>\$4,605,304</u>	<u>\$292,212</u>	<u>\$233,864</u>	<u>\$4,421,705</u>

**CITY OF SHAKER HEIGHTS, OHIO**  
**NOTES TO THE COMBINED FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**

**Note 1. Summary of Significant Accounting Policies (continued)**

	Excess of Revenues & Other Financing Sources Over (Under) Expenditures and Other Uses			Net Income (Loss)	
	General	Special Revenue	Debt Service	Enterprise Fund	Internal Service
GAAP Basis (as reported)	\$ 703,230	\$ (628,493)	\$ 11,627	\$ (77,760)	\$ 346,659
Increase (Decrease) due to:					
Revenues:					
Accrued December 31, 1998, received in cash during 1999	2,759,928	176,327	-0-	-0-	764,537
Accrued December 31, 1999, but not yet received in cash	(3,429,116)	(247,422)	-0-	(25,000)	(936,656)
Expenditures:					
Accrued December 31, 1998, paid in cash during 1999	(2,307,017)	(892,244)	(1,439)	(300,293)	(1,797,676)
Accrued December 31, 1999 but not yet paid in cash	2,651,614	3,041,510	988	393,102	2,129,261
Fixed Assets acquisitions recorded as expenditures for budgetary purposes	-0-	-0-	-0-	(7,137)	-0-
Changes in prepaid expenditures:					
Prepaid Items	56,632	7,660	-0-	(7,470)	18,854
Inventory of Supplies	-0-	-0-	-0-	-0-	721
Non-cash expense - Depreciation expense	-0-	-0-	-0-	99,969	8,736
Net Decrease in the Fair Value of Investments	541,199	-0-	-0-	-0-	-0-
Encumbrances - Current year charges against prior year's cash fund balance reserved for encumbrance	624,752	706,697	-0-	84,799	149,202
Encumbered at December 31, 1999 but recorded as the equivalent of cash expenditures for budgetary purposes	<u>(787,719)</u>	<u>(660,176)</u>	<u>-0-</u>	<u>(169,291)</u>	<u>(612,158)</u>
Non-GAAP Budget Basis	<u>\$813,503</u>	<u>\$1,503,859</u>	<u>\$11,176</u>	<u>(\$ 9,081)</u>	<u>\$ 71,480</u>

**E. Cash and Cash Equivalents**

For purposes of the statement of cash flows, the proprietary fund types consider all highly liquid investments that are both readily convertible to known amounts of cash, with a maturity of three months or less when purchased to be cash equivalents.

**F. Inventory**

Inventory is stated at weighted average cost. The cost of inventory items is recorded as an expenditure in the Governmental Funds when purchased and as an expense in the Proprietary Funds when used. Obsolete inventory has not been valued for financial reporting purposes.

CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999

**Note 1. Summary of Significant Accounting Policies (continued)**

**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 accounted for in the General Fixed Assets Account Group. All fixed assets are valued at historical cost or estimated historical cost if the actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date donated. The City does not capitalize interest expenses incurred on debt issued to finance capital assets.

Infrastructure fixed assets such as streets, sidewalks, curbs, gutters, and sewers are not capitalized along with the other general fixed assets as they are immovable and of value only to the City.

Fixed assets in the Proprietary Funds are capitalized in the individual funds in which they are utilized. Assets which were acquired using general tax revenues and transferred to a Proprietary Fund are recorded as contributed capital.

Depreciation on fixed assets used in the Proprietary Funds is computed and recorded using the straight-line method. Depreciation recognized on assets acquired or constructed with contributed capital is closed to the 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. No depreciation is recorded on those assets accounted for in the General Fixed Assets Account Group.

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

Building	30 to 50 Years
Improvements	7 to 20 Years
Equipment	3 to 30 Years

**H. Interfund Transactions**

During the course of normal operations, the City had numerous transactions between funds, most of which are in the form of transfers of resources to provide services or to service debt. The accompanying financial statements generally reflect such transactions as operating transfers. The City also advances money between funds throughout the year. 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 as Due To/Due From Other Funds.

**I. Total Columns on Combined Statements**

Total columns on the combined statements 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 and are not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**J. Reclassifications**

Certain amounts shown for 1998 have been reclassified to conform with the current year presentation.

**CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**Note 2. Deposits with Financial Institutions and Investments (Including Repurchase Agreements)**

**A. Deposits** - All deposits are in the financial institutions noted below and are carried at cost.

<u>Insured</u>	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Fund</u>
(FDIC) Bank One	\$19,325	\$17,022	Pool
(FDIC) Fifth Third Bank	100,000	100,000	General Capital
(FDIC) FirstMerit Bank	26,548	26,548	Pool/General Capital
(FDIC) Huntington National Bank	15,999	15,999	Pool
(FDIC) KeyBank	(314,902)	100,000	Pool/General Capital
(FDIC) National City Bank	(1,695,091)	50,241	Pool
(FDIC) National City Bank	26,591	26,591	Bond Retirement
(FDIC) National City Bank	100,000	100,000	Municipal Court
 <b><u>Uninsured</u></b>			
Cash on Hand	23,495	N/A	Pool
 Collateral held by City's agent in the Financial Institution's Name:			
Fifth Third Bank	1,684	1,684	General Capital
KeyBank	-0-	129,373	Pool/General Capital
National City Bank	<u>272,150</u>	<u>317,786</u>	Municipal Court
 <b>Total Deposits</b>	 <b><u>(\$1,424,201)</u></b>	 <b><u>\$ 885,244</u></b>	

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". Ohio law requires that deposits be placed in eligible banks or building and loan associations located in Ohio. Any public depository in which the City places a deposit must pledge as collateral eligible securities of aggregate face value equal to the excess of the deposit that is not insured by the Federal Deposit Insurance Corporation. At year-end, the carrying amount of the City's deposits was (\$1,424,201) and the bank balance was \$885,244. The bank balance covered by federal deposit insurance was \$436,401 and the remaining \$448,843 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 deposits pursuant to Section 135.18 of the Ohio Revised Code. The statutes further require the classification of monies held by the City into three categories, active, inactive, and interim deposits. Active monies are those required to be kept in a cash or near cash status for immediate use by the City. Such monies must be maintained either as cash in the City treasury or in depository accounts payable or withdrawable on demand. Inactive monies are those which are not required for use within the current two year period of designation of depositories. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of the depositories.

**CITY OF SHAKER HEIGHTS, OHIO  
 NOTES TO THE COMBINED FINANCIAL STATEMENTS  
 DECEMBER 31, 1999**

**Note 2. Deposits with Financial Institutions and Investments (continued)**

**B. Investments** - The City's investment policies are governed by the City's charter and ordinances. The charter authorizes the City to invest in the following securities:

- 1) Bonds or notes which are issued by and are obligations of the City of Shaker Heights, Ohio.
- 2) Bonds, notes, certificates of indebtedness, treasury bills or other securities issued by and constituting direct obligations of, or guaranteed by the United States, or those for which the faith of the United States is pledged for the payment of principal and interest thereon.
- 3) Bonds or notes which are issued by and are the obligations of the State of Ohio, provided that such bonds or notes have a rating assigned to them by Standard and Poors Corporation or Moody's Investor Services, Inc. which rating:
  - A. As to bonds, is one of the two highest rating categories that may be assigned; and
  - B. As to notes, is the highest rating category that may be assigned.

In order to be eligible investments under points (2) or (3), there must be no outstanding default for the payment of the principal or interest on such securities and the securities must mature or be subject to redemption at the option of the City within five years of the date the City purchased such security.

In addition, effective September 27, 1996 State law specifically prohibits investment in stripped principal or interest obligations, reverse repurchase agreements and derivatives. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. All investments must be purchased with the expectation that the investment will be held to maturity.

Written repurchase agreements in the securities listed above are permitted provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to the market daily. The term of the agreement may not exceed thirty days.

Payment for investments may be made only upon delivery of the securities representing the investment to the Finance Director or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Except for non-participating investment contracts, investments are reported at fair value. Fair value is the investment's quoted market price at December 31, 1999. Non-participating investment contracts such as repurchase agreements and non-negotiable certificates of deposits are reported at cost.

The City's investments at December 31, 1999, carried at fair value, are as noted below:

<u>Investments</u>	<u>Fair Value</u>	<u>Fund</u>
Held by City's counterparty:		
Repurchase Agreement	\$3,440,000	Pool
Held by the City or its Agent in the City's Name:		
U.S. Treasury Notes	<u>22,659,374</u>	Pool
Total Investments	<u>\$26,099,374</u>	

**C. Risk Categorization** - Governmental Accounting Standards Board (GASB) Statement No. 3 "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements," requires the City to categorize its investments into one of three credit risk categories. Category 1 includes investments that are insured or registered 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

**CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**Note 2. Deposits with Financial Institutions and Investments (continued)**

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>Type of Investment</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Fair Value</u>
U.S. Government Securities	\$22,659,374	\$ -0-	\$22,659,374
Repurchase Agreements	<u>-0-</u>	<u>3,440,000</u>	<u>3,440,000</u>
Total Investments	<u>\$22,659,374</u>	<u>\$3,440,000</u>	<u>\$26,099,374</u>

**Note 3. Property Tax**

Property taxes include amounts levied against all real, public utility and tangible personal property located in the City. The City receives property taxes from the following sources:

Real Estate - Residential, commercial and public utility real property is taxed at 35% of market value.

Tangible Personal Property - The true value of personal property is based upon composite annual allowances and is assessed at 88%, except for the following:

- Electric Utility Production Equipment - Assessed at 100% of True value (50% of cost).
- Rural Electric Companies - Assessed at 50% of true value.
- Railroads - Assessed at 25% of true value.
- Telephone Utility - Effective in tax year 1995, all interexchange telephone personal property is assessed at 25% of true value. 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% of true value.

Real property taxes (other than public utility property) are levied after October 1 on the assessed value listed as of the prior January 1, the lien date. Assessed values are established by the Cuyahoga County Auditor at 35% of the current market value, and reappraisal of all property is required every six years with a triennial update. The last reappraisal was completed for tax year 1994 affecting collections beginning in 1995. This appraisal was updated during 1997.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due January 20; if paid semi-annually, the first payment is due January 20 with the remainder payable 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.

Taxpayers become liable for tangible personal property taxes (other than public utility property) on January 1 of the current calendar year based on tax rates determined in the preceding year and assessed values determined as of the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of the current calendar year. Since 1992, tangible personal property used in business (except for public utilities) was assessed for ad valorem taxation purposes at 25% of its true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may

**CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**Note 3. Property Tax (continued)**

pay annually or semi-annually. If paid annually, payment is due April 30, if paid semi-annually, the first payment is due April 30 with the remainder payable by September 20. Under Ohio law, personal property taxes do not attach as a lien on the personal property.

Public utility real and tangible personal property taxes collected during the calendar year were levied in the preceding calendar year based on assessed values as of January 1 of that preceding year, the lien date. The majority of public utility tangible personal property currently is assessed at 35% of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

While property tax rates are levied by the City, the Cuyahoga County Auditor is statutorily responsible for administering and collecting real property taxes on the behalf of all taxing authorities in the county, including the City.

The assessed values per category applicable to the 1999 and 1998 collections are as follows:

	<u>Tax Collection/Valuation Year</u>	
	<u>2000/1999</u>	<u>1999/1998</u>
Real Estate (other than public utility)	\$620,415,390	\$620,808,980
Public Utilities Real and Tangible Personal Property	21,083,660	23,210,870
Tangible Personal Property (other than public utility)	<u>11,173,500</u>	<u>10,729,785</u>
Total Valuation	<u>\$652,672,550</u>	<u>\$654,749,635</u>

The tax rate levied to finance the City's services for the years ended December 31, 1999 and December 31, 1998, was \$9.90 per \$1,000 of real estate and personal property valuation. A receivable totaling \$5,960,590 and corresponding deferred revenue have been recorded in the General Fund (\$5,599,370), Police Pension Special Revenue Fund (\$180,610), and Fire Pension Special Revenue Fund (\$180,610). This total includes \$315,917 for the portions of the taxes levied prior to December 31, 1999, which are delinquent, and \$5,644,673 which was levied on January 1, 1999, on the assessed value of property on October 1, 1999. This amount is measurable, but not available in the current period.

The receivable and related deferred revenue does not include property tax entitlements in the amount of \$766,386 (\$719,910 General Fund, \$23,238 each to Police Pension and Fire Pension Special Revenue Funds) that the City expects to receive in 2000 from the State of Ohio to finance 2000 operations. These entitlements are based upon 1999 local property tax relief granted by the State to qualified classes of real property owners in the form of Homestead Exemptions and tax rollbacks.

**Note 4. City Income Tax**

The City income tax is applied to the gross salaries, wages and other personal service compensation earned by residents of the City and to the earnings of nonresidents working within the City. This tax also applies to the net income of businesses operating within the City. The tax rate was 1-3/4% of earnings for 1999 and 1998. Residents of the City are granted a credit up to one-half of 1% for taxes paid to other municipalities. A receivable totaling \$6,139,759 has been recorded in the General Fund. This total includes \$2,326,550 for the portion of taxes that is due in December, but not received until January of the following year, and \$3,813,209 which has been billed, but is not available in the current period.

**CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**Note 5. Receivables**

Receivables at December 31, 1999 include the following:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Internal Service</u>	<u>Trust and Agency</u>	<u>Totals</u>
<b>TAXES:</b>						
<b>Income Tax:</b>						
Current	\$2,326,550	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$2,326,550
Deferred	3,813,209	-0-	-0-	-0-	-0-	3,813,209
<b>Property Tax</b>						
Delinquent	296,770	19,146	-0-	-0-	-0-	315,916
Deferred	5,302,600	342,074	-0-	-0-	-0-	5,644,674
Admissions Tax	<u>3,426</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>3,426</u>
<b>TOTAL TAXES</b>	<b>11,742,555</b>	<b>361,220</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>12,103,775</b>
<b>ACCOUNTS:</b>						
<b>Collection Cost -</b>						
Reimbursement	354,869	-0-	-0-	-0-	-0-	354,869
Franchise Fees	56,419	-0-	-0-	-0-	-0-	56,419
Ambulance Fees	92,490	-0-	-0-	-0-	-0-	92,490
Sewer Surcharge	-0-	473,236	-0-	-0-	-0-	473,236
Miscellaneous	<u>12,625</u>	<u>-0-</u>	<u>-0-</u>	<u>213,253</u>	<u>-0-</u>	<u>225,878</u>
<b>TOTAL ACCOUNTS</b>	<b>516,403</b>	<b>473,236</b>	<b>-0-</b>	<b>213,253</b>	<b>-0-</b>	<b>1,202,892</b>
<b>SPECIAL ASSESSMENTS:</b>						
Current	-0-	-0-	-0-	77,082	-0-	77,082
Deferred	3,293	1,327,432	-0-	-0-	-0-	1,330,725
<b>ACCRUED INTEREST</b>	<b>297,481</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>297,481</b>
<b>LOANS</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>547,616</b>	<b>547,616</b>
<b>LEASES</b>	<u>1,020,328</u>	<u>-0-</u>	<u>2,295,786</u>	<u>-0-</u>	<u>-0-</u>	<u>3,316,114</u>
<b>TOTALS</b>	<b><u>\$13,580,060</u></b>	<b><u>\$2,161,888</u></b>	<b><u>\$2,295,786</u></b>	<b><u>\$290,335</u></b>	<b><u>\$547,616</u></b>	<b><u>\$18,875,685</u></b>

**Note 6. Due from Other Governments**

Receivables due from other governments at December 31, 1999, include the following:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Internal Service</u>	<u>Total</u>
Local Government Contracts	\$ 101,207	\$ -0-	\$ -0-	\$ -0-	\$ 101,207
Auto Registration Fees	-0-	11,549	-0-	-0-	11,549
Gas Tax	-0-	30,930	-0-	-0-	30,930
Liquor Tax	1,431	-0-	-0-	-0-	1,431
Estate Tax	-0-	-0-	345,548	-0-	345,548
Local Government - State	21,432	-0-	-0-	-0-	21,432
State Grants	12,727	-0-	-0-	-0-	12,727
Federal Grants	770	86,664	760,524	-0-	847,958
Other	<u>159,319</u>	<u>-0-</u>	<u>-0-</u>	<u>527</u>	<u>159,846</u>
	<b><u>\$296,886</u></b>	<b><u>\$129,143</u></b>	<b><u>\$1,106,072</u></b>	<b><u>\$ 527</u></b>	<b><u>\$1,532,628</u></b>

**CITY OF SHAKER HEIGHTS, OHIO**  
**NOTES TO THE COMBINED FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**

**Note 7. Interfund Balances**

Individual fund interfund receivable and payable balances at December 31, 1999 include the following:

<u>Description</u>	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
<b>General Fund</b>	<b><u>\$375,754</u></b>	<b><u>\$553,095</u></b>
<b>Special Revenue Funds:</b>		
Street Maintenance and Repair Fund	-0-	11,044
State Highway Maintenance Fund	-0-	491
Sewer Maintenance Fund	-0-	9,387
Indigent Driver Alcohol Treatment Fund	105	-0-
Court Computer Legal Research Fund	3,185	1,104
Clerk of Court's Computerization Fund	10,623	2,577
Exterior Home Maintenance Fund	-0-	65,836
Law Enforcement Grant Fund	-0-	40,970
Court Community Service Fund	277	-0-
Court Alternate Dispute Resolution Fund	950	-0-
Tree Maintenance Assessment Fund	-0-	7,669
Fund	-0-	<u>11,247</u>
Total Special Revenue Funds	<u>15,140</u>	<u>150,325</u>
<b>Debt Service Fund</b>	<u>-0-</u>	<u>988</u>
<b>Capital Projects Funds</b>		
General Capital Projects Fund	<u>108,481</u>	<u>-0-</u>
<b>Recreation Enterprise Fund</b>	<u>25,000</u>	<u>97,671</u>
<b>Internal Service Funds</b>		
Central Garage Fund	35,000	16,811
Central Printing Fund	-0-	614
Central Services Fund	-0-	204,171
Self Insurance Fund	<u>611,321</u>	<u>-0-</u>
Total Internal Service Funds	<u>646,321</u>	<u>221,596</u>
<b>Trust and Agency Funds</b>		
Law Enforcement Trust Fund	6,400	-0-
Municipal Court Fund	-0-	123,421
Shaker Family Resource Center	<u>-0-</u>	<u>30,000</u>
Total Trust and Agency Funds	<u>6,400</u>	<u>153,421</u>
Total Interfund Balances	<u>\$1,177,096</u>	<u>\$1,177,096</u>

**Note 8. Changes in General Fixed Assets**

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

<u>Class</u>	<u>Jan. 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Completed Construction</u>	<u>Dec. 31, 1999</u>
Land	\$11,325,702	\$ 166,321	\$ 13,889	\$ -0-	\$11,478,134
Buildings	6,253,593	-0-	-0-	-0-	6,253,593
Land Improvements	2,688,743	60,261	2,975	4,426	2,750,455
Machinery & Equipment	11,635,340	1,332,694	172,776	212,878	13,008,136
Construction in Progress	<u>243,890</u>	<u>6,500</u>	<u>-0-</u>	<u>(217,304)</u>	<u>33,086</u>
Total	<u>\$32,147,268</u>	<u>\$1,565,776</u>	<u>\$189,640</u>	<u>\$ -0-</u>	<u>\$33,523,404</u>

**CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**Note 8. Changes in General Fixed Assets (continued)**

<u>Construction in Progress Projects</u>	<u>Project Authorization</u>	<u>Expended to Date</u>
Police Department Renovation		
Communication Center – Engineering Services	\$ 24,060	\$ 23,252
Rest/Locker Room – Engineering Services	5,940	3,334
Malvern Playground Project	<u>9,450</u>	<u>6,500</u>
TOTALS	<u>\$39,450</u>	<u>\$ 33,086</u>

**Note 9. Proprietary Fund Fixed Assets**

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

<u>Class</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total</u>
Land	\$ 86,342	\$ -0-	\$ 86,342
Buildings	1,621,573	-0-	1,621,573
Land Improvements	1,305,444	-0-	1,305,444
Machinery and Equipment	<u>536,518</u>	<u>164,775</u>	<u>701,293</u>
Total	3,549,877	164,775	3,714,652
Less Accumulated Depreciation	<u>(2,517,228)</u>	<u>(65,755)</u>	<u>(2,582,983)</u>
Net	<u>\$ 1,032,649</u>	<u>\$ 99,020</u>	<u>\$ 1,131,669</u>

**Note 10. Compensated Absences**

In accordance with Governmental Accounting Standards Board (GASB) Statement Number 16, the City has accrued a liability for compensated absences (vacation and sick leave) at December 31, 1999 along with any salary-related benefit liabilities associated with the payment of compensated absences. The City uses the vesting method to calculate this liability. For governmental funds, the City has 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 absence liability for governmental funds is reported in the general long-term debt account group as accrued sick leave benefits. Proprietary funds report the entire liability for compensated absences calculated at December 31, 1999.

Vacation is earned by City employees at varying rates based upon length of service. No employee may accumulate vacation time in excess of three times the individual's annual rate of accrual. In the case of death, termination or retirement an employee (or the employee's estate), is paid for the accumulated, unused vacation leave.

All full-time employees earn sick leave at a rate of fifteen (15) workdays per year. In November of each year full-time employees of the City have the right to convert accumulated sick leave days earned during the last year in excess of a total accumulation of ninety (90) days at the ratio of three

**CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**Note 10. Compensated Absences (continued)**

days of accumulated sick leave for one day's pay. Sick leave not converted under this option may be used through time off from work. Dependent upon bargaining unit membership, full-time employees with continuous service with the City ranging from five to fifteen years who terminate employment for other than disciplinary reasons may receive payment for their accumulated sick leave according to various formulae with maximums ranging from 240 to 728 hours.

As of December 31, 1999, the total estimated liability for all unpaid compensated absence and accrued sick leave benefits was \$3,788,169, for all funds and account groups.

**Note 11. Short-Term Debt**

Notes payable at December 31, 1999, consist of the general obligation bond anticipation notes listed below. These notes have a term of one year or less and were issued to finance improvements to City owned property and to retire the Unfunded Police and Firemen's Pension Past Service Liability (See explanation below). The City has been retiring a portion of the City Improvement notes as they mature and issuing new notes for the remaining balance. The City will either convert these notes to bonds or pay off the notes within the 20-year conversion period as required by the laws of the State of Ohio.

<u>General Obligation Bond Anticipation</u>	<u>Balance December 31, 1998</u>	<u>Net Addition (Reduction)</u>	<u>Balance December 31, 1999</u>
STC NorthWest Quadrant Note, due 3/12/99 interest at 3.90% (Ren - 5) City Projects	\$ 520,000	\$ (520,000)	\$ -0-
STC NorthWest Quadrant Note, due 6/1/00 interest at 3.70% (Ren - 9) Library Projects	1,840,000	(100,000)	1,740,000
Police Pension Unfunded Liability Note, due 6/1/00, interest at 3.70%	-0-	1,100,090	1,100,090
Fire Pension Unfunded Liability Note, due 6/1/00, interest at 3.70%	-0-	1,004,910	1,004,910
<b>Total:</b>	<u>\$2,360,000</u>	<u>\$1,485,000</u>	<u>\$3,845,000</u>

The State of Ohio's Police and Firemen Disability and Pension Fund (PFDPF) announced that beginning November 15, 1998, it would allow municipalities to pay off its Unfunded Past Service Liability balance early, at a discount in one lump sum. The amount due was 68% of the first \$500,000 owed and 70% of the remaining liability in excess of \$500,000 plus accrued interest at 4.25%. On September 9, 1999, the City executed its final pay-off of this Accrued Past Service Liability when \$2,073,849 was wired to the account of the PFDPF. The City plans to retire a portion of these notes as they mature and either issue new notes for the remaining balance or convert the notes to bonds.

**Note 12. Long-Term Obligations**

Long-term obligations of the City at December 31, 1999, consist of the following:

Loans	Shelburne Road Sanitary Sewer Replacement, Ohio Public Works Commission 0% interest Loan, due 7/1/2015, semi-annual installment of \$20,187.50 beginning 7/1/95.	\$ 625,812
Converted Sick Time	Converted Sick Time (Gross City converted Sick Time of \$2,402,901 less Proprietary Funds of \$187,987 - See Note 10)	<u>2,214,914</u>
	<b>Total:</b>	<u>\$2,840,726</u>

**CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**Note 12. Long-Term Obligations (continued)**

The following is a summary of transactions affecting long-term obligations of the City for the year ended December 31, 1999:

	<u>Loans</u>	<u>Police &amp; Fire Liability</u>	<u>Sick Time Conversion</u>	<u>Total</u>
Long-Term Obligation at 1/1/99	\$666,187	\$2,936,987	\$1,572,761	\$ 5,175,935
Net Change During the Year	<u>(40,375)</u>	<u>(2,936,987)</u>	<u>642,153</u>	<u>(2,335,209)</u>
Long-Term Obligations at 12/31/99	<u>\$625,812</u>	<u>\$ -0-</u>	<u>\$2,214,914</u>	<u>\$2,840,726</u>

As of December 31, 1999, the City's only future debt service requirement consisted of an Ohio Public Works Commission non-interest bearing loan. This loan requires an annual principal payment of \$40,375 for the next fifteen years and a final payment of \$20,167 which is due on June 1, 2015, totaling \$625,812.

**Legal Debt Margin** - Under the Uniform Bond Act of the Ohio Revised Code, at December 31, 1999, the City had the capacity to issue approximately \$68,821,842 of additional voted and unvoted general obligation debt. Of this total general obligation debt capacity, the City's unvoted general obligation debt capacity is \$36,188,214 at December 31, 1999.

**Note 13. Pension and Retirement Plans**

**A. Public Employees Retirement System of Ohio (PERS)**

**Plan Description** - All employees other than policemen and firemen participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code provides the authority to establish and amend benefit provisions. The Public Employees Retirement System issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or (800) 222-PERS.

**Funding Policy** - The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate is 8.5% of their annual covered salary. The 1999 employer contribution rate for local governments was 13.55% of covered payroll. The City's contributions to PERS for the years ending December 31, 1999, 1998 and 1997 were \$1,664,528, \$1,514,108, and \$1,474,433 respectively, equal to the required contributions for each year.

**B. Police and Firemen's Disability and Pension Fund of Ohio (PFDPF)**

**Plan Description** - All police officers and firefighters employed by the City contribute to the Police and Firemen's Disability and Pension Fund (PFDPF), a cost-sharing multiple-employer defined benefit pension plan. PFDPF provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Contribution requirements and benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. The PFDPF issues a publicly available financial report that includes financial information and required supplementary information for the plan. That report may be obtained by writing to PFDPF at 140 East Town Street, Columbus, Ohio 43215-5164.

**Funding Policy** - Plan members are required to contribute 10.0% of their annual covered salary, while employers are required to contribute 19.5% and 24.0% respectively for police officers and firefighters. The City's contributions to PFDPF for the years ending December 31, 1999, 1998, and 1997 were \$817,710, \$711,793 and \$701,774, respectively, for police officers and \$862,990, \$827,165 and \$846,531, respectively for firefighters equal to the required contributions for each year.

**CITY OF SHAKER HEIGHTS, OHIO**  
**NOTES TO THE COMBINED FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**

**Note 14. Post Employment Benefits**

In addition to the pension benefits described in Note 13, the Ohio Revised Code provides that the City fund post retirement health care benefits through employer contributions to the Public Employees Retirement System (PERS) of Ohio and the Police and Firemen's Disability and Pension Fund (PFDPF) of Ohio.

**A. Public Employees Retirement System (PERS)** - The PERS of Ohio provides post-retirement health care coverage to age and service retirees with ten (10) or more years of qualifying Ohio service credit. Health care coverage for disability and primary survivor recipients is available. The Ohio Revised Code provides the statutory authority requiring the City to fund post-retirement health care through the City's contribution 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 rate was 13.55% of covered payroll; 4.2% was the portion that was used to fund health care for 1999.

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

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to other postemployment benefits. 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 rates were determined for retiree health care coverage. As of December 31, 1999, the unaudited estimated net assets available for future other postemployment benefits were \$9,870 million. Expenditures for other postemployment benefits during 1999 were \$523,599,349 and the number of recipients eligible for benefits at December 31, 1999 was 118,062.

**B. Police and Fireman's Disability and Pension Fund (PFDPF)** - The PFDPF of Ohio 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. An eligible dependent child is any child under the age of eighteen whether or not the child is attending school or under the age of twenty-two, if attending school full-time or on a two-thirds basis. As of December 31, 1998, 11,424 police officers and 9,186 firefighters were eligible to receive health care benefits.

The Ohio Revised Code provides that health care costs paid from funds of the PFDPF of Ohio shall be included in the employer's contribution rate. For 1999, the total employer contribution rate was 19.5% and 24.0% of covered payroll for police officers and firefighters respectively. For 1999, the City's actual contributions to the PFDPF used to pay postemployment benefits were \$293,558 and \$251,993 for police officers and firefighters respectively.

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. In addition, 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. The PFDPF's total health care expenses for the year ended December 31, 1998 were \$78.6 million, which is net of member contributions of \$5,331,515.

**CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**Note 15. Deficit Fund Balances**

On December 31, 1999, the Police and Fire Pension Special Revenue Funds along with the Shaker Towne Centre Northwest Quadrant Capital Project fund had deficit fund balances of \$1,004,484, \$893,683 and \$1,739,012 arising solely from the issuance of short-term bond anticipation notes in the amount of \$1,100,090, \$1,004,910 and \$1,740,000 respectively. Since a formal agreement to refinance this note had not been completed prior to the issuance of these financial statements, the note is classified as a fund liability. The deficit fund balance will be eliminated when bonds are issued to replace the note financing and the accounting for the debt is transferred from the fund to the General Long-Term Debt Account Group.

**Note 16. 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, displays the total of operating transfers in and out for the fiscal year ended December 31, 1999. A reconciliation of these operating transfers is detailed below:

<u>Description</u>	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
<b>General Fund</b>	<u>\$18,880</u>	<u>\$2,713,026</u>
<b>Special Revenue Funds:</b>		
Street Maintenance and Repair Fund	250,000	-0-
Food Service Fund	-0-	13,425
Sewer Maintenance Fund	151,257	40,375
Police Pension Fund	712,981	-0-
Fire Pension Fund	732,600	-0-
Exterior Home Maintenance Fund	55,599	55,455
Community Preservation Partnership Fund	250,000	-0-
Law Enforcement Grant Fund	25,634	5,281
Community Visioning Fund	14,335	-0-
Street Lighting Assessment Fund	<u>12,000</u>	<u>-0-</u>
Total Special Revenue Funds	<u>2,204,406</u>	<u>114,536</u>
<b>Debt Service Fund</b>	<u>40,375</u>	<u>-0-</u>
<b>Capital Projects Funds:</b>		
General Capital Project Fund	67,292	978,035
Sewer Capital Improvements Fund	-0-	151,257
Shaker Towne Centre NW Quadrant Fund	<u>533,101</u>	<u>17,292</u>
Total Capital Projects Funds	<u>600,393</u>	<u>1,146,584</u>
<b>Recreation Enterprise Fund</b>	<u>1,115,436</u>	<u>-0-</u>
<b>Trust &amp; Agency Funds</b>		
Law Enforcement Expendable Trust Fund	<u>-0-</u>	<u>5,344</u>
Total Trust & Agency Funds	<u>-0-</u>	<u>5,344</u>
<b>Totals All Fund Types</b>	<u>\$3,979,490</u>	<u>\$3,979,490</u>

**CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**Note 17. Direct Financing Leases**

As of December 31, 1999, the City has leased five pieces of real property. All of the leases are accounted for as direct financing leases. These assets have been removed from the General Fixed Assets Account Group as if disposed of. The value of the City's investment in direct financing leases is reflected as a lease receivable and deferred revenue in the General Fund (\$1,020,328) and the Shaker Towne Centre Northwest Quadrant Capital Improvements Fund (\$1,978,658) and the General Capital Improvement Fund (\$317,128).

- A. Former Malvern School Building - This lease was originally entered into during 1992 and was most recently renewed in 1998. Under the terms of the lease, the lessee has the right to renew the lease, with a scheduled rent increase, for one additional period of two years.
- B. Former Senior Adult Building - This lease was entered into in 1995 and will expire in 2000. Under the terms of the lease, the lessee has the right to renew the lease, with a scheduled rent increase to be determined by Council, for one period of five years.
- C. Former Moreland School Building - This property was leased to the Shaker Heights Public Library during 1991 to serve as the library districts' new main library facility. The initial lease term expires in 2013 with four ten-year renewal options. Under the terms of the lease, the Library Board of Directors completed approximately \$4.3 million in renovations to the facility. The lease required the City to finance \$2.6 million of the project. The annual basic lease payment is \$100 plus the annual debt service on the financing amortized over the life of the lease.
- D. Warrensville Center Road Center Strip/Parking Lots - This lease was entered into with OfficeMax, Inc. during 1996 and is scheduled to expire in 2016. Under the terms of the lease, the City constructed and made necessary improvements to existing parking lots on City owned property along Warrensville Center Road. These parking lots were subsequently leased to OfficeMax, Inc. for their exclusive use. The initial term of the lease is for twenty years with an additional five-year option, which may be exercised by the lessee.
- E. 3470 Warrensville Center Road - This lease was entered into 1999 and will expire in 2009. Under the terms of the lease, upon expiration, the lessee has the right to renew the lease with scheduled rent increases for two five year periods.

The following lists the components of the net investment in direct financing leases as of December 31, 1999:

Total minimum lease payments to be received	\$2,458,368
Less: Amounts representing executory costs	<u>(13,797)</u>
Minimum lease payments receivable	2,444,571
Less: Allowance for uncollectables	<u>-0-</u>
Net minimum lease payments receivable	\$2,444,571
Estimated residual value of leased property (unguaranteed)	871,543
Less: Uneamed income	<u>-0-</u>
Net investment in direct financing leases	<u>\$3,316,114</u>

**CITY OF SHAKER HEIGHTS, OHIO**  
**NOTES TO THE COMBINED FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**

**Note 18. Risk Management**

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. During 1999, the City contracted with the following insurance companies:

States Self-Insurers Risk Retention Group, Inc. - provided public entity broad form liability insurance. This insurance included law enforcement, public officials, and emergency medical liability insurance, and is limited to \$10,000,000 with a self-retention of \$250,000. This insurance also included excess insurance for automobile liability with a deductible of \$1,000,000.

Personal Service Insurance Company - provided automobile liability insurance. Automobile liability was limited to \$1,000,000 per accident.

Indiana Insurance Company - provided commercial insurance for property and inland marine. Property insurance, with a deductible of \$1,000, was limited to \$30,504,189 for property and contents and \$1,489,176 for contractor's equipment. Boiler insurance had a property damage limit of \$2,000,000 with a deductible of \$1,000. This coverage also included coverage of valuable papers and records, which was limited to \$75,000 with a deductible of \$250.

CNA - provided commercial crime and public employee dishonesty insurance with an aggregate limit of \$500,000 and a deductible of \$250. In addition, CNA provided commercial inland marine coverage for the City's vehicle fleet. This insurance coverage has a maximum limit of \$3,000,000 and deductible of \$5,000.

Western World - provided emergency medical services insurance with an aggregate limit of \$500,000, an occurrence limit of \$250,000, and a deductible of \$250.

The City accounts for its general liability and property insurance premiums in the Self-Insurance Fund (an Internal Service Fund). All other premiums are accounted for in the General Fund. The claims liability of \$108,770 reported in the Self-Insurance Fund at December 31, 1999, is based on the requirements of Governmental 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. Settled claims have not exceeded commercial coverage in any of the past three fiscal years.

The City makes available a choice of health care plans for full-time permanent employees and their qualified dependents. Our current providers are an HMO and commercial hospitalization insurance carrier. Hospitalization premiums are paid on a monthly basis through the General Fund. Benefits of these plans include hospitalization and dental insurance. Other insurance carriers provide accidental death and dismemberment, disability and life insurance benefits.

The State of Ohio is one of six states having monopolistic state funds, which have the exclusive authority to provide employees with worker's compensation insurance. Historically, under the Ohio Worker's Compensation System for public employer taxing districts, there have been two types of rating plans: Base Rating and Experience Rating.

Ohio law was subsequently amended to include an additional plan called Retrospective Rating, which was offered to Ohio Employers who meet the eligibility requirements and standards. Under the terms of the Retrospective Rating Plan, an employer is required to make three forms of payment.

**CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**Note 18. Risk Management (continued)**

- First a minimum premium payment, which is a fraction of the premium it would have been under the Experience Rating Plan.
- Second, the employer is responsible for all selection year claims paid by the Bureau within the next ten years.
- Third, at the end of the ten-year period, the Bureau will compute a final premium liability for all remaining, unresolved claims.

The City applied for and has been accepted into the Retrospective Rating Plan for all years since 1994. The City's Self-Insurance Fund (an Internal Service Fund) is used to account for and pay Workers' Compensation claims from the 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 \$1,586,393 had been accrued for Workers' Compensation claims. This represents estimates to be paid for reported claims and incurred but not yet reported claims based on the current information available.

A reconciliation of changes in the balances of claims liabilities during the fiscal years 1999 and 1998 were as follows:

	<u>Property and Casualty</u>		<u>Workers' Compensation</u>	
	<u>1999</u>	<u>1998</u>	<u>1999</u>	<u>1998</u>
Beginning of the Year Liability	\$ 161,725	\$ 160,993	\$1,434,508	\$1,143,661
Current Year Claims and Changes in Estimates	(12,280)	3,942	613,531	473,541
Claim Payments	<u>(40,675)</u>	<u>(3,210)</u>	<u>(461,646)</u>	<u>(182,694)</u>
Balance at End of Year	<u>\$ 108,770</u>	<u>\$161,725</u>	<u>\$1,586,393</u>	<u>\$1,434,508</u>

**Note 19. Contributed Capital**

During 1999, changes in contributed capital were as follows:

<u>Sources</u>	<u>Recreation Enterprise Fund</u>	<u>Central Garage Internal Service Fund</u>	<u>Total</u>
Contributed Capital Beginning Balance	\$894,449	\$98,389	\$992,838
Additions	90,600	-0-	90,600
Deletions	<u>(79,290)</u>	<u>(4,904)</u>	<u>(84,194)</u>
Contributed Capital Ending Balance	<u>\$905,759</u>	<u>\$93,485</u>	<u>\$999,244</u>

**CITY OF SHAKER HEIGHTS, OHIO  
NOTES TO THE COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**Note 20. Claims and Judgements**

Several claims and lawsuits are pending against the City. It is the opinion of management that such claims and lawsuits will not have a material adverse effect on the financial condition of the City.

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 grants. However, it is the opinion of management that any such disallowances, if any, will be immaterial.

**Note 21. Funds With An Excess of Expenditures Over Appropriations**

For the year ended December 31, 1999, expenditures exceeded appropriations by \$22,262 in the Central Services Internal Service Fund

**Note 22. Subsequent Event**

On April 24, 2000, City Council passed Ordinance Numbers 00-62, 00-63, and 00-64 authorizing the issuance and sale of a Various Purpose Improvement Note, Series 2000 in the amount of \$3,935,000. This note was issued in anticipation of the issuance of bonds for the purpose of (i) renovating and improving the former Moreland school building for library and other municipal purposes (\$1,585,000), (ii) refunding the obligation of the City of Shaker Heights to the Ohio Police and Firemen's Disability and Pension Fund for the employer's accrued liability (\$1,950,000) and (iii) acquiring motorized and mechanized vehicles and equipment for the Safety Department, including a fire truck together with all necessary appurtenances and equipment thereto (\$400,000). Of the note proceeds, \$1,585,000 and \$1,950,000, respectively, was used to partially refinance the \$1,740,000 Shaker Towne Centre Northwest Quadrant (Library Projects) Improvement Note; and \$2,105,000 Police (\$1,100,090) and Fire (\$1,004,910) Unfunded Liability notes that were outstanding at 12/31/99 and matured on 6/1/00.

*City of Shaker Heights, Ohio*

**COURT COMMUNITY  
SERVICE FUND**

**Comparative Financial Statements**

To account for the collection and use of an additional court cost imposed by the Shaker Heights Municipal Court, under the authority of Ohio Revised Code Section 1901-26, on each DUI and substance related offenses as well as first-offender criminal cases to fund court community service programming.



*City of Shaker Heights, Ohio*

## **GENERAL FUND**

### **Comparative Financial Statements**

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



**CITY OF SHAKER HEIGHTS, OHIO  
GENERAL FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<b><u>ASSETS</u></b>	<b><u>1999</u></b>	<b><u>1998</u></b>
Equity In City Treasury Cash	\$6,510,805	\$6,075,534
Receivables (Net of Allowance For Uncollectibles)		
Taxes	11,742,555	12,088,273
Accounts	516,403	133,151
Deferred Special Assessments	3,293	2,230
Accrued Interest	297,481	119,767
Lease	1,020,328	720,882
Due From Other Funds	375,754	189,523
Due From Other Governments	296,886	90,363
Inventory of Supplies	169,205	132,317
Prepaid Items	5,351	61,983
	<b><u>\$20,938,061</u></b>	<b><u>\$19,614,023</u></b>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities:		
Vouchers and Accounts Payable	\$457,910	\$422,888
Accrued Wages And Benefits	562,007	497,286
Compensated Absences	1,078,602	982,528
Due To Other Funds	553,095	404,315
Deferred Revenue	10,823,584	10,584,261
	<b><u>13,475,198</u></b>	<b><u>12,891,278</u></b>
Fund Balance:		
Reserved For Encumbrances	479,900	397,566
Reserved For Prepaid Items	5,351	61,983
Reserved For Inventory of Supplies	169,205	132,317
Unreserved	6,808,407	6,130,879
	<b><u>7,462,863</u></b>	<b><u>6,722,745</u></b>
	<b><u>\$20,938,061</u></b>	<b><u>\$19,614,023</u></b>

CITY OF SHAKER HEIGHTS, OHIO  
GENERAL FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Property Taxes	\$5,421,183	\$5,311,132
Municipal Income Taxes	17,486,702	17,217,267
State Levied Shared Taxes	2,097,134	2,049,778
Intergovernmental Grants and Contracts	971,636	938,128
Charges For Services	1,909,703	1,872,376
Fees, Licenses and Permits	372,383	310,003
Interest Earnings	385,994	642,646
Fines and Forfeitures	623,585	558,573
All Other Revenue	1,045,119	949,185
<b>TOTAL REVENUES</b>	<u>30,313,439</u>	<u>29,849,088</u>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	12,032,038	11,287,439
Public Health and Welfare	378,668	356,838
Leisure Time Activities	604,396	578,608
Community Environment	3,533,282	3,105,976
Basic Utility Services	2,558,192	2,429,168
Transportation	721,618	435,307
General Government	6,661,007	6,328,047
Capital Outlay	426,862	238,963
<b>TOTAL EXPENDITURES</b>	<u>26,916,063</u>	<u>24,760,346</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,397,376</u>	<u>5,088,742</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating Transfers - In	18,880	13,800
Operating Transfers - Out	(2,713,026)	(4,495,147)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(2,694,146)</u>	<u>(4,481,347)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures And Other Uses	703,230	607,395
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>6,722,745</u>	<u>6,134,175</u>
Increase (Decrease) In Reserve For Inventory	<u>36,888</u>	<u>(18,825)</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u>\$7,462,863</u>	<u>\$6,722,745</u>

CITY OF SHAKER HEIGHTS, OHIO  
GENERAL FUND  
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<u>Revenues:</u>						
Property Taxes	\$5,339,335	\$5,421,183	\$81,848	\$5,367,297	\$5,311,132	(\$56,165)
Municipal Income Taxes	17,400,000	17,742,052	342,052	16,540,000	16,775,797	235,797
Other Local Taxes	50,000	50,437	437	40,000	50,258	10,258
State Levied Shared Taxes	2,059,650	2,097,361	37,711	1,944,650	2,028,490	83,840
Intergovernmental Grants & Contracts	1,011,100	926,830	(84,270)	958,300	943,011	(15,289)
Charges for Services	1,706,900	1,914,477	207,577	1,566,600	1,779,750	213,150
Fees, Licenses and Permits	274,850	372,383	97,533	264,850	310,003	45,153
Interest Earnings	975,000	749,479	(225,521)	925,000	1,115,326	190,326
Fines and Forfeitures	625,000	625,585	585	600,000	619,457	19,457
Other Revenues	309,520	473,241	163,721	396,303	553,369	157,066
<u>Other Financing Sources:</u>						
Operating Transfers In	24,345	23,901	(444)	15,600	14,182	(1,418)
Advances In	146,400	78,827	(67,573)	107,000	32,064	(74,936)
<b>Total Revenues and Other Financing Sources</b>	<b>\$29,922,100</b>	<b>\$30,475,756</b>	<b>\$553,656</b>	<b>\$28,725,600</b>	<b>\$29,532,839</b>	<b>\$807,239</b>
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Security of Persons and Property	\$12,221,300	\$11,900,862	\$320,438	\$11,667,600	\$11,530,696	\$136,804
Public Health and Welfare	387,300	376,321	10,979	372,300	360,165	12,135
Leisure Time Activities	595,500	608,508	(13,008)	590,400	586,978	3,422
Community Environment	3,597,000	3,482,074	114,926	3,264,800	3,211,682	53,118
Basic Utility Services	2,437,700	2,594,566	(156,866)	2,438,700	2,504,084	(65,384)
Transportation	643,300	790,414	(147,114)	641,600	427,450	214,150
General Government	6,542,700	6,528,500	14,200	6,557,900	6,300,783	257,117
Capital Outlay	469,500	421,556	37,944	335,000	274,150	60,850
<u>Other Financing Uses:</u>						
Operating Transfers Out	2,875,900	2,688,026	187,874	4,685,100	4,666,147	18,953
Advances Out	271,500	271,426	74	10,000	10,000	0
<b>Total Expenditures and Other Financing Uses</b>	<b>\$30,031,700</b>	<b>\$29,662,253</b>	<b>\$369,447</b>	<b>\$30,563,300</b>	<b>\$29,872,135</b>	<b>\$691,165</b>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<b>(\$109,600)</b>	<b>\$813,503</b>	<b>\$923,103</b>	<b>(\$1,837,700)</b>	<b>(\$339,296)</b>	<b>\$1,498,404</b>
Cash Fund Balance - January 1	6,525,820	6,525,820	0	6,554,312	6,554,312	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(82,957)	(82,957)	0	(75,077)	(75,077)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(773,042)	(624,752)	148,290	(588,922)	(470,118)	118,804
Cash Fund Balance - December 31						
Unreserved	\$5,560,221	\$6,631,614	\$1,071,393	\$4,052,613	\$5,669,821	\$1,617,208
Reserved for Encumbrances - All Budget Years		870,676			855,999	
<b>Total Cash Fund Balance - December 31</b>		<b>\$7,502,290</b>			<b>\$6,525,820</b>	

# *City of Shaker Heights, Ohio*

## **SPECIAL REVENUE FUND GROUP**

### **Combining Financial Statements**

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

**Street Maintenance and Repair** One of two funds legally required by the Ohio Revised Code (the other being the State Highway Maintenance Fund) to account for revenue from the state gasoline tax and motor vehicle registration fees. The Revised Code requires that 92.5% of these revenues be used for the maintenance and repair of streets within the City.

**State Highway Maintenance** One of two funds legally required by the Ohio Revised Code (the other being the Street Maintenance and Repair Fund) to account for revenue from the state gasoline tax and motor vehicle registration fees. The Revised Code requires that 7.5% of these revenues be used exclusively for the maintenance and repair of state highways within the City's General Fund.

**Food Service** To account for fees collected by the City Health Department for food service operation and vending machine licenses. As required by state law, a portion of each license fee is remitted to the State and the balance is transferred to the City's General Fund.

**Sewer Maintenance** To account for funds derived from a surcharge levied upon all users of the sewer system within the City. This surcharge pays for sewer system maintenance, replacement and repair. The surcharge is levied in addition to the treatment and disposal rate set by the Northeast Ohio Regional Sewer District.

**Police Pension** To account for the payment of current and accrued police pension liability to the Police and Firemen's Disability and Pension Fund of Ohio. The Ohio Revised Code requires that the City levy .3 mills of property tax annually for the partial payment of this liability. The remaining liability is financed by an operating transfer primarily from the City's General Fund.

*City of Shaker Heights, Ohio*  
**SPECIAL REVENUE FUND GROUP, (cont.)**  
**Combining Financial Statements**

<b>Fire Pension</b>	To account for the payment of current and accrued fire pension liability to the Police and Firemen's Disability and Pension Fund of Ohio. The Ohio Revised Code requires that the City levy .3 mills of property tax annually for the partial payment of this liability. The remaining liability is financed by an operating transfer primarily from the City's General Fund.
<b>Indigent Driver/ Alcohol Treatment</b>	To account for reinstatement fee monies collected by the State Bureau of Motor Vehicles in connection with driving under the influence offenses. Section 4511.191(L) provides that payments are to be made only upon order of the Municipal Court Judge for alcohol and other drug treatment costs for indigent drivers.
<b>Court Computer Legal Research</b>	To account for revenues from court costs assessed under the authority of Ohio Revised Code Section 1901.261(A) by the Municipal Court on the filing of each cause of action or appeal for the purposes of computerizing the court and to make available computerized legal research services.
<b>Clerk's Computerization</b>	To account for revenues from court costs assessed under the authority of Ohio Revised Code Section 1901.261(B) by the Municipal Court on the filing of each cause of action or appeal, certificate of judgement or modification of judgement for the purpose of procuring and maintaining computer systems for the office of the clerk of the Municipal Court.
<b>Exterior Home Maintenance</b>	To account for monies received from the Cuyahoga County Community Development Block Grant Program to be used to provide funding for improvements to owner-occupied homes within the City.
<b>Fair Housing Grant</b>	To account for monies received from the Department of Housing and Urban Development. The funds are to be used to monitor fair housing practices within the City.
<b>Community Preservation Partnership Program</b>	To account for the Gund and Cleveland Foundation Grant monies to be used for home improvement education and mortgage assistance.

# *City of Shaker Heights, Ohio*

## **SPECIAL REVENUE FUND GROUP, (cont.)**

### **Combining Financial Statements**

#### **Law Enforcement Grant**

To account for grants received by the Shaker Heights Police Department whose primary purpose is to reduce the amounts and effects of external harm to individuals and property. The following grants are accounted for in this fund:

\$ 75,000 COPS Universal Hiring Grant  
30,469 COPS Domestic Abuse Prevention Grant  
28,611 1997 Local Law Enforcement Block Grant  
20,314 1998 Juvenile Accountability Block Grant  
24,862 1998 Local Law Enforcement Block Grant

#### **Court Community Service Fund**

To account for the collection and use of an additional court cost imposed by the Shaker Heights Municipal Court, under the authority of Ohio Revised Code Section 1901-26, on each DUI and substance related offenses as well as first-offender criminal cases to fund court community service programming.

#### **Court Alternate Dispute Resolution Fund**

To Account for the collection and use of an additional court cost imposed by the Shaker Heights Municipal Court, under the authority of Ohio Revised Code Section 1901-26, on each civil and small claims case to fund alternate dispute resolution programming and materials.

#### **Community Visioning**

To account for the Gund and Cleveland Foundation Grant monies to be used to partially fund the City's Community Visioning process.

#### **Ohio Court Security Project Fund**

To account for a grant received from the State of Ohio to be used to upgrade court security by replacing door entry locks with a computerized keyless entry system.

#### **High Intensity Drug Trafficking Area (HIDTA) Grant Fund**

The City is the grantee and acts as the fiscal agent for the Federally Funded Ohio HIDTA. The HIDTA Program functions as a coordination umbrella by forging partnerships among local, state and federal law enforcement agencies in designated areas to combine resources and efforts in order to reduce drug trafficking and distribution.

# *City of Shaker Heights, Ohio*

## **SPECIAL REVENUE FUND GROUP, (cont.)**

### **Combining Financial Statements**

<b>Street Lighting Assessment</b>	To account for funds received from the levy of special assessments against property with frontage on public streets for the legally restricted purpose of paying the cost of street lighting within the City.
<b>Tree Maintenance Assessment</b>	To account for funds received from the levy of special assessments against property with frontage on public streets for the legally restricted purpose of paying the cost of tree care on the City's public right-of-way.



CITY OF SHAKER HEIGHTS, OHIO  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

ASSETS	STREET		STATE		FOOD		SEWER		POLICE		FIRE		INDIGENT		COURT		CLERK'S		EXTERIOR		FAIR		
	MAINTENANCE	REVENUE	MAINTENANCE	REVENUE	SERVICE	REVENUE	MAINTENANCE	REVENUE	PENSION	REVENUE	PENSION	REVENUE	DRIVER	ALCOHOL	COMPUTER	REVENUE	COMPUTER	REVENUE	HOME	REVENUE	HOUSING	GRANT	
Equity in City Treasury Cash	\$395,405		\$88,410	\$1,398	\$1,398	\$2,032,805	\$397,832	\$393,723	\$8,458	\$55,706	\$135,509	\$34,811	\$173,291										
Receivables (Net of Allowance For Uncollectibles)																							
Taxes	0	0	0	0	0	180,610	180,610	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts	0	0	0	0	0	473,236	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Special Assessments	0	0	0	0	0	16,004	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due From Other Funds	0	0	0	0	0	0	0	0	105	3,185	10,623	0	0	0	0	0	0	0	0	0	0	0	0
Due From Other Governments	40,369		2,110	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	66,836	0	0	0	0
Prepaid Items	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$435,774</b>		<b>\$90,520</b>	<b>\$1,398</b>	<b>\$1,398</b>	<b>\$2,522,045</b>	<b>\$578,242</b>	<b>\$574,333</b>	<b>\$8,561</b>	<b>\$58,991</b>	<b>\$146,132</b>	<b>\$100,647</b>	<b>\$173,291</b>										

**LIABILITIES AND FUND BALANCE**

Liabilities:																								
Vouchers and Accounts Payable	\$32,773		\$0	\$0	\$0	\$33,784	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Accrued Wages And Benefits	16,992		397	0	0	9,122	246,679	242,124	0	947	2,039	0	0	0	0	0	0	0	0	0	0	0	0	
Compensated Absences	32,637		0	0	0	41,267	56,347	40,372	0	0	2,654	0	0	0	0	0	0	0	0	0	0	0	0	
Due To Other Funds	11,044		491	0	0	9,387	0	0	0	1,104	2,577	66,836	0	0	0	0	0	0	0	0	0	0	0	
Deferred Revenue	0		0	0	0	386,101	180,610	180,610	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Notes Payable	0		0	0	0	0	1,100,090	1,004,910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total Liabilities</b>	<b>93,446</b>		<b>888</b>	<b>0</b>	<b>0</b>	<b>479,661</b>	<b>1,587,726</b>	<b>1,468,016</b>	<b>0</b>	<b>2,051</b>	<b>7,270</b>	<b>66,606</b>	<b>229</b>											
Fund Balance:																								
Reserved For Encumbrances	28,562		8,191	0	0	30,344	0	0	0	0	16,289	19,519	40											
Unreserved	312,766		81,441	1,398	2,012,040	(1,004,484)	(893,683)	8,561	56,840	120,573	14,522	173,022												
<b>Total Fund Balance</b>	<b>342,328</b>		<b>89,632</b>	<b>1,398</b>	<b>2,042,384</b>	<b>(1,004,484)</b>	<b>(893,683)</b>	<b>8,561</b>	<b>56,840</b>	<b>138,862</b>	<b>34,041</b>	<b>173,062</b>												
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$435,774</b>		<b>\$90,520</b>	<b>\$1,398</b>	<b>\$2,522,045</b>	<b>\$578,242</b>	<b>\$574,333</b>	<b>\$8,561</b>	<b>\$58,991</b>	<b>\$146,132</b>	<b>\$100,647</b>	<b>\$173,291</b>												

CITY OF SHAKER HEIGHTS, OHIO  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET, continued  
DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

ASSETS	COMMUNITY PRESER- VATION	LAW ENFORCE- MENT GRANTS	COURT COMMUNITY SERVICE	COURT ALTERNATE DISPUTE RESOLUTION	COMMUNITY VISIONING	OHIO COURT SECURITY PROJECT	HIGH INTENSITY DRUG TRAFFICK- ING AREA	ASSESSMENTS			TOTALS
								STREET LIGHTING	MAIN- TENANCE	TREE	
Equity in City Treasury Cash	\$310,478	\$60,374	\$3,193	\$11,692	\$0	\$28,125	\$4,978	\$155,513	\$313,804	\$4,605,304	\$3,147,966
Receivables (Net of Allowance For Uncollectibles)	0	0	0	0	0	0	0	0	0	381,220	364,070
Taxes	0	0	0	0	0	0	0	0	0	473,236	429,607
Accounts	0	0	0	0	0	0	0	603,455	707,973	1,327,432	2,498,460
Deferred Special Assessments	0	0	0	0	0	0	0	0	0	15,140	18,458
Due From Other Funds	0	0	277	950	0	0	0	0	0	129,143	84,069
Due From Other Governments	0	14,560	0	0	0	0	6,268	0	0	0	7,960
Prepaid Items	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$310,478</b>	<b>\$74,934</b>	<b>\$3,470</b>	<b>\$12,642</b>	<b>\$0</b>	<b>\$28,125</b>	<b>\$11,247</b>	<b>\$758,968</b>	<b>\$1,021,777</b>	<b>\$6,911,475</b>	<b>\$6,548,308</b>

**LIABILITIES AND FUND BALANCE**

Liabilities:	\$0	\$5,105	\$0	\$0	\$0	\$0	\$0	\$0	\$1,315	\$73,976	\$178,533
Vouchers and Accounts Payable	0	0	0	0	0	0	0	0	16,846	535,146	409,281
Accrued Wages And Benefits	0	333	0	0	0	0	0	0	4,453	177,063	143,100
Compensated Absences	0	40,970	0	0	0	0	11,247	0	7,669	150,325	161,351
Due To Other Funds	0	0	0	0	0	0	0	0	0	2,058,749	3,216,354
Deferred Revenue	0	0	0	0	0	0	0	603,455	707,973	2,106,000	0
Notes Payable	0	0	0	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>46,408</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,247</b>	<b>603,455</b>	<b>798,256</b>	<b>5,100,259</b>	<b>4,108,599</b>
Fund Balance:	1,426	3,643	303	0	0	0	0	0	24,755	136,072	424,663
Reserved For Encumbrances	309,052	24,883	3,167	12,642	0	28,125	0	155,513	268,788	1,875,144	2,015,046
Unreserved											
<b>Total Fund Balance</b>	<b>\$10,478</b>	<b>28,526</b>	<b>3,470</b>	<b>12,642</b>	<b>0</b>	<b>28,125</b>	<b>0</b>	<b>155,513</b>	<b>268,521</b>	<b>1,811,216</b>	<b>2,439,709</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$310,478</b>	<b>\$74,934</b>	<b>\$3,470</b>	<b>\$12,642</b>	<b>\$0</b>	<b>\$28,125</b>	<b>\$11,247</b>	<b>\$758,968</b>	<b>\$1,021,777</b>	<b>\$6,911,475</b>	<b>\$6,548,308</b>

THE CITY OF SHAKER HEIGHTS, OHIO  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1989  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1988

	STREET MAIN- TENANCE	STATE HIGHWAY MAIN- TENANCE	FOOD SERVICE	SEWER MAIN- TENANCE	POLICE PENSION	FIRE PENSION	INDIGENT DRIVER ALCOHOL TREATMENT	COURT COMPUTER	CLERK'S COMPUTER- IZATION	EXTERIOR HOME MAIN- TENANCE	FAIR HOUSING GRANT
<b>REVENUES:</b>											
Property Taxes	\$0	\$0	\$0	\$0	\$174,877	\$174,877	\$0	\$0	\$0	\$0	\$0
State Levied Shared Taxes	771,339	48,402	0	0	0	0	0	0	0	0	0
Intergovernmental Grants and Contracts	0	0	0	0	23,131	23,131	7,738	10,108	0	110,748	112,401
Charges For Services	0	0	0	1,431,679	0	0	0	0	0	0	0
Fees, Licenses and Permits	0	0	13,425	0	0	0	0	0	0	0	0
Interest Earnings	0	3,388	0	78,086	0	0	280	2,161	4,059	0	5,262
Special Assessments	0	0	0	2,001	0	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0	0	40,291	134,091	0	0
All Other Revenue	3,148	0	0	0	8,829	29	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>774,487</b>	<b>51,790</b>	<b>13,425</b>	<b>1,508,766</b>	<b>206,837</b>	<b>198,037</b>	<b>7,998</b>	<b>62,551</b>	<b>138,150</b>	<b>110,746</b>	<b>117,653</b>
<b>EXPENDITURES:</b>											
Current:											
Security of Persons and Property	0	0	0	0	845,837	887,482	0	0	0	0	0
Community Environment	0	0	0	0	0	0	0	0	110,837	0	0
Basic Utility Services	0	0	0	594,898	0	0	0	0	0	0	0
Transportation	1,128,384	53,053	0	0	0	0	0	0	0	0	0
General Government	0	0	0	2,901	0	0	7,970	34,443	83,481	0	20,440
Capital Outlay	24,064	0	0	22,792	0	0	0	280	24,000	0	1,900
Debt Service:											
Principal	0	0	0	0	1,071,896	979,180	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	53,501	48,894	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,153,448</b>	<b>53,053</b>	<b>0</b>	<b>620,591</b>	<b>1,871,234</b>	<b>1,915,626</b>	<b>7,970</b>	<b>34,723</b>	<b>107,481</b>	<b>110,837</b>	<b>22,340</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(378,961)	(1,263)	13,425	889,175	(1,764,397)	(1,717,489)	28	17,828	30,669	(91)	86,313
<b>OTHER FINANCING SOURCES (USES)</b>											
Operating Transfers - In	250,000	0	0	151,257	712,981	732,600	0	0	0	55,599	0
Operating Transfers - Out	0	0	(13,425)	(40,375)	0	0	0	0	0	(55,455)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>250,000</b>	<b>0</b>	<b>(13,425)</b>	<b>110,882</b>	<b>712,981</b>	<b>732,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>144</b>	<b>0</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(128,961)	(1,263)	0	1,000,057	(1,051,416)	(984,889)	28	17,828	30,669	53	96,313
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>471,289</b>	<b>90,855</b>	<b>1,398</b>	<b>1,042,327</b>	<b>48,932</b>	<b>91,206</b>	<b>8,633</b>	<b>39,012</b>	<b>108,193</b>	<b>33,988</b>	<b>77,749</b>
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$342,328</b>	<b>\$89,632</b>	<b>\$1,398</b>	<b>\$2,042,384</b>	<b>(\$1,004,484)</b>	<b>(\$583,683)</b>	<b>\$8,561</b>	<b>\$56,840</b>	<b>\$138,862</b>	<b>\$34,041</b>	<b>\$173,062</b>

THE CITY OF SHAKER HEIGHTS, OHIO  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE, continued  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998

	COMMUNITY PRESER- VATION	LAW ENFORCE- MENT GRANTS	COURT COMMUNITY SERVICE	COURT ALTERNATE DISPUTE RESOLUTION	COMMUNITY VISIONING	OHIO COURT SECURITY PROJECT	HIGH INTENSITY DRUG TRAFFICK- ING AREA	ASSESSMENTS			TOTALS	
								STREET LIGHTING	MAIN- TENANCE	TREE		
REVENUES:												
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$349,754	\$342,652
State Levied Shared Taxes	0	0	0	0	0	0	0	0	0	0	819,741	786,239
Intergovernmental Grants and Contracts	0	78,012	0	0	0	28,125	16,803	0	0	0	410,196	187,542
Charges For Services	0	0	4,690	9,985	0	0	0	0	0	0	1,446,354	1,299,467
Fees, Licenses and Permits	0	0	0	0	0	0	0	0	0	0	13,425	13,479
Interest Earnings	9,426	183	100	419	804	0	0	0	0	0	102,128	106,118
Special Assessments	0	0	0	0	0	0	0	0	569,705	685,409	1,247,115	1,213,146
Fines and Forfeitures	0	0	0	0	0	0	0	0	0	0	174,382	180,068
All Other Revenue	0	0	0	0	0	0	0	0	0	768	12,774	38,153
<b>TOTAL REVENUES</b>	<b>9,426</b>	<b>78,195</b>	<b>4,790</b>	<b>10,404</b>	<b>804</b>	<b>28,125</b>	<b>16,803</b>	<b>559,705</b>	<b>686,177</b>	<b>4,575,859</b>	<b>4,166,894</b>	
EXPENDITURES:												
Current:												
Security of Persons and Property	0	71,288	0	0	0	0	16,803	608,952	0	0	2,330,352	2,119,303
Community Environment	45,032	0	0	0	0	0	0	0	585,956	741,825	592,794	434,558
Basic Utility Services	0	0	0	0	0	0	0	0	0	684,898	803,771	316,214
Transportation	0	0	0	0	0	0	0	0	0	1,182,447	184,723	96,472
General Government	0	0	3,337	6,811	25,340	0	0	0	0	0	2,051,046	33,288
Capital Outlay	0	0	0	0	0	0	0	0	0	0	102,395	125,887
Debt Service:												
Principal	0	0	0	0	0	0	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>45,032</b>	<b>71,288</b>	<b>3,337</b>	<b>6,811</b>	<b>25,340</b>	<b>0</b>	<b>16,803</b>	<b>608,952</b>	<b>619,466</b>	<b>7,294,232</b>	<b>4,522,327</b>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,606)	6,907	1,453	3,593	(24,536)	28,125	0	50,753	66,711	(2,718,363)	(355,433)	
OTHER FINANCING SOURCES (USES)												
Operating Transfers - In	250,000	25,634	0	0	14,335	0	0	12,000	0	2,204,406	1,526,706	
Operating Transfers - Out	0	(5,281)	0	0	0	0	0	0	0	(114,836)	(213,877)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>250,000</b>	<b>20,353</b>	<b>0</b>	<b>0</b>	<b>14,335</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>0</b>	<b>2,089,570</b>	<b>1,312,829</b>	
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	214,394	27,250	1,453	3,593	(10,201)	28,125	0	62,753	66,711	(628,493)	957,396	
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>96,084</b>	<b>1,266</b>	<b>2,017</b>	<b>9,049</b>	<b>10,201</b>	<b>0</b>	<b>0</b>	<b>92,760</b>	<b>216,810</b>	<b>2,439,709</b>	<b>1,482,313</b>	
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$310,478</b>	<b>\$28,526</b>	<b>\$3,470</b>	<b>\$12,642</b>	<b>\$0</b>	<b>\$28,125</b>	<b>\$0</b>	<b>\$165,513</b>	<b>\$263,521</b>	<b>\$1,811,216</b>	<b>\$2,439,709</b>	

CITY OF SHAKER HEIGHTS, OHIO  
SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	Street Maintenance and Repair			State Highway Maintenance			Food Service			Sewer Maintenance		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>												
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Levied Shared Taxes	765,000	772,204	7,204	47,800	48,448	648	0	0	0	0	0	0
Intergovernmental Grants & Contracts	0	0	0	0	0	0	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0	0	0	0	1,282,042	1,405,823	123,781
Fees, Licenses and Permits	0	0	0	0	0	0	14,800	13,425	(1,375)	0	0	0
Interest Earnings	0	0	0	5,000	3,398	(1,602)	0	0	0	85,000	78,065	(6,935)
Special Assessments	0	0	0	0	0	0	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenues	0	3,148	3,148	0	0	0	0	0	0	0	0	0
<b>Other Financing Sources:</b>												
Operating Transfers In	250,000	250,000	0	0	0	0	0	0	0	151,256	151,257	(1)
Advances In	0	0	0	0	0	0	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Revenues and Other Financing Sources</b>	<b>\$1,025,000</b>	<b>\$1,025,453</b>	<b>\$453</b>	<b>\$52,800</b>	<b>\$51,837</b>	<b>(\$963)</b>	<b>\$14,800</b>	<b>\$13,425</b>	<b>(\$1,375)</b>	<b>\$1,518,500</b>	<b>\$1,633,165</b>	<b>\$114,665</b>
<b>Expenditures and Other Financing Uses</b>												
Current:												
Security of Persons and Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Health and Welfare	0	0	0	0	0	0	0	0	0	0	0	0
Community Environment	0	0	0	0	0	0	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0	0	0	0	703,700	385,088	308,612
Transportation	1,276,500	1,147,216	129,284	91,900	58,210	23,690	0	0	0	0	0	0
General Government	0	0	0	0	0	0	0	0	0	128,100	140,908	(12,808)
Capital Outlay	12,000	11,777	223	0	0	0	0	0	0	26,500	22,783	3,717
<b>Other Financing Uses:</b>												
Operating Transfers Out	0	0	0	0	0	0	13,800	13,425	375	40,400	40,375	25
Advances Out	0	0	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures and Other Financing Uses</b>	<b>\$1,287,500</b>	<b>\$1,158,983</b>	<b>\$128,517</b>	<b>\$91,900</b>	<b>\$58,210</b>	<b>\$23,690</b>	<b>\$14,800</b>	<b>\$13,425</b>	<b>\$1,175</b>	<b>\$888,700</b>	<b>\$586,142</b>	<b>\$299,558</b>
<b>Excess of Revenues and Other Sources Over/Under Expenditures and Other Uses</b>	<b>(\$272,500)</b>	<b>(\$133,530)</b>	<b>\$138,920</b>	<b>(\$39,100)</b>	<b>(\$8,373)</b>	<b>\$22,627</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$619,800</b>	<b>\$1,034,023</b>	<b>\$414,423</b>
Cash Fund Balance - January 1	515,138	515,138	0	108,870	109,870	0	1,388	1,388	0	1,054,875	1,054,875	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(4,937)	(4,937)	0	0	0	0	0	0	0	(5,815)	(5,815)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(204,039)	(54,450)	149,589	(33,274)	(23,343)	9,931	0	0	0	(128,202)	(82,364)	35,848
Cash Fund Balance - December 31	\$33,660	\$372,209	\$238,549	\$47,596	\$80,164	\$32,558	\$1,388	\$1,388	\$0	\$1,540,458	\$1,940,728	\$450,270
Unreserved												
Reserved for Encumbrances - All Budget Years	73,196	8,256	64,940	8,256	0	74,944	0	0	0	42,076	42,076	0
<b>Total Cash Fund Balance - December 31</b>	<b>\$33,660</b>	<b>\$380,465</b>	<b>\$346,805</b>	<b>\$55,852</b>	<b>\$88,420</b>	<b>\$107,492</b>	<b>\$1,388</b>	<b>\$1,388</b>	<b>\$0</b>	<b>\$1,582,534</b>	<b>\$1,982,804</b>	<b>\$400,270</b>

CITY OF SHAKER HEIGHTS, OHIO  
SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	Police Pension			Fire Pension			Indigent Driver Alcohol Treatment			Court Computer		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources:</b>												
Property Taxes	\$172,292	\$174,877	\$2,615	\$172,292	\$174,877	\$2,615	\$0	\$0	\$0	\$0	\$0	\$0
State Levied Shared Taxes	0	0	0	0	0	0	0	0	0	0	0	0
Intergovernmental Grants & Contracts	23,200	23,131	(69)	23,200	23,131	(69)	8,000	7,703	1,703	17,600	10,811	(8,989)
Charges for Services	0	0	0	0	0	0	0	0	0	0	0	0
Fees, Licenses and Permits	0	0	0	0	0	0	0	0	0	0	0	0
Interest Earnings	0	0	0	0	0	0	500	290	(240)	2,000	2,151	151
Special Assessments	0	0	0	0	0	0	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenues	0	8,928	8,928	0	0	0	0	0	0	41,700	40,867	(1,063)
<b>Other Financing Sources:</b>												
Operating Transfers In	726,800	712,981	(13,819)	732,800	732,800	0	0	0	0	0	0	0
Advances In	0	0	0	0	0	0	0	0	0	0	0	0
Sale of Notes	1,100,000	1,100,000	0	1,000,000	1,004,810	(89)	0	0	0	0	0	0
<b>Total Revenues and Other Financing Sources</b>	<b>\$2,022,382</b>	<b>\$2,018,907</b>	<b>(\$2,455)</b>	<b>\$1,932,082</b>	<b>\$1,935,548</b>	<b>\$2,484</b>	<b>\$8,500</b>	<b>\$7,983</b>	<b>\$1,403</b>	<b>\$81,300</b>	<b>\$53,389</b>	<b>(\$7,931)</b>
<b>Expenditures and Other Financing Uses:</b>												
<b>Salaries:</b>												
Security of Persons and Property	\$838,800	\$790,725	\$48,175	\$851,700	\$851,844	\$19,856	\$0	\$0	\$0	\$0	\$0	\$0
Public Health and Welfare	0	0	0	0	0	0	0	0	0	0	0	0
Community Environment	0	0	0	0	0	0	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0	0	0	0	0	0	0
Transportation	0	0	0	0	0	0	0	0	0	0	0	0
General Government	18,000	16,207	793	14,000	13,891	109	12,000	8,033	2,967	80,300	33,371	28,729
Capital Outlay	0	0	0	0	0	0	0	0	0	2,000	278	1,721
<b>Other Financing Uses:</b>												
Operating Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0	0	0	0	0	0	0
Debt Service	1,167,200	1,125,387	41,803	1,067,100	1,028,044	39,056	0	0	0	0	0	0
<b>Total Expenditures and Other Financing Uses</b>	<b>\$2,022,100</b>	<b>\$1,931,329</b>	<b>\$90,771</b>	<b>\$1,932,800</b>	<b>\$1,873,779</b>	<b>\$59,021</b>	<b>\$12,000</b>	<b>\$9,033</b>	<b>\$2,967</b>	<b>\$82,300</b>	<b>\$33,650</b>	<b>\$28,450</b>
<b>Excess of Revenues and Other Sources Over(Under) Expenditures and Other Uses</b>	<b>\$292</b>	<b>\$88,578</b>	<b>\$88,316</b>	<b>\$282</b>	<b>\$81,767</b>	<b>\$81,505</b>	<b>(\$5,500)</b>	<b>(\$1,070)</b>	<b>\$4,430</b>	<b>(\$1,000)</b>	<b>\$19,719</b>	<b>\$20,618</b>
Cash Fund Balance - January 1	283,291	283,291	0	315,013	315,013	0	9,528	9,528	0	35,855	35,855	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance Unreserved	(183,261)	(183,261)	0	(224,415)	(224,415)	0	0	0	0	(196)	(196)	0
Cash Fund Balance - December 31	\$90,292	\$178,008	\$88,316	\$90,600	\$162,365	\$81,505	\$4,026	\$9,458	\$4,430	\$34,659	\$55,178	\$20,618
Reserved for Encumbrances - All Budget Years	218,024	218,024	0	241,358	241,358	0	0	0	0	0	0	0
<b>Total Cash Fund Balance - December 31</b>	<b>\$308,316</b>	<b>\$396,032</b>	<b>\$87,716</b>	<b>\$331,958</b>	<b>\$403,723</b>	<b>\$81,505</b>	<b>\$4,026</b>	<b>\$9,458</b>	<b>\$4,430</b>	<b>\$34,659</b>	<b>\$55,178</b>	<b>\$20,618</b>

CITY OF SHAKER HEIGHTS, OHIO  
 SPECIAL REVENUE FUNDS  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998  
 WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	Chair's Computerization			Exterior Home Maintenance			Fair Housing Grant			Community Preservation Partnership		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>												
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Levied Shared Taxes	0	0	0	0	0	0	0	0	0	0	0	0
Intergovernmental Grants & Contracts	0	0	0	142,808	75,132	(67,676)	63,500	112,400	58,900	0	0	0
Charges for Services	0	0	0	0	0	0	0	0	0	0	0	0
Fees, Licenses and Permits	0	0	0	0	0	0	0	0	0	0	0	0
Interest Earnings	5,000	4,058	(941)	0	0	0	4,000	5,252	1,252	2,600	8,427	6,927
Special Assessments	0	0	0	0	0	0	0	0	0	0	0	0
Fines and Forfeitures	121,300	135,158	13,858	0	0	0	0	0	0	0	0	0
Other Revenues	0	0	0	0	0	0	0	0	0	0	0	0
<b>Other Financing Sources:</b>												
Operating Transfers In	0	0	0	55,600	55,988	(1)	0	0	0	250,000	250,000	0
Advances In	0	0	0	50,400	50,400	0	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Financing Sources	\$126,300	\$139,217	\$12,917	\$248,808	\$191,131	(\$57,677)	\$57,500	\$117,652	\$60,152	\$252,500	\$259,427	\$6,927
<b>Expenditures and Other Financing Uses</b>												
Current:												
Security of Persons and Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Health and Welfare	0	0	0	0	0	0	0	0	0	0	0	0
Community Environment	0	0	0	131,543	120,586	(10,957)	0	0	0	317,600	40,220	277,380
Basic Utility Services	0	0	0	0	0	0	0	0	0	0	0	0
Transportation	0	0	0	0	0	0	0	0	0	0	0	0
General Government	111,900	83,395	(28,505)	0	0	0	38,700	18,296	20,404	0	0	0
Capital Outlay	52,000	40,000	(12,000)	0	0	0	0	1,900	(1,900)	0	0	0
<b>Other Financing Uses:</b>												
Operating Transfers Out	0	0	0	7,345	5,455	(1,890)	0	0	0	0	0	0
Advances Out	0	0	0	194,545	128,709	(65,836)	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures and Other Financing Uses	\$163,900	\$123,395	\$40,505	\$333,433	\$254,750	\$78,683	\$38,700	\$20,196	\$18,504	\$317,600	\$40,220	\$277,380
Excess of Revenue and Other Sources Over(Under) Expenditures and Other Uses	(\$37,600)	\$15,822	\$53,422	(\$84,625)	(\$73,619)	\$11,006	\$18,800	\$97,456	\$78,656	(\$65,100)	\$218,207	\$284,307
Cash Fund Balance - January 1	101,382	101,382	0	87,811	97,811	0	78,098	78,098	0	98,158	98,158	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(2,557)	(2,033)	524	(13,285)	(9,779)	3,515	(2,340)	(2,304)	38	(5,004)	(6,313)	26,681
Cash Fund Balance - December 31	\$81,235	\$115,181	\$33,946	\$1	\$14,522	\$14,521	\$84,558	\$73,251	\$78,882	\$54	\$308,052	\$308,058
Unreserved Reserved for Encumbrances - All Budget Years	20,328	20,328	0	20,289	20,289	0	40	40	0	1,428	1,428	0
Total Cash Fund Balance - December 31	\$101,563	\$135,509	\$33,946	\$21,518	\$34,811	\$14,521	\$124,602	\$93,541	\$78,920	\$54	\$309,480	\$309,488

CITY OF SHAKER HEIGHTS, OHIO  
SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

	Law Enforcement Grants			Court Community Service			Court Alternata Dispute			Community Visioning		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>												
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Levied Shared Taxes	0	0	0	0	0	0	0	0	0	0	0	0
Intergovernmental Grants & Contracts	127,800	73,827	(53,973)	0	0	0	0	0	0	0	0	0
Charges for Services	0	0	0	4,200	4,823	423	13,000	10,320	(2,680)	0	0	0
Fees, Licenses and Permits	0	0	0	0	0	0	0	0	0	0	0	0
Interest Earnings	0	183	183	200	100	(100)	500	418	(82)	0	804	804
Special Assessments	0	0	0	0	0	0	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenues	0	0	0	0	0	0	0	0	0	0	0	0
<b>Other Financing Sources:</b>												
Operating Transfers In	24,508	25,834	(2,872)	0	0	0	0	0	0	0	0	0
Advances In	71,500	71,428	(74)	0	0	0	0	0	0	0	0	0
Sale of Assets	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Revenues and Other Financing Sources</b>	<b>\$227,808</b>	<b>\$171,070</b>	<b>(\$86,738)</b>	<b>\$4,400</b>	<b>\$4,723</b>	<b>\$323</b>	<b>\$13,500</b>	<b>\$10,438</b>	<b>(\$3,061)</b>	<b>\$16,000</b>	<b>14,335</b>	<b>(1,665)</b>
<b>Expenditures and Other Financing Uses</b>												
Current:												
Security of Persons and Property	\$107,776	\$73,352	\$34,424	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Health and Welfare	0	0	0	0	0	0	0	0	0	0	0	0
Community Environment	0	0	0	0	0	0	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0	0	0	0	0	0	0
Transportation	0	0	0	0	0	0	0	0	0	0	0	0
General Government	0	0	0	4,200	3,640	560	13,000	3,308	9,692	26,000	25,340	660
Capital Outlay	3,000	0	3,000	0	0	0	0	0	0	0	0	0
<b>Other Financing Uses:</b>												
Operating Transfers Out	18,200	5,281	13,919	0	0	0	0	0	0	0	0	0
Advances Out	111,400	73,827	37,573	0	0	0	0	0	0	0	0	0
Debt Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures and Other Financing Uses</b>	<b>\$241,376</b>	<b>\$152,459</b>	<b>(\$88,916)</b>	<b>\$4,200</b>	<b>\$3,640</b>	<b>\$560</b>	<b>\$13,000</b>	<b>\$3,308</b>	<b>\$9,692</b>	<b>\$26,000</b>	<b>\$25,340</b>	<b>\$660</b>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<b>(\$13,570)</b>	<b>\$18,610</b>	<b>\$32,180</b>	<b>\$200</b>	<b>\$1,083</b>	<b>\$863</b>	<b>\$500</b>	<b>\$8,531</b>	<b>\$8,031</b>	<b>(\$10,000)</b>	<b>(\$10,201)</b>	<b>(\$201)</b>
Cash Fund Balance - January 1	33,032	33,032	0	2,072	2,072	0	8,364	8,364	0	10,201	10,201	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0	0	0	0	0	0	0
<b>Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance</b>	<b>(16)</b>	<b>(16)</b>	<b>0</b>	<b>(245)</b>	<b>(245)</b>	<b>0</b>	<b>(3,203)</b>	<b>(3,203)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Cash Fund Balance - December 31	\$19,446	\$51,626	\$32,180	\$2,007	\$2,080	\$863	\$5,661	\$11,682	\$6,021	\$201	\$0	(\$201)
Unreserved												
Reserved for Encumbrances - All Budget Years	8,748	8,748	0	303	303	0	0	0	0	0	0	0
<b>Total Cash Fund Balance - December 31</b>	<b>\$60,374</b>	<b>\$60,374</b>	<b>\$0</b>	<b>\$3,192</b>	<b>\$3,192</b>	<b>\$0</b>	<b>\$11,682</b>	<b>\$11,682</b>	<b>\$0</b>	<b>\$201</b>	<b>\$0</b>	<b>(\$201)</b>



CITY OF SHAKER HEIGHTS, OHIO  
SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1998			1998			Variance Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
<b>Revenues and Other Financing Sources</b>							
<b>Revenues:</b>							
Property Taxes	\$344,524	\$48,754	\$5,230	\$348,268	\$342,652	(\$3,614)	
State Levied Shared Taxes	\$812,800	\$820,752	7,952	794,500	907,387	8,887	
Intergovernmental Grants & Contracts	\$447,253	\$364,585	(\$8,656)	\$64,311	189,333	(174,978)	
Charges for Services	\$1,286,242	\$1,420,488	121,224	1,295,000	1,345,445	50,445	
Fees, Licenses and Permits	\$14,000	\$13,425	(1,175)	14,200	13,479	(721)	
Interest Earnings	\$104,700	\$102,128	(2,571)	80,000	108,118	28,118	
Special Assessments	\$1,222,900	\$1,265,115	22,215	1,222,900	1,213,146	(9,754)	
Fines and Forfeitures	\$183,000	\$175,785	(12,785)	181,900	178,181	(16,281)	
Other Revenues	\$0	\$12,772	12,772	0	38,183	38,183	
<b>Other Financing Sources:</b>							
Operating Transfers In	\$2,222,864	\$2,204,406	(18,458)	1,637,000	1,578,798	(\$58,204)	
Advances In	\$140,900	\$128,228	(18,674)	85,000	85,000	0	
Sale of Notes	\$2,105,000	\$2,195,000	0	0	0	0	
<b>Total Revenues and Other Financing Sources</b>	<b>\$8,883,863</b>	<b>\$8,942,495</b>	<b>\$58,542</b>	<b>\$8,004,977</b>	<b>\$8,987,830</b>	<b>(\$107,247)</b>	
<b>Expenditures and Other Financing Uses</b>							
<b>Current:</b>							
Security of Persons and Property	\$2,405,676	\$2,218,626	\$186,947	\$2,337,188	\$2,231,528	\$105,641	
Public Health and Welfare	\$800	\$0	800	400	0	400	
Community Environment	\$1,144,943	\$727,450	417,493	\$73,884	623,288	250,595	
Basic Utility Services	\$703,700	\$385,068	308,632	822,200	397,964	224,238	
Transportation	\$1,257,400	\$1,205,438	151,974	1,057,300	958,410	98,890	
General Government	\$424,200	\$347,187	77,013	396,100	296,147	99,953	
Capital Outlay	\$155,625	\$126,073	29,552	35,600	110,793	(75,283)	
<b>Other Financing Uses:</b>							
Operating Transfers Out	\$90,745	\$84,538	16,208	218,635	213,877	4,759	
Advances Out	\$305,845	\$202,536	103,409	287,000	82,819	184,081	
Debt Service	\$2,254,300	\$2,153,441	80,859	186,300	189,185	115	
<b>Total Expenditures and Other Financing Uses</b>	<b>\$8,813,334</b>	<b>\$7,438,548</b>	<b>\$1,374,786</b>	<b>\$8,987,488</b>	<b>\$8,074,112</b>	<b>\$883,376</b>	
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$70,529	\$1,503,859	\$1,433,330	\$37,489	\$923,518	\$786,029	
Cash Fund Balance - January 1	\$3,147,988	\$3,147,988	0	1,979,947	1,978,947	0	
Prior Year's Reserve For Encumbrances Outstanding At December 31	(\$11,602)	(\$11,602)	0	(80,888)	(80,888)	0	
Current Year Cash Expenditures Against Prior Year's Cash Fund							
Balance Reserved For Encumbrance							
Cash Fund Balance - December 31	(\$944,202)	(\$708,687)	235,505	(\$42,717)	(\$30,805)	12,112	
Reserved for Encumbrances - All Budget Years	\$2,287,691	\$1,933,528	\$1,670,835	\$1,384,021	\$2,192,182	\$788,141	
Total Cash Fund Balance - December 31		\$871,778		\$65,804			
		\$4,005,304		\$3,147,988			



*City of Shaker Heights, Ohio*

**STREET MAINTENANCE  
AND REPAIR**

**Comparative Financial Statement**

One of two funds legally required by the Ohio Revised Code (the other being the State Highway Maintenance Fund) to account for revenue from the state gasoline tax and motor vehicle registration fees. The Revised Code requires that 92.5% of these revenues be used for the maintenance and repair of streets within the city.



**CITY OF SHAKER HEIGHTS, OHIO  
STREET MAINTENANCE AND REPAIR SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$395,405	\$515,136
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	40,369	41,336
Prepaid Items	0	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$435,774</b>	<b>\$556,472</b>
	<hr/>	<hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$32,773	\$33,061
Accrued Wages And Benefits	16,992	12,194
Compensated Absences	32,637	30,815
Due To Other Funds	11,044	9,113
Deferred Revenue	0	0
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>93,446</b>	<b>85,183</b>
	<hr/>	<hr/>
Fund Balance:		
Reserved For Encumbrances	29,562	167,035
Unreserved	312,766	304,254
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>342,328</b>	<b>471,289</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND     FUND BALANCE</b>	<b>\$435,774</b>	<b>\$556,472</b>
	<hr/>	<hr/>

**THE CITY OF SHAKER HEIGHTS, OHIO  
STREET MAINTENANCE AND REPAIR SPECIAL REVENUE FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	1999	1998
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	771,339	740,345
Intergovernmental Grants and Contracts	0	0
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	0	0
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	3,148	2,743
	774,487	743,088
<b>TOTAL REVENUES</b>		
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	1,129,394	755,699
General Government	0	0
Capital Outlay	24,054	19,288
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	1,153,448	774,987
<b>TOTAL EXPENDITURES</b>		
Excess (Deficiency) of Revenues Over (Under) Expenditures	(378,961)	(31,899)
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	250,000	125,000
Operating Transfers - Out	0	0
	250,000	125,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(128,961)	93,101
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	471,289	378,188
<b>FUND EQUITY AT END OF YEAR</b>	\$342,328	\$471,289

CITY OF SHAKER HEIGHTS, OHIO  
STREET MAINTENANCE AND REPAIR SPECIAL REVENUE FUND  
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Revenues:</b>						
State Levied Shared Taxes	\$765,000	\$772,304	\$7,304	\$751,500	\$759,889	\$8,389
Other Revenues	0	3,149	3,149		2,743	2,743
<b>Other Financing Sources:</b>						
Operating Transfers In	250,000	250,000	0	125,000	125,000	0
<b>Total Revenues and Other Financing Sources</b>	<b>\$1,015,000</b>	<b>\$1,025,453</b>	<b>\$10,453</b>	<b>\$876,500</b>	<b>\$887,632</b>	<b>\$11,132</b>
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
Transportation	\$1,275,500	\$1,147,216	\$128,284	\$980,100	\$897,894	\$82,206
Capital Outlay	12,000	11,777	223	13,500	14,708	(1,208)
<b>Total Expenditures and Other Financing Uses</b>	<b>\$1,287,500</b>	<b>\$1,158,993</b>	<b>\$128,507</b>	<b>\$993,600</b>	<b>\$912,602</b>	<b>\$80,998</b>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<b>(\$272,500)</b>	<b>(\$133,540)</b>	<b>\$138,960</b>	<b>(\$117,100)</b>	<b>(\$24,970)</b>	<b>\$92,130</b>
Cash Fund Balance - January 1	515,136	515,136	0	387,308	387,308	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(4,937)	(4,937)	0	(24,060)	(24,060)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(204,039)	(54,450)	149,589	(33,531)	(32,118)	1,413
Cash Fund Balance - December 31						
Unreserved	<u>\$33,660</u>	<u>\$322,209</u>	<u>\$288,549</u>	<u>\$212,617</u>	<u>\$306,160</u>	<u>\$93,543</u>
Reserved for Encumbrances - All Budget Years		73,196			208,976	
<b>Total Cash Fund Balance - December 31</b>		<u><b>\$395,405</b></u>			<u><b>\$515,136</b></u>	

# *City of Shaker Heights, Ohio*

## **State Highway Maintenance**

### **Comparative Financial Statements**

**One of two funds legally required by the Ohio Revised Code (the other being the Street Maintenance and Repair Fund) to account for revenue from the state gasoline tax and motor vehicle registration fees. The Revised Code requires that 7.5% of these revenues be used exclusively for the maintenance and repair of state highways within the City's General Fund.**



CITY OF SHAKER HEIGHTS, OHIO  
STATE HIGHWAY MAINTENANCE SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$88,410	\$109,870
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	2,110	2,157
Prepaid Items	0	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$90,520</b>	<b>\$112,027</b>
	<hr/>	<hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$20,543
Accrued Wages And Benefits	397	155
Compensated Absences	0	0
Due To Other Funds	491	434
Deferred Revenue	0	0
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>888</b>	<b>21,132</b>
	<hr/>	<hr/>
Fund Balance:		
Reserved For Encumbrances	8,191	12,576
Unreserved	81,441	78,319
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>89,632</b>	<b>90,895</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND     FUND BALANCE</b>	<b>\$90,520</b>	<b>\$112,027</b>
	<hr/>	<hr/>

**THE CITY OF SHAKER HEIGHTS, OHIO**  
**STATE HIGHWAY MAINTENANCE SPECIAL REVENUE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**  
**WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	48,402	45,894
Intergovernmental Grants and Contracts	0	0
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	3,388	5,244
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<hr/>	<hr/>
<b>TOTAL REVENUES</b>	<b>51,790</b>	<b>51,138</b>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	53,053	48,072
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>53,053</b>	<b>48,072</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	 (1,263)	 3,066
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
	<hr/>	<hr/>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	 (1,263)	 3,066
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>90,895</b>	<b>87,829</b>
<b>FUND EQUITY AT END OF YEAR</b>	<b><u>\$89,632</u></b>	<b><u>\$90,895</u></b>

CITY OF SHAKER HEIGHTS, OHIO  
STATE HIGHWAY MAINTENANCE SPECIAL REVENUE FUND  
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues and Other Financing Sources</u></b>						
<b><u>Revenues:</u></b>						
State Levied Shared Taxes	\$47,900	\$48,448	\$548	\$47,000	\$47,498	\$498
Interest Earnings	5,000	3,389	(1,611)	5,000	5,244	244
Total Revenues and Other Financing Sources	\$52,900	\$51,837	(\$1,063)	\$52,000	\$52,742	\$742
<b><u>Expenditures and Other Financing Uses</u></b>						
<b><u>Current:</u></b>						
Transportation	\$81,900	\$58,210	\$23,690	\$77,200	\$60,516	\$16,684
Total Expenditures and Other Financing Uses	\$81,900	\$58,210	\$23,690	\$77,200	\$60,516	\$16,684
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$29,000)	(\$6,373)	\$22,627	(\$25,200)	(\$7,774)	\$17,426
Cash Fund Balance - January 1	109,870	109,870	0	85,057	85,057	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	(225)	(225)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(33,274)	(23,343)	9,931	(462)	(462)	0
Cash Fund Balance - December 31						
Unreserved	\$47,596	\$80,154	\$32,558	\$59,170	\$76,596	\$17,426
Reserved for Encumbrances - All Budget Years		8,256			33,274	
Total Cash Fund Balance - December 31		\$88,410			\$109,870	

# *City of Shaker Heights, Ohio*

## **Food Service**

### **Comparative Financial Statements**

**To account for fees collected by the City Health Department for food service operations and vending machine licenses. As required by state law, a portion of each license fee is remitted to the State and the balance is transferred to the City's General Fund.**



**CITY OF SHAKER HEIGHTS, OHIO  
FOOD SERVICE SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$1,398	\$1,398
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$1,398</b>	<b>\$1,398</b>
	<hr/> <hr/>	<hr/> <hr/>
 <u>LIABILITIES AND FUND BALANCE</u>		
 Liabilities:		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>
	<hr/>	<hr/>
 Fund Balance:		
Reserved For Encumbrances	0	0
Unreserved	1,398	1,398
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>1,398</b>	<b>1,398</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND     FUND BALANCE</b>	<b>\$1,398</b>	<b>\$1,398</b>
	<hr/> <hr/>	<hr/> <hr/>

**THE CITY OF SHAKER HEIGHTS, OHIO  
 FOOD SERVICE SPECIAL REVENUE FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	1999	1998
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	0	0
Fees, Licenses and Permits	13,425	13,479
Interest Earnings	0	0
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<b>13,425</b>	<b>13,479</b>
<b>TOTAL REVENUES</b>	<b>13,425</b>	<b>13,479</b>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 <b>13,425</b>	 <b>13,479</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	0	0
Operating Transfers - Out	(13,425)	(13,800)
	<b>(13,425)</b>	<b>(13,800)</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(13,425)</b>	<b>(13,800)</b>
 Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	 <b>0</b>	 <b>(321)</b>
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>1,398</b>	<b>1,719</b>
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$1,398</b>	<b>\$1,398</b>

**CITY OF SHAKER HEIGHTS, OHIO**  
**FOOD SERVICE SPECIAL REVENUE FUND**  
**COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE**  
**BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**  
**WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998**

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues and Other Financing Sources</u></b>						
<b><u>Revenues:</u></b>						
Fees, Licenses and Permits	\$14,600	\$13,425	(\$1,175)	\$14,200	\$13,479	(\$721)
Total Revenues and Other Financing Sources	\$14,600	\$13,425	(\$1,175)	\$14,200	\$13,479	(\$721)
<b><u>Expenditures and Other Financing Uses</u></b>						
<b><u>Current:</u></b>						
Public Health and Welfare	\$800	\$0	\$800	\$400	\$0	\$400
<b><u>Other Financing Uses:</u></b>						
Operating Transfers Out	13,800	13,425	375	13,800	13,800	0
Total Expenditures and Other Financing Uses	\$14,600	\$13,425	\$1,175	\$14,200	\$13,800	\$400
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$0	\$0	\$0	\$0	(\$321)	(\$321)
Cash Fund Balance - January 1	1,398	1,398	0	1,719	1,719	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	0	0	0	0	0	0
Cash Fund Balance - December 31						
Unreserved	\$1,398	\$1,398	\$0	\$1,719	\$1,398	(\$321)
Reserved for Encumbrances - All Budget Years		0				
Total Cash Fund Balance - December 31		\$1,398			\$1,398	

*City of Shaker Heights, Ohio*

## **Sewer Maintenance**

### **Comparative Financial Statements**

**To account for funds derived from a surcharge levied upon all users of the sewer system within the City. This surcharge pays for sewer system maintenance, replacement and repair. The surcharge is levied in addition to the treatment and disposal rate set by the Northeast Ohio Regional Sewer District.**



**CITY OF SHAKER HEIGHTS, OHIO  
SEWER MAINTENANCE SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$2,032,805	\$1,054,875
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	473,236	429,104
Deferred Special Assessments	16,004	18,005
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	472
	<u>0</u>	<u>472</u>
<b>TOTAL ASSETS</b>	<b><u>\$2,522,045</u></b>	<b><u>\$1,502,456</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$33,784	\$49,754
Accrued Wages And Benefits	9,122	6,172
Compensated Absences	41,267	24,888
Due To Other Funds	9,387	7,486
Deferred Revenue	386,101	371,829
Notes Payable	0	0
	<u>0</u>	<u>0</u>
<b>Total Liabilities</b>	<b><u>479,661</u></b>	<b><u>460,129</u></b>
Fund Balance:		
Reserved For Encumbrances	30,344	106,331
Unreserved	2,012,040	935,996
	<u>2,042,384</u>	<u>1,042,327</u>
<b>Total Fund Balance</b>	<b><u>2,042,384</u></b>	<b><u>1,042,327</u></b>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	 <b><u>\$2,522,045</u></b>	 <b><u>\$1,502,456</u></b>

**THE CITY OF SHAKER HEIGHTS, OHIO  
SEWER MAINTENANCE SPECIAL REVENUE FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	1,431,679	1,285,502
Fees, Licenses and Permits	0	0
Interest Earnings	76,086	83,530
Special Assessments	2,001	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<u>1,509,766</u>	<u>1,369,032</u>
<b>TOTAL REVENUES</b>		
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	594,898	434,588
Transportation	0	0
General Government	2,901	137,028
Capital Outlay	22,792	37,893
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<u>620,591</u>	<u>609,509</u>
<b>TOTAL EXPENDITURES</b>		
Excess (Deficiency) of Revenues Over (Under) Expenditures	889,175	759,523
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	151,257	0
Operating Transfers - Out	(40,375)	(187,375)
	<u>110,882</u>	<u>(187,375)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,000,057	572,148
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>1,042,327</u>	<u>470,179</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u><u>\$2,042,384</u></u>	<u><u>\$1,042,327</u></u>

CITY OF SHAKER HEIGHTS, OHIO  
SEWER MAINTENANCE SPECIAL REVENUE FUND  
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Revenues:</b>						
Charges for Services	\$1,282,042	\$1,405,823	\$123,781	\$1,280,000	\$1,331,542	\$51,542
Interest Earnings	85,000	76,085	(8,915)	65,000	83,630	18,630
<b>Other Financing Sources:</b>						
Operating Transfers In	151,258	151,257	(1)			0
<b>Total Revenues and Other Financing Sources</b>	<b>\$1,518,300</b>	<b>\$1,633,165</b>	<b>\$114,865</b>	<b>\$1,345,000</b>	<b>\$1,415,072</b>	<b>\$70,072</b>
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
Basic Utility Services	\$703,700	\$395,068	\$308,632	\$622,200	\$397,964	\$224,236
General Government	128,100	140,906	(12,806)	128,100	138,948	(10,848)
Capital Outlay	26,500	22,793	3,707	0	22,714	(22,714)
<b>Other Financing Uses:</b>						
Operating Transfers Out	40,400	40,375	25	187,400	187,375	25
<b>Total Expenditures and Other Financing Uses</b>	<b>\$898,700</b>	<b>\$599,142</b>	<b>\$299,558</b>	<b>\$837,700</b>	<b>\$747,001</b>	<b>\$190,699</b>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<b>\$619,600</b>	<b>\$1,034,023</b>	<b>\$414,423</b>	<b>\$407,300</b>	<b>\$668,071</b>	<b>\$260,771</b>
Cash Fund Balance - January 1	1,054,875	1,054,875	0	405,501	405,501	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(5,815)	(5,815)	0	(30,478)	(30,478)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(128,202)	(92,354)	35,848	(122,402)	(122,236)	166
Cash Fund Balance - December 31						
Unreserved	\$1,540,458	\$1,990,729	\$450,271	\$659,921	\$920,858	\$260,937
Reserved for Encumbrances - All Budget Years		42,076			134,017	
<b>Total Cash Fund Balance - December 31</b>		<b>\$2,032,805</b>			<b>\$1,054,875</b>	

# *City of Shaker Heights, Ohio*

## **Police Pension**

### **Comparative Financial Statements**

To account for the payment of current and accrued police pension liability to the Police and Firemen's Disability and Pension Fund of Ohio. The Ohio Revised Code requires that the City levy .3 mills of property tax annually for the partial payment of this liability. The remaining liability is financed by an operating transfer primarily from the City's General Fund.



**CITY OF SHAKER HEIGHTS, OHIO  
POLICE PENSION SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<b><u>ASSETS</u></b>	<b><u>1999</u></b>	<b><u>1998</u></b>
Equity in City Treasury Cash	\$397,632	\$283,291
Receivables (Net of Allowance For Uncollectibles)		
Taxes	180,610	182,035
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	2,990
	<u>578,242</u>	<u>\$468,316</u>
<b>TOTAL ASSETS</b>		
	<u>\$578,242</u>	<u>\$468,316</u>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	246,679	188,741
Compensated Absences	55,347	50,608
Due To Other Funds	0	0
Deferred Revenue	180,610	182,035
Notes Payable	1,100,090	0
	<u>1,582,726</u>	<u>421,384</u>
<b>Total Liabilities</b>		
	<u>1,582,726</u>	<u>421,384</u>
Fund Balance:		
Reserved For Encumbrances	0	26,984
Unreserved	(1,004,484)	19,948
	<u>(1,004,484)</u>	<u>46,932</u>
<b>Total Fund Balance</b>		
	<u>(1,004,484)</u>	<u>46,932</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$578,242</u>	<u>\$468,316</u>

**THE CITY OF SHAKER HEIGHTS, OHIO  
POLICE PENSION SPECIAL REVENUE FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Property Taxes	\$174,877	\$171,326
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	23,131	23,291
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	0	0
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	8,829	34,892
<b>TOTAL REVENUES</b>	<u>206,837</u>	<u>229,509</u>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	845,837	695,953
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal	1,071,896	17,398
Interest and Fiscal Charges	53,501	65,776
<b>TOTAL EXPENDITURES</b>	<u>1,971,234</u>	<u>779,127</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,764,397)</b>	<b>(549,618)</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	712,981	588,267
Operating Transfers - Out	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>712,981</u>	<u>588,267</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(1,051,416)</b>	<b>38,649</b>
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>46,932</u>	<u>8,283</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u><u>(\$1,004,484)</u></u>	<u><u>\$46,932</u></u>

CITY OF SHAKER HEIGHTS, OHIO  
 POLICE PENSION SPECIAL REVENUE FUND  
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Revenues:</b>						
Property Taxes	\$172,262	\$174,877	\$2,615	\$173,133	\$171,326	(\$1,807)
Intergovernmental Grants & Contracts	23,200	23,131	(69)	23,200	23,291	91
Other Revenues	0	8,828	8,828	0	34,892	34,892
<b>Other Financing Sources:</b>						
Operating Transfers in	726,900	712,981	(13,919)	678,500	640,267	(38,233)
Sale of Notes	1,100,000	1,100,080	90			0
<b>Total Revenues and Other Financing Sources</b>	<b>\$2,022,362</b>	<b>\$2,019,907</b>	<b>(\$2,455)</b>	<b>\$874,833</b>	<b>\$869,776</b>	<b>(\$5,057)</b>
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
Security of Persons and Property	\$838,900	\$790,725	\$48,175	\$786,100	\$741,325	\$44,775
General Government	16,000	15,207	793			0
<b>Other Financing Uses:</b>						
Debt Service	1,167,200	1,125,397	41,803	83,200	83,174	26
<b>Total Expenditures and Other Financing Uses</b>	<b>\$2,022,100</b>	<b>\$1,931,329</b>	<b>\$90,771</b>	<b>\$869,300</b>	<b>\$824,499</b>	<b>\$44,801</b>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<b>\$262</b>	<b>\$88,578</b>	<b>\$88,316</b>	<b>\$5,533</b>	<b>\$45,277</b>	<b>\$39,744</b>
<b>Cash Fund Balance - January 1</b>	<b>283,291</b>	<b>283,291</b>	<b>0</b>	<b>205,028</b>	<b>205,028</b>	<b>0</b>
<b>Prior Year's Reserve For Encumbrances Outstanding At December 31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance</b>	<b>(193,261)</b>	<b>(193,261)</b>	<b>0</b>	<b>(160,275)</b>	<b>(160,275)</b>	<b>0</b>
<b>Cash Fund Balance - December 31</b>						
Unreserved	\$90,292	\$178,608	\$88,316	\$50,286	\$90,030	\$39,744
Reserved for Encumbrances - All Budget Years		219,024			193,261	
<b>Total Cash Fund Balance - December 31</b>		<b>\$397,632</b>			<b>\$283,291</b>	

# *City of Shaker Heights, Ohio*

## **Fire Pension**

### **Comparative Financial Statements**

To account for the payment of current and accrued fire pension liability to the Police and Firemen's Disability and Pension Fund of Ohio. The Ohio Revised Code requires that the City levy .3 mills of property tax annually for the partial payment of this liability. The remaining liability is financed by an operating transfer primarily from the City's General Fund.



**CITY OF SHAKER HEIGHTS, OHIO  
FIRE PENSION SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<b><u>ASSETS</u></b>	<b><u>1999</u></b>	<b><u>1998</u></b>
Equity In City Treasury Cash	\$393,723	\$315,013
Receivables (Net of Allowance For Uncollectibles)		
Taxes	180,610	182,035
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	3,661
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$574,333</b>	<b>\$500,709</b>
	<hr/>	<hr/>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b>Liabilities:</b>		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	242,124	193,268
Compensated Absences	40,372	34,200
Due To Other Funds	0	0
Deferred Revenue	180,610	182,035
Notes Payable	1,004,910	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>1,468,016</b>	<b>409,503</b>
	<hr/>	<hr/>
<b>Fund Balance:</b>		
Reserved For Encumbrances	0	31,147
Unreserved	(893,683)	60,059
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>(893,683)</b>	<b>91,206</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND     FUND BALANCE</b>	<b>\$574,333</b>	<b>\$500,709</b>
	<hr/>	<hr/>

**THE CITY OF SHAKER HEIGHTS, OHIO  
 FIRE PENSION SPECIAL REVENUE FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
 WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	1999	1998
<b>REVENUES:</b>		
Property Taxes	\$174,877	\$171,326
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	23,131	23,291
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	0	0
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	29	0
	<b>198,037</b>	<b>194,617</b>
<b>TOTAL REVENUES</b>		
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	887,482	795,478
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal	979,150	15,900
Interest and Fiscal Charges	48,894	60,111
	<b>1,915,526</b>	<b>871,489</b>
<b>TOTAL EXPENDITURES</b>		
Excess (Deficiency) of Revenues Over (Under) Expenditures	<b>(1,717,489)</b>	<b>(676,872)</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	732,600	740,000
Operating Transfers - Out	0	0
	<b>732,600</b>	<b>740,000</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<b>(984,889)</b>	<b>63,128</b>
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>91,206</b>	<b>28,078</b>
<b>FUND EQUITY AT END OF YEAR</b>	<b>(\$893,683)</b>	<b>\$91,206</b>

CITY OF SHAKER HEIGHTS, OHIO  
 FIRE PENSION SPECIAL REVENUE FUND  
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Property Taxes	\$172,262	\$174,877	\$2,615	\$173,133	\$171,326	(\$1,807)
Intergovernmental Grants & Contracts	23,200	23,131	(69)	23,200	23,291	91
Other Revenues	0	28	28	0	0	0
<u>Other Financing Sources:</u>						
Operating Transfers In	732,600	732,600	0	758,800	740,000	(18,800)
Sale of Notes	1,005,000	1,004,910	(90)	0	0	0
<b>Total Revenues and Other Financing Sources</b>	<b>\$1,933,062</b>	<b>\$1,935,546</b>	<b>\$2,484</b>	<b>\$955,133</b>	<b>\$934,617</b>	<b>(\$20,516)</b>
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Security of Persons and Property	\$851,700	\$831,844	\$19,856	\$873,900	\$858,512	\$15,388
General Government	14,000	13,891	109			0
<u>Other Financing Uses:</u>						
Debt Service	1,067,100	1,028,044	39,056	76,100	76,011	89
<b>Total Expenditures and Other Financing Uses</b>	<b>\$1,932,800</b>	<b>\$1,873,779</b>	<b>\$59,021</b>	<b>\$950,000</b>	<b>\$934,523</b>	<b>\$15,477</b>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<b>\$262</b>	<b>\$61,767</b>	<b>\$61,505</b>	<b>\$5,133</b>	<b>\$94</b>	<b>(\$5,039)</b>
Cash Fund Balance - January 1	315,013	315,013	0	274,648	274,648	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(224,415)	(224,415)	0	(184,144)	(184,144)	0
Cash Fund Balance - December 31						
Unreserved	\$90,860	\$152,365	\$61,505	\$95,637	\$90,598	(\$5,039)
Reserved for Encumbrances - All Budget Years		241,358			224,415	
<b>Total Cash Fund Balance - December 31</b>		<b>\$393,723</b>			<b>\$315,013</b>	

*City of Shaker Heights, Ohio*

**INDIGENT DRIVER  
ALCOHOL TREATMENT**

**Comparative Financial Statement**

To account for reinstatement fee monies collected by the State Bureau of Motor Vehicles in connection with driving under the influence offenses. Section 4511.191(L) of the Ohio Revised Code provides that payments are to be made only upon order of the Municipal Court Judge for alcohol and other drug treatment costs for indigent drivers.



**CITY OF SHAKER HEIGHTS, OHIO  
INDIGENT DRIVER ALCOHOL TREATMENT SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<b><u>ASSETS</u></b>	<b><u>1999</u></b>	<b><u>1998</u></b>
Equity In City Treasury Cash	\$8,456	\$9,526
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	105	70
Due From Other Governments	0	0
Prepaid Items	0	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$8,561</b>	<b>\$9,596</b>
	<hr/>	<hr/>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b>Liabilities:</b>		
Vouchers and Accounts Payable	\$0	\$1,063
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>0</b>	<b>1,063</b>
	<hr/>	<hr/>
<b>Fund Balance:</b>		
Reserved For Encumbrances	0	0
Unreserved	8,561	8,533
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>8,561</b>	<b>8,533</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$8,561</b>	<b>\$9,596</b>
	<hr/>	<hr/>

**THE CITY OF SHAKER HEIGHTS, OHIO  
INDIGENT DRIVER ALCOHOL TREATMENT SPECIAL REVENUE FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	7,738	5,955
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	260	470
Special Assessments	0	0
Fines and Forfeitures	0	35
All Other Revenue	0	0
	<hr/>	<hr/>
<b>TOTAL REVENUES</b>	<b>7,998</b>	<b>6,460</b>
	<hr/>	<hr/>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	7,970	6,580
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>7,970</b>	<b>6,580</b>
	<hr/>	<hr/>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>28</b>	<b>(120)</b>
	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
	<hr/>	<hr/>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>
	<hr/>	<hr/>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>28</b>	<b>(120)</b>
	<hr/>	<hr/>
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>8,533</b>	<b>8,653</b>
	<hr/>	<hr/>
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$8,561</b>	<b>\$8,533</b>
	<hr/>	<hr/>

CITY OF SHAKER HEIGHTS, OHIO  
INDIGENT DRIVER ALCOHOL TREATMENT SPECIAL REVENUE FUND  
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Revenues:</b>						
Intergovernmental Grants & Contracts	\$6,000	\$7,703	\$1,703	\$6,000	\$5,955	(\$45)
Interest Earnings	500	260	(240)	500	470	(30)
<b>Total Revenues and Other Financing Sources</b>	<b>\$6,500</b>	<b>\$7,963</b>	<b>\$1,463</b>	<b>\$6,500</b>	<b>\$6,425</b>	<b>(\$75)</b>
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
General Government	\$12,000	\$9,033	\$2,967	\$9,000	\$5,887	\$3,113
<b>Total Expenditures and Other Financing Uses</b>	<b>\$12,000</b>	<b>\$9,033</b>	<b>\$2,967</b>	<b>\$9,000</b>	<b>\$5,887</b>	<b>\$3,113</b>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<b>(\$5,500)</b>	<b>(\$1,070)</b>	<b>\$4,430</b>	<b>(\$2,500)</b>	<b>\$538</b>	<b>\$3,038</b>
Cash Fund Balance - January 1	9,526	9,526	0	8,988	8,988	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	0	0	0	0	0	0
<b>Cash Fund Balance - December 31</b>						
Unreserved	<u>\$4,026</u>	<u>\$8,456</u>	<u>\$4,430</u>	<u>\$6,488</u>	<u>\$9,526</u>	<u>\$3,038</u>
Reserved for Encumbrances - All Budget Years		0			0	
<b>Total Cash Fund Balance - December 31</b>		<u>\$8,456</u>			<u>\$9,526</u>	

*City of Shaker Heights, Ohio*

**COURT COMPUTER LEGAL  
RESEARCH**

**Comparative Financial Statements**

To account for revenues from court costs assessed under the authority of Ohio Revised Code Section 1901.261(A) by the Municipal Court on the filing of each cause of action or appeal for the purposes of computerizing the court and to make available computerized legal research services.



**CITY OF SHAKER HEIGHTS, OHIO  
 COURT COMPUTER LEGAL RESEARCH SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$55,706	\$35,855
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	503
Deferred Special Assessments	0	0
Due From Other Funds	3,185	3,501
Due From Other Governments	0	0
Prepaid Items	0	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$58,891</b>	<b>\$39,859</b>
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	947	196
Compensated Absences	0	0
Due To Other Funds	1,104	651
Deferred Revenue	0	0
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>2,051</b>	<b>847</b>
	<hr/>	<hr/>
Fund Balance:		
Reserved For Encumbrances	0	0
Unreserved	56,840	39,012
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>56,840</b>	<b>39,012</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$58,891</b>	<b>\$39,859</b>
	<hr/> <hr/>	<hr/> <hr/>

**THE CITY OF SHAKER HEIGHTS, OHIO**  
**COURT COMPUTER LEGAL RESEARCH SPECIAL REVENUE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**  
**WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	10,109	9,690
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	2,151	1,571
Special Assessments	0	0
Fines and Forfeitures	40,291	41,527
All Other Revenue	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<u><b>52,551</b></u>	<u><b>52,788</b></u>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	34,443	31,228
Capital Outlay	280	2,832
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><b>34,723</b></u>	<u><b>34,060</b></u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>17,828</b>	<b>18,728</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	0	0
Operating Transfers - Out	<u>0</u>	<u>0</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u><b>0</b></u>	<u><b>0</b></u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>17,828</b>	<b>18,728</b>
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u><b>39,012</b></u>	<u><b>20,284</b></u>
<b>FUND EQUITY AT END OF YEAR</b>	<u><u><b>\$56,840</b></u></u>	<u><u><b>\$39,012</b></u></u>

CITY OF SHAKER HEIGHTS, OHIO  
 COURT COMPUTER LEGAL RESEARCH SPECIAL REVENUE FUND  
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Revenues:</b>						
Intergovernmental Grants & Contracts	\$17,600	\$10,611	(\$6,989)	\$18,800	\$9,187	(\$9,613)
Interest Earnings	2,000	2,161	161	500	1,671	1,071
Fines and Forfeitures	41,700	40,607	(1,093)	41,800	41,103	(697)
<b>Total Revenues and Other Financing Sources</b>	<b>\$61,300</b>	<b>\$53,369</b>	<b>(\$7,931)</b>	<b>\$61,100</b>	<b>\$51,861</b>	<b>(\$9,239)</b>
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
General Government	\$60,300	\$33,571	\$26,729	\$59,300	\$31,376	\$27,924
Capital Outlay	2,000	279	1,721	0	2,832	(2,832)
<b>Total Expenditures and Other Financing Uses</b>	<b>\$62,300</b>	<b>\$33,850</b>	<b>\$28,450</b>	<b>\$59,300</b>	<b>\$34,208</b>	<b>\$25,092</b>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<b>(\$1,000)</b>	<b>\$19,519</b>	<b>\$20,519</b>	<b>\$1,800</b>	<b>\$17,653</b>	<b>\$15,853</b>
Cash Fund Balance - January 1	35,855	35,855	0	18,319	18,319	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(196)	(196)	0	(828)	(313)	515
<b>Cash Fund Balance - December 31</b>						
Unreserved	<u>\$34,659</u>	<u>\$55,178</u>	<u>\$20,519</u>	<u>\$19,291</u>	<u>\$35,659</u>	<u>\$16,368</u>
Reserved for Encumbrances - All Budget Years		528			196	
<b>Total Cash Fund Balance - December 31</b>		<u>\$55,706</u>			<u>\$35,855</u>	

*City of Shaker Heights, Ohio*

**CLERK'S  
COMPUTERIZATION**

**Comparative Financial Statements**

**To account for revenues from court costs assessed under the authority of Ohio Revised Code Section 1901.261(B) by the Municipal Court on the filing of each cause of action or appeal, certificate of judgement or modification of judgement for the purpose of procuring and maintaining computer systems for the office of the clerk of the Municipal Court.**



**CITY OF SHAKER HEIGHTS, OHIO  
 CLERK'S COMPUTERIZATION SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$135,509	\$101,392
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	10,623	11,690
Due From Other Governments	0	0
Prepaid Items	0	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$146,132</b>	<b>\$113,082</b>
	<hr/>	<hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
<b>Liabilities:</b>		
Vouchers and Accounts Payable	\$0	\$43
Accrued Wages And Benefits	2,039	1,401
Compensated Absences	2,654	2,035
Due To Other Funds	2,577	1,410
Deferred Revenue	0	0
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>7,270</b>	<b>4,889</b>
	<hr/>	<hr/>
<b>Fund Balance:</b>		
Reserved For Encumbrances	18,289	1,156
Unreserved	120,573	107,037
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>138,862</b>	<b>108,193</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND     FUND BALANCE</b>	<b>\$146,132</b>	<b>\$113,082</b>
	<hr/>	<hr/>

**THE CITY OF SHAKER HEIGHTS, OHIO  
 CLERK'S COMPUTERIZATION SPECIAL REVENUE FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
 WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	4,059	5,116
Special Assessments	0	0
Fines and Forfeitures	134,091	138,506
All Other Revenue	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<u>138,150</u>	<u>143,622</u>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	83,481	94,714
Capital Outlay	24,000	18,760
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>107,481</u>	<u>113,474</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,669	30,148
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	0	0
Operating Transfers - Out	<u>0</u>	<u>0</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	30,669	30,148
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>108,193</u>	<u>78,045</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u><u>\$138,862</u></u>	<u><u>\$108,193</u></u>

CITY OF SHAKER HEIGHTS, OHIO  
 CLERK'S COMPUTERIZATION SPECIAL REVENUE FUND  
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Revenues:</b>						
Interest Earnings	\$5,000	\$4,059	(\$941)	\$3,000	\$5,116	\$2,116
Fines and Forfeitures	121,300	135,158	13,858	120,000	137,078	17,078
<b>Total Revenues and Other Financing Sources</b>	<b>\$126,300</b>	<b>\$139,217</b>	<b>\$12,917</b>	<b>\$123,000</b>	<b>\$142,194</b>	<b>\$19,194</b>
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
General Government	\$111,900	\$83,395	\$28,505	\$112,500	\$93,711	\$18,789
Capital Outlay	52,000	40,000	12,000	12,000	18,760	(6,760)
<b>Total Expenditures and Other Financing Uses</b>	<b>\$163,900</b>	<b>\$123,395</b>	<b>\$40,505</b>	<b>\$124,500</b>	<b>\$112,471</b>	<b>\$12,029</b>
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$37,600)	\$15,822	\$53,422	(\$1,500)	\$29,723	\$31,223
Cash Fund Balance - January 1	101,392	101,392	0	71,779	71,779	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(2,557)	(2,033)	524	(6,498)	(2,667)	3,831
Cash Fund Balance - December 31						
Unreserved	\$61,235	\$115,181	\$53,946	\$63,781	\$98,835	\$35,054
Reserved for Encumbrances - All Budget Years		20,328			2,557	
<b>Total Cash Fund Balance - December 31</b>		<b>\$135,509</b>			<b>\$101,392</b>	

*City of Shaker Heights, Ohio*

**EXTERIOR HOME  
MAINTENANCE**

**Comparative Financial Statements**

To account for monies received from the Cuyahoga County Community Development Block Grant Program to be used to provide funding for improvements to owner-occupied homes within the City.



**CITY OF SHAKER HEIGHTS, OHIO  
EXTERIOR HOME MAINTENANCE SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<b><u>ASSETS</u></b>	<b><u>1999</u></b>	<b><u>1998</u></b>
Equity In City Treasury Cash	\$34,811	\$97,911
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	65,836	30,222
Prepaid Items	0	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$100,647</b>	<b>\$128,133</b>
	<hr/>	<hr/>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b>Liabilities:</b>		
Vouchers and Accounts Payable	\$770	\$0
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	65,836	94,145
Deferred Revenue	0	0
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>66,606</b>	<b>94,145</b>
	<hr/>	<hr/>
<b>Fund Balance:</b>		
Reserved For Encumbrances	19,519	13,285
Unreserved	14,522	20,703
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>34,041</b>	<b>33,988</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND     FUND BALANCE</b>	<b>\$100,647</b>	<b>\$128,133</b>
	<hr/>	<hr/>

**THE CITY OF SHAKER HEIGHTS, OHIO**  
**EXTERIOR HOME MAINTENANCE SPECIAL REVENUE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**  
**WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	110,746	58,801
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	0	0
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	50
	<hr/>	<hr/>
<b>TOTAL REVENUES</b>	<b>110,746</b>	<b>58,851</b>
	<hr/>	<hr/>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	0	0
Community Environment	110,837	49,425
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>110,837</b>	<b>49,425</b>
	<hr/>	<hr/>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(91)	9,426
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	55,599	0
Operating Transfers - Out	(55,455)	0
	<hr/>	<hr/>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>144</b>	<b>0</b>
	<hr/>	<hr/>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	53	9,426
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>33,988</b>	<b>24,562</b>
	<hr/>	<hr/>
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$34,041</b>	<b>\$33,988</b>
	<hr/>	<hr/>

CITY OF SHAKER HEIGHTS, OHIO  
 EXTERIOR HOME MAINTENANCE SPECIAL REVENUE FUND  
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
 WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Revenues:</b>						
Intergovernmental Grants & Contracts	\$142,808	\$75,132	(\$67,676)	\$200,000	\$55,855	(\$144,145)
Other Revenues	0	0	0	0	50	50
<b>Other Financing Sources:</b>						
Operating Transfers In	55,600	55,599	(1)	0	0	0
Advances In	50,400	50,400	0	75,000	75,000	0
Total Revenues and Other Financing Sources	\$248,808	\$181,131	(\$67,677)	\$275,000	\$130,905	(\$144,095)
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
Community Environment	\$131,543	\$120,586	\$10,957	\$139,984	\$55,605	\$84,379
<b>Other Financing Uses:</b>						
Operating Transfers Out	7,345	5,455	1,890	0	0	0
Advances Out	194,545	128,709	65,836	200,000	55,855	144,145
Total Expenditures and Other Financing Uses	\$333,433	\$254,750	\$78,683	\$339,984	\$111,460	\$228,524
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$84,625)	(\$73,619)	\$11,006	(\$64,984)	\$19,445	\$84,429
Cash Fund Balance - January 1	97,911	97,911	0	72,286	72,286	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(13,285)	(9,770)	3,515	(7,303)	(7,105)	198
Cash Fund Balance - December 31						
Unreserved	\$1	\$14,522	\$14,521	(\$1)	\$84,626	\$84,627
Reserved for Encumbrances - All Budget Years		20,289			13,285	
Total Cash Fund Balance - December 31		\$34,811			\$97,911	

*City of Shaker Heights, Ohio*

## **FAIR HOUSING GRANT**

### **Comparative Financial Statements**

**To account for monies received from the Department of Housing and Urban Development. The funds are to be used to monitor fair housing practices with the City.**



**CITY OF SHAKER HEIGHTS, OHIO  
 FAIR HOUSING GRANT SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$173,291	\$78,099
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$173,291</b>	<b>\$78,099</b>
	<hr/> <hr/>	<hr/> <hr/>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$229	\$350
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>229</b>	<b>350</b>
	<hr/>	<hr/>
Fund Balance:		
Reserved For Encumbrances	40	2,292
Unreserved	173,022	75,457
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>173,062</b>	<b>77,749</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$173,291</b>	<b>\$78,099</b>
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**THE CITY OF SHAKER HEIGHTS, OHIO**  
**FAIR HOUSING GRANT SPECIAL REVENUE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**  
**WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	112,401	13,500
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	5,252	3,818
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<hr/>	<hr/>
<b>TOTAL REVENUES</b>	<b>117,653</b>	<b>17,318</b>
	<hr/>	<hr/>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	20,440	15,025
Capital Outlay	1,900	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>22,340</b>	<b>15,025</b>
	<hr/>	<hr/>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>95,313</b>	<b>2,293</b>
	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
	<hr/>	<hr/>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>
	<hr/>	<hr/>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>95,313</b>	<b>2,293</b>
	<hr/>	<hr/>
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>77,749</b>	<b>75,456</b>
	<hr/>	<hr/>
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$173,062</b>	<b>\$77,749</b>
	<hr/>	<hr/>

CITY OF SHAKER HEIGHTS, OHIO  
 FAIR HOUSING GRANT SPECIAL REVENUE FUND  
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Revenues:</b>						
Intergovernmental Grants & Contracts	\$53,500	\$112,400	\$58,900	\$23,500	\$13,500	(\$10,000)
Interest Earnings	4,000	5,252	1,252	3,000	3,818	818
<b>Total Revenues and Other Financing Sources</b>	<b>\$57,500</b>	<b>\$117,652</b>	<b>\$60,152</b>	<b>\$26,500</b>	<b>\$17,318</b>	<b>(\$9,182)</b>
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
General Government	\$38,700	\$18,296	\$20,404	\$62,200	\$17,087	\$45,113
Capital Outlay	0	1,900	(1,900)	0	0	0
<b>Total Expenditures and Other Financing Uses</b>	<b>\$38,700</b>	<b>\$20,196</b>	<b>\$18,504</b>	<b>\$62,200</b>	<b>\$17,087</b>	<b>\$45,113</b>
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$18,800	\$97,456	\$78,656	(\$35,700)	\$231	\$35,931
Cash Fund Balance - January 1	78,099	78,099	0	75,528	75,528	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(2,340)	(2,304)	36	0	0	0
Cash Fund Balance - December 31	\$94,559	\$173,251	\$78,692	\$39,828	\$75,759	\$35,931
Unreserved						
Reserved for Encumbrances - All Budget Years		40			2,340	
<b>Total Cash Fund Balance - December 31</b>		<b>\$173,291</b>			<b>\$78,099</b>	

*City of Shaker Heights, Ohio*

**COMMUNITY PRESERVATION  
PARTNERSHIP**

**Comparative Financial Statements**

**To account for the Gund and Cleveland Foundation Grant monies to be used for home improvement education and mortgage assistance.**



**CITY OF SHAKER HEIGHTS, OHIO  
COMMUNITY PRESERVATION PARTNERSHIP SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$310,478	\$96,158
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$310,478</b>	<b>\$96,158</b>
	<hr/>	<hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
<b>Liabilities:</b>		
Vouchers and Accounts Payable	\$0	\$74
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>0</b>	<b>74</b>
	<hr/>	<hr/>
<b>Fund Balance:</b>		
Reserved For Encumbrances	1,426	30,930
Unreserved	309,052	65,154
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>310,478</b>	<b>96,084</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$310,478</b>	<b>\$96,158</b>
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**THE CITY OF SHAKER HEIGHTS, OHIO  
COMMUNITY PRESERVATION PARTNERSHIP SPECIAL REVENUE FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	9,426	4,625
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<hr/>	<hr/>
<b>TOTAL REVENUES</b>	<b>9,426</b>	<b>4,625</b>
	<hr/>	<hr/>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	0	0
Community Environment	45,032	26,802
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>45,032</b>	<b>26,802</b>
	<hr/>	<hr/>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,606)	(22,177)
	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	250,000	35,000
Operating Transfers - Out	0	0
	<hr/>	<hr/>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>250,000</b>	<b>35,000</b>
	<hr/>	<hr/>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	214,394	12,823
	<hr/>	<hr/>
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>96,084</b>	<b>83,261</b>
	<hr/>	<hr/>
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$310,478</b>	<b>\$96,084</b>
	<hr/>	<hr/>

CITY OF SHAKER HEIGHTS, OHIO  
COMMUNITY PRESERVATION PARTNERSHIP SPECIAL REVENUE FUND  
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Interest Earnings	\$2,500	\$9,427	\$6,927	\$2,500	\$4,625	\$2,125
<u>Other Financing Sources:</u>						
Operating Transfers In	250,000	250,000	0	35,000	35,000	0
Total Revenues and Other Financing Sources	<u>\$252,500</u>	<u>\$259,427</u>	<u>\$6,927</u>	<u>\$37,500</u>	<u>\$39,625</u>	<u>\$2,125</u>
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Community Environment	\$317,600	\$40,220	\$277,380	\$77,800	\$28,257	\$49,543
Total Expenditures and Other Financing Uses	<u>\$317,600</u>	<u>\$40,220</u>	<u>\$277,380</u>	<u>\$77,800</u>	<u>\$28,257</u>	<u>\$49,543</u>
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$65,100)	\$219,207	\$284,307	(\$40,300)	\$11,368	\$51,668
Cash Fund Balance - January 1	96,158	96,158	0	83,261	83,261	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	(24,342)	(24,342)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(31,004)	(6,313)	24,691	(10,141)	(5,133)	5,008
Cash Fund Balance - December 31						
Unreserved	\$54	\$309,052	\$308,998	\$8,478	\$65,154	\$56,676
Reserved for Encumbrances - All Budget Years		1,426			31,004	
Total Cash Fund Balance - December 31		<u>\$310,478</u>			<u>\$96,158</u>	

# *City of Shaker Heights, Ohio*

## **LAW ENFORCEMENT GRANTS**

### **Comparative Financial Statements**

To account for grants received by the Shaker Heights Police Department whose primary purpose is to reduce the amounts and effects of external harm to individuals and property. The following grants are accounted for in this fund:

\$75,000	COPS Universal Hiring Grant
30,469	COPS Domestic Abuse Prevention Grants
28,611	1997 Local Law Enforcement Block Grant
20,314	1998 Juvenile Enforcement Block Grant
24,862	1998 Local Law Enforcement Block Grant



CITY OF SHAKER HEIGHTS, OHIO  
 LAW ENFORCEMENT GRANTS SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$60,374	\$33,032
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	14,560	10,374
Prepaid Items	0	342
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$74,934</b>	<b>\$43,748</b>
	<hr/>	<hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$5,105	\$0
Accrued Wages And Benefits	0	0
Compensated Absences	333	554
Due To Other Funds	40,970	41,928
Deferred Revenue	0	0
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>46,408</b>	<b>42,482</b>
	<hr/>	<hr/>
Fund Balance:		
Reserved For Encumbrances	3,643	16
Unreserved	24,883	1,250
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>28,526</b>	<b>1,266</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$74,934</b>	<b>\$43,748</b>
	<hr/>	<hr/>

**THE CITY OF SHAKER HEIGHTS, OHIO  
LAW ENFORCEMENT GRANTS SPECIAL REVENUE FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	78,012	43,014
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	183	1,187
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
<b>TOTAL REVENUES</b>	<u>78,195</u>	<u>44,201</u>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	71,288	78,866
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
<b>TOTAL EXPENDITURES</b>	<u>71,288</u>	<u>78,866</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,907	(34,665)
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	25,634	26,439
Operating Transfers - Out	(5,281)	(12,702)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>20,353</u>	<u>13,737</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	27,260	(20,928)
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>1,266</u>	<u>22,194</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u>\$28,526</u>	<u>\$1,266</u>

CITY OF SHAKER HEIGHTS, OHIO  
 LAW ENFORCEMENT GRANTS SPECIAL REVENUE FUND  
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Revenues:</b>						
Intergovernmental Grants & Contracts	\$127,800	\$73,827	(\$53,973)	\$59,611	\$48,254	(\$11,357)
Interest Earnings	0	183	183	500	1,187	687
<b>Other Financing Sources:</b>						
Operating Transfers In	28,506	25,634	(2,872)	27,700	26,439	(1,261)
Advances In	71,500	71,426	(74)	10,000	10,000	0
<b>Total Revenues and Other Financing Sources</b>	<b>\$227,806</b>	<b>\$171,070</b>	<b>(\$56,736)</b>	<b>\$97,811</b>	<b>\$85,880</b>	<b>(\$11,931)</b>
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
Security of Persons and Property	\$107,776	\$73,352	\$34,424	\$111,269	\$82,685	\$28,584
Capital Outlay	3,000	0	3,000	0	0	0
<b>Other Financing Uses:</b>						
Operating Transfers Out	19,200	5,281	13,919	17,435	12,702	4,733
Advances Out	111,400	73,827	37,573	67,000	27,064	39,936
<b>Total Expenditures and Other Financing Uses</b>	<b>\$241,376</b>	<b>\$152,460</b>	<b>\$88,916</b>	<b>\$195,704</b>	<b>\$122,451</b>	<b>\$73,253</b>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<b>(\$13,570)</b>	<b>\$18,610</b>	<b>\$32,180</b>	<b>(\$97,893)</b>	<b>(\$36,571)</b>	<b>\$61,322</b>
<b>Cash Fund Balance - January 1</b>	<b>33,032</b>	<b>33,032</b>	<b>0</b>	<b>70,725</b>	<b>70,725</b>	<b>0</b>
<b>Prior Year's Reserve For Encumbrances Outstanding At December 31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance</b>	<b>(16)</b>	<b>(16)</b>	<b>0</b>	<b>(2,000)</b>	<b>(1,138)</b>	<b>862</b>
<b>Cash Fund Balance - December 31</b>						
Unreserved	\$19,446	\$51,626	\$32,180	(\$29,168)	\$33,016	\$62,184
Reserved for Encumbrances - All Budget Years		8,748			16	
<b>Total Cash Fund Balance - December 31</b>		<b>\$60,374</b>			<b>\$33,032</b>	

*City of Shaker Heights, Ohio*

**COURT COMMUNITY  
SERVICE FUND**

**Comparative Financial Statements**

To account for the collection and use of an additional court cost imposed by the Shaker Heights Municipal Court, under the authority of Ohio Revised Code Section 1901-26, on each DUI and substance related offenses as well as first-offender criminal cases to fund court community service programming.



**CITY OF SHAKER HEIGHTS, OHIO  
 COURT COMMUNITY SERVICE SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$3,193	\$2,072
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	277	210
Due From Other Governments	0	0
Prepaid Items	0	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$3,470</b>	<b>\$2,282</b>
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
<b>Liabilities:</b>		
Vouchers and Accounts Payable	\$0	\$265
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>0</b>	<b>265</b>
	<hr/>	<hr/>
<b>Fund Balance:</b>		
Reserved For Encumbrances	303	0
Unreserved	3,167	2,017
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>3,470</b>	<b>2,017</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$3,470</b>	<b>\$2,282</b>
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**THE CITY OF SHAKER HEIGHTS, OHIO  
 COURT COMMUNITY SERVICE SPECIAL REVENUE FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
 WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	1999	1998
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	4,690	3,725
Fees, Licenses and Permits	0	0
Interest Earnings	100	102
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
<b>TOTAL REVENUES</b>	<b>4,790</b>	<b>3,827</b>
<b>EXPENDITURES:</b>		
<b>Current:</b>		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	3,337	3,185
Capital Outlay	0	0
<b>Debt Service:</b>		
Principal	0	0
Interest and Fiscal Charges	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,337</b>	<b>3,185</b>
<b>Excess (Deficiency) of Revenues Over   (Under) Expenditures</b>	<b>1,453</b>	<b>642</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources   Over (Under) Expenditures and Other Financing Uses</b>	<b>1,453</b>	<b>642</b>
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>2,017</b>	<b>1,375</b>
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$3,470</b>	<b>\$2,017</b>

CITY OF SHAKER HEIGHTS, OHIO  
 COURT COMMUNITY SERVICE SPECIAL REVENUE FUND  
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Revenues:</b>						
Charges for Services	\$4,200	\$4,623	\$423	\$4,000	\$3,853	(\$147)
Interest Earnings	200	100	(100)	0	102	102
<b>Total Revenues and Other Financing Sources</b>	<b>\$4,400</b>	<b>\$4,723</b>	<b>\$323</b>	<b>\$4,000</b>	<b>\$3,955</b>	<b>(\$45)</b>
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
General Government	\$4,200	\$3,640	\$560	\$4,000	\$3,185	\$815
<b>Total Expenditures and Other Financing Uses</b>	<b>\$4,200</b>	<b>\$3,640</b>	<b>\$560</b>	<b>\$4,000</b>	<b>\$3,185</b>	<b>\$815</b>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<b>\$200</b>	<b>\$1,083</b>	<b>\$883</b>	<b>\$0</b>	<b>\$770</b>	<b>\$770</b>
<b>Cash Fund Balance - January 1</b>	<b>2,072</b>	<b>2,072</b>	<b>0</b>	<b>1,037</b>	<b>1,037</b>	<b>0</b>
<b>Prior Year's Reserve For Encumbrances Outstanding At December 31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance</b>	<b>(265)</b>	<b>(265)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cash Fund Balance - December 31 Unreserved</b>	<b>\$2,007</b>	<b>\$2,890</b>	<b>\$883</b>	<b>\$1,037</b>	<b>\$1,807</b>	<b>\$770</b>
<b>Reserved for Encumbrances - All Budget Years</b>		<b>303</b>			<b>265</b>	
<b>Total Cash Fund Balance - December 31</b>		<b>\$3,193</b>			<b>\$2,072</b>	

*City of Shaker Heights, Ohio*

**COURT ALTERNATE  
DISPUTE RESOLUTION  
FUND**

**Comparative Financial Statements**

To account for the collection and use of an additional court cost imposed by the Shaker Heights Municipal Court, under the authority of Ohio Revised Code Section 1901-26, on each civil and small claim case to fund alternate dispute resolution programming and materials.



CITY OF SHAKER HEIGHTS, OHIO  
 COURT ALTERNATE DISPUTE RESOLUTION SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$11,692	\$8,364
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	950	985
Due From Other Governments	0	0
Prepaid Items	0	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$12,642</b>	<b>\$9,349</b>
	<hr/> <hr/>	<hr/> <hr/>
 <u>LIABILITIES AND FUND BALANCE</u>		
 Liabilities:		
Vouchers and Accounts Payable	\$0	\$300
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>0</b>	<b>300</b>
	<hr/>	<hr/>
 Fund Balance:		
Reserved For Encumbrances	0	2,953
Unreserved	12,642	6,096
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>12,642</b>	<b>9,049</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND     FUND BALANCE</b>	<b>\$12,642</b>	<b>\$9,349</b>
	<hr/> <hr/>	<hr/> <hr/>

**THE CITY OF SHAKER HEIGHTS, OHIO  
 COURT ALTERNATE DISPUTE RESOLUTION SPECIAL REVENUE FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
 WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	9,985	10,240
Fees, Licenses and Permits	0	0
Interest Earnings	419	254
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<u>10,404</u>	<u>10,494</u>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	6,811	3,050
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>6,811</u>	<u>3,050</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>3,593</b>	<b>7,444</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	0	0
Operating Transfers - Out	<u>0</u>	<u>0</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>3,593</b>	<b>7,444</b>
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>9,049</u>	<u>1,605</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u><u>\$12,642</u></u>	<u><u>\$9,049</u></u>

CITY OF SHAKER HEIGHTS, OHIO  
 COURT ALTERNATE DISPUTE RESOLUTION SPECIAL REVENUE FUND  
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Revenues:</b>						
Charges for Services	\$13,000	\$10,020	(\$2,980)	\$11,000	\$10,050	(\$950)
Interest Earnings	500	419	(81)	0	254	254
<b>Total Revenues and Other Financing Sources</b>	<b>\$13,500</b>	<b>\$10,439</b>	<b>(\$3,061)</b>	<b>\$11,000</b>	<b>\$10,304</b>	<b>(\$696)</b>
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
General Government	\$13,000	\$3,908	\$9,092	\$11,000	\$5,953	\$5,047
<b>Total Expenditures and Other Financing Uses</b>	<b>\$13,000</b>	<b>\$3,908</b>	<b>\$9,092</b>	<b>\$11,000</b>	<b>\$5,953</b>	<b>\$5,047</b>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<b>\$500</b>	<b>\$6,531</b>	<b>\$6,031</b>	<b>\$0</b>	<b>\$4,351</b>	<b>\$4,351</b>
Cash Fund Balance - January 1	8,364	8,364	0	810	810	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(3,203)	(3,203)	0	0	0	0
<b>Cash Fund Balance - December 31</b>						
Unreserved	\$5,661	\$11,692	\$6,031	\$810	\$5,161	\$4,351
Reserved for Encumbrances - All Budget Years		0			3,203	
<b>Total Cash Fund Balance - December 31</b>		<b>\$11,692</b>			<b>\$8,364</b>	

*City of Shaker Heights, Ohio*

# **COMMUNITY VISIONING**

## **Comparative Financial Statements**

**To account for the Gund and Cleveland Foundation Grant monies to be used to partially fund the City's Community Visioning process.**



**CITY OF SHAKER HEIGHTS, OHIO  
COMMUNITY VISIONING SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$0	\$10,201
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$0</b>	<b>\$10,201</b>
	<hr/> <hr/>	<hr/> <hr/>
 <u>LIABILITIES AND FUND BALANCE</u>		
 Liabilities:		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>
	<hr/>	<hr/>
 Fund Balance:		
Reserved For Encumbrances	0	0
Unreserved	0	10,201
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>0</b>	<b>10,201</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$0</b>	<b>\$10,201</b>
	<hr/> <hr/>	<hr/> <hr/>

**THE CITY OF SHAKER HEIGHTS, OHIO**  
**COMMUNITY VISIONING SPECIAL REVENUE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**  
**WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	10,000
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	804	201
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<hr/>	<hr/>
<b>TOTAL REVENUES</b>	<b>804</b>	<b>10,201</b>
	<hr/>	<hr/>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	25,340	0
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>25,340</b>	<b>0</b>
	<hr/>	<hr/>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(24,536)</b>	<b>10,201</b>
	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	14,335	0
Operating Transfers - Out	0	0
	<hr/>	<hr/>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>14,335</b>	<b>0</b>
	<hr/>	<hr/>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(10,201)</b>	<b>10,201</b>
	<hr/>	<hr/>
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>10,201</b>	<b>0</b>
	<hr/>	<hr/>
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$0</b>	<b>\$10,201</b>
	<hr/>	<hr/>

CITY OF SHAKER HEIGHTS, OHIO  
COMMUNITY VISIONING SPECIAL REVENUE FUND  
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Revenues:</b>						
Intergovernmental Grants & Contracts	\$0	\$0	\$0	\$10,000	\$10,000	\$0
Interest Earnings	0	804	804	0	201	201
<b>Other Financing Sources:</b>						
Operating Transfers In	16,000	14,335	(1,665)	0	0	0
<b>Total Revenues and Other Financing Sources</b>	<b>\$16,000</b>	<b>\$15,139</b>	<b>(\$861)</b>	<b>\$10,000</b>	<b>\$10,201</b>	<b>\$201</b>
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
General Government	\$26,000	\$25,340	\$660	\$10,000	\$0	\$10,000
<b>Total Expenditures and Other Financing Uses</b>	<b>\$26,000</b>	<b>\$25,340</b>	<b>\$660</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$10,000)	(\$10,201)	(\$201)	\$0	\$10,201	\$10,201
Cash Fund Balance - January 1	10,201	10,201	0	0	0	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	0	0	0	0	0	0
Cash Fund Balance - December 31						
Unreserved	\$201	\$0	(\$201)	\$0	\$10,201	\$10,201
Reserved for Encumbrances - All Budget Years		0			0	
<b>Total Cash Fund Balance - December 31</b>		<b>\$0</b>			<b>\$10,201</b>	

*City of Shaker Heights, Ohio*

**OHIO COURT SECURITY  
GRANT PROJECT FUND**

**Comparative Financial Statements**

To account for a grant received from the State of Ohio to be used to upgrade court security by replacing door entry locks with a computerized keyless entry system.



**CITY OF SHAKER HEIGHTS, OHIO  
OHIO COURT SECURITY GRANT PROJECT SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<b><u>ASSETS</u></b>	<b><u>1999</u></b>	<b><u>1998</u></b>
Equity In City Treasury Cash	\$28,125	\$0
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$28,125</b>	<b>\$0</b>
	<hr/>	<hr/>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b>Liabilities:</b>		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>
	<hr/>	<hr/>
<b>Fund Balance:</b>		
Reserved For Encumbrances	0	0
Unreserved	28,125	0
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>28,125</b>	<b>0</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND     FUND BALANCE</b>	<b>\$28,125</b>	<b>\$0</b>
	<hr/>	<hr/>

**THE CITY OF SHAKER HEIGHTS, OHIO  
OHIO COURT SECURITY GRANT PROJECT SPECIAL REVENUE FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	28,125	0
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	0	0
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<u>28,125</u>	<u>0</u>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,125	0
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	0	0
Operating Transfers - Out	<u>0</u>	<u>0</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	28,125	0
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>0</u>	<u>0</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u>\$28,125</u>	<u>\$0</u>

CITY OF SHAKER HEIGHTS, OHIO  
 OHIO COURT SECURITY GRANT PROJECT SPECIAL REVENUE FUND  
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Revenues:</b>						
Intergovernmental Grants & Contracts	\$28,125	\$28,125	\$0	\$0	\$0	\$0
Total Revenues and Other Financing Sources	\$28,125	\$28,125	\$0	\$0	\$0	\$0
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
General Government	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	28,125	0	28,125	0	0	0
Total Expenditures and Other Financing Uses	\$28,125	\$0	\$28,125	\$0	\$0	\$0
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$0	\$28,125	\$28,125	\$0	\$0	\$0
Cash Fund Balance - January 1	0	0	0	0	0	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	0	0	0	0	0	0
Cash Fund Balance - December 31						
Unreserved	\$0	\$28,125	\$28,125	\$0	\$0	\$0
Reserved for Encumbrances - All Budget Years		0			0	
Total Cash Fund Balance - December 31		\$28,125			\$0	

*City of Shaker Heights, Ohio*

**HIGH INTENSITY DRUG  
TRAFFICKING AREA  
(HIDTA) GRANT FUND**

**Comparative Financial Statements**

The City is the grantee and acts as fiscal agent for the Federally Funded Ohio HIDTA. The HIDTA Program functions as a coordination umbrella by forging partnerships among local, state and federal law enforcement agencies in designated areas to combine resources and efforts in order to reduce drug trafficking and distribution.



**CITY OF SHAKER HEIGHTS, OHIO  
HIGH INTENSITY DRUG TRAFFICKING AREA GRANT SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$4,979	\$0
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	6,268	0
Prepaid Items	0	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$11,247</b>	<b>\$0</b>
	<hr/>	<hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
<b>Liabilities:</b>		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	11,247	0
Deferred Revenue	0	0
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>11,247</b>	<b>0</b>
	<hr/>	<hr/>
<b>Fund Balance:</b>		
Reserved For Encumbrances	0	0
Unreserved	0	0
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>0</b>	<b>0</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$11,247</b>	<b>\$0</b>
	<hr/>	<hr/>

**THE CITY OF SHAKER HEIGHTS, OHIO**  
**HIGH INTENSITY DRUG TRAFFICKING AREA GRANT SPECIAL REVENUE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**  
**WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	1999	1998
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	16,803	0
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	0	0
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
<b>TOTAL REVENUES</b>	<b>16,803</b>	<b>0</b>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	16,803	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
<b>TOTAL EXPENDITURES</b>	<b>16,803</b>	<b>0</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>0</b>	<b>0</b>
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$0</b>	<b>\$0</b>

CITY OF SHAKER HEIGHTS, OHIO  
HIGH INTENSITY DRUG TRAFFICKING AREA GRANT SPECIAL REVENUE FUND  
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Revenues:</b>						
Intergovernmental Grants & Contracts	\$25,000	\$10,535	(\$14,465)	\$0	\$0	\$0
<b>Other Financing Sources:</b>						
Advances In	25,000	6,400	(18,600)	0	0	0
<b>Total Revenues and Other Financing Sources</b>	<b>\$50,000</b>	<b>\$16,935</b>	<b>(\$33,065)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
Security of Persons and Property	\$25,000	\$11,956	\$13,044	\$0	\$0	\$0
Capital Outlay	0	0	0	0	0	0
<b>Other Financing Uses:</b>						
Advances Out	0	0	0	0	0	0
<b>Total Expenditures and Other Financing Uses</b>	<b>\$25,000</b>	<b>\$11,956</b>	<b>\$13,044</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<b>\$25,000</b>	<b>\$4,979</b>	<b>(\$20,021)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash Fund Balance - January 1	0	0	0	0	0	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	0	0	0	0	0	0
<b>Cash Fund Balance - December 31</b>						
Unreserved	<u>\$25,000</u>	<u>\$4,979</u>	<u>(\$20,021)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Reserved for Encumbrances - All Budget Years		0			0	
<b>Total Cash Fund Balance - December 31</b>		<u>\$4,979</u>			<u>\$0</u>	

*City of Shaker Heights, Ohio*

**STREET LIGHTING  
ASSESSMENT**

**Comparative Financial Statements**

**To account for funds received from the levy of special assessments against property with frontage on public streets for the legally restricted purpose of paying the cost of street lighting within the City.**



**CITY OF SHAKER HEIGHTS, OHIO  
STREET LIGHTING ASSESSMENT SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$155,513	\$138,274
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	603,455	1,112,219
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$758,968</b>	<b>\$1,250,493</b>
	<hr/>	<hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$45,514
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	603,455	1,112,219
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>603,455</b>	<b>1,157,733</b>
	<hr/>	<hr/>
Fund Balance:		
Reserved For Encumbrances	0	0
Unreserved	155,513	92,760
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>155,513</b>	<b>92,760</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND     FUND BALANCE</b>	<b>\$758,968</b>	<b>\$1,250,493</b>
	<hr/>	<hr/>

**THE CITY OF SHAKER HEIGHTS, OHIO  
STREET LIGHTING SPECIAL ASSESSMENT SPECIAL REVENUE FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	0	0
Special Assessments	559,705	547,205
Fines and Forfeitures	0	0
All Other Revenue	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<u>559,705</u>	<u>547,205</u>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	508,952	549,006
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>508,952</u>	<u>549,006</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	50,753	(1,801)
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	12,000	12,000
Operating Transfers - Out	<u>0</u>	<u>0</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>12,000</u>	<u>12,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	62,753	10,199
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>92,760</u>	<u>82,561</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u><u>\$155,513</u></u>	<u><u>\$92,760</u></u>

CITY OF SHAKER HEIGHTS, OHIO  
STREET LIGHTING ASSESSMENT SPECIAL REVENUE FUND  
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues and Other Financing Sources</u></b>						
<b><u>Revenues:</u></b>						
Special Assessments	\$548,400	\$559,705	\$11,305	\$548,400	\$547,205	(\$1,195)
<b><u>Other Financing Sources:</u></b>						
Operating Transfers In	12,000	12,000	0	12,000	12,000	0
Total Revenues and Other Financing Sources	\$560,400	\$571,705	\$11,305	\$560,400	\$559,205	(\$1,195)
<b><u>Expenditures and Other Financing Uses</u></b>						
<b><u>Current:</u></b>						
Security of Persons and Property	\$582,300	\$508,952	\$73,348	\$565,900	\$549,006	\$16,894
Total Expenditures and Other Financing Uses	\$582,300	\$508,952	\$73,348	\$565,900	\$549,006	\$16,894
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$21,900)	\$62,753	\$84,653	(\$5,500)	\$10,199	\$15,699
Cash Fund Balance - January 1	138,274	138,274	0	82,561	82,561	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(45,514)	(45,514)	0	0	0	0
Cash Fund Balance - December 31						
Unreserved	\$70,860	\$155,513	\$84,653	\$77,061	\$92,760	\$15,699
Reserved for Encumbrances - All Budget Years		0			45,514	
Total Cash Fund Balance - December 31		\$155,513			\$138,274	

*City of Shaker Heights, Ohio*

**TREE MAINTENANCE  
ASSESSMENT**

**Comparative Financial Statements**

To account for funds received from the levy of special assessments against property with frontage on public streets for the legally restricted purpose of paying the cost of tree care on the City's public right-of-way.



**CITY OF SHAKER HEIGHTS, OHIO  
 TREE MAINTENANCE ASSESSMENT SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$313,804	\$257,499
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	707,973	1,368,236
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	195
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$1,021,777</b>	<b>\$1,625,930</b>
	<hr/>	<hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
<b>Liabilities:</b>		
Vouchers and Accounts Payable	\$1,315	\$27,566
Accrued Wages And Benefits	16,846	7,134
Compensated Absences	4,453	0
Due To Other Funds	7,669	6,184
Deferred Revenue	707,973	1,368,236
Notes Payable	0	0
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>738,256</b>	<b>1,409,120</b>
	<hr/>	<hr/>
<b>Fund Balance:</b>		
Reserved For Encumbrances	24,755	29,958
Unreserved	258,766	186,852
	<hr/>	<hr/>
<b>Total Fund Balance</b>	<b>283,521</b>	<b>216,810</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND     FUND BALANCE</b>	<b>\$1,021,777</b>	<b>\$1,625,930</b>
	<hr/>	<hr/>

**THE CITY OF SHAKER HEIGHTS, OHIO**  
**TREE MAINTENANCE ASSESSMENT SPECIAL REVENUE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**  
**WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	0	0
Special Assessments	685,409	665,941
Fines and Forfeitures	0	0
All Other Revenue	<u>768</u>	<u>498</u>
<b>TOTAL REVENUES</b>	<u><b>686,177</b></u>	<u><b>666,439</b></u>
<b>EXPENDITURES:</b>		
<i>Current:</i>		
Security of Persons and Property	0	0
Community Environment	585,956	516,567
Basic Utility Services	0	0
Transportation	0	0
General Government	0	25,404
Capital Outlay	33,510	17,699
<i>Debt Service:</i>		
Principal	0	0
Interest and Fiscal Charges	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><b>619,466</b></u>	<u><b>559,670</b></u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>66,711</b>	<b>106,769</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	0	0
Operating Transfers - Out	<u>0</u>	<u>0</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u><b>0</b></u>	<u><b>0</b></u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>66,711</b>	<b>106,769</b>
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u><b>216,810</b></u>	<u><b>110,041</b></u>
<b>FUND EQUITY AT END OF YEAR</b>	<u><u><b>\$283,521</b></u></u>	<u><u><b>\$216,810</b></u></u>

CITY OF SHAKER HEIGHTS, OHIO  
 TREE MAINTENANCE ASSESSMENT SPECIAL REVENUE FUND  
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<u>Revenues:</u>						
Special Assessments	\$674,500	\$685,410	\$10,910	\$674,500	\$665,941	(\$8,559)
Other Revenues	0	767	767	0	498	498
<b>Total Revenues and Other Financing Sources</b>	<b>\$674,500</b>	<b>\$686,177</b>	<b>\$11,677</b>	<b>\$674,500</b>	<b>\$666,439</b>	<b>(\$8,061)</b>
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Community Environment	\$695,800	\$666,644	\$129,156	\$656,100	\$539,427	\$116,673
Capital Outlay	32,000	49,324	(17,324)	10,000	51,779	(41,779)
<b>Total Expenditures and Other Financing Uses</b>	<b>\$727,800</b>	<b>\$615,968</b>	<b>\$111,832</b>	<b>\$666,100</b>	<b>\$591,206</b>	<b>\$74,894</b>
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$53,300)	\$70,209	\$123,509	\$8,400	\$75,233	\$66,833
Cash Fund Balance - January 1	257,499	257,499	0	135,392	135,392	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(850)	(850)	0	(1,593)	(1,593)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(62,631)	(49,260)	13,371	(15,133)	(15,014)	119
Cash Fund Balance - December 31						
Unreserved	\$140,718	\$277,598	\$136,880	\$127,066	\$194,018	\$66,952
Reserved for Encumbrances - All Budget Years		36,206			63,481	
<b>Total Cash Fund Balance - December 31</b>		<b>\$313,804</b>			<b>\$257,499</b>	

*City of Shaker Heights, Ohio*

## **DEBT SERVICE FUND**

### **Comparative Financial Statements**

**Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.**



**CITY OF SHAKER HEIGHTS, OHIO  
DEBT SERVICE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<b><u>ASSETS</u></b>	<b><u>1999</u></b>	<b><u>1998</u></b>
Equity In City Treasury Cash	\$292,212	\$281,036
Cash With Fiscal Agent	26,591	26,591
Due From Other Funds	0	0
<b>TOTAL ASSETS</b>	<b><u>\$318,803</u></b>	<b><u>\$307,627</u></b>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b>Liabilities:</b>		
Due To Other Funds	\$988	\$1,439
Matured Bonds and Interest	26,591	26,591
<b>Total Liabilities</b>	<b><u>27,579</u></b>	<b><u>28,030</u></b>
 <b>Fund Balance:</b>		
Reserved for Debt Service	291,224	279,597
<b>Total Fund Balance</b>	<b><u>291,224</u></b>	<b><u>279,597</u></b>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	 <b><u>\$318,803</u></b>	 <b><u>\$307,627</u></b>

**CITY OF SHAKER HEIGHTS, OHIO  
DEBT SERVICE FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Interest Earnings	\$12,677	\$16,903
All Other Revenue	<u>50</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<u>12,727</u>	<u>16,903</u>
<b>EXPENDITURES:</b>		
Current:		
General Government	1,100	999
Debt Service:		
Principal	40,375	40,375
Interest and Fiscal Charges	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>41,475</u>	<u>41,374</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(28,748)</u>	<u>(24,471)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating Transfers - In	<u>40,375</u>	<u>40,375</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>40,375</u>	<u>40,375</u>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures And Other Uses</b>	11,627	15,904
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>279,597</u>	<u>263,693</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u><u>\$291,224</u></u>	<u><u>\$279,597</u></u>

CITY OF SHAKER HEIGHTS, OHIO  
DEBT SERVICE FUND  
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Revenues:</b>						
Interest Earnings	\$15,000	\$12,677	(\$2,323)	\$13,041	\$16,903	\$3,862
Other Revenues	201,400	201,359	(41)	244,500	244,500	0
<b>Other Financing Sources:</b>						
Operating Transfers In	573,600	573,476	(124)	590,959	590,934	(25)
Sale of Notes	3,445,000	3,425,000	(20,000)	2,360,000	2,360,000	0
Note Premium	2,000	1,634	(366)	0	3,540	3,540
<b>Total Revenues and Other Financing Sources</b>	<b>\$4,237,000</b>	<b>\$4,214,146</b>	<b>(\$22,854)</b>	<b>\$3,208,500</b>	<b>\$3,215,877</b>	<b>\$7,377</b>
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
General Government	\$46,516	\$30,086	\$16,430	\$49,800	\$3,251	\$46,549
<b>Other Financing Uses:</b>						
Payment of Debt	4,173,484	4,172,884	600	3,200,200	3,200,198	2
<b>Total Expenditures and Other Financing Uses</b>	<b>\$4,220,000</b>	<b>\$4,202,970</b>	<b>\$17,030</b>	<b>\$3,250,000</b>	<b>\$3,203,449</b>	<b>\$46,551</b>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<b>\$17,000</b>	<b>\$11,176</b>	<b>(\$5,824)</b>	<b>(\$41,500)</b>	<b>\$12,428</b>	<b>\$53,928</b>
Cash Fund Balance - January 1	281,036	281,036	0	268,608	268,608	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
<b>Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cash Fund Balance - December 31</b>	<b>\$298,036</b>	<b>\$292,212</b>	<b>(\$5,824)</b>	<b>\$227,108</b>	<b>\$281,036</b>	<b>\$53,928</b>
Unreserved						
Reserved for Encumbrances - All Budget Years		0			0	
<b>Total Cash Fund Balance - December 31</b>		<b>\$292,212</b>			<b>\$281,036</b>	

# *City of Shaker Heights, Ohio*

## **CAPITAL PROJECTS FUND GROUP**

### **Combining Financial Statements**

**Capital Projects Funds are created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by propriety funds and trust funds).**

#### **General Capital Improvements**

**To account for Estate Tax monies designated by City Council to be used to fund major capital improvement projects and the acquisition of major capital equipment. By Council policy, all Estate Tax revenue in excess of \$500,000 is credited to this fund annually.**

#### **Sewer Capital Improvements**

**To account for the construction and the reconstruction of storm and sanitary sewers within the City. The projects are generally financed partially by operating transfers from the Sewer Maintenance Special Revenue Fund.**

#### **Shaker Towne Centre- North West Quadrant Capital Improvements**

**To account for the improvements to the area of the City known as Shaker Towne Centre - N.W. Quadrant. The project includes the acquisition of property in the area, the demolition of existing structures, the partial financing of the renovation by the Shaker Heights Public Library of the former Moreland School building to serve as their new main library, the acquisition and renovation by the City of the former main library building to serve as a Community Center and the construction of a sportsfield, playground and loop path.**

CITY OF SHAKER HEIGHTS, OHIO  
 CAPITAL PROJECT FUNDS  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 1999

WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

ASSETS	CAPITAL IMPROVEMENTS			TOTALS	
	GENERAL	SEWER	STC NWQ	1999	1998
Equity In City Treasury Cash	\$7,062,167	\$136,425	\$0	\$7,198,592	\$8,962,139
Receivables (Net of Allowance For Uncollectibles)					
Leases	317,128	0	1,978,658	2,295,786	2,396,543
Due From Other Funds	107,493	0	988	108,481	195,584
Due From Other Governments	1,106,072	0	0	1,106,072	957,479
Restricted Assets:					
Cash and Cash Equivalents	111,580	0	0	111,580	450,000
<b>TOTAL ASSETS</b>	<b>\$8,704,440</b>	<b>\$136,425</b>	<b>\$1,979,646</b>	<b>\$10,820,511</b>	<b>\$12,961,745</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>					
Liabilities:					
Vouchers and Accounts Payable	\$727,790	\$0	\$0	\$727,790	\$242,209
Accrued Wages And Benefits	39,961	0	0	39,961	83
Due To Other Funds	0	0	0	0	100,000
Deferred Revenue	669,076	0	1,978,658	2,647,734	2,534,353
Notes Payable	0	0	1,740,000	1,740,000	2,360,000
Notes Premium Payable	0	0	0	0	3,540
Total Liabilities	1,436,827	0	3,718,658	5,155,485	5,240,185
Fund Balance:					
Reserved For Encumbrances	1,341,026	42,854	0	1,383,880	814,432
Reserved For Appropriations Unreserved	2,187,851	0	0	2,187,851	1,271,388
Total Fund Balance	3,738,736	93,571	(1,739,012)	2,093,295	5,635,740
Total Fund Balance	7,267,613	136,425	(1,739,012)	5,665,026	7,721,560
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$8,704,440</b>	<b>\$136,425</b>	<b>\$1,979,646</b>	<b>\$10,820,511</b>	<b>\$12,961,745</b>

CITY OF SHAKER HEIGHTS, OHIO  
 CAPITAL PROJECTS FUND  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
 WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	CAPITAL IMPROVEMENTS			TOTALS	
	GENERAL	SEWER	STC NWQ	1999	1998
<b>REVENUES:</b>					
State Levied Shared Taxes	\$1,665,694	\$0	\$0	\$1,665,694	\$5,761,527
Intergovernmental Grants and Contracts	956,530	16,817	5,261	978,608	707,904
All Other Revenue	489,607	0	201,309	670,916	268,117
<b>TOTAL REVENUES</b>	<b>3,091,831</b>	<b>16,817</b>	<b>206,570</b>	<b>3,315,218</b>	<b>6,737,548</b>
<b>EXPENDITURES:</b>					
Current:					
Security of Persons and Property	21,853	0	0	21,853	34,810
Leisure Time Activities	0	0	0	0	300
Community Environment	418,912	0	0	418,912	6,077
Basic Utility Services	6,024	0	0	6,024	12,807
Transportation	5,645	0	0	5,645	4,093
General Government	83,747	0	28,986	112,733	72,443
Capital Outlay	3,852,642	312,786	12,631	4,178,059	3,930,049
Debt Service:					
Interest and Fiscal Charges	0	0	82,335	82,335	87,988
<b>TOTAL EXPENDITURES</b>	<b>4,388,823</b>	<b>312,786</b>	<b>123,952</b>	<b>4,825,561</b>	<b>4,148,567</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,296,992)	(295,969)	82,618	(1,510,343)	2,588,981
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating Transfers - In	67,292	0	533,101	600,393	2,620,718
Operating Transfers - Out	(978,035)	(151,257)	(17,292)	(1,146,584)	(602,418)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(910,743)</b>	<b>(151,257)</b>	<b>515,809</b>	<b>(546,191)</b>	<b>2,016,300</b>
Excess of Revenues and Other Sources Over (Under) Expenditures And Other Uses	(2,207,735)	(447,226)	598,427	(2,056,534)	4,607,281
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<b>9,475,348</b>	<b>583,651</b>	<b>(2,337,439)</b>	<b>7,721,560</b>	<b>3,114,279</b>
<b>FUND EQUITY AT END OF YEAR</b>	<b>\$7,267,613</b>	<b>\$136,425</b>	<b>(\$1,739,012)</b>	<b>\$5,665,026</b>	<b>\$7,721,560</b>



*City of Shaker Heights, Ohio*

**GENERAL CAPITAL  
IMPROVEMENTS**

**Comparative Financial Statements**

To account for Estate Tax monies designated by City Council to be used to fund major capital improvement projects and the acquisition of major capital equipment. By Council policy, all Estate Tax revenue in excess of \$500,000 is credited to this fund annually.



**CITY OF SHAKER HEIGHTS, OHIO  
GENERAL CAPITAL IMPROVEMENTS CAPITAL PROJECT FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<b><u>ASSETS</u></b>	<b><u>1999</u></b>	<b><u>1998</u></b>
Equity In City Treasury Cash	\$7,062,167	\$8,291,950
Receivables (Net of Allowance For Uncollectibles)		
Leases	317,128	317,471
Due From Other Funds	107,493	194,145
Due From Other Governments	1,106,072	862,740
Restricted Assets:		
Cash and Cash Equivalents	<u>111,580</u>	<u>450,000</u>
 <b>TOTAL ASSETS</b>	 <b><u><u>\$8,704,440</u></u></b>	 <b><u><u>\$10,116,306</u></u></b>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities:		
Vouchers and Accounts Payable	\$727,790	\$185,594
Accrued Wages And Benefits	39,961	83
Due To Other Funds	0	0
Deferred Revenue	669,076	455,281
Notes Payable	0	0
Notes Premium Payable	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>1,436,827</u>	 <u>640,958</u>
Fund Balance:		
Reserved For Encumbrances	1,341,026	413,716
Reserved For Appropriations	2,187,851	1,175,128
Unreserved	<u>3,738,736</u>	<u>7,886,504</u>
 Total Fund Balance	 <u>7,267,613</u>	 <u>9,475,348</u>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	 <b><u><u>\$8,704,440</u></u></b>	 <b><u><u>\$10,116,306</u></u></b>

**CITY OF SHAKER HEIGHTS, OHIO  
GENERAL CAPITAL IMPROVEMENTS CAPITAL PROJECT FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
State Levied Shared Taxes	\$1,665,694	\$5,761,527
Intergovernmental Grants and Contracts	956,530	115,157
All Other Revenue	<u>469,607</u>	<u>23,617</u>
<b>TOTAL REVENUES</b>	<u>3,091,831</u>	<u>5,900,301</u>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	21,853	34,810
Leisure Time Activities	0	0
Community Environment	418,912	6,077
Basic Utility Services	6,024	564
Transportation	5,645	4,093
General Government	83,747	70,191
Capital Outlay	3,852,642	2,745,958
Debt Service:		
Interest and Fiscal Charges	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>4,388,823</u>	<u>2,861,693</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(1,296,992)</u>	<u>3,038,608</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating Transfers - In	67,292	1,923,159
Operating Transfers - Out	<u>(978,035)</u>	<u>(585,559)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(910,743)</u>	<u>1,337,600</u>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures And Other Uses</b>	<u>(2,207,735)</u>	<u>4,376,208</u>
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>9,475,348</u>	<u>5,099,140</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u><u>\$7,267,613</u></u>	<u><u>\$9,475,348</u></u>



*City of Shaker Heights, Ohio*

# **SEWER CAPITAL IMPROVEMENTS**

## **Comparative Financial Statements**

**To account for the construction and the reconstruction of storm and sanitary sewers within the City. The projects are generally financed partially by operating transfers from the Sewer Maintenance Special Revenue Fund.**



CITY OF SHAKER HEIGHTS, OHIO  
SEWER CAPITAL IMPROVEMENTS CAPITAL PROJECT FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$136,425	\$607,336
Receivables (Net of Allowance For Uncollectibles)		
Leases	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Restricted Assets:		
Cash and Cash Equivalents	0	0
<b>TOTAL ASSETS</b>	<b><u>\$136,425</u></b>	<b><u>\$607,336</u></b>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$23,685
Accrued Wages And Benefits	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
Notes Premium Payable	0	0
<b>Total Liabilities</b>	<b><u>0</u></b>	<b><u>23,685</u></b>
Fund Balance:		
Reserved For Encumbrances	42,854	387,831
Reserved For Appropriations	0	92,379
Unreserved	93,571	103,441
<b>Total Fund Balance</b>	<b><u>136,425</u></b>	<b><u>583,651</u></b>
<b>TOTAL LIABILITIES AND     FUND BALANCE</b>	<b><u>\$136,425</u></b>	<b><u>\$607,336</u></b>

**CITY OF SHAKER HEIGHTS, OHIO  
SEWER CAPITAL IMPROVEMENTS CAPITAL PROJECT FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
State Levied Shared Taxes	\$0	\$0
Intergovernmental Grants and Contracts	16,817	498,008
All Other Revenue	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<u>16,817</u>	<u>498,008</u>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	12,243
Transportation	0	0
General Government	0	0
Capital Outlay	312,786	1,061,157
Debt Service:		
Interest and Fiscal Charges	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>312,786</u>	<u>1,073,400</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(295,969)</u>	<u>(575,392)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating Transfers - In	0	147,000
Operating Transfers - Out	<u>(151,257)</u>	<u>0</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(151,257)</u>	<u>147,000</u>
Excess of Revenues and Other Sources Over (Under) Expenditures And Other Uses	(447,226)	(428,392)
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>583,651</u>	<u>1,012,043</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u><u>\$136,425</u></u>	<u><u>\$583,651</u></u>



*City of Shaker Heights, Ohio*

**SHAKER TOWNE CENTRE  
NORTH WEST QUADRANT  
CAPITAL IMPROVEMENTS**

**Comparative Financial Statements**

To account for the improvements to the area of the City known as Shaker Towne Centre - N.W. Quadrant. The Project includes the acquisition of property in the area, the demolition of existing structures, the partial financing of the renovation by the Shaker Heights Public Library of the former Moreland School building to serve as their new main library, the acquisition and renovation by the City of the former main library building to serve as a Community Center and the construction of a sportsfield, playground and loop path.



CITY OF SHAKER HEIGHTS, OHIO  
 SHAKER TOWNE CENTRE NORTH WEST QUADRANT CAPITAL  
 IMPROVEMENTS CAPITAL PROJECT FUND  
 COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$0	\$62,853
Receivables (Net of Allowance For Uncollectibles)		
Leases	1,978,658	2,079,072
Due From Other Funds	988	1,439
Due From Other Governments	0	94,739
Restricted Assets:		
Cash and Cash Equivalents	<u>0</u>	<u>0</u>
 TOTAL ASSETS	 <u>\$1,979,646</u>	 <u>\$2,238,103</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$32,930
Accrued Wages And Benefits	0	0
Due To Other Funds	0	100,000
Deferred Revenue	1,978,658	2,079,072
Notes Payable	1,740,000	2,360,000
Notes Premium Payable	<u>0</u>	<u>3,540</u>
 Total Liabilities	 <u>3,718,658</u>	 <u>4,575,542</u>
Fund Balance:		
Reserved For Encumbrances	0	12,885
Reserved For Appropriations	0	3,881
Unreserved	<u>(1,739,012)</u>	<u>(2,354,205)</u>
 Total Fund Balance	 <u>(1,739,012)</u>	 <u>(2,337,439)</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$1,979,646</u>	 <u>\$2,238,103</u>

**CITY OF SHAKER HEIGHTS, OHIO**  
**SHAKER TOWNE CENTRE NORTH WEST QUADRANT CAPITAL**  
**IMPROVEMENTS CAPITAL PROJECT FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**  
**WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
State Levied Shared Taxes	\$0	\$0
Intergovernmental Grants and Contracts	5,261	94,739
All Other Revenue	<u>201,309</u>	<u>244,500</u>
<b>TOTAL REVENUES</b>	<u>206,570</u>	<u>339,239</u>
<b>EXPENDITURES:</b>		
Current:		
Security of Persons and Property	0	0
Leisure Time Activities	0	300
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	28,986	2,252
Capital Outlay	12,631	122,934
Debt Service:		
Interest and Fiscal Charges	<u>82,335</u>	<u>87,988</u>
<b>TOTAL EXPENDITURES</b>	<u>123,952</u>	<u>213,474</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>82,618</u>	<u>125,765</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating Transfers - In	533,101	550,559
Operating Transfers - Out	<u>(17,292)</u>	<u>(16,859)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>515,809</u>	<u>533,700</u>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures And Other Uses</b>	598,427	659,465
<b>FUND EQUITY AT BEGINNING OF YEAR</b>	<u>(2,337,439)</u>	<u>(2,996,904)</u>
<b>FUND EQUITY AT END OF YEAR</b>	<u><u>(\$1,739,012)</u></u>	<u><u>(\$2,337,439)</u></u>



# *City of Shaker Heights, Ohio*

## **ENTERPRISE FUND**

### **Comparative Financial Statements**

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

#### **Recreation Enterprise**

**To account for funds received from recreation program fees, charges and passes and for the cost of furnishing recreation services to the residents. Recreation activities accounted for include ice skating, swimming and general recreation programs. Any excess of operating cost over operating revenue is subsidized by an operating transfer from the General Fund.**

**(Note: This is the only fund in this group.)**

**CITY OF SHAKER HEIGHTS, OHIO  
RECREATION ENTERPRISE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$233,864	\$158,453
Receivables (Net of Allowance For Uncollectibles)		
Accounts	0	0
Due From Other Funds	25,000	0
Prepaid Items	11,789	4,319
Fixed Assets (Net of Accumulated Depreciation)	<u>1,032,649</u>	<u>1,034,881</u>
 TOTAL ASSETS	 <u>\$1,303,302</u>	 <u>\$1,197,653</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Vouchers and Accounts Payable	\$30,788	\$27,883
Accrued Wages And Benefits	68,181	58,477
Compensated Absences	196,462	162,979
Due To Other Funds	<u>97,671</u>	<u>50,954</u>
 Total Liabilities	 <u>393,102</u>	 <u>300,293</u>
Fund Equity:		
Contributed Capital		
Contributed From Governments	905,759	894,449
Retained Earnings		
Unreserved	<u>4,441</u>	<u>2,911</u>
 Total Fund Equity	 <u>910,200</u>	 <u>897,360</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u>\$1,303,302</u>	 <u>\$1,197,653</u>

**THE CITY OF SHAKER HEIGHTS, OHIO  
RECREATION ENTERPRISE FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>OPERATING REVENUES:</b>		
Charges For Services	\$2,432,697	\$2,388,826
Other Income	453	731
<b>TOTAL OPERATING REVENUES</b>	<u>2,433,150</u>	<u>2,389,557</u>
<b>OPERATING EXPENSES:</b>		
Personal Services	2,334,918	2,234,145
Travel and Education	17,240	17,059
Contractual Services	897,971	945,535
Materials and Supplies	264,821	291,159
Self-Insurance Claims	11,427	5,626
Depreciation	99,969	105,160
<b>TOTAL OPERATING EXPENSES</b>	<u>3,626,346</u>	<u>3,598,684</u>
<b>NET INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	(1,193,196)	(1,209,127)
Operating Transfers - In	1,115,436	1,107,608
Operating Transfers - Out	0	0
<b>NET INCOME (LOSS)</b>	(77,760)	(101,519)
Add Depreciation On Fixed Assets Acquired By Contribution	79,290	85,310
<b>INCREASE (DECREASE) IN RETAINED EARNINGS</b>	1,530	(16,209)
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<u>2,911</u>	<u>19,120</u>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u>\$4,441</u>	<u>\$2,911</u>

CITY OF SHAKER HEIGHTS, OHIO  
RECREATION ENTERPRISE FUND  
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Operating Revenue:</b>						
Charges for Services	\$2,588,400	\$2,432,697	(\$155,703)	\$2,453,500	\$2,388,826	(\$64,674)
Other Revenues	0	453	453	1,000	972	(28)
<b>Other Financing Sources:</b>						
Operating Transfers In	1,278,200	1,090,436	(187,764)	1,240,000	1,226,608	(13,392)
Total Revenues and Other Financing Sources	\$3,866,600	\$3,523,586	(\$343,014)	\$3,694,500	\$3,616,406	(\$78,094)
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
Personal Services	\$2,368,400	\$2,298,742	\$69,658	\$2,315,000	\$2,304,157	\$10,843
Travel and Education	24,300	15,393	8,907	22,800	17,386	5,414
Contractual Services	1,088,800	906,760	182,040	1,008,800	1,007,069	1,731
Materials and Supplies	355,500	293,150	62,350	325,300	293,326	31,974
Additions and Improvements	9,200	1,857	7,343	17,600	3,445	14,055
<b>Other Financing Uses:</b>						
Operating Transfers Out	10,000	10,000	0	0	0	0
Advances Out	6,400	6,367	33	30,600	30,549	51
Debt Service	400	398	2	0	0	0
Total Operating Expenditures and Other Financing Uses	\$3,863,000	\$3,532,667	\$330,333	\$3,720,000	\$3,655,932	\$64,068
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$3,600	(\$9,081)	(\$12,681)	(\$26,500)	(\$39,526)	(\$14,026)
Cash Retained Earnings - January 1	168,453	168,453	0	173,375	173,375	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(3,992)	(3,992)	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(94,710)	(84,799)	9,911	(113,720)	(74,098)	39,622
Cash Fund Balance - December 31	\$63,351	\$60,581	(\$2,770)	\$34,155	\$59,751	\$25,596
Unreserved						
Reserved for Encumbrances - All Budget Years		173,283			98,702	
Total Cash Fund Balance - December 31		\$233,864			\$158,453	

**CITY OF SHAKER HEIGHTS, OHIO  
RECREATION ENTERPRISE FUND  
COMPARATIVE STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>OPERATING ACTIVITIES:</b>		
Cash Received From Customers	\$2,432,697	\$2,388,826
Cash Payments to Suppliers	(1,153,626)	(1,326,352)
Cash Payments to Employees	(2,287,412)	(2,298,342)
Other Operating Receipts (Payments)	453	972
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>(1,007,888)</u>	<u>(1,234,896)</u>
<b>NONCAPITAL FINANCING ACTIVITIES:</b>		
Operating Transfers-In	1,090,436	1,226,608
Operating Transfers-Out	0	0
<b>NET CASH PROVIDED BY (USED FOR) NON-CAPITAL FINANCING ACTIVITIES</b>	<u>1,090,436</u>	<u>1,226,608</u>
<b>CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchase of Property, Plant and Equipment	(97,737)	(67,204)
Contributed Capital	90,600	60,570
<b>NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>(7,137)</u>	<u>(6,634)</u>
<b>INVESTING ACTIVITIES:</b>		
Interest Earned on Investments	0	0
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>0</u>	<u>0</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	75,411	(14,922)
Cash/Cash Equivalents at Beginning of Year	158,453	173,375
Cash/Cash Equivalents at End of Year	<u>\$233,864</u>	<u>\$158,453</u>
 <b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating Income	(\$1,193,196)	(\$1,209,127)
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</b>		
Depreciation	99,969	105,160
<b>Change in Operating Assets and Liabilities:</b>		
(Increase) Decrease in Receivables	0	241
(Increase) Decrease in Prepaid Items	(7,470)	(4,319)
Increase (Decrease) in Vouchers and Accounts Payable	2,905	(42,182)
Increase (Decrease) in Accrued Wages and Benefits Payable	9,704	(54,608)
Increase (Decrease) in Compensated Absences Payable	33,483	(5,138)
Increase (Decrease) in Due to Other Funds	46,717	(24,923)
<b>Total Adjustments</b>	<u>185,308</u>	<u>(25,769)</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>(\$1,007,888)</u>	<u>(\$1,234,896)</u>

# *City of Shaker Heights, Ohio*

## **INTERNAL SERVICE FUND GROUP**

### **Combining Financial Statements**

**Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.**

#### **Central Stores**

**To provide a central cost center to account for the purchasing of office supplies, road materials, sidewalk materials, fuel, fire hydrants and other miscellaneous supplies to be charged back to the individual City departments as the supplies are drawn.**

#### **Central Printing**

**To provide a centralized cost center to account for work performed for City departments by the City print shop.**

#### **Central Garage**

**To provide a central cost center to account for the cost of repairing and maintaining the City's fleet of vehicles and heavy equipment. Operating costs are charged back to City departments based upon the number of vehicles and equipment maintained and upon the department's actual utilization of the garage.**

# *City of Shaker Heights, Ohio*

## **INTERNAL SERVICE FUND GROUP, (cont.)**

### **Combining Financial Statements**

#### **Central Services**

To provide a central cost center for work for other governmental agencies, utilities, and individuals that is not considered to be a normal City function and is billable back to the responsible party. Included in this fund is the maintenance of the rapid transit tracks for the Regional Transit Authority, street openings and closings, public property damage repair, sidewalk repair and replacement and other miscellaneous activities.

#### **Self-Insurance**

To account for monies charged to the General and the Enterprise funds of the City by the Self-Insurance Reserve Fund. Since 1986 the City has directly assumed the risk of loss from general liability claims. The Self-Insurance Reserve was created by Council to provide for a loss reserve, for the administration of the self-insurance activity and to account for the worker's compensation claims. The Self-Insurance Reserve is not available to fund the general operations of the City.

CITY OF SHAKER HEIGHTS, OHIO  
INTERNAL SERVICE FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 1999

WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

	CENTRAL STORES	CENTRAL PRINTING	CENTRAL GARAGE	CENTRAL SERVICES	SELF INSURANCE	TOTALS	
						1999	1998
<b>ASSETS</b>							
Equity In City Treasury Cash	\$41,460	\$1,446	\$121,380	\$413,674	\$3,843,745	\$4,421,705	\$3,887,269
Receivables (Net of Allowance For Uncollectibles)	0	0	0	213,253	0	213,253	123,314
Accounts	0	0	0	77,082	0	77,082	96,902
Special Assessments	0	0	35,000	0	611,321	646,321	500,393
Due From Other Funds	0	0	0	0	0	0	43,928
Due From Other Governments	26,304	0	0	0	0	26,304	27,025
Inventory of Supplies	0	0	0	0	0	0	18,854
Prepaid Items	0	0	0	0	0	0	
Fixed Assets (Net of Accumulated Depreciation)	0	4,890	91,581	1,970	579	99,020	107,756
<b>TOTAL ASSETS</b>	<b>\$67,764</b>	<b>\$6,336</b>	<b>\$247,961</b>	<b>\$705,979</b>	<b>\$4,455,645</b>	<b>\$5,483,685</b>	<b>\$4,805,441</b>
<b>LIABILITIES AND FUND EQUITY</b>							
Liabilities:							
Vouchers and Accounts Payable	\$9,725	\$1,304	\$7,285	\$31,869	\$2,500	\$52,683	\$46,774
Accrued Wages And Benefits	0	0	30,669	5,353	2,669	38,691	36,469
Compensated Absences	0	326	90,381	0	30,421	121,128	100,408
Due To Other Funds	0	614	16,811	204,171	0	221,596	17,792
Self Insurance Claims Payable	0	0	0	0	1,695,163	1,695,163	1,596,233
Total Liabilities	9,725	2,244	145,146	241,393	1,730,753	2,129,261	1,797,676
Fund Equity:							
Contributed Capital	0	0	93,485	0	0	93,485	98,389
Contributed From Governments	58,039	4,092	9,330	464,586	2,724,892	3,260,939	2,909,376
Retained Earnings Unreserved	58,039	4,092	102,815	464,586	2,724,892	3,354,424	3,007,765
Total Fund Equity	\$67,764	\$6,336	\$247,961	\$705,979	\$4,455,645	\$5,483,685	\$4,805,441
<b>TOTAL LIABILITIES AND FUND EQUITY</b>							

THE CITY OF SHAKER HEIGHTS, OHIO  
INTERNAL SERVICE FUND  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998

	CENTRAL STORES	CENTRAL PRINTING	CENTRAL GARAGE	CENTRAL SERVICES	SELF- INSURANCE	TOTALS 1999	TOTALS 1998
<b>OPERATING REVENUES:</b>							
Charges For Services	\$164,607	\$37,423	\$924,452	\$544,666	\$936,650	\$2,607,800	\$2,573,636
Other Income	0	0	525	806	29,095	30,426	15,036
<b>TOTAL OPERATING REVENUES</b>	<b>164,607</b>	<b>37,423</b>	<b>924,977</b>	<b>545,474</b>	<b>965,745</b>	<b>2,638,226</b>	<b>2,588,672</b>
<b>OPERATING EXPENSES:</b>							
Personal Services	0	24,881	737,038	195,996	105,039	1,062,954	1,046,034
Travel and Education	0	650	0	0	108	758	178
Contractual Services	128	1,980	140,177	307,187	190,923	640,393	737,219
Materials and Supplies	172,772	10,386	34,484	92,212	1,423	311,297	247,155
Self-Insurance Claims	0	180	3,250	374	423,404	427,208	294,301
Depreciation	0	543	6,857	757	579	8,736	10,307
<b>TOTAL OPERATING EXPENSES</b>	<b>172,898</b>	<b>38,630</b>	<b>921,816</b>	<b>596,526</b>	<b>721,476</b>	<b>2,451,346</b>	<b>2,334,194</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(8,291)</b>	<b>(1,207)</b>	<b>3,161</b>	<b>(51,052)</b>	<b>244,269</b>	<b>186,880</b>	<b>254,478</b>
<b>NON-OPERATING REVENUES</b>							
Interest Earnings	0	0	0	0	159,779	159,779	177,088
<b>TOTAL NON-OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>159,779</b>	<b>159,779</b>	<b>177,088</b>
<b>NET INCOME (LOSS)</b>	<b>(8,291)</b>	<b>(1,207)</b>	<b>3,161</b>	<b>(51,052)</b>	<b>404,048</b>	<b>346,659</b>	<b>431,566</b>
<b>BEFORE OPERATING TRANSFERS</b>							
Operating Transfers - In	0	0	0	0	0	0	0
Operating Transfers - Out	0	0	0	0	0	0	0
<b>NET INCOME (LOSS)</b>	<b>(8,291)</b>	<b>(1,207)</b>	<b>3,161</b>	<b>(51,052)</b>	<b>404,048</b>	<b>346,659</b>	<b>431,566</b>
Add Depreciation On Fixed Assets Acquired By Contribution	0	0	4,904	0	0	4,904	4,904
<b>INCREASE (DECREASE) IN RETAINED EARNINGS</b>	<b>(8,291)</b>	<b>(1,207)</b>	<b>8,065</b>	<b>(51,052)</b>	<b>404,048</b>	<b>351,563</b>	<b>436,470</b>
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<b>66,330</b>	<b>5,299</b>	<b>1,265</b>	<b>515,638</b>	<b>2,320,844</b>	<b>2,909,376</b>	<b>2,472,906</b>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<b>\$58,039</b>	<b>\$4,092</b>	<b>\$9,330</b>	<b>\$464,586</b>	<b>\$2,724,892</b>	<b>\$3,260,939</b>	<b>\$2,909,376</b>

CITY OF SHAKER HEIGHTS, OHIO  
INTERNAL SERVICE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	Central Stores			Central Printing			Central Garage			Central Services		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>												
Operating Revenues:												
Charges for Services	\$181,000	\$164,807	(\$28,383)	\$40,400	\$37,423	(\$2,977)	\$882,200	\$912,090	(\$50,110)	\$682,800	\$517,088	(\$175,734)
Other Revenues	0	0	0	0	0	0	0	0	0	5,100	2,218	(2,882)
Non-Operating Revenues:												
Interest Earnings	0	0	0	0	0	0	0	0	0	0	0	0
Other Financing Sources:												
Operating Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
Advances In	0	0	0	0	0	0	0	0	0	200,000	200,000	0
Total Revenues and Other Financing Sources	\$181,000	\$164,807	(\$28,383)	\$40,400	\$37,423	(\$2,977)	\$882,200	\$912,090	(\$50,110)	\$887,800	\$718,284	(\$179,616)
<b>Expenditures and Other Financing Uses</b>												
Current:												
Personal Services	\$0	\$0	\$0	\$25,000	\$24,387	\$613	\$752,500	\$732,499	\$20,011	\$234,100	\$185,418	\$58,682
Travel and Education	0	0	0	500	673	(173)	2,000	0	2,000	0	0	0
Contractual Services	0	125	(125)	2,000	1,880	20	180,600	185,877	24,623	380,600	453,549	(82,749)
Materials and Supplies	220,000	173,995	46,035	12,500	10,889	1,611	37,100	35,249	1,851	83,000	92,237	763
Additions and Improvements	0	0	0	0	0	0	10,000	1,185	8,805	180,000	158,858	1,042
Total Operating Expenditures and Other Financing Uses	\$220,000	\$174,000	\$45,910	\$40,000	\$37,829	\$2,071	\$982,200	\$904,910	\$57,290	\$877,600	\$900,162	(\$22,892)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(\$28,000)	(\$9,483)	\$18,517	\$400	(\$506)	(\$906)	\$0	\$7,180	\$7,180	\$20,000	(\$180,878)	(\$200,878)
Cash Retained Earnings - January 1	64,218	64,218	0	2,185	2,185	0	120,855	120,855	0	280,585	280,585	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0	(810)	(810)	0	(5,772)	(5,772)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(32,548)	(25,830)	6,718	(1,525)	(1,119)	407	(43,890)	(39,890)	7,000	(170,550)	(8,930)	161,620
Cash Fund Balance - December 31	\$2,870	\$28,905	\$28,235	\$1,060	\$561	(\$498)	\$78,355	\$80,535	\$14,180	\$104,273	\$65,015	(\$39,258)
Reserved for Encumbrances - All Budget Years	12,655	12,655	0	685	685	0	30,845	30,845	0	348,659	348,659	0
Total Cash Fund Balance - December 31	\$41,480	\$41,480	\$0	\$1,448	\$1,448	\$0	\$121,380	\$121,380	\$14,180	\$104,273	\$65,015	(\$39,258)

CITY OF SHAKER HEIGHTS, OHIO  
INTERNAL SERVICE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET), continued  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998			Variance Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
<b>Revenues and Other Financing Sources</b>							
Operated Revenues:							
Charges for Services	\$797,242	\$797,242	(\$858)	\$2,894,900	\$2,428,428	(\$256,172)	\$2,480,385
Other Revenues	5,000	28,095	24,095	10,100	31,313	21,213	15,038
Non-Operating Revenues:							
Interest Earnings	175,000	158,778	(16,221)	175,000	158,778	(16,221)	177,088
Other Financing Sources:							
Operating Transfers In	0	0	0	0	0	0	0
Advances In	6,400	6,387	(33)	206,400	206,387	(53)	30,548
Total Revenues and Other Financing Sources	\$984,600	\$992,483	\$7,883	\$3,076,100	\$2,825,987	(\$250,213)	\$2,810,900
							\$2,703,068
							(\$107,832)
<b>Expenditures and Other Financing Uses</b>							
Current:							
Personal Services	\$92,900	\$91,650	\$850	\$1,104,400	\$1,044,244	\$60,156	\$1,045,640
Travel and Education	3,500	114	3,386	8,000	787	5,213	5,351
Contractual Services	733,200	643,578	89,621	1,288,800	1,233,210	51,390	818,254
Materials and Supplies	2,400	1,873	727	385,000	314,013	69,987	281,202
Additions and Improvements	0	0	0	170,000	160,153	9,847	182,000
Total Operating Expenditures and Other Financing Uses	\$831,900	\$737,316	\$84,584	\$2,932,200	\$2,754,407	\$177,593	\$2,835,100
							\$2,308,245
							\$526,855
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	\$152,700	\$255,167	\$102,467	\$144,100	\$71,480	(\$72,620)	\$384,823
							(\$24,600)
							\$419,323
<b>Cash Retained Earnings - January 1</b>	3,439,416	3,439,416	0	3,887,268	3,887,268	0	3,183,054
							0
<b>Prior Year's Reserve For Encumbrances Outstanding At December 31</b>	(750,321)	(750,321)	0	(758,703)	(758,703)	0	(644,709)
							0
<b>Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance</b>	(76,588)	(76,434)	155	(323,102)	(148,202)	175,900	(137,704)
							23,375
<b>Cash Fund Balance - December 31 Unreserved</b>	\$2,785,208	\$2,987,428	\$102,622	\$2,549,544	\$3,052,644	\$103,280	\$2,382,786
<b>Reserve for Encumbrances - All Budget Years</b>		975,917	1,388,661		1,388,661	1,081,605	\$442,088
<b>Total Cash Fund Balance - December 31</b>		\$3,863,345	\$2,421,705		\$4,441,305	\$2,464,391	\$3,887,268

CITY OF SHAKER HEIGHTS, OHIO  
INTERNAL SERVICE FUND GROUP  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	CENTRAL STORES	CENTRAL PRINTING	CENTRAL GARAGE	CENTRAL SERVICES	SELF INSURANCE	TOTALS	1999	1998
<b>OPERATING ACTIVITIES:</b>								
Cash Received From Customers	\$164,607	\$37,423	\$911,565	\$618,477	\$797,242	\$2,429,314	\$2,480,395	
Cash Payments to Suppliers	(187,365)	(13,887)	(184,649)	(171,149)	(489,784)	(1,046,834)	(931,302)	
Cash Payments to Employees	0	(24,275)	(728,916)	(195,056)	(92,003)	(1,038,249)	(1,040,725)	
Other Operating Receipts (Payments)	0	0	526	806	29,095	30,426	15,036	
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(22,758)</b>	<b>(739)</b>	<b>526</b>	<b>153,079</b>	<b>244,550</b>	<b>374,657</b>	<b>523,404</b>	
<b>NONCAPITAL FINANCING ACTIVITIES:</b>								
Operating Transfers - In	0	0	0	0	0	0	0	
Operating Transfers - Out	0	0	0	0	0	0	0	
<b>NET CASH PROVIDED BY (USED FOR)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NON-CAPITAL FINANCING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL AND RELATED FINANCING ACTIVITIES:</b>								
Purchase of Property, Plant and Equipment	0	0	0	0	0	0	(73,467)	
Contributed Capital	0	0	0	0	0	0	57,190	
<b>NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(16,277)</b>	
<b>INVESTING ACTIVITIES:</b>								
Interest Earned on Investments	0	0	0	0	159,779	159,779	177,088	
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>159,779</b>	<b>159,779</b>	<b>177,088</b>	
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(22,758)</b>	<b>(739)</b>	<b>526</b>	<b>153,079</b>	<b>404,329</b>	<b>534,436</b>	<b>694,215</b>	
Cash/Cash Equivalents at Beginning of Year	64,218	2,185	120,855	280,595	3,439,416	3,987,269	3,193,054	
Cash/Cash Equivalents at End of Year	\$41,460	\$1,446	\$121,380	\$413,674	\$3,843,745	\$4,421,705	\$3,887,269	
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>								
Operating Income	(\$8,291)	(\$1,207)	\$3,161	(\$51,062)	\$244,269	\$186,880	\$254,476	
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:								
Depreciation	0	543	6,857	757	579	8,736	10,307	
Change in Operating Assets and Liabilities:								
(Increase) Decrease in Receivables	0	0	0	(70,119)	0	(70,119)	(7,168)	
(Increase) Decrease in Due From Other Governments	0	0	0	43,928	0	43,928	(26,283)	
(Increase) Decrease in Due From Other Funds	0	0	(12,887)	0	(133,041)	(145,928)	(30,241)	
(Increase) Decrease in Inventory	721	0	0	0	0	721	(8,488)	
(Increase) Decrease in Prepaid Items	0	0	118	0	18,736	18,854	4,774	
Increase (Decrease) in Vouchers and Accounts Payable	(16,188)	443	(9,978)	28,250	2,382	5,909	26,725	
Increase (Decrease) in Accrued Wages and Benefits Payable	0	(981)	2,005	941	257	2,222	(17,512)	
Increase (Decrease) in Compensated Absences Payable	0	283	7,959	0	12,438	20,720	22,510	
Increase (Decrease) in Due to Other Funds	0	180	3,250	200,374	0	203,804	2,722	
Increase (Decrease) in Self-Insurance Claims Payable	0	0	0	0	96,930	96,930	291,579	
<b>Total Adjustments</b>	<b>(14,467)</b>	<b>468</b>	<b>(2,636)</b>	<b>204,131</b>	<b>281</b>	<b>167,777</b>	<b>286,926</b>	
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(\$22,758)</b>	<b>(\$739)</b>	<b>\$526</b>	<b>\$153,079</b>	<b>\$244,550</b>	<b>\$374,657</b>	<b>\$523,404</b>	

*City of Shaker Heights, Ohio*

## **CENTRAL STORES**

### **Comparative Financial Statements**

**To provide a central cost center to account for the purchasing of office supplies, road materials, sidewalk materials, fuel, fire hydrants and other miscellaneous supplies to be charged back to the individual City departments as the supplies are drawn.**



**CITY OF SHAKER HEIGHTS, OHIO  
CENTRAL STORES INTERNAL SERVICE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$41,460	\$64,218
Receivables (Net of Allowance For Uncollectibles)		
Accounts	0	0
Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Inventory of Supplies	26,304	27,025
Prepaid Items	0	0
Fixed Assets (Net of Accumulated Depreciation)	0	0
<b>TOTAL ASSETS</b>	<b><u>\$67,764</u></b>	<b><u>\$91,243</u></b>
<u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Vouchers and Accounts Payable	\$9,725	\$24,913
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Self Insurance Claims Payable	0	0
<b>Total Liabilities</b>	<b><u>9,725</u></b>	<b><u>24,913</u></b>
Fund Equity:		
Contributed Capital		
Contributed From Governments	0	0
Retained Earnings		
Unreserved	58,039	66,330
<b>Total Fund Equity</b>	<b><u>58,039</u></b>	<b><u>66,330</u></b>
<b>TOTAL LIABILITIES AND     FUND EQUITY</b>	<b><u>\$67,764</u></b>	<b><u>\$91,243</u></b>

**THE CITY OF SHAKER HEIGHTS, OHIO**  
**CENTRAL STORES INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**  
**WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	1999	1998
<b>OPERATING REVENUES:</b>		
Charges For Services	\$164,607	\$131,191
Other Income	0	0
	164,607	131,191
<b>TOTAL OPERATING REVENUES</b>		
<b>OPERATING EXPENSES:</b>		
Personal Services	0	0
Travel and Education	0	0
Contractual Services	126	0
Materials and Supplies	172,772	133,337
Self-Insurance Claims	0	0
Depreciation	0	0
	172,898	133,337
<b>TOTAL OPERATING EXPENSES</b>		
<b>OPERATING INCOME (LOSS)</b>	(8,291)	(2,146)
<b>NON-OPERATING REVENUES</b>		
Interest Earnings	0	0
	0	0
<b>TOTAL NON-OPERATING REVENUES</b>		
<b>NET INCOME (LOSS)</b>		
<b>BEFORE OPERATING TRANSFERS</b>	(8,291)	(2,146)
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
	(8,291)	(2,146)
<b>NET INCOME (LOSS)</b>		
Add Depreciation On Fixed Assets Acquired By Contribution	0	0
	(8,291)	(2,146)
<b>INCREASE (DECREASE) IN RETAINED EARNINGS</b>		
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	66,330	68,476
<b>RETAINED EARNINGS AT END OF YEAR</b>	\$58,039	\$66,330

CITY OF SHAKER HEIGHTS, OHIO  
CENTRAL STORES INTERNAL SERVICE FUND  
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Operating Revenue:</u>						
Charges for Services	\$191,000	\$164,607	(\$26,393)	\$191,000	\$131,221	(\$59,779)
Total Revenues and Other Financing Sources	\$191,000	\$164,607	(\$26,393)	\$191,000	\$131,221	(\$59,779)
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Contractual Services	\$0	\$125	(\$125)	\$0	\$0	\$0
Materials and Supplies	220,000	173,965	46,035	191,000	147,073	43,927
Total Operating Expenditures and Other Financing Uses	\$220,000	\$174,090	\$45,910	\$191,000	\$147,073	\$43,927
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$29,000)	(\$9,483)	\$19,517	\$0	(\$15,852)	(\$15,852)
Cash Retained Earnings - January 1	64,218	64,218	0	49,909	49,909	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	(2,387)	(2,387)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(32,548)	(25,830)	6,718	(735)	0	735
Cash Fund Balance - December 31						
Unreserved	\$2,670	\$28,905	\$26,235	\$46,787	\$31,670	(\$15,117)
Reserved for Encumbrances - All Budget Years		12,555			32,548	
Total Cash Fund Balance - December 31		\$41,460			\$64,218	

CITY OF SHAKER HEIGHTS, OHIO  
CENTRAL STORES INTERNAL SERVICE FUND  
COMPARATIVE STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	<u>1999</u>	<u>1998</u>
<b>OPERATING ACTIVITIES:</b>		
Cash Received From Customers	\$164,607	\$131,221
Cash Payments to Suppliers	(187,365)	(116,912)
Cash Payments to Employees	0	0
Other Operating Receipts (Payments)	0	0
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>(22,758)</u>	<u>14,309</u>
<b>NONCAPITAL FINANCING ACTIVITIES:</b>		
Operating Transfers-In	0	0
Operating Transfers-Out	0	0
<b>NET CASH PROVIDED BY (USED FOR) NON-CAPITAL FINANCING ACTIVITIES</b>	<u>0</u>	<u>0</u>
<b>CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchase of Property, Plant and Equipment	0	0
Contributed Capital	0	0
<b>NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>0</u>	<u>0</u>
<b>INVESTING ACTIVITIES:</b>		
Interest Earned on Investments	0	0
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>0</u>	<u>0</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(22,758)</b>	<b>14,309</b>
Cash/Cash Equivalents at Beginning of Year	<u>64,218</u>	<u>49,909</u>
<b>Cash/Cash Equivalents at End of Year</b>	<u><b>\$41,460</b></u>	<u><b>\$64,218</b></u>

**RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:**

Operating Income	(\$8,291)	(\$2,146)
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</b>		
Depreciation	0	0
<b>Change in Operating Assets and Liabilities:</b>		
(Increase) Decrease in Receivables	0	30
(Increase) Decrease in Due From Other Governments	0	0
(Increase) Decrease in Due From Other Funds	0	0
(Increase) Decrease in Inventory	721	(8,488)
(Increase) Decrease in Prepaid Items	0	0
Increase (Decrease) in Vouchers and Accounts Payable	(15,188)	24,913
Increase (Decrease) in Accrued Wages and Benefits Payable	0	0
Increase (Decrease) in Compensated Absences Payable	0	0
Increase (Decrease) in Due to Other Funds	0	0
Increase (Decrease) in Self-Insurance Claims Payable	0	0
<b>Total Adjustments</b>	<u>(14,467)</u>	<u>16,455</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u><b>(\$22,758)</b></u>	<u><b>\$14,309</b></u>



*City of Shaker Heights, Ohio*

## **CENTRAL PRINTING**

### **Comparative Financial Statements**

**To provide a centralized cost center to account for work performed for City departments by the City print shop.**



**CITY OF SHAKER HEIGHTS, OHIO  
CENTRAL PRINTING INTERNAL SERVICE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$1,446	\$2,185
Receivables (Net of Allowance For Uncollectibles)		
Accounts	0	0
Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Inventory of Supplies	0	0
Prepaid Items	0	0
Fixed Assets (Net of Accumulated Depreciation)	<u>4,890</u>	<u>5,433</u>
<b>TOTAL ASSETS</b>	<b><u>\$6,336</u></b>	<b><u>\$7,618</u></b>
 <u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Vouchers and Accounts Payable	\$1,304	\$861
Accrued Wages And Benefits	0	981
Compensated Absences	326	43
Due To Other Funds	614	434
Self Insurance Claims Payable	0	0
<b>Total Liabilities</b>	<b><u>2,244</u></b>	<b><u>2,319</u></b>
Fund Equity:		
Contributed Capital		
Contributed From Governments	0	0
Retained Earnings		
Unreserved	<u>4,092</u>	<u>5,299</u>
<b>Total Fund Equity</b>	<b><u>4,092</u></b>	<b><u>5,299</u></b>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <b><u>\$6,336</u></b>	 <b><u>\$7,618</u></b>

**THE CITY OF SHAKER HEIGHTS, OHIO  
CENTRAL PRINTING INTERNAL SERVICE FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>OPERATING REVENUES:</b>		
Charges For Services	\$37,423	\$31,938
Other Income	0	0
<b>TOTAL OPERATING REVENUES</b>	<u>37,423</u>	<u>31,938</u>
<b>OPERATING EXPENSES:</b>		
Personal Services	24,881	19,407
Travel and Education	650	135
Contractual Services	1,980	840
Materials and Supplies	10,396	13,079
Self-Insurance Claims	180	54
Depreciation	543	545
<b>TOTAL OPERATING EXPENSES</b>	<u>38,630</u>	<u>34,060</u>
<b>OPERATING INCOME (LOSS)</b>	(1,207)	(2,122)
<b>NON-OPERATING REVENUES</b>		
Interest Earnings	0	0
<b>TOTAL NON-OPERATING REVENUES</b>	<u>0</u>	<u>0</u>
<b>NET INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	(1,207)	(2,122)
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
<b>NET INCOME (LOSS)</b>	(1,207)	(2,122)
Add Depreciation On Fixed Assets Acquired By Contribution	0	0
<b>INCREASE (DECREASE) IN RETAINED EARNINGS</b>	(1,207)	(2,122)
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<u>5,299</u>	<u>7,421</u>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u>\$4,092</u>	<u>\$5,299</u>

CITY OF SHAKER HEIGHTS, OHIO  
CENTRAL PRINTING INTERNAL SERVICE FUND  
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Operating Revenue:</b>						
Charges for Services	\$40,400	\$37,423	(\$2,977)	\$33,400	\$31,938	(\$1,462)
Total Revenues and Other Financing Sources	\$40,400	\$37,423	(\$2,977)	\$33,400	\$31,938	(\$1,462)
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
Personal Services	\$25,000	\$24,387	\$613	\$21,000	\$20,733	\$267
Travel and Education	500	673	(173)	0	112	(112)
Contractual Services	2,000	1,980	20	2,000	840	1,160
Materials and Supplies	12,500	10,889	1,611	12,300	13,145	(845)
Total Operating Expenditures and Other Financing Uses	\$40,000	\$37,929	\$2,071	\$35,300	\$34,830	\$470
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$400	(\$506)	(\$906)	(\$1,900)	(\$2,892)	(\$992)
Cash Retained Earnings - January 1	2,185	2,185	0	4,357	4,357	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	(181)	(181)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(1,525)	(1,118)	407	(524)	(524)	0
Cash Fund Balance - December 31						
Unreserved	\$1,060	\$561	(\$499)	\$1,652	\$660	(\$992)
Reserved for Encumbrances - All Budget Years		885			1,525	
Total Cash Fund Balance - December 31		\$1,446			\$2,185	

**CITY OF SHAKER HEIGHTS, OHIO**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL**  
**BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES**  
**LAST TEN FISCAL YEARS**  
**TABLE #11**

Year	Principal		Interest (1)	Total Debt Service On General Bonded Debt	General Governmental Expenditures (2)	Ratio of Tax Supported Debt Service to General Governmental Expenditures
	General Obligation Bonds	Short-Term Bond Anticipation Notes				
1990	\$350,000	\$2,260,000	\$694,668	\$3,304,668	\$29,953,949	11.03%
1991	350,000	1,752,000	256,161	2,358,161	29,791,199	7.92%
1992	350,000	1,385,000	126,025	1,861,025	29,892,584	6.23%
1993	0	1,385,000	179,663	1,564,663	29,605,436	5.29%
1994	0	670,000	178,145	848,145	30,234,589	2.81%
1995	0	1,130,000	281,910	1,411,910	33,612,149	4.20%
1996	0	1,220,000	219,275	1,439,275	35,098,883	4.10%
1997	0	825,000	150,937	975,937	33,147,353	2.94%
1998	0	705,000	87,988	792,988	34,192,408	2.32%
1999	0	675,000	82,335	757,335	39,802,472	1.90%

(1) Includes Interest Expense on both Bonds and Short-Term Note Obligations

(2) General Governmental Expenditures includes the Principal Payments on Short-Term Bond Anticipation Notes

SOURCE: City of Shaker Heights, Finance Department



*City of Shaker Heights, Ohio*

## **CENTRAL GARAGE**

### **Comparative Financial Statements**

**To provide a central cost center to account for the cost of repairing and maintaining the City's fleet of vehicles and heavy equipment. Operating costs are charged back to City departments based upon the number of vehicles and equipment maintained and upon the department's actual utilization of the garage.**



**CITY OF SHAKER HEIGHTS, OHIO  
CENTRAL GARAGE INTERNAL SERVICE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<b><u>ASSETS</u></b>	<b><u>1999</u></b>	<b><u>1998</u></b>
Equity In City Treasury Cash	\$121,380	\$120,855
Receivables (Net of Allowance For Uncollectibles)		
Accounts	0	0
Special Assessments	0	0
Due From Other Funds	35,000	22,113
Due From Other Governments	0	0
Inventory of Supplies	0	0
Prepaid Items	0	118
Fixed Assets (Net of Accumulated Depreciation)	<u>91,581</u>	<u>98,438</u>
<b>TOTAL ASSETS</b>	<b><u>\$247,961</u></b>	<b><u>\$241,524</u></b>
 <b><u>LIABILITIES AND FUND EQUITY</u></b>		
<b>Liabilities:</b>		
Vouchers and Accounts Payable	\$7,285	\$17,263
Accrued Wages And Benefits	30,669	28,664
Compensated Absences	90,381	82,382
Due To Other Funds	16,811	13,561
Self Insurance Claims Payable	0	0
<b>Total Liabilities</b>	<b><u>145,146</u></b>	<b><u>141,870</u></b>
 <b>Fund Equity:</b>		
Contributed Capital		
Contributed From Governments	93,485	98,389
Retained Earnings		
Unreserved	<u>9,330</u>	<u>1,265</u>
<b>Total Fund Equity</b>	<b><u>102,815</u></b>	<b><u>99,654</u></b>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <b><u>\$247,961</u></b>	 <b><u>\$241,524</u></b>

**THE CITY OF SHAKER HEIGHTS, OHIO**  
**CENTRAL GARAGE INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**  
**WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>OPERATING REVENUES:</b>		
Charges For Services	\$924,452	\$909,434
Other Income	525	0
<b>TOTAL OPERATING REVENUES</b>	<u>924,977</u>	<u>909,434</u>
<b>OPERATING EXPENSES:</b>		
Personal Services	737,038	702,907
Travel and Education	0	18
Contractual Services	140,177	156,930
Materials and Supplies	34,494	45,249
Self-Insurance Claims	3,250	1,573
Depreciation	6,857	8,552
<b>TOTAL OPERATING EXPENSES</b>	<u>921,816</u>	<u>915,229</u>
<b>OPERATING INCOME (LOSS)</b>	<b>3,161</b>	<b>(5,795)</b>
<b>NON-OPERATING REVENUES</b>		
Interest Earnings	0	0
<b>TOTAL NON-OPERATING REVENUES</b>	<u>0</u>	<u>0</u>
<b>NET INCOME (LOSS)</b>		
<b>BEFORE OPERATING TRANSFERS</b>	<b>3,161</b>	<b>(5,795)</b>
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
<b>NET INCOME (LOSS)</b>	<b>3,161</b>	<b>(5,795)</b>
Add Depreciation On Fixed Assets Acquired By Contribution	<u>4,904</u>	<u>4,904</u>
<b>INCREASE (DECREASE) IN RETAINED EARNINGS</b>	<b>8,065</b>	<b>(891)</b>
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<u>1,265</u>	<u>2,156</u>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u><u>\$9,330</u></u>	<u><u>\$1,265</u></u>

CITY OF SHAKER HEIGHTS, OHIO  
CENTRAL GARAGE INTERNAL SERVICE FUND  
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Operating Revenue:</u>						
Charges for Services	\$962,200	\$912,090	(\$50,110)	\$917,800	\$899,309	(\$18,491)
Total Revenues and Other Financing Sources	\$962,200	\$912,090	(\$50,110)	\$917,800	\$899,309	(\$18,491)
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Personal Services	\$752,500	\$732,489	\$20,011	\$712,300	\$706,206	\$6,094
Travel and Education	2,000	0	2,000	2,000	18	1,982
Contractual Services	160,600	135,977	24,623	156,600	165,434	(8,834)
Materials and Supplies	37,100	35,249	1,851	36,900	45,901	(9,001)
Additions and Improvements	10,000	1,195	8,805	10,000	2,020	7,980
Total Operating Expenditures and Other Financing Uses	\$962,200	\$904,910	\$57,290	\$917,800	\$919,579	(\$1,779)
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$0	\$7,180	\$7,180	\$0	(\$20,270)	(\$20,270)
Cash Retained Earnings - January 1	120,855	120,855	0	120,841	120,841	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(610)	(610)	0	(1,765)	(1,765)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(43,890)	(36,890)	7,000	(24,857)	(22,451)	2,406
Cash Fund Balance - December 31						
Unreserved	\$76,355	\$90,535	\$14,180	\$94,219	\$76,355	(\$17,864)
Reserved for Encumbrances - All Budget Years		30,845			44,500	
Total Cash Fund Balance - December 31		\$121,380			\$120,855	

**CITY OF SHAKER HEIGHTS, OHIO  
CENTRAL GARAGE INTERNAL SERVICE FUND  
COMPARATIVE STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>OPERATING ACTIVITIES:</b>		
Cash Received From Customers	\$911,565	\$899,309
Cash Payments to Suppliers	(184,649)	(194,932)
Cash Payments to Employees	(726,916)	(702,778)
Other Operating Receipts (Payments)	525	0
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>525</u>	<u>1,599</u>
<b>NONCAPITAL FINANCING ACTIVITIES:</b>		
Operating Transfers-In	0	0
Operating Transfers-Out	0	0
<b>NET CASH PROVIDED BY (USED FOR) NON-CAPITAL FINANCING ACTIVITIES</b>	<u>0</u>	<u>0</u>
<b>CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchase of Property, Plant and Equipment	0	(68,775)
Contributed Capital	0	67,190
<b>NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>0</u>	<u>(1,585)</u>
<b>INVESTING ACTIVITIES:</b>		
Interest Earned on Investments	0	0
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>0</u>	<u>0</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	525	14
<b>Cash/Cash Equivalents at Beginning of Year</b>	<u>120,855</u>	<u>120,841</u>
<b>Cash/Cash Equivalents at End of Year</b>	<u>\$121,380</u>	<u>\$120,855</u>

**RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:**

<b>Operating Income</b>	<b>\$3,161</b>	<b>(\$5,795)</b>
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</b>		
<b>Depreciation</b>	<b>6,857</b>	<b>8,552</b>
<b>Change in Operating Assets and Liabilities:</b>		
(Increase) Decrease in Receivables	0	0
(Increase) Decrease in Due From Other Governments	0	0
(Increase) Decrease in Due From Other Funds	(12,887)	(10,125)
(Increase) Decrease in Inventory	0	0
(Increase) Decrease in Prepaid Items	118	(118)
Increase (Decrease) in Vouchers and Accounts Payable	(9,978)	7,035
Increase (Decrease) in Accrued Wages and Benefits Payable	2,005	(10,809)
Increase (Decrease) in Compensated Absences Payable	7,999	11,286
Increase (Decrease) in Due to Other Funds	3,250	1,573
Increase (Decrease) in Self-Insurance Claims Payable	0	0
<b>Total Adjustments</b>	<u>(2,636)</u>	<u>7,394</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$525</u>	<u>\$1,599</u>



*City of Shaker Heights, Ohio*

## **CENTRAL SERVICES**

### **Comparative Financial Statements**

**To provide a central cost center for work for other governmental agencies, utilities, and individuals that is not considered to be a normal city function and is billable back to the responsible party. Included in this fund is the maintenance of the rapid transit tracks for the Regional Transit Authority, street openings and closings, public property damage repair, sidewalk repair and replacement and other miscellaneous activities.**



**CITY OF SHAKER HEIGHTS, OHIO  
CENTRAL SERVICES INTERNAL SERVICE FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$413,674	\$260,595
Receivables (Net of Allowance For Uncollectibles)		
Accounts	213,253	123,314
Special Assessments	77,082	96,902
Due From Other Funds	0	0
Due From Other Governments	0	43,928
Inventory of Supplies	0	0
Prepaid Items	0	0
Fixed Assets (Net of Accumulated Depreciation)	<u>1,970</u>	<u>2,727</u>
<b>TOTAL ASSETS</b>	<b><u>\$705,979</u></b>	<b><u>\$527,466</u></b>
 <u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Vouchers and Accounts Payable	\$31,869	\$3,619
Accrued Wages And Benefits	5,353	4,412
Compensated Absences	0	0
Due To Other Funds	204,171	3,797
Self Insurance Claims Payable	0	0
Total Liabilities	<u>241,393</u>	<u>11,828</u>
Fund Equity:		
Contributed Capital		
Contributed From Governments	0	0
Retained Earnings		
Unreserved	<u>464,586</u>	<u>515,638</u>
<b>Total Fund Equity</b>	<b><u>464,586</u></b>	<b><u>515,638</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$705,979</u></b>	<b><u>\$527,466</u></b>

**THE CITY OF SHAKER HEIGHTS, OHIO  
CENTRAL SERVICES INTERNAL SERVICE FUND  
COMPARATIVE STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>OPERATING REVENUES:</b>		
Charges For Services	\$544,668	\$704,271
Other Income	806	7,551
<b>TOTAL OPERATING REVENUES</b>	<u>545,474</u>	<u>711,822</u>
<b>OPERATING EXPENSES:</b>		
Personal Services	195,996	214,132
Travel and Education	0	0
Contractual Services	307,187	306,747
Materials and Supplies	92,212	54,833
Self-Insurance Claims	374	1,095
Depreciation	757	631
<b>TOTAL OPERATING EXPENSES</b>	<u>596,526</u>	<u>577,438</u>
<b>OPERATING INCOME (LOSS)</b>	(51,052)	134,384
<b>NON-OPERATING REVENUES</b>		
Interest Earnings	0	0
<b>TOTAL NON-OPERATING REVENUES</b>	<u>0</u>	<u>0</u>
<b>NET INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	(51,052)	134,384
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
<b>NET INCOME (LOSS)</b>	(51,052)	134,384
Add Depreciation On Fixed Assets Acquired By Contribution	0	0
<b>INCREASE (DECREASE) IN RETAINED EARNINGS</b>	(51,052)	134,384
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<u>515,638</u>	<u>381,254</u>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u>\$464,586</u>	<u>\$515,638</u>

CITY OF SHAKER HEIGHTS, OHIO  
CENTRAL SERVICES INTERNAL SERVICE FUND  
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<u>Operating Revenue:</u>						
Charges for Services	\$692,800	\$517,066	(\$175,734)	\$759,500	\$672,606	(\$86,894)
Other Revenues	5,100	2,218	(2,882)	5,100	7,551	2,451
<u>Other Financing Sources:</u>						
Advances In	200,000	200,000	0	0	0	0
<b>Total Revenues and Other Financing Sources</b>	<b>\$897,900</b>	<b>\$719,284</b>	<b>(\$178,616)</b>	<b>\$764,600</b>	<b>\$680,157</b>	<b>(\$84,443)</b>
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Personal Services	\$234,100	\$195,418	\$38,682	\$220,000	\$218,333	\$1,667
Contractual Services	390,800	453,549	(62,749)	359,800	282,795	77,005
Materials and Supplies	93,000	92,237	763	76,300	54,426	21,874
Additions and Improvements	160,000	158,958	1,042	193,900	179,980	13,920
<b>Total Operating Expenditures and Other Financing Uses</b>	<b>\$877,900</b>	<b>\$900,162</b>	<b>(\$22,262)</b>	<b>\$850,000</b>	<b>\$735,534</b>	<b>\$114,466</b>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<b>\$20,000</b>	<b>(\$180,878)</b>	<b>(\$200,878)</b>	<b>(\$85,400)</b>	<b>(\$55,377)</b>	<b>\$30,023</b>
Cash Retained Earnings - January 1	260,595	260,595	0	162,744	162,744	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(5,772)	(5,772)	0	(1,135)	(1,135)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(170,550)	(8,930)	161,620	(38,292)	(21,959)	16,333
<b>Cash Fund Balance - December 31</b>						
Unreserved	\$104,273	\$65,015	(\$39,258)	\$37,917	\$84,273	\$46,356
Reserved for Encumbrances - All Budget Years		348,659			176,322	
<b>Total Cash Fund Balance - December 31</b>		<b>\$413,674</b>			<b>\$260,595</b>	

**CITY OF SHAKER HEIGHTS, OHIO  
CENTRAL SERVICES INTERNAL SERVICE FUND  
COMPARATIVE STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>OPERATING ACTIVITIES:</b>		
Cash Received From Customers	\$518,477	\$672,606
Cash Payments to Suppliers	(171,149)	(361,858)
Cash Payments to Employees	(195,055)	(217,493)
Other Operating Receipts (Payments)	806	7,551
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>153,079</u>	<u>100,806</u>
<b>NONCAPITAL FINANCING ACTIVITIES:</b>		
Operating Transfers - In	0	0
Operating Transfers - In	0	0
<b>NET CASH PROVIDED BY (USED FOR) NON-CAPITAL FINANCING ACTIVITIES</b>	<u>0</u>	<u>0</u>
<b>CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchase of Property, Plant and Equipment	0	(2,955)
Contributed Capital	0	0
<b>NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>0</u>	<u>(2,955)</u>
<b>INVESTING ACTIVITIES:</b>		
Interest Earned on Investments	0	0
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>0</u>	<u>0</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>153,079</b>	<b>97,851</b>
Cash/Cash Equivalents at Beginning of Year	<u>260,595</u>	<u>162,744</u>
Cash/Cash Equivalents at End of Year	<u><u>\$413,674</u></u>	<u><u>\$260,595</u></u>

**RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:**

Operating Income	(\$51,052)	\$134,384
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</b>		
Depreciation	757	631
<b>Change in Operating Assets and Liabilities:</b>		
(Increase) Decrease in Receivables	(70,119)	(7,198)
(Increase) Decrease in Due From Other Governments	43,928	(25,283)
(Increase) Decrease in Due From Other Funds	0	816
(Increase) Decrease in Inventory	0	0
(Increase) Decrease in Prepaid Items	0	0
Increase (Decrease) in Vouchers and Accounts Payable	28,250	(278)
Increase (Decrease) in Accrued Wages and Benefits Payable	941	(3,361)
Increase (Decrease) in Compensated Absences Payable	0	0
Increase (Decrease) in Due to Other Funds	200,374	1,095
Increase (Decrease) in Self-Insurance Claims Payable	0	0
<b>Total Adjustments</b>	<u>204,131</u>	<u>(33,578)</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u><u>\$153,079</u></u>	<u><u>\$100,806</u></u>



# *City of Shaker Heights, Ohio*

## **SELF-INSURANCE**

### **Comparative Financial Statements**

**To account for monies charged to the General and the Enterprise funds of the City by the Self-Insurance Reserve Fund. Since 1986 the City has directly assumed the risk of loss from general liability claims. The Self-Insurance Reserve was created by Council to provide for a loss reserve, for the administration of the self-insurance activity and to account for the worker's compensation claims. The Self-Insurance Reserve is not available to fund the general operations of the City.**



**CITY OF SHAKER HEIGHTS, OHIO  
 SELF-INSURANCE INTERNAL SERVICE FUND  
 COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$3,843,745	\$3,439,416
Receivables (Net of Allowance For Uncollectibles)		
Accounts	0	0
Special Assessments	0	0
Due From Other Funds	611,321	478,280
Due From Other Governments	0	0
Inventory of Supplies	0	0
Prepaid Items	0	18,736
Fixed Assets (Net of Accumulated Depreciation)	<u>579</u>	<u>1,158</u>
<b>TOTAL ASSETS</b>	<b><u><u>\$4,455,645</u></u></b>	<b><u><u>\$3,937,590</u></u></b>
 <u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Vouchers and Accounts Payable	\$2,500	\$118
Accrued Wages And Benefits	2,669	2,412
Compensated Absences	30,421	17,983
Due To Other Funds	0	0
Self Insurance Claims Payable	<u>1,695,163</u>	<u>1,596,233</u>
<b>Total Liabilities</b>	<b><u><u>1,730,753</u></u></b>	<b><u><u>1,616,746</u></u></b>
Fund Equity:		
Contributed Capital		
Contributed From Governments	0	0
Retained Earnings		
Unreserved	<u>2,724,892</u>	<u>2,320,844</u>
<b>Total Fund Equity</b>	<b><u><u>2,724,892</u></u></b>	<b><u><u>2,320,844</u></u></b>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <b><u><u>\$4,455,645</u></u></b>	 <b><u><u>\$3,937,590</u></u></b>

**THE CITY OF SHAKER HEIGHTS, OHIO  
 SELF-INSURANCE INTERNAL SERVICE FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN RETAINED EARNINGS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>OPERATING REVENUES:</b>		
Charges For Services	\$936,650	\$796,802
Other Income	29,095	7,485
<b>TOTAL OPERATING REVENUES</b>	<u>965,745</u>	<u>804,287</u>
<b>OPERATING EXPENSES:</b>		
Personal Services	105,039	108,588
Travel and Education	108	25
Contractual Services	190,923	272,702
Materials and Supplies	1,423	657
Self-Insurance Claims	423,404	291,579
Depreciation	579	579
<b>TOTAL OPERATING EXPENSES</b>	<u>721,476</u>	<u>674,130</u>
<b>OPERATING INCOME (LOSS)</b>	<u>244,269</u>	<u>130,157</u>
<b>NON-OPERATING REVENUES</b>		
Interest Earnings	159,779	177,088
<b>TOTAL NON-OPERATING REVENUES</b>	<u>159,779</u>	<u>177,088</u>
<b>NET INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>404,048</u>	<u>307,245</u>
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
<b>NET INCOME (LOSS)</b>	<u>404,048</u>	<u>307,245</u>
Add Depreciation On Fixed Assets Acquired By Contribution	<u>0</u>	<u>0</u>
<b>INCREASE (DECREASE) IN RETAINED EARNINGS</b>	<u>404,048</u>	<u>307,245</u>
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<u>2,320,844</u>	<u>2,013,599</u>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u><u>\$2,724,892</u></u>	<u><u>\$2,320,844</u></u>

CITY OF SHAKER HEIGHTS, OHIO  
 SELF-INSURANCE INTERNAL SERVICE FUND  
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE  
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and Other Financing Sources</b>						
<b>Operating Revenue:</b>						
Charges for Services	\$798,200	\$797,242	(\$958)	\$753,200	\$745,321	(\$7,879)
Other Revenues	5,000	28,095	24,095	5,000	7,485	2,485
<b>Non-Operating Revenue:</b>						
Interest Earnings	175,000	159,779	(15,221)	115,000	177,088	62,088
<b>Other Financing Sources:</b>						
Advances In	6,400	6,367	(33)	30,600	30,549	(51)
<b>Total Revenues and Other Financing Sources</b>	<b>\$984,600</b>	<b>\$992,483</b>	<b>\$7,883</b>	<b>\$903,800</b>	<b>\$960,443</b>	<b>\$56,643</b>
<b>Expenditures and Other Financing Uses</b>						
<b>Current:</b>						
Personal Services	\$92,800	\$91,950	\$850	\$105,000	\$100,368	\$4,632
Travel and Education	3,500	114	3,386	3,500	19	3,481
Contractual Services	733,200	643,579	89,621	730,500	370,185	360,315
Materials and Supplies	2,400	1,673	727	2,000	657	1,343
<b>Total Operating Expenditures and Other Financing Uses</b>	<b>\$831,900</b>	<b>\$737,316</b>	<b>\$94,584</b>	<b>\$841,000</b>	<b>\$471,229</b>	<b>\$369,771</b>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<b>\$152,700</b>	<b>\$255,167</b>	<b>\$102,467</b>	<b>\$62,800</b>	<b>\$489,214</b>	<b>\$426,414</b>
Cash Retained Earnings - January 1	3,439,416	3,439,416	0	2,855,203	2,855,203	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(750,321)	(750,321)	0	(639,241)	(639,241)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(76,589)	(76,434)	155	(96,571)	(92,570)	3,901
<b>Cash Fund Balance - December 31</b>	<b>\$2,765,206</b>	<b>\$2,867,828</b>	<b>\$102,622</b>	<b>\$2,182,191</b>	<b>\$2,612,506</b>	<b>\$430,315</b>
Unreserved						
Reserved for Encumbrances - All Budget Years		975,917			826,910	
<b>Total Cash Fund Balance - December 31</b>		<b>\$3,843,745</b>			<b>\$3,439,416</b>	

**CITY OF SHAKER HEIGHTS, OHIO  
 SELF-INSURANCE INTERNAL SERVICE FUND  
 COMPARATIVE STATEMENT OF CASH FLOWS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>OPERATING ACTIVITIES:</b>		
Cash Received From Customers	\$797,242	\$745,321
Cash Payments to Suppliers	(489,784)	(244,060)
Cash Payments to Employees	(92,003)	(99,884)
Other Operating Receipts (Payments)	29,095	7,485
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>244,550</u>	<u>408,862</u>
<b>NONCAPITAL FINANCING ACTIVITIES:</b>		
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
<b>NET CASH PROVIDED BY (USED FOR) NON-CAPITAL FINANCING ACTIVITIES</b>	<u>0</u>	<u>0</u>
<b>CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchase of Property, Plant and Equipment	0	(1,737)
Contributed Capital	0	0
<b>NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>0</u>	<u>(1,737)</u>
<b>INVESTING ACTIVITIES:</b>		
Interest Earned on Investments	159,779	177,088
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>159,779</u>	<u>177,088</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	404,329	584,213
Cash/Cash Equivalents at Beginning of Year	3,439,416	2,855,203
<b>Cash/Cash Equivalents at End of Year</b>	<u>\$3,843,745</u>	<u>\$3,439,416</u>

**RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:**

Operating Income	\$244,269	\$130,157
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</b>		
Depreciation	579	579
<b>Change in Operating Assets and Liabilities:</b>		
(Increase) Decrease in Receivables	0	0
(Increase) Decrease in Due From Other Governments	0	0
(Increase) Decrease in Due From Other Funds	(133,041)	(20,932)
(Increase) Decrease in Inventory	0	0
(Increase) Decrease in Prepaid Items	18,736	4,892
Increase (Decrease) in Vouchers and Accounts Payable	2,382	(6,458)
Increase (Decrease) in Accrued Wages and Benefits Payable	257	(2,857)
Increase (Decrease) in Compensated Absences Payable	12,438	11,902
Increase (Decrease) in Due to Other Funds	0	0
Increase (Decrease) in Self-Insurance Claims Payable	98,930	291,579
<b>Total Adjustments</b>	<u>281</u>	<u>278,705</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$244,550</u>	<u>\$408,862</u>



# *City of Shaker Heights, Ohio*

## **TRUST AND AGENCY FUND GROUP**

### **Combining Financial Statements**

**Trust and Agency Funds are generally used to account for resources received by one governmental unit on behalf of a secondary recipient (\*pass through\*), governmental or other.**

**Law Enforcement Trust** To account for the proceeds of property deemed contraband by the courts and ordered forfeited to the City. The Ohio Revised Code permits these funds to be expended only for the cost of protracted or complex investigations or prosecutions, to provide reasonable technical training or expertise or other such law enforcement purposes as determined by Council. The fund may not be used to meet operating costs of the City that are not related to law enforcement.

**Obstruction Permit Deposit** To account for the receipt of refundable deposits required of individuals to insure that obstructions or openings in public property created during construction are returned to pre-construction condition.

**Excavating Permit Deposit** To account for the receipt of refundable deposits required of individuals who wish to excavate and/or haul material over public property. The deposit is to guarantee that the public property will be cleaned and restored to its original condition and that the excavation, if any, will be properly guarded in accordance with applicable provisions of the City Code.

# *City of Shaker Heights, Ohio*

## **TRUST AND AGENCY FUND GROUP, (cont.)**

### **Combining Financial Statements**

<b>Unclaimed Monies</b>	<b>Fund required by Ohio Revised Code to account for monies received or collected and not otherwise paid out according to law. Monies that are deemed to be unclaimed and credited to this fund that are not claimed within a five year period revert to the General Fund.</b>
<b>Fund for the Future of Shaker Heights</b>	<b>To account for the assets, held by the City as fiscal agent, of the Fund for the Future of Shaker Heights, Inc. (F.F.S.H.), a non-profit corporation formed to promote pro-integrative housing moves within the City of Shaker Heights.</b>
<b>Municipal Court</b>	<b>To account for assets received and disbursed by the Shaker Heights Municipal Court as agent or custodian related to civil and criminal court matters.</b>
<b>Contractor Deposit</b>	<b>To account for the receipt of refundable deposits required of individuals who perform construction electrical work, plumbing, sewer or HVAC work. The deposit is to guarantee that the work will be performed and inspected according to City Code.</b>

# *City of Shaker Heights, Ohio*

## **TRUST AND AGENCY FUND GROUP, (cont.)**

### **Combining Financial Statements**

<b>Recreation Scholarship</b>	<b>To account for funds solicited to be used for the purpose of providing financial aid and/or services to assist disadvantaged youth who otherwise could not afford to participate in various Recreation Department programs. The scholarship program is a non-profit corporation established under the authority of section 501(c) of the Internal Revenue Service Code.</b>
<b>Shaker Family Center at Sussex</b>	<b>To account for assets held by the City as fiscal agent for the Shaker Family Resource Center, Inc. The purpose of this non-profit corporation is to enhance the quality of life for families with young children in the Shaker Heights City School District by providing educational, social, recreational and support programs and services.</b>
<b>Board of Building Standards</b>	<b>To account for state mandated fees collected by the City's Building Department relating to the acceptance, review and approval of building plans and specifications. An amount equal to 3% of fees imposed must be remitted on a monthly basis to the State of Ohio Department of Industrial Relations.</b>

CITY OF SHAKER HEIGHTS, OHIO  
 FIDUCIARY FUNDS  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 1999

WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

ASSETS	AGENCY FUNDS						
	Expendable Trust Law Enforcement	Obstruction Permit	Excavating Permit	Unclaimed Monies	Fund for the Future of Shaker Heights	Municipal Court	Contractor Deposits
Equity in City Treasury Cash	\$117,590	\$36,375	\$5,015	\$224,858	\$357,588	\$372,150	\$141,450
Receivables (Net of Allowance For Uncollectibles)	0	0	0	0	547,616	0	0
Loans	6,400	0	0	0	0	0	0
Due From Other Funds	527	0	0	0	0	0	0
Due From Other Governments	0	0	0	0	0	0	0
Due From Non-Profit Agencies	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$124,517</b>	<b>\$36,375</b>	<b>\$5,015</b>	<b>\$224,858</b>	<b>\$905,204</b>	<b>\$372,150</b>	<b>\$141,450</b>
<b>LIABILITIES AND FUND BALANCE</b>							
Liabilities:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vouchers and Accounts Payable	0	0	0	0	0	0	0
Accrued Wages And Benefits	0	0	0	0	0	123,421	0
Due To Other Funds	0	0	0	0	0	51,800	0
Due To Other Governments	0	0	0	0	0	0	0
Due To Non-Profit Agencies	0	0	0	0	905,204	0	0
Refundable Deposits	0	36,375	5,015	224,858	0	0	141,450
Amounts Held as Fiduciary	0	0	0	0	0	196,929	0
Total Liabilities	0	36,375	5,015	224,858	905,204	372,150	141,450
Fund Balance:							
Reserved for Encumbrances	2,242	0	0	0	0	0	0
Unreserved	122,275	0	0	0	0	0	0
Total Fund Balance	124,517	0	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$124,517</b>	<b>\$36,375</b>	<b>\$5,015</b>	<b>\$224,858</b>	<b>\$905,204</b>	<b>\$372,150</b>	<b>\$141,450</b>

CITY OF SHAKER HEIGHTS, OHIO  
 FIDUCIARY FUNDS  
 COMBINING BALANCE SHEET, continued  
 DECEMBER 31, 1999  
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1998

	AGENCY FUNDS					Fiduciary Funds Totals	
	Recreation Scholarship	Shaker Family Resource Center	Board of Building Standards	Total Agency Funds	1999	1998	
<b>ASSETS</b>							
Equity In City Treasury Cash	\$5,866	\$13,455	\$173	\$1,156,930	\$1,274,520	\$1,199,687	
Receivables (Net of Allowance For Uncollectibles)							
Loans	0	0	0	547,616	547,616	544,473	
Due From Other Funds	0	0	0	0	6,400	0	
Due From Other Governments	0	0	0	0	527	9,126	
Due From Non-Profit Agencies	0	16,545	0	16,545	16,545	20,566	
<b>TOTAL ASSETS</b>	<b>\$5,866</b>	<b>\$30,000</b>	<b>\$173</b>	<b>\$1,721,091</b>	<b>\$1,845,608</b>	<b>\$1,773,852</b>	
<b>LIABILITIES AND FUND BALANCE</b>							
<b>Liabilities:</b>							
Vouchers and Accounts Payable	\$0	\$0	\$0	\$0	\$0	\$7,982	
Accrued Wages And Benefits	0	0	0	0	0	3,686	
Due To Other Funds	0	30,000	0	153,421	153,421	166,105	
Due To Other Governments	0	0	173	51,973	51,973	54,827	
Due To Non-Profit Agencies	5,866	0	0	911,070	911,070	859,640	
Refundable Deposits	0	0	0	407,698	407,698	333,055	
Amounts Held as Fiduciary	0	0	0	196,929	196,929	178,521	
<b>Total Liabilities</b>	<b>5,866</b>	<b>30,000</b>	<b>173</b>	<b>1,721,091</b>	<b>1,721,091</b>	<b>1,603,816</b>	
<b>Fund Balance:</b>							
Reserved for Encumbrances	0	0	0	0	2,242	0	
Unreserved	0	0	0	0	122,275	170,036	
<b>Total Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>124,517</b>	<b>170,036</b>	
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$5,866</b>	<b>\$30,000</b>	<b>\$173</b>	<b>\$1,721,091</b>	<b>\$1,845,608</b>	<b>\$1,773,852</b>	



*City of Shaker Heights, Ohio*

## **LAW ENFORCEMENT TRUST**

### **Comparative Financial Statements**

To account for the proceeds of property deemed contraband by the courts and ordered forfeited to the City. The Ohio Revised Code permits these funds to be expended only for the cost of protracted or complex investigations or prosecutions, to provide reasonable technical training or expertise or other such law enforcement purposes as determined by Council. The fund may not be used to meet operating costs of the City that are not related to law enforcement.



**CITY OF SHAKER HEIGHTS, OHIO  
LAW ENFORCEMENT TRUST FUND  
COMPARATIVE BALANCE SHEET  
DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Equity In City Treasury Cash	\$117,590	\$160,910
Due From Other Funds	6,400	0
Due From Other Governments	527	9,126
<b>TOTAL ASSETS</b>	<b><u>\$124,517</u></b>	<b><u>\$170,036</u></b>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages and Benefits	0	0
Total Liabilities	<u>0</u>	<u>0</u>
Fund Balance:		
Reserved for Encumbrances	2,242	0
Unreserved	<u>122,275</u>	<u>170,036</u>
Total Fund Balance	<u>124,517</u>	<u>170,036</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$124,517</u></b>	<b><u>\$170,036</u></b>

**THE CITY OF SHAKER HEIGHTS, OHIO  
 LAW ENFORCEMENT TRUST FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999  
 WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1998**

	<u>1999</u>	<u>1998</u>
<b>REVENUES:</b>		
Interest Earnings	\$6,075	\$6,594
Fines and Forfeitures	527	56,459
All Other Revenue	<u>3,364</u>	<u>9,126</u>
<b>TOTAL REVENUES</b>	<u>9,966</u>	<u>72,179</u>
<b>EXPENDITURES:</b>		
Security of Persons and Property	<u>50,141</u>	<u>14,791</u>
<b>TOTAL EXPENDITURES</b>	<u>50,141</u>	<u>14,791</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(40,175)</b>	<b>57,388</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	0	2,235
Operating Transfers - Out	<u>(5,344)</u>	<u>0</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(5,344)</u>	<u>2,235</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(45,519)</b>	<b>59,623</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>170,036</u>	<u>110,413</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u><u>\$124,517</u></u>	<u><u>\$170,036</u></u>



*City of Shaker Heights, Ohio*

**ALL AGENCY FUNDS**

**Combining Statement of Changes in Assets and  
Liabilities**



**CITY OF SHAKER HEIGHTS, OHIO  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<b><u>OBSTRUCTION PERMIT DEPOSIT FUND</u></b>				
<b>ASSETS</b>				
Equity In City Treasury Cash	\$29,755	\$18,720	\$12,100	\$36,375
<b>LIABILITIES</b>				
Refundable Deposits	\$29,755	\$18,720	\$12,100	\$36,375
<b><u>EXCAVATING PERMIT DEPOSIT FUND</u></b>				
<b>ASSETS</b>				
Equity In City Treasury Cash	\$4,505	\$510	\$0	\$5,015
<b>LIABILITIES</b>				
Refundable Deposits	\$4,505	\$510	\$0	\$5,015
<b><u>UNCLAIMED MONIES FUND</u></b>				
<b>ASSETS</b>				
Equity In City Treasury Cash	\$156,895	\$213,841	\$145,878	\$224,858
<b>LIABILITIES</b>				
Refundable Deposits	\$156,895	\$213,841	\$145,878	\$224,858
<b><u>FUND FOR THE FUTURE OF SHAKER HEIGHTS</u></b>				
<b>ASSETS</b>				
Equity In City Treasury Cash	\$301,488	\$83,098	\$26,998	\$357,588
Mortgage Loans Receivable	544,473	179,849	176,706	547,616
<b>Total Assets</b>	<b>\$845,961</b>	<b>\$262,947</b>	<b>\$203,704</b>	<b>\$905,204</b>
<b>LIABILITIES</b>				
Vouchers and Accounts Payable	\$0	\$7,924	\$7,924	\$0
Due To Non-Profit Agencies	845,961	255,023	195,780	905,204
<b>Total Liabilities</b>	<b>\$845,961</b>	<b>\$262,947</b>	<b>\$203,704</b>	<b>\$905,204</b>

**CITY OF SHAKER HEIGHTS, OHIO  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<b><u>MUNICIPAL COURT FUND</u></b>				
<b>ASSETS</b>				
Equity In City Treasury Cash	\$364,280	\$3,027,181	\$3,019,311	\$372,150
<b>LIABILITIES</b>				
Due To Other Funds	\$131,105	\$1,676,129	\$1,683,813	\$123,421
Due To Other Governments	54,654	691,560	694,414	51,800
Amounts Held As Fiduciary	178,521	659,492	641,084	196,929
<b>Total Liabilities</b>	<b>\$364,280</b>	<b>\$3,027,181</b>	<b>\$3,019,311</b>	<b>\$372,150</b>
<b><u>CONTRACTOR DEPOSIT FUND</u></b>				
<b>ASSETS</b>				
Equity In City Treasury Cash	\$141,900	\$0	\$450	\$141,450
<b>LIABILITIES</b>				
Refundable Deposits	\$141,900	\$0	\$450	\$141,450
<b><u>RECREATION SCHOLARSHIP FUND</u></b>				
<b>ASSETS</b>				
Equity In City Treasury Cash	\$13,679	\$18,204	\$26,017	\$5,866
<b>LIABILITIES</b>				
Due To Non-Profit Agencies	\$13,679	\$18,204	\$26,017	\$5,866
<b><u>SHAKER FAMILY RESOURCE CENTER</u></b>				
<b>ASSETS</b>				
Equity In City Treasury Cash	\$26,102	\$349,899	\$362,546	\$13,455
Due From Non-Profit Agencies	20,566	16,545	20,566	16,545
<b>Total Assets</b>	<b>\$46,668</b>	<b>\$366,444</b>	<b>\$383,112</b>	<b>\$30,000</b>
<b>LIABILITIES</b>				
Vouchers and Accounts Payable	\$7,982	\$216,180	\$224,162	\$0
Accrued Wages and Benefits	3,686	129,698	133,384	0
Due To Other Funds	35,000	0	5,000	30,000
Due To Non-Profit Agencies	0	20,566	20,566	0
<b>Total Liabilities</b>	<b>\$46,668</b>	<b>\$366,444</b>	<b>\$383,112</b>	<b>\$30,000</b>

**CITY OF SHAKER HEIGHTS, OHIO  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<b><u>BOARD OF BUILDING STANDARDS</u></b>				
<b>ASSETS</b>				
Equity In City Treasury Cash	\$173	\$4,871	\$4,871	\$173
<b>LIABILITIES</b>				
Due To Other Governments	\$173	\$4,871	\$4,871	\$173
 <b><u>TOTALS - ALL AGENCY FUNDS</u></b>				
<b>ASSETS</b>				
Equity In City Treasury Cash	\$1,038,777	\$3,716,324	\$3,598,171	\$1,156,930
Mortgage Loans Receivable	544,473	179,849	176,706	547,616
Due From Non-Profit Agencies	20,566	16,545	20,566	16,545
<b>Total Assets</b>	<b>\$1,603,816</b>	<b>\$3,912,718</b>	<b>\$3,795,443</b>	<b>\$1,721,091</b>
<b>LIABILITIES</b>				
Vouchers and Accounts Payable	\$7,982	\$224,104	\$232,086	\$0
Accrued Wages and Benefits	3,686	129,698	133,384	0
Due To Other Funds	166,105	1,676,129	1,688,813	153,421
Due To Other Governments	54,827	696,431	699,285	51,973
Due To Non-Profit Agencies	859,640	293,793	242,363	911,070
Refundable Deposits	333,055	233,071	158,428	407,698
Amounts Held As Fiduciary	178,521	659,492	641,084	196,929
<b>Total Liabilities</b>	<b>\$1,603,816</b>	<b>\$3,912,718</b>	<b>\$3,795,443</b>	<b>\$1,721,091</b>

*City of Shaker Heights, Ohio*

## **GENERAL FIXED ASSETS ACCOUNT GROUP**

**The General Fixed Assets Account Group accounts for all general fixed assets of the City, except for those fixed assets accounted for in the proprietary and trust fund types.**



**CITY OF SHAKER HEIGHTS, OHIO  
 COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS  
 BY SOURCE  
DECEMBER 31, 1999 AND 1998**

	<u>1999</u>	<u>1998</u>
<b>GENERAL FIXED ASSETS:</b>		
Land	\$11,478,134	\$11,325,702
Buildings	6,253,593	6,253,593
Land Improvements	2,750,455	2,688,743
Machinery and Equipment	13,008,136	11,635,340
Construction in Progress	33,086	243,890
	<hr/>	<hr/>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b><u>\$33,523,404</u></b>	<b><u>\$32,147,268</u></b>
<b>INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE:</b>		
General Fund	\$14,355,365	\$14,127,885
Special Revenue Funds	425,066	399,031
Capital Projects Funds	18,650,204	17,539,729
Trust and Agency Funds	81,044	68,898
Donations	11,725	11,725
	<hr/>	<hr/>
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE</b>	<b><u>\$33,523,404</u></b>	<b><u>\$32,147,268</u></b>

**CITY OF SHAKER HEIGHTS, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY**  
**December 31, 1999**

<u>FUNCTION AND ACTIVITY</u>	<u>LAND</u>	<u>BUILDINGS</u>	<u>IMPROVEMENTS OTHER THAN BUILDINGS</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>
<b><u>Security of Persons and Property</u></b>					
Police	\$0	\$1,622,948	\$32,236	\$2,370,972	\$4,026,156
Fire	0	260,162	163,937	2,293,316	2,717,415
Traffic Signs and Signals	0	0	0	391,661	391,661
Animal Control	0	0	0	26,554	26,554
<b>Total Security of Persons and Property</b>	<b>0</b>	<b>1,883,110</b>	<b>196,173</b>	<b>5,082,503</b>	<b>7,161,786</b>
<b><u>Public Health</u></b>					
Public Health	189,978	0	0	36,644	226,622
<b>Total Public Health</b>	<b>189,978</b>	<b>0</b>	<b>0</b>	<b>36,644</b>	<b>226,622</b>
<b><u>Culture and Recreation</u></b>					
Parks and Public Land Maintenance	0	0	327,436	347,887	675,323
<b>Total Culture and Recreation</b>	<b>0</b>	<b>0</b>	<b>327,436</b>	<b>347,887</b>	<b>675,323</b>
<b><u>Community Environment</u></b>					
Planning and Development	0	0	13,995	30,801	44,796
Building Code Enforcement	0	0	0	160,995	160,995
Office of Senior Adults	0	36,529	0	101,139	137,668
Public Information	0	0	0	31,045	31,045
Center for Housing and Community Life	0	48,807	5,625	73,209	127,641
Tree Maintenance	0	0	0	313,662	313,662
Leaf Collection	0	0	0	269,358	269,358
<b>Total Community Environment</b>	<b>0</b>	<b>85,336</b>	<b>19,620</b>	<b>980,209</b>	<b>1,085,165</b>
<b><u>Basic Utility Service</u></b>					
Refuse Collection and Disposal	0	0	1,800	2,258,975	2,260,775
Solid Waste Recycling	0	0	0	161,422	161,422
Storm Sewer Maintenance	0	0	0	334,028	334,028
Sanitary Sewer Maintenance	0	0	0	222,228	222,228
<b>Total Basic Utility Service</b>	<b>0</b>	<b>0</b>	<b>1,800</b>	<b>2,976,653</b>	<b>2,978,453</b>
<b><u>Transportation</u></b>					
Street Sweeping	0	0	0	215,263	215,263
Ice and Snow Control	0	0	0	500,179	500,179
Street Maintenance and Repair	0	0	0	759,096	759,096
Traffic Signal Maintenance	0	0	0	145,117	145,117
<b>Total Transportation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,619,655</b>	<b>1,619,655</b>
<b><u>General Government</u></b>					
Mayor and Council	0	0	0	29,922	29,922
Finance and Administration	0	0	0	76,410	76,410
Legal Administration	0	0	0	26,140	26,140
Service Administration	0	0	0	294,773	294,773
Municipal Court	0	8,100	41,532	170,127	219,759
Public Properties	11,288,156	4,277,047	2,163,893	1,367,214	19,096,310
<b>Total General Government</b>	<b>11,288,156</b>	<b>4,285,147</b>	<b>2,205,425</b>	<b>1,964,586</b>	<b>19,743,314</b>
Construction in Progress	0	0	33,086		33,086
<b>Total General Fixed Assets</b>	<b>\$11,478,134</b>	<b>\$6,253,593</b>	<b>\$2,783,540</b>	<b>\$13,008,137</b>	<b>\$33,523,404</b>

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

FUNCTION AND ACTIVITY	GENERAL FIXED ASSETS DECEMBER 31, 1998	ADDITIONS	DEDUCTIONS	TRANSFERS	GENERAL FIXED ASSETS DECEMBER 31, 1999
<b><u>Security of Persons and Property</u></b>					
Police	\$3,592,343	\$244,733	\$23,798	\$ 212,878	\$4,026,156
Fire	2,618,744	109,501	10,830	0	2,717,415
Traffic Signs and Signals	446,961	0	55,300	0	391,661
Animal Control	22,368	4,186	0	0	26,554
<b>Total Security of Persons and Property</b>	<b>6,680,416</b>	<b>358,420</b>	<b>89,928</b>	<b>212,878</b>	<b>7,161,786</b>
<b><u>Public Health</u></b>					
Public Health	60,301	166,321	0	0	226,622
<b>Total Public Health</b>	<b>60,301</b>	<b>166,321</b>	<b>0</b>	<b>0</b>	<b>226,622</b>
<b><u>Culture and Recreation</u></b>					
<b><u>Parks and Public</u></b>					
Land Maintenance	577,403	96,469	2,975	4,426	675,323
<b>Total Culture and Recreation</b>	<b>577,403</b>	<b>96,469</b>	<b>2,975</b>	<b>4,426</b>	<b>675,323</b>
<b><u>Community Environment</u></b>					
Planning and Development	40,944	3,852	0	0	44,796
Building Code Enforcement	147,945	13,050	0	0	160,995
Office of Senior Adults	104,195	33,473	0	0	137,668
Public Information	31,045	0	0	0	31,045
Center for Housing and Community Life	127,641	0	0	0	127,641
Tree Maintenance	291,034	22,628	0	0	313,662
Leaf Collection	236,236	41,042	7,920	0	269,358
<b>Total Community Environment</b>	<b>979,040</b>	<b>114,045</b>	<b>7,920</b>	<b>0</b>	<b>1,085,165</b>
<b><u>Basic Utility Service</u></b>					
Refuse Collection and Disposal	2,034,331	226,444	0	0	2,260,775
Solid Waste Recycling	161,422	0	0	0	161,422
Storm Sewer Maintenance	334,028	0	0	0	334,028
Sanitary Sewer Maintenance	212,285	9,943	0	0	222,228
<b>Total Basic Utility Service</b>	<b>2,742,066</b>	<b>236,387</b>	<b>0</b>	<b>0</b>	<b>2,978,453</b>
<b><u>Transportation</u></b>					
Street Sweeping	215,263	0	0	0	215,263
Ice and Snow Control	380,094	120,085	0	0	500,179
Street Maintenance and Repair	757,184	1,912	0	0	759,096
Traffic Signal Maintenance	132,837	12,280	0	0	145,117
<b>Total Transportation</b>	<b>1,485,378</b>	<b>134,277</b>	<b>0</b>	<b>0</b>	<b>1,619,655</b>
<b><u>General Government</u></b>					
Council and Mayor	29,922	0	0	0	29,922
Finance and Administration	76,410	0	0	0	76,410
Legal Administration	24,240	1,900	0	0	26,140
Service Administration	270,978	23,795	0	0	294,773
Municipal Court	214,386	5,373	0	0	219,759
Public Properties	18,762,838	422,289	88,817	0	19,096,310
<b>Total General Government</b>	<b>19,378,774</b>	<b>453,357</b>	<b>88,817</b>	<b>0</b>	<b>19,743,314</b>
Construction in Progress	243,890	6,500	0	(217,304)	33,086
<b>Total General Fixed Assets</b>	<b>\$32,147,268</b>	<b>\$1,565,776</b>	<b>\$189,640</b>	<b>\$0</b>	<b>\$33,523,404</b>

*City of Shaker Heights, Ohio*

**GENERAL LONG - TERM  
OBLIGATIONS ACCOUNT  
GROUP**

**The General Long -Term Obligations Account Group is used to account for all long-term obligations of the City, except for those long-term obligations accounted for in the proprietary and trust fund types.**



**CITY OF SHAKER HEIGHTS, OHIO**  
**GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 1999 AND 1998**

<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Amount Available in Debt Service Fund	\$291,224	\$279,597
Amount To be Provided For Retirement of General Long Term Obligations	<u>2,549,502</u>	<u>4,896,338</u>
<b>TOTAL ASSETS</b>	<b><u>\$2,840,726</u></b>	<b><u>\$5,175,935</u></b>
<u>LIABILITIES</u>		
Accrued Sick Leave Benefits	\$2,214,914	\$1,572,761
Loans Payable	625,812	666,187
Police And Firemen's Pension Liability	<u>0</u>	<u>2,936,987</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$2,840,726</u></b>	<b><u>\$5,175,935</u></b>

*Statistical Section*



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



**CITY OF SHAKER HEIGHTS, OHIO  
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)  
LAST TEN FISCAL YEARS  
TABLE #1**

Year	Taxes (2)	Inter-Governmental	Charges for Services	Fees Licenses and Permits	Interest	Special Assessments	Fines and Forfeitures	Other Revenue	Total
1990	\$23,368,916	\$432,634	\$1,789,704	\$247,428	\$1,185,506	\$749,943	\$410,305	\$123,575	\$28,308,011
1991	22,730,466	332,349	1,676,005	308,015	903,702	750,196	425,905	755,351	27,881,989
1992	24,142,496	629,786	1,825,110	135,046	729,395	784,917	356,424	465,662	29,068,836
1993	25,838,211	394,384	2,025,636	148,676	716,969	815,777	382,479	931,215	31,253,347
1994	22,764,635	943,535	2,539,299	207,492	794,856	811,697	487,854	391,184	28,940,552
1995	26,101,290	1,048,624	2,514,435	256,017	978,141	1,092,526	632,205	800,824	33,424,062
1996	27,528,366	1,279,043	2,506,119	345,587	953,514	1,084,156	724,453	1,037,575	35,458,813
1997	24,724,744	1,599,068	2,520,557	290,016	1,071,608	1,055,037	735,334	969,981	32,966,345
1998	31,468,595	1,833,574	3,171,843	323,482	772,261	1,213,146	795,100	1,264,611	40,842,612
1999	27,840,208	2,360,440	3,356,057	385,808	506,874	1,247,115	798,494	1,732,223	38,227,219

(1) All Governmental Fund Types and Expendable Trust Funds.

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

Source: City of Shaker Heights, Finance Department

**CITY OF SHAKER HEIGHTS, OHIO  
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)  
LAST TEN FISCAL YEARS  
TABLE #2**

Year	Security of Persons and Property	Public Health	Leisure Time Activities	Community Environ- ment	Basic Utility Services	Trans- portation	General Govern- ment	Capital Outlay	Debt Service	Total
1990	\$10,180,214	\$235,653	\$377,035	\$3,063,246	\$2,378,846	\$1,225,791	\$4,484,480	\$4,544,821	\$11,723,853	\$38,213,949
1991	10,619,672	248,610	445,615	3,105,714	2,588,710	1,431,853	4,750,312	4,083,367	5,737,346	33,011,199
1992	10,990,730	260,095	425,789	2,863,632	2,588,532	1,441,319	4,988,851	4,313,426	3,855,210	31,727,584
1993	11,329,023	256,643	480,748	3,240,661	2,528,962	1,672,048	5,245,925	3,127,578	6,152,848	34,034,436
1994	12,034,752	262,191	625,072	3,172,921	2,774,919	1,510,400	5,340,047	3,506,957	337,330	29,564,589
1995	12,808,454	359,446	582,908	3,522,754	2,541,103	1,868,380	5,732,548	4,605,273	461,253	32,482,149
1996	12,796,944	348,235	533,821	3,914,163	2,928,105	2,115,476	5,983,173	4,840,130	418,835	33,878,882
1997	13,198,261	348,387	524,142	3,856,804	2,804,228	1,857,433	6,273,121	3,109,480	350,497	32,322,353
1998	13,456,343	356,838	578,908	3,704,847	2,876,563	1,243,171	6,717,703	4,265,484	287,548	33,487,405
1999	14,434,394	378,668	604,396	4,694,019	3,159,114	1,909,710	6,959,563	4,711,457	2,276,151	39,127,472

(1) All Governmental Fund Types and Expendable Trust Funds.

Source: City of Shaker Heights, Finance Department

**CITY OF SHAKER HEIGHTS, OHIO  
MUNICIPAL INCOME TAX COLLECTIONS BY TYPE  
LAST TEN FISCAL YEARS  
TABLE #3**

Year	Employer Withholding	Individual	Net Profits	Penalties & Interest	Total Revenue
1990	\$2,888,527	\$8,732,835	\$168,019	\$207,806	\$11,997,187
1991	3,092,205	8,787,646	109,682	223,658	12,213,191
1992	3,182,176	9,139,462	198,332	228,688	12,748,658
1993	3,426,442	9,590,903	173,914	252,346	13,443,605
1994	3,778,798	9,433,159	262,908	306,020	13,780,885
1995	4,191,481	9,924,539	290,241	363,062	14,769,323
1996	4,380,569	10,585,399	397,200	333,512	15,696,680
1997	4,673,804	10,649,215	298,504	346,740	15,968,263
1998	4,718,786	11,311,885	418,982	333,675	16,783,328
1999	4,899,988	11,900,607	342,527	343,580	17,486,702

SOURCE: City of Shaker Heights, Finance Department

**CITY OF SHAKER HEIGHTS, OHIO  
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS  
 TABLE #4**

Tax Year/ Collection Year	Real Property (1)		General Tangible Personal Property (2)		Public Utilities Tangible Personal Property (3)		Total		Ratio of Total Assessed to Estimated Actual Value
	Assessed Value	Estimated Actual	Assessed Value	Estimated Actual	Assessed Value	Estimated Actual	Assessed Value	Estimated Actual	
1990/1991	\$433,305,730	\$1,238,016,371	\$6,722,358	\$24,897,622	\$25,479,380	\$25,479,380	\$465,507,468	\$1,288,993,374	36.13%
1991/1992	534,760,490	1,527,887,114	5,868,046	22,569,408	26,234,150	26,234,150	566,862,686	1,576,690,672	35.95%
1992/1993	532,927,160	1,522,849,029	5,924,839	23,699,356	26,138,470	26,138,470	584,988,469	1,572,484,855	35.93%
1993/1994	528,690,740	1,510,259,257	7,289,096	29,156,384	27,468,980	27,468,980	563,348,816	1,568,884,621	35.95%
1994/1995	580,236,040	1,657,817,257	8,350,172	33,400,688	27,310,960	27,310,960	615,897,172	1,718,528,905	35.84%
1995/1996	576,319,840	1,646,628,114	9,705,218	38,820,872	25,243,350	27,310,960	611,268,408	1,712,759,946	35.69%
1996/1997	578,333,810	1,652,382,314	11,372,730	45,490,920	24,401,660	24,401,660	614,108,200	1,722,274,894	35.66%
1997/1998	619,672,050	1,770,491,571	11,525,825	46,103,300	23,242,590	24,401,660	654,440,465	1,840,986,531	35.55%
1998/1999	620,808,980	1,773,739,943	10,729,786	42,919,140	23,210,870	26,375,989	654,749,635	1,843,035,072	35.53%
1999/2000	620,415,380	1,772,615,400	11,173,500	44,694,000	21,083,660	23,965,705	652,672,550	1,841,268,105	35.45%

(1) The assessed valuation level for real property in Cuyahoga County is 35% of market value, except for certain agricultural land.

(2) Since 1892, tangible personal property used in business (except for public utilities) was assessed for ad valorem taxation purposes at 25% of its true value.

(3) The true value of tangible personal property of public utilities is based upon composite annual allowances and is assessed at 88%, with some exceptions.

Source: Cuyahoga County Auditor's Office

**CITY OF SHAKER HEIGHTS, OHIO**  
**PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS**  
**(PER \$1,000 OF ASSESSED VALUATION)**  
**LAST TEN FISCAL YEARS**  
**TABLE #5**

Tax Year/ Collection Year	City of Shaker Heights					Total City Rate	County	Schools	Library	Total
	General Fund	Debt Service	Police Pension	Fire Pension						
1990/1991	9.30	3.10	0.30	0.30		13.00	16.80	121.70	3.00	154.50
1991/1992	9.30	2.20	0.30	0.30		12.10	16.80	121.10	3.00	153.00
1992/1993	9.30	1.60	0.30	0.30		11.50	16.80	131.00	3.00	162.30
1993/1994	9.30	0.00	0.30	0.30		9.90	16.80	131.20	3.00	160.90
1994/1995	9.30	0.00	0.30	0.30		9.90	16.80	131.00	3.00	160.70
1995/1996	9.30	0.00	0.30	0.30		9.90	16.60	139.70	3.00	169.20
1996/1997	9.30	0.00	0.30	0.30		9.90	16.60	139.80	3.00	169.30
1997/1998	9.30	0.00	0.30	0.30		9.90	16.60	139.60	4.00	170.10
1998/1999	9.30	0.00	0.30	0.30		9.90	15.30	139.80	4.00	169.00
1999/2000	9.30	0.00	0.30	0.30		9.90	15.30	141.00	4.00	170.20

Source: Cuyahoga County Auditor's Office

CITY OF SHAKER HEIGHTS, OHIO  
PROPERTY TAX LEVIES AND COLLECTIONS  
REAL AND PUBLIC UTILITY  
LAST TEN FISCAL YEARS  
TABLE #6

Tax Year/ Collection Year	Current		Percent of Current Levy Collected	Collections Including Deficiencies	Total Collections As Percent of Current Levy	Accumulated Delinquency
	Levy	Collections				
1989/1990	\$5,882,777	\$5,716,031	97.17%	\$5,822,789	98.98%	\$257,694
1990/1991	5,962,100	5,732,929	96.16%	5,859,574	98.28%	272,459
1991/1992	6,785,364	6,532,678	96.28%	6,629,767	97.71%	353,147
1992/1993	6,417,167	6,189,565	96.45%	6,317,543	98.45%	460,773
1993/1994	5,494,611	5,331,225	97.03%	5,511,643	100.31%	350,752
1994/1995	5,999,464	5,813,092	96.89%	5,958,437	99.32%	322,450
1995/1996	6,065,921	5,923,440	97.65%	6,082,444	100.27%	346,309
1996/1997	6,087,228	5,888,637	96.74%	6,057,119	99.51%	350,966
1997/1998	6,336,703	6,127,383	96.70%	6,313,531	99.63%	409,787
1998/1999	6,374,373	6,134,194	96.23%	6,416,944	100.67%	386,184

Source: Cuyahoga County Auditor's Office

**CITY OF SHAKER HEIGHTS, OHIO  
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS  
LAST TEN FISCAL YEARS  
TABLE #7**

Fiscal Year	Special Assessment	
	Billings	Collections
1990	\$761,901	\$749,943
1991	761,901	750,196
1992	814,521	784,917
1993	814,521	815,777
1994	814,521	811,697
1995	1,075,084	1,092,526
1996	1,075,084	1,084,156
1997	1,075,084	1,055,037
1998	1,270,004	1,198,868
1999	1,265,320	1,191,779

**SOURCE: Cuyahoga County Auditor**

CITY OF SHAKER HEIGHTS, OHIO  
 COMPUTATION OF LEGAL DEBT MARGIN  
 DECEMBER 31, 1999  
 TABLE #8

<b>TOTAL ASSESSED VALUATION</b>		<u>\$652,672,550</u>
<b>Overall Debt Limitation - 10 1/2% of Assessed Valuation</b>		<b>\$68,530,618</b>
<b>Gross Indebtedness</b>	<b>\$3,845,000</b>	
<b>Less: Debt Outside Limitations</b>		
(Bond Anticipation Note - Police Pension)	(1,100,090)	
(Bond Anticipation Note - Fire Pension)	(1,004,910)	
(Bond Anticipation Note - Library Projects)	<u>(1,740,000)</u>	
<b>Debt within 10 1/2% Limitation</b>	<b>0</b>	
<b>Add: Debt Service Fund Balance</b>	<u>291,224</u>	
<b>Net Debt within 10 1/2% Limitation</b>		<u>291,224</u>
<b>Legal Debt Margin within 10 1/2% Limitation</b>		<u><u>\$68,821,842</u></u>
<b>Unvoted Debt Limitation - 5 1/2% of Assessed Valuation</b>		<b>\$35,896,990</b>
<b>Gross Indebtedness Authorized by Council</b>	<b>\$3,845,000</b>	
<b>Less: Debt Outside Limitations</b>		
(Bond Anticipation Note - Police Pension)	(1,100,090)	
(Bond Anticipation Note - Fire Pension)	(1,004,910)	
(Bond Anticipation Note - Library Projects)	<u>(1,740,000)</u>	
<b>Debt within 5 1/2% Limitation</b>	<b>0</b>	
<b>Add: Debt Service Fund Balance</b>	<u>291,224</u>	
<b>Net Debt within 5 1/2% Limitation</b>		<u>291,224</u>
<b>Legal Debt Margin within 10 1/2% Limitation</b>		<u><u>\$36,188,214</u></u>

Source: City of Shaker Heights, Finance Department

**CITY OF SHAKER HEIGHTS, OHIO  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
DECEMBER 31, 1999  
TABLE # 9**

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to City of Shaker Heights</u>	<u>Amount Applicable to City of Shaker Heights</u>
<b><u>Direct:</u></b>			
City of Shaker Heights Exempt General Obligation Bond Anticipation Notes	<u>\$3,845,000</u>	(a) <u>100.00%</u>	<u>\$3,845,000</u>
<b><u>Overlapping:</u></b>			
City of Shaker Heights - School District	<u>17,289,230</u>	(b) <u>93.53%</u>	<u>16,170,617</u>
Cuyahoga County	<u>141,004,636</u>	(b) <u>2.58%</u>	<u>3,637,920</u>
Greater Cleveland Regional Transit	<u>101,865,000</u>	(b) <u>2.58%</u>	<u>2,628,117</u>
City of Shaker Heights - Library	<u>0</u>	(b) <u>0.00%</u>	<u>0</u>
<b>Total Overlapping</b>	<u><b>260,158,866</b></u>		<u><b>22,436,654</b></u>
<b>GRAND TOTAL</b>	<u><b>\$264,003,866</b></u>		<u><b>\$26,281,654</b></u>

**SOURCE: (a) City of Shaker Heights, Finance Department**

**(b) Cuyahoga County Auditor's Office**

**CITY OF SHAKER 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 (1)	Gross General Bonded Debt (2)	Less Balance In Debt Service Fund	Net Gross General Bonded Debt	Ratio of Net Debt To Assessed Value	Net Bonded Debt Per Capita
1990	30,867	\$465,507,468	\$5,672,000	\$132,492	\$5,539,508	1.190%	\$179.46
1991	30,867	566,862,686	3,570,000	231,999	3,338,001	0.589%	108.14
1992	30,867	564,988,469	5,805,000	202,944	5,602,056	0.992%	181.49
1993	30,867	563,348,816	5,295,000	216,274	5,078,726	0.902%	164.54
1994	30,867	615,897,172	6,240,000	219,838	6,020,162	0.977%	195.04
1995	30,867	611,268,408	5,110,000	222,206	4,887,794	0.800%	158.35
1996	30,867	614,108,200	3,890,000	225,195	3,664,805	0.597%	118.73
1997	30,867	654,440,465	3,065,000	263,693	2,801,307	0.428%	90.75
1998	30,867	654,749,635	2,360,000	279,597	2,080,403	0.318%	67.40
1999	30,867	652,672,550	3,845,000	291,224	3,553,776	0.544%	115.13

(1) SOURCE: Cuyahoga County Auditor

(2) Includes Both Exempt and Non-Exempt Bond Anticipation Notes

Population is from the 1990 Federal Census

**CITY OF SHAKER HEIGHTS, OHIO**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL**  
**BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES**  
**LAST TEN FISCAL YEARS**  
**TABLE #11**

Year	Principal		Interest (1)	Total Debt Service On General Bonded Debt	General Governmental Expenditures (2)	Ratio of Tax Supported Debt Service to General Governmental Expenditures
	General Obligation Bonds	Short-Term Bond Anticipation Notes				
1990	\$350,000	\$2,260,000	\$694,668	\$3,304,668	\$29,953,949	11.03%
1991	350,000	1,752,000	256,161	2,358,161	29,791,199	7.92%
1992	350,000	1,385,000	126,025	1,861,025	29,892,584	6.23%
1993	0	1,385,000	179,663	1,564,663	29,605,436	5.29%
1994	0	670,000	178,145	848,145	30,234,589	2.81%
1995	0	1,130,000	281,910	1,411,910	33,612,149	4.20%
1996	0	1,220,000	219,275	1,439,275	35,098,883	4.10%
1997	0	825,000	150,937	975,937	33,147,353	2.94%
1998	0	705,000	87,988	792,988	34,192,408	2.32%
1999	0	675,000	82,335	757,335	39,802,472	1.90%

(1) Includes Interest Expense on both Bonds and Short-Term Note Obligations

(2) General Governmental Expenditures includes the Principal Payments on Short-Term Bond Anticipation Notes

SOURCE: City of Shaker Heights, Finance Department

**CITY OF SHAKER HEIGHTS, OHIO  
DEMOGRAPHIC STATISTICS  
DECEMBER 31, 1999  
TABLE #12**

	<u>1980</u>	<u>1990</u>
Population .....	32,487	30,867
Per capita income .....	\$15,669	\$32,708
Number of dwelling units .....	13,241	13,279
Persons per household .....	2.54	2.43
Median Age .....	36.5	37.8
% owner - occupied dwelling units .....	65.30%	61.40%
Median Family Income .....	\$34,241	\$65,913
<b>Family income distribution:</b>		
\$ 0 - \$ 4,999 .....	609	315
\$ 5,000 - \$ 9,999 .....	1,057	452
\$10,000 - \$ 14,999 .....	1,257	457
\$15,000 - \$ 24,999 .....	2,659	1,464
over \$25,000 .....	7,197	9,912
<b>Total families</b>	<u><u>12,779</u></u>	<u><u>12,600</u></u>
<b>Education distribution/grades years completed:</b>		
0 - 8 .....	3.32%	1.69%
9 - 11 .....	5.99%	5.67%
12 .....	19.13%	10.54%
13 - 15 .....	20.98%	21.09%
16 or more .....	50.58%	61.01%
	<u><u>100.00%</u></u>	<u><u>100.00%</u></u>

SOURCE: 1990 Federal Census and Cuyahoga County Planning Commission

CITY OF SHAKER HEIGHTS, OHIO  
 EMPLOYMENT DISTRIBUTION BY OCCUPATION  
 DECEMBER 31, 1999  
 TABLE #13

<u>Residents' employment distribution by occupation:</u>	<u>Number Employed</u>	<u>% of Total</u>
Managerial, Professional and Specialty	9,073	57.41%
Technical, Sales and Administrative Support	4,623	29.25%
Service	1,015	6.42%
Farming, Fishing and Forestry	20	0.13%
Precision Production, Craft and Repair	436	2.76%
Operators, Fabricators and Laborers	636	4.03%
<b>Total Employment</b>	<b>15,803</b>	<b>100.00%</b>

SOURCE: 1990 Federal Census and Cuyahoga County Planning Commission

**CITY OF SHAKER HEIGHTS, OHIO  
 PRINCIPAL PROPERTY TAXPAYERS  
 DECEMBER 31, 1999  
 TABLE #14**

<u>Taxpayer</u>	<u>Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>
The Cleveland Electric Illuminating Company	\$10,122,740	1.55%
Ohio Bell Telephone Company	8,390,840	1.29%
East Ohio Gas Company	4,421,180	0.68%
Edens and Avant Properties	3,272,500	0.50%
Community Links Limited Partnership	2,975,000	0.46%
WKB Value Partners Limited Partnership	2,867,240	0.44%
OfficeMax Incorporated	2,489,360	0.38%
Somerset Point LTD Partnership	1,850,800	0.28%
Karrington Acquisition Inc.	1,595,300	0.24%
Albert Ratner, Trustee Etal	1,583,120	0.24%
<b>TOTAL</b>	<b>\$39,568,080</b>	<b>6.06%</b>
<b>TOTAL ASSESSED VALUATION OF CITY</b>	<b>\$652,672,550</b>	

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

SOURCE: Cuyahoga County Auditor

CITY OF SHAKER HEIGHTS, OHIO  
PROPERTY VALUE, NEW CONSTRUCTION AND BANK DEPOSITS  
LAST TEN FISCAL YEARS  
TABLE #15

Tax Year/ Collection Year	Construction (1)		Cuyahoga County Bank Deposits (2) (In Thousands)	Total Assessed Value (1)	
	Commercial/ Industrial	Residential		Commercial	Residential
1990/1991	\$85,600	\$1,665,800	\$19,188,641	\$52,630,940	\$380,674,790
1991/1992	195,830	744,590	18,392,243	56,339,430	478,421,060
1992/1993	669,590	2,015,910	19,379,280	56,991,020	475,936,140
1993/1994	668,570	1,251,620	21,009,421	54,204,110	474,386,630
1994/1995	1,130,860	696,500	20,885,453	58,312,610	521,923,430
1995/1996	671,960	967,500	22,694,304	58,661,040	517,658,800
1996/1997	2,462,770	466,180	27,068,211	60,614,950	517,718,860
1997/1998	10,330	403,540	53,941,971	62,695,010	556,977,040
1998/1999	1,360,940	435,630	58,904,596	64,301,600	556,607,380
1999/2000	280,700	516,010	57,816,942	63,754,230	556,661,160

(1) SOURCE: Cuyahoga County Auditor

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

CITY OF SHAKER HEIGHTS, OHIO  
 OTHER STATISTICS  
 DECEMBER 31, 1999  
 TABLE #16

Year incorporated as a village.....	1912
Year incorporated as a city.....	1931
City Charter adopted.....	1931
Form of government.....	Mayor/Council
Area.....	6.3 square miles
Miles of streets.....	142
Number of street lights.....	4,565
<b>Sworn Fire protection:</b>	
Number of stations.....	2
Number of firemen and officers .....	64
<b>Sworn Police protection:</b>	
Number of stations.....	1
Number of policemen and officers .....	72
<b>Sewers:</b>	
Miles of storm sewers.....	102
Miles of sanitary sewers .....	99
Miles of water mains.....	127
<b>Building:</b>	
1999 Permits issued.....	3,004
1999 Valuation of construction.....	\$36,382,085
<b>Parks and Recreation:</b>	
Number of parks.....	14
Number of pools.....	1
Number of ice rinks .....	1
Number of tennis courts .....	10
Number of baseball diamonds .....	6

SOURCE: City of Shaker Heights, Public Works, Building and Recreation Departments



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

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**CITY OF SHAKER 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: JUL 20 2000