

**CITY OF BROOKLYN  
CUYAHOGA COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



CITY OF BROOKLYN  
CUYAHOGA COUNTY

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

City of Brooklyn  
Cuyahoga County  
7619 Memphis Avenue  
Brooklyn, Ohio 44144

To the Members of City Council  
and Audit Committee:

We have audited the financial statements of the City of Brooklyn, Cuyahoga County, Ohio, (the City) as of and for the year ended December 31, 2000, and have issued our report thereon dated May 18, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2000-20818-001 and 2000-20818-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the City in a separate letter dated May 18, 2001.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the City in a separate letter dated May 18, 2001.

City of Brooklyn  
Cuyahoga County  
Report on Compliance and on Internal Control Required by  
*Government Auditing Standards*  
Page 2

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

**Jim Petro**  
Auditor of State

May 18, 2001

**CITY OF BROOKLYN  
CUYAHOGA COUNTY**

**SCHEDULE OF FINDING  
DECEMBER 31, 2000**

**FINDING RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

<b>Finding Number</b>	<b>20818-2000-001</b>
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**Proposed Finding Repaid Under Audit**

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951) provides that expenditures made by a governmental unit should serve a public purpose. We have concluded that the City's determination of certain expenditures serving a public purpose was incorrect.

The Mayor was reimbursed for expenses of \$400 in wedding gifts and \$9 for alcoholic beverages, totaling \$409 during fiscal year 2000. In accordance with the foregoing facts, a proposed finding for recovery was issued against Kenneth E. Patton, Mayor, and Vincent C. Dodeci, former Director of Finance and the Great American Insurance Company, their bonding company, jointly and severally, in the amount of \$409, in favor of the City General Fund.

The proposed finding for recovery was repaid in May 2001.

<b>Finding Number</b>	<b>20818-2000-002</b>
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Ohio Rev. Code Section 5705.39 states that total appropriations from each fund should not exceed the total estimated revenue from that fund.

For the 2000 fiscal year, the following funds had appropriations in excess of estimated revenues (plus available balances).

<u>Fund Type/Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Excess</u>	<u>Percent</u>
Special Revenue Funds:				
Recycling and Litter	\$14,000	\$30,000	\$16,000	114
D.A.R.E.	\$33,827	\$47,125	\$13,298	39
Juvenile Diversion	\$5,000	\$8,000	\$3,000	60
Capital Projects Funds:				
Issue II	\$0	\$10,000	\$10,000	100
Capital Improvements	\$4,257,998	\$4,464,360	\$206,362	5

We recommend the City enforce budget controls to ensure that City Council does not appropriate more than the City expects to collect as revenue.





City of Brooklyn, Ohio

Comprehensive Annual Financial Report

For The Year Ended

December 31, 2000

Prepared By

Office of the Acting Director of Finance

Donna Thompson

Acting Director of Finance



**City of Brooklyn, Ohio**  
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*For the Year Ended December 31, 2000*  
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**Mayor**  
Kenneth E. Patton

**The City of**  
**Brooklyn · Ohio**  
**FOUNDED 1867**

**Council**  
John E. Frey  
Thomas E. Coyne  
Gregory L. Frey  
Rita M Brown  
Kathleen M. Pucci  
Collen Coyne-Gallagher  
Richard H. Balbier

May 18, 2001

City Council and  
Citizens of Brooklyn  
Brooklyn, Ohio 44144-2197

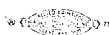
We are pleased to submit to you the City of Brooklyn's twelfth Comprehensive Annual Financial Report (CAFR) prepared by Mayor Patton and the City Finance Office. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe the data as presented is accurate in all material respects and that it is presented in a manner designed to set forth fairly the financial position and results of operations of the City as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activity have been included. This report will provide the taxpayers of the City of Brooklyn with comprehensive financial data to inform them of the City of Brooklyn's financial status. Copies will be made available to major corporate taxpayers, the Brooklyn Branch of the Cuyahoga County Public Library, financial rating services and other interested parties.

The comprehensive annual financial report is presented in three sections as follows:

1. The Introductory Section, which contains a Table of Contents, Letter of Transmittal, Organization Chart of the City, a list of the City's principal officials and department heads, and the GFOA Certificate of Achievement.
2. The Financial Section, which begins with the Report of Independent Accountants and includes the General Purpose Financial Statements and Notes which provide an overview of the City's financial position and operating results, and the Combining Statements and Schedules of the Individual Funds and Account Groups that provide detailed information relative to the General Purpose Financial Statements.
3. The Statistical Section, which presents various tables reflecting social and economic information, financial trends and the fiscal capacity of the City of Brooklyn.

## **REPORTING ENTITY**

The City has reviewed its reporting entity definition in order to insure conformance with the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." In evaluating how to define the City for financial reporting purposes, management has considered all agencies, departments and organizations making up the City of Brooklyn (the Primary Government) and its potential component units.



The Brooklyn City School District and the Brooklyn Library have not been included in the accompanying financial statements because the City is not financially accountable for either entity and neither entity is fiscally dependent on the City.

The Southwest Council of Governments, the Parma Community General Hospital Association and the Northeast Ohio Public Energy Council are reported as jointly governed organizations.

### **City of Brooklyn**

A small community adjacent to the City of Cleveland on three sides and the City of Parma on the fourth, Brooklyn is approximately six miles from downtown Cleveland. Founded by German immigrants in 1818, Brooklyn Township was set apart from Cleveland Township, which is now known as “Old Brooklyn”.

On August 5, 1867, Brooklyn Village became incorporated, eventually becoming a chartered home rule City on January 1, 1952. According to the latest population figures, Brooklyn has 11,586 residents.

Operating under the Mayor/Council form of government, the citizens of Brooklyn elect a mayor and seven council members who serve at-large. Terms for both the Mayor and Council are four years. As the chief executive officer for the City, the Mayor is responsible for the supervision and administration of the City’s affairs and exercises control over all departments and divisions. The Mayor may introduce and make recommendations on legislation and has full veto powers.

The City implemented a change to the City Charter (November 2000) that repealed the residency requirement of City employees.

The Mayor is also responsible for the preparation and submission of the annual estimate of receipts and expenditures, and of appropriation measures. He also is the chief peace officer and keeps Council advised of the City’s financial condition. Directors of Law, Finance, Public Safety, Public Service, and the Police Chief, Fire Chief and Recreation Commissioner serve at the pleasure of the Mayor and report directly to him. Brooklyn also maintains a certified Building Department with a full-time Chief Building Official as its head.

The City provides a full range of municipal services, including full-time police, fire and emergency medical services, senior citizen programs, recreation programs, income tax collections, street maintenance and repair, residential refuse collection and disposal, curbside recycling, building, planning and zoning, as well as other administrative functions.

### **ECONOMIC CONDITION AND OUTLOOK**

Traditionally, the City of Brooklyn has always encouraged growth and development of its thriving industrial and commercial base and takes pride in the exceptional working relationships that have been forged between the City Administration, business and industry. Thanks to a targeted economic development program, which has included expansion of the retail, commercial and industrial sectors, the City’s financial condition is excellent.



The following commercial construction projects were completed in 2000:

- The Lowe's 163,000 square foot Home Improvement Store at Ridge Park Square.
- The Giant Eagle 85,000 square foot grocery store at Biddulph Plaza.
- The Don Pablos 7,000 square foot Mexican Restaurant located at Cascade Crossing.
- Gordon Food Service 14,000 square foot grocery store.
- The Flower Factory 76,000 square foot wholesale floral and gift supply both located on Brookpark Road west of Tiedeman Road.

The Marc's 50,000 square foot discount store and Texas Roadhouse 6,800 square foot restaurant, both located at Ridge Park Square will be completed by the summer of 2001.

The value of new construction, additions and alterations was \$13,307,375, which is a substantial decrease from 1999, but a twenty-four (24%) percent increase from 1998. Review of past annual reports indicates an extreme cyclical nature on yearly construction values, dependent on timing of permit issuance, plan approval delays, and economic factors.

There were 761 permits (building, plumbing, electrical and hvac) issued generating \$79,356 in fees. 547 contractor registrations were issued in the amount of \$27,350. There were 250 miscellaneous permits (demolition, signs, street opening, obstruction, etc.) issued generating \$5,260. An additional amount of \$2,142 in miscellaneous fees (zoning books, maps, meetings, etc.) was also collected. In 2000, the Building Department collected \$114,107 in total revenue, a decrease of \$55,700 from 1999.

There were no new homes constructed in 2000.

Inspections conducted by Building Department officials during 2000 were as follows: 168 residential inspections, 226 commercial inspections, 48 residential electrical inspections, and 121 commercial electrical inspections. In addition, Building Department officials conducted 38 residential consultations and 21 commercial consultations; performed 174 property maintenance inspections, 208 property maintenance re-inspections; and issued 5 citations to Brooklyn Mayor's Court.

The three percent assessment to the Ohio Board of Building Standards (Department of Commerce) levied on all commercial work, totaled \$1,493 for 2000.

Neff and Associates continues as the City of Brooklyn's Class Two Certified Plans Examiner, examining commercial building plans as required by the Ohio Board of Building Standards. Clients paid fees totaling \$15,644 directly to the firm during 2000.

Considerable home improvements were made to the City's housing stock during 2000 with the following being the most popular: concrete, asphalt, and masonry work; roofing; siding, decks, and fences; new garage construction, and renovation of existing structures; glass block window installation; and replacement of existing windows. The number and dollar value of these types of permits is indicative of strong re-investment in existing housing and is a positive testament to the City's aggressive property maintenance efforts.

Thanks to the City's location along Interstate 480, retail outlets on Ridge and Brookpark Roads continue to enjoy solid business. Retail expansion along these major corridors is anticipated during the coming years, including proposed hotels and restaurants at Tiedeman Road and I-480 and a new automobile dealership at 9600 Brookpark Road.

## MAJOR INITIATIVES

City crews processed 5,095 tons of solid waste, recyclables, and white goods. Over 16% of the solid waste was recycled. The municipal landfill processed 4,266 tons of solid waste in 250 days of operation with a daily average of 17 tons. The City landfill is the lone remaining municipally owned and operated landfill in Cuyahoga County. While other municipalities pay over \$30/ton to have their solid waste hauled out of the County, Brooklyn's tipping fee to the Ohio Environmental Protection Agency (OEPA) is \$1.75/ton and \$1 to Cuyahoga County.

The City is about to enter into a 12-month agreement with URS Corporation to conduct its Groundwater Monitoring Program of the Sanitary Landfill at a cost not to exceed \$15,000. Costs for supplemental well samplings conducted by URS throughout the year, as required by Ohio Environmental Protection Agency regulations, totaled \$14,845. The leachate collection system at the landfill monitored more than 341 cubic feet into the Northeast Ohio Regional Sewer district sanitary system during 2000 at a cost of \$9,081.

A portion of closure and post closure reserve within the General Fund continued to be maintained through the Key Trust Company of Ohio according to the Ohio EPA's instructions. As of December 31, 2000, the reserve for the landfill closure and postclosure care is \$2,332,008.

The Cuyahoga County Board of Health made weekly inspections at the site and monitored all landfill operations. The Ohio EPA also made several inspections and found the site to be in full compliance with all regulations governing landfill operations.

The Recycling Department processed 767 tons of recyclable material (steel, aluminum, glass, plastic and newspaper) in 2000 and generated \$29,180 in revenue. This was an increase of \$17,809 or 156 percent over 1999. The service garage recycled 109 tires, 950 gallons of motor oil, 53 tons of appliances and 4 tons of phone books. The City's recycling efforts diverted 16 percent of solid waste from the landfill.

Mandatory curbside recycling and separate collection of white goods resulted in a total of 829 tons of solid waste being kept from entering the landfill waste stream. This diversion means that 48 days of landfill space was saved for future use.

The Department was awarded a 2001 Recycle, Ohio! grant of \$25,000. The City of Brooklyn will purchase a new low profile dump body truck to pull its new trailer that was purchased with last year's grant. This project is to be completed by September of 2001. Local match to this grant is \$24,990.

City crews planted 134 trees, 200 seedlings, pruned over 1,242 trees and removed 114 trees at an overall cost of \$265,438. Also included in this cost are wood/leaf residual processing, labor and administrative costs, stump removal, fertilization/fungicide applications, equipment and repairs, mulch and various memberships and conference fees.

For its diligent arbor efforts, Brooklyn was honored as Tree City USA for the 17<sup>th</sup> consecutive year. The National Arbor Day Foundation in cooperation with the U. S. Department of Agriculture Forest Service and the National Association of State Foresters sponsors this award.

There were many projects that were undertaken during 2000 to improve the streets in the City of Brooklyn. Fabrizi Paving and Burton Scott, through the engineering coordination with C. W. Courtney Company completed many projects for the City of Brooklyn. Projects included concrete repairs on Bentwood, the resurfacing of Traymore, Ira and Southwood, along with sidewalk repairs in the Fairway area at a total cost of \$478,171.

The City of Brooklyn has been awarded many grants and funding assistance for various projects that began in 2000. Along with these grant awards, the City has been actively working with Northeast Ohio Area-wide

Coordinating Agency and Ohio Department of Transportation for future funding of various roads in Brooklyn for a total of approximately \$1,170,000 in State funding and \$7,076,000 in federal funding. These outside funding sources will allow the City to spend local revenues on local public safety and infrastructure needs.

For 2001, the City of Brooklyn has received an agreement with the Ohio Department of Transportation for the Reconstruction of Biddulph Road from Tiedeman to Ridge Road. The agreement awards the City federal funding for the project of \$1,747,000. The plans for this project have been approved and the reconstruction will begin in 2001. The City will be responsible for the remaining amount of the project with a 50/50 split with the County. The portion of Biddulph Road from the U.S. Post Office to Ridge Road will also be reconstructed with the assistance of a grant award of \$100,000 from The Ohio Public Works Commission (Issue II) program.

In 2000, the City received a grant award of \$30,000 from the Cuyahoga County Senior Transportation Department within the Cuyahoga County Commissioners office for the purchase of a new van for our senior citizens for the purchase price of \$33,077 in 2001.

We have completed our Nature Trail project in 2000, which was made possible from the assistance of the Ohio Department of Natural Resources grant in the amount of \$198,875.

The Nature Trail was opened on Memorial Day. The Mayor was in attendance along with Slider from the Cleveland Indians for the preview. The trail is handicap accessible and provides athletic challenges for walkers, in-line skaters, joggers, cyclists, and skateboard enthusiasts. Two rest areas along the path provide a natural setting to enjoy nature. Children of all ages can enjoy two creative play structure locations along Stickney Creek. The addition of security cameras overlooking the nature trail increases public safety. Located throughout the 26.05 acres of lower Memorial Park, the project features a North and South trail.

Pavilion permits for Memorial Park's Grande, Old Stone and South Creek pavilions generated \$5,895 in total revenue for 174 paid permits. Volleyball permits also generated additional revenue.

The skating rink was host to the Greater Cleveland High School Hockey League Baron Cup I and Baron Cup II Tournaments and the Ohio High School Athletic Association Sectional and District Tournaments. Cleveland Challenge, a precision competition, was held in April as was the Ice Revue, Learn-To-Skate Exhibition. Summer Ice provided figure skaters with a six-week skating school in June and July as well as a series of hockey schools held in August. These events generate additional revenues for our City.

A new I.D. system was implemented within the Recreation Center that is being utilized by both the ice rink and the natatorium. New dasher boards and glass were recently installed in the ice rink as well as a portable defibrillator. Additionally, new picnic tables and benches were also purchased. A new meeting room was constructed adjacent to the rink area to accommodate Ice Rental Group meeting needs. Renovations were also made to the upstairs washroom.

As a member of the Suburban Summer Swim League, the Brooklyn Barracuda Swim Team hosted two dual meets in July at our natatorium. The natatorium acquired an Aqua Max Pool cleaner and purchased new lockers for half of the men's locker room. The remainder of the lockers will be purchased during 2001. Synchronized swimming was currently adopted into the Learn-To-Swim program that is offered at the Natatorium.

Summer Serenade Concert Series were added to the list of events the City of Brooklyn has to offer. Concerts were held on July 2 and September 17, 2000. The Home Days Celebration was held in August and was expanded to include more entertainment and rides for the children. The Recreation Department offered three "Brooklyn Days at Jacob's Field", one each in June, July and August.

## **PUBLIC SAFETY**

The Brooklyn Police Department responded to 13,433 complaints in 2000 and issued 5,675 citations and 1,111 parking tickets that included 111 handicap violations. The majority of complaints were property complaints, theft and damage to property, motor vehicle accidents and disorderly conduct.

The City purchased four new police cruisers through the State Cooperative Purchasing Program along with two new Harley Davidson Motorcycles for our Traffic Unit. The Police Department continues to upgrade necessary equipment along with providing continued education for our Police Officers and Dispatchers.

Our jail housed 1,285 prisoners in 2000, 981 males and 304 females. Mayor's Court generated \$1,012,461 through fines and waivers for the City. A Juvenile Diversion Program was implemented and 53 filings were made in 2000 with Cuyahoga Juvenile Court.

Our D.A.R.E. (Drug Abuse Resistance Education) Program continues to reach out to the students of both our public and private schools. In order to completely benefit all students, two officers have been designated as D.A.R.E. officers. During the summer months, two Bicycle Units patrolled the City streets in an effort to interact with our residents and their concerns along with more extensive patrol in shopping areas.

By 2002 our Vehicle Radio/Computer Program will be completed and we are presently looking into a program that will hook up our vehicle computer system with our Dispatch Center, which is planned to be completed in the year 2003.

In 2001 our Police Department is continuing in its efforts to improve the quality of service to the community through education and training and will continue to strive for even better service through perseverance and hard work.

The Brooklyn Fire Department responded to 722 fire calls and 1,423 emergency medical calls, for a total of 2,145 emergency responses in the year 2000. These run categories were all time highs for the department.

The entire department participated in several outside training classes to supplement our traditional in-house training programs. These outside training classes included training by East Ohio Gas, First Energy Corporation, Cleveland State University and the State Fire Marshall's Office.

The focus on fire prevention and public education/public relations was dramatically increased. Three shift fire inspectors were added and fire inspections increased by over 100 percent. Many public education appearances were added including a prom safety demonstration for high school students and fire/tornado drills, 911-simulator and fire safety house for elementary students.

In 2000, the Fire Department ordered a new Horton EMS vehicle at a cost of \$156,416. Delivery is expected in the spring of 2001. In addition, three new self-contained breathing apparatus were put into service.

During 2000, the Fire Department generated \$149,421 in revenue from ambulance billing. The Fire Department completely performs the billing.

The Brooklyn Senior Center experienced a growth in 2000 with 29,425 people signing-in at the Center for a variety of programs and activities geared to making the later years healthy, active and rewarding. These programs are offered for a \$5 fee per program per year. Registration numbers for these programs are as follows: 1,014 for snow removal and 605 for grass cutting.

Meals-on-wheels delivered 331 meals to residents that have been recently discharged from area hospitals or nursing homes. The 14-passenger senior van transported 5,917 seniors to doctor's offices, hospitals, grocery stores and the Senior Center.

Health screenings for blood pressure, cholesterol, blood sugar, glaucoma, flu shots, prostate, mammograms, skin cancer and vascular conditions were conducted at the Senior Center throughout 2000. A bereavement support group and a program for the Alzheimer Association were also held.

A diversified menu of recreational activities also plays an integral part in the Center's daily operations. Some of these activities include art classes, country line dancing, bingo, bocce ball, cards, ceramics, choral group, knitting, exercise, films, dinner dances, weekly luncheons (which served 5,381 luncheons), speakers, pool tournaments, ping pong, quilting, tole painting and bus trips. This year the Center also sponsored tours of local residential holiday lighting displays.

A monthly newsletter continues to keep seniors informed of events and programs for the month ahead.

## **FINANCIAL INFORMATION**

### ***Internal Accounting***

In the preparation of its annual report, the City utilizes the modified accrual basis of accounting for governmental and agency funds. When using the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. This timing enables management to improve the quality of its decision making process by providing more consistent, comparable information regarding the current and past operations and financial position of the City.

Development of the City's accounting system includes consideration of internal accounting controls. Internal accounting controls are designed to provide reasonable but not absolute assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefit likely to be derived from its implementation, and (2) the valuation of costs and benefits requires estimates and judgments by management.

The Director of Finance is responsible for evaluating the City's internal control methods and for developing procedures to enhance internal control. She is further responsible for working closely with auditors to ensure the City's internal controls are followed and adapted to any recommendations from the Auditor of State's Local Government Services or from the Audit division.

### ***Budgetary Control***

Budgetary control is maintained by an encumbrance of purchase amounts prior to the release of purchase orders to vendors (receivable and accounts payable operations are fully computerized). These improvements have measurably streamlined departmental tasks and allow the Mayor and Director of Finance to better analyze financial trends and comparisons.

The City utilizes a cash accounting system throughout the year. The Mayor and department heads approve every purchase order, and the Director of Finance attests that monies are available for payment of the expenditures on every purchase order prior to its release to a vendor. The Mayor is responsible for the preparation and submission of the annual estimate of receipts and expenditures (tax budget) and of appropriation measures and keeps Council fully advised of the financial condition and needs of the City. Council is provided with monthly cash reports.

The City adopts a temporary appropriation spending measure on or before January 1 of each year for the period January 1 through December 31, and is amended, if necessary, throughout the year. All disbursements and transfers of cash between funds require appropriation authority. Appropriations are controlled by line items within department and fund.

### **General Government Function**

The schedule on page xiii represents a summary of the General, Special Revenue, Debt Service and Capital Projects funds' revenues for the years ended December 31, 1999 and 2000 and the amount and percentages of increases (decreases) in relation to the prior year's revenues.

Governmental revenues for 2000 realized an increase of \$391,385 or 2.35 percent over the prior year. Revenues for 2000 totaled \$17,049,342 compared with \$16,657,957 in 1999.

Revenues deriving from fines, licenses and permits increased by \$138,462 or 21.66 percent over the prior year. The increase is due to an increase in revenues generated from Mayor's court fines.

Intergovernmental revenue realized an increase of \$356,065 or 22.15 percent. This increase was caused by additional funding in the form of Community Development Block Grants and Ohio Department of Natural Resources Grant.

Interest revenue reflects a \$106,711 or 32.71 percent increase over the prior year. This is due to a rise in interest rates and more invested funds.

The decrease in Other revenues, \$221,552 or 80.34 percent, in 2000 reflects the refund from the Bureau of Workers' Compensation received in 1999 which did not recur in 2000.

The schedule on page xiv represents a summary of the General, Special Revenue, Debt Service and Capital Projects funds expenditures for the years ended December 31, 1999 and 2000, and the amount and percentage of increases and decreases in relation to the prior year's expenditures.

Security of Persons and Property expenditures incurred an increase of \$592,235 or 11.03 percent. This increase is primarily due to a four percent increase in salaries for police and firemen. The City has also hired additional police personnel.

Transportation expenditures decreased in 2000 compared to 1999 by \$79,545. This 15.45 percent decrease is due to the City purchasing equipment for the garage in 1999 which did not recur in 2000.

Basic Utility Services increased by \$601,600 or 33.29 percent, the result of the four percent increase in salaries for garage employees and additional personnel.

Capital Outlay expenditures were \$2,445,106, a decrease of \$345,844 or 12.39 percent. The decrease is due to the City having more construction projects in 1999 compared to 2000.

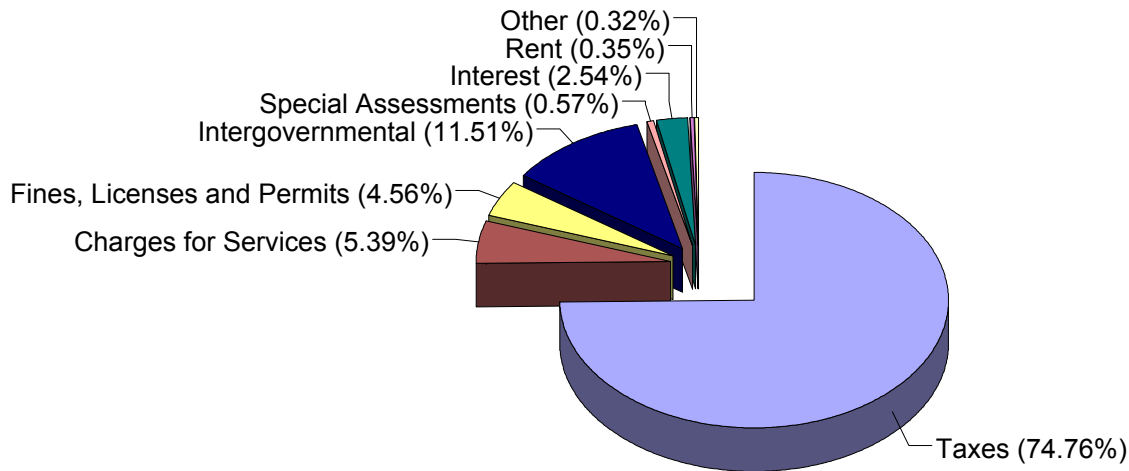
A \$76,222 or 18.13 percent increase was realized in expenditures related to principal retirement for debt service. This was the result of the City paying an increased amount of principal on the general obligation and special assessment debt.

Interest and Fiscal Charges related to debt service decreased in 2000 by \$80,282 due to the City paying bond issuance costs in 1999 which did not recur in 2000.

# 2000 REVENUES

	1999 Amount	2000 Amount	Percent of Total	Change	Percent Change
<b>Revenues</b>					
Taxes	\$12,800,765	\$12,745,796	74.76%	(\$54,969)	-0.43%
Charges for Services	854,820	918,360	5.39%	63,540	7.43%
Fines, Licenses and Permits	639,315	777,777	4.56%	138,462	21.66%
Intergovernmental	1,607,493	1,963,558	11.51%	356,065	22.15%
Special Assessments	98,085	97,163	0.57%	(922)	-0.94%
Interest	326,242	432,953	2.54%	106,711	32.71%
Rent	55,452	59,502	0.35%	4,050	7.30%
Other	275,785	54,233	0.32%	(221,552)	-80.34%
<b>Total Revenues</b>	<b>\$16,657,957</b>	<b>\$17,049,342</b>	<b>100.00%</b>	<b>\$391,385</b>	<b>2.35%</b>

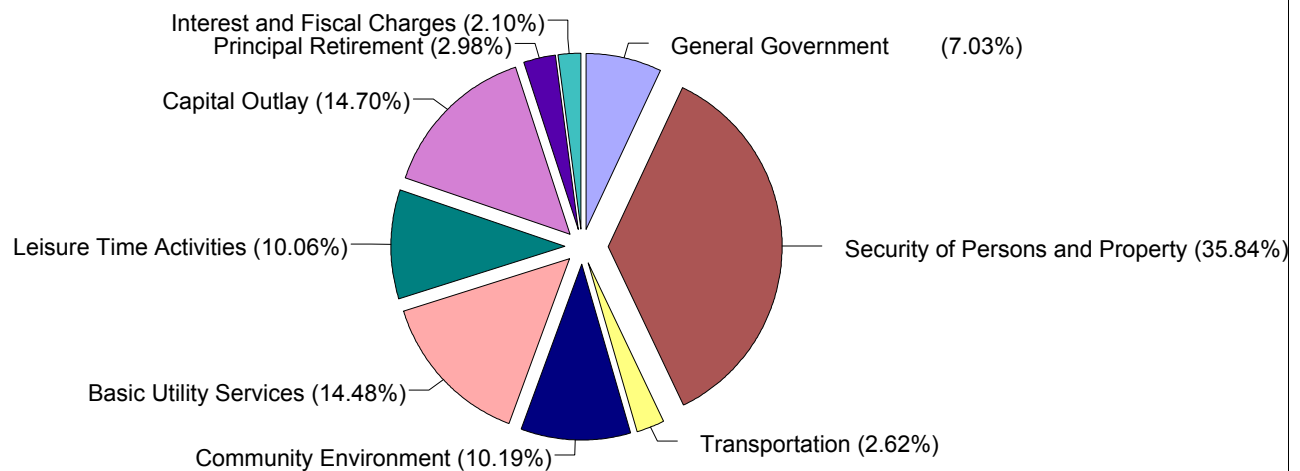
## 2000 REVENUES



# 2000 EXPENDITURES

	1999 Amount	2000 Amount	Percent of Total	Change	Percent Change
<b>Expenditures</b>					
Current:					
General Government	1,257,501	1,170,328	7.03%	(87,173)	-6.93%
Security of Persons and Property	5,369,536	5,961,771	35.84%	592,235	11.03%
Transportation	514,698	435,153	2.62%	(79,545)	-15.45%
Community Environment	1,582,706	1,695,579	10.19%	112,873	7.13%
Basic Utility Services	1,807,094	2,408,694	14.48%	601,600	33.29%
Leisure Time Activities	1,724,163	1,673,426	10.06%	(50,737)	-2.94%
Capital Outlay	2,790,950	2,445,106	14.70%	(345,844)	-12.39%
Debt Service:					
Principal Retirement	420,337	496,559	2.98%	76,222	18.13%
Interest and Fiscal Charges	430,252	349,970	2.10%	(80,282)	-18.66%
<b>Total Expenditures</b>	<b>15,897,237</b>	<b>16,636,586</b>	<b>100.00%</b>	<b>739,349</b>	<b>4.65%</b>

## 2000 EXPENDITURES





## **General Fund Balance**

The general fund balance increased from \$4,044,658 on December 31, 1999 to \$4,120,406 on December 31, 2000. This increase can be attributed to an increase in intergovernmental and interest revenues.

## **DEBT ADMINISTRATION**

In 2000, the City retired \$255,000 in general obligation refunding bonds, \$65,000 in special assessment bonds, \$54,970 in OPWC loans, and \$120,850 for the Honeywell loan. The amount outstanding for general obligation refunding bonds is \$3,952,806, \$305,000 for special assessment bonds, \$797,065, for OPWC loans, and \$1,186,879 for the Honeywell loan for the Energy Conservation project. The City's legal debt margin within the overall limitation was \$33,395,931, and the unvoted legal debt margin was \$14,636,378 as of December 31, 2000.

At December 31, 2000, the City had \$2,525,000 in outstanding general obligation one-year notes for various capital improvements.

The City maintains an "Aaa" credit from Moody's Investors Service, Inc. All bonds of the City are backed by its full faith and credit.

## **CHARTER TAX RATE LIMITATION**

Article VIII, Section 2, of the City Charter relates to the limitation on the rate at which Council may levy property taxes without a vote of the people. It provides that the maximum total property tax rate that may be levied without a vote of the electors for all City purposes is twelve mills. Within that twelve-mill maximum, the City is first required to levy any amount necessary to provide for debt service on all notes and bonds of the City outstanding from time to time, and issued without a vote of the electors. After provisions have been made for the payment of debt service, whether from this unvoted property tax or from other sources, the Charter provides that an amount shall be levied each year sufficient to provide the amounts and for police and firefighters pensions, the City may levy up to six mills for current operating expenses from the remaining amount within the twelve-mill limit. In addition to the twelve mills, Article VIII, Section 2 permits the Council, in its discretion, to levy up to one mill for street lighting purposes without a vote of the people. Therefore, the total which may be levied without a vote of the people, is thirteen mills, subject to the restrictions above.

## **CASH MANAGEMENT**

The City adheres strictly to the regulations set forth in the Ohio Revised Code to ensure the safety of its investments. All deposits are made under contracts with local banking institutions.

A majority of the City's deposits are collateralized by pooled collateral. By law, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least one hundred and five percent of the public funds on deposit. Trustees, including the Federal Reserve Bank and designated third party trustees of the financial institutions, hold the collateral.

## **RISK MANAGEMENT**

The City of Brooklyn has a personal service contract with the Municipal Insurance Alliance Agency of Ohio for risk management and has Edward H. Sutton Insurance as their agent. In 2000 insurance premiums were \$85,398.

The City carries a \$3,000,000 comprehensive general liability insurance policy with no deductible and \$9,000,000 umbrella over its comprehensive general liability, business auto, employee benefits liability, wrongful acts liability, and law enforcement liability insurance policies. Other coverage carried by the City includes building/contents, boiler and machinery, scheduled properties, public officials bonds, public officials' liability, and fire department malpractice liability.

A \$50,000 blanket bond covers all employees of the City of Brooklyn, while certain individuals in policy-making roles are covered by separate bond coverage. City safety forces are covered by separate liability coverage.

The City pays the Ohio Bureau of Workers' Compensation System (OBWC) a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

## **FIXED ASSETS**

The reported fixed assets of the City are used in the performance of general governmental functions. As of December 31, 2000, the general fixed assets of the City amounted to \$32,380,272. Amounts represent either actual or estimated historical costs of the assets. See the appropriate schedules for analysis of fixed assets by function and type.

## **CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING**

The Government of Finance Officers Association of the United States and Canada (GFOA) annually awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Brooklyn, Ohio, for its Comprehensive Annual Financial Reports for the fiscal years ended December 31, 1989 through 1999.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, which conforms to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting, and its award represents a significant accomplishment by a government and its management.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the requirements and standards of the Certificate of Achievement Program. Thus, we are submitting the 2000 Comprehensive Annual Report to the GFOA for award consideration.

## **INDEPENDENT AUDIT**

State statutes require the City to be subjected to an bi-annual examination by an independent auditor. Independent Auditor Jim Petro, Auditor of State, was selected to render an opinion on the City's financial statements as of December 31, 2000. The Report of Independent Accountants on the general-purpose financial statements is included in the financial section of this report.

## **AWARDS**

### **Tree City USA**

Brooklyn received its 17<sup>th</sup> consecutive Tree City U.S.A. award for the year ended December 31, 2000. This prestigious award from the National Arbor Day Association presented through the Ohio Department of Natural Resources recognizes the City for its annual program of tree planting and maintenance.

## ACKNOWLEDGMENTS

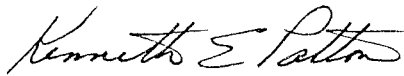
The publication of this report significantly increases the accountability of the City of Brooklyn to the taxpayers. The preparation of a Comprehensive Annual Financial Report on a timely basis was made possible by the dedicated service of personnel from the Finance and Mayor's Offices, as well as key employees and department heads from the various departments. All employees have our sincere appreciation for their contributions made in the preparation of this report.

A special note of appreciation is expressed to both the Local Government Services and Audit Divisions of State Auditor Jim Petro's Office for their assistance with this financial report.

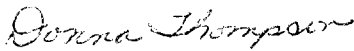
Our special thanks to Mr. Mark Podolak of Trinity Design and Consultants for his talented and creative design of our 2000 Comprehensive Annual Financial Report cover.

Without the positive leadership and cooperation exhibited by the Administration and Council, preparation of this report would not have been possible. A special thanks goes to Brooklyn residents and taxpayers for entrusting us with the administration of their local government.

Respectfully Submitted,

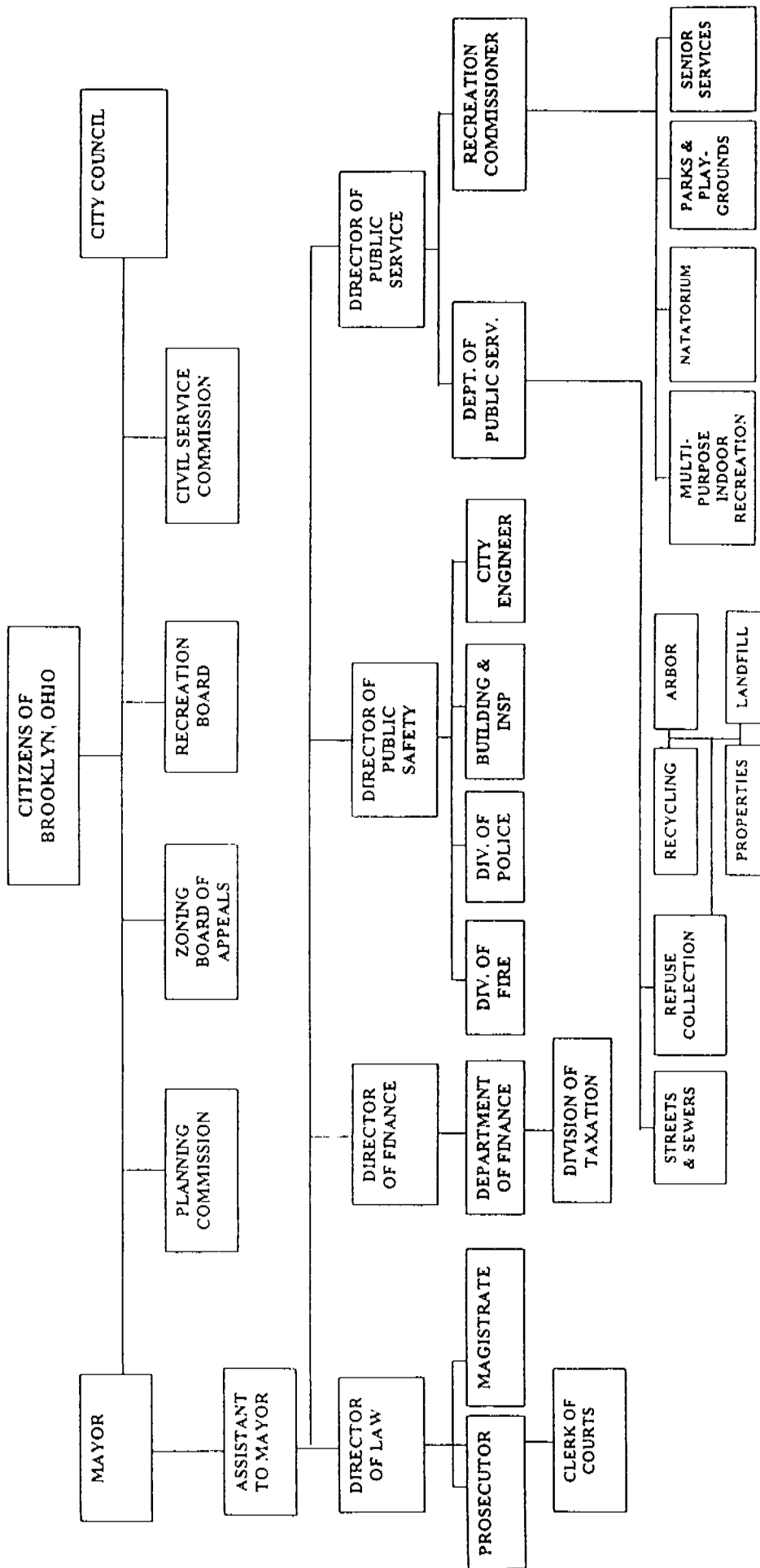


Kenneth E. Patton  
Mayor



Donna Thompson  
Acting Director of Finance

# CITY OF BROOKLYN, OHIO ORGANIZATION CHART



# CITY OF BROOKLYN, OHIO

## Principal Officials

Mayor	Kenneth E. Patton
Council President	John E. Frey
Council-At-Large	Gregory L. Frey
Council-At-Large	Thomas E. Coyne
Council-At-Large	Rita M. Brown
Council-At-Large	Kathleen M. Pucci
Council-At-Large	Colleen B. Gallagher
Council-At-Large	Richard H. Balbier
Director of Law	Thomas O. Shaper
Magistrate	Ronald Balbier
Prosecutor	Marisa A. Marniella
Director of Public Safety	Kenneth E. Patton
Director of Public Service	Robert A. Kappler
Director of Finance	Vincent C. Dodeci**
Recreation Commissioner	Alfred M. Sforzo
Chief Building Official	Thomas J. Ockington
City Engineer	C.W. Courtney Company
Police Chief	Jack T. Murphy
Fire Chief	Daniel W. Smetana

\*\*Vincent C. Dodeci left the office of Director of Finance on March 26, 2001. Donna Thompson has been appointed Acting Finance Director.

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Brooklyn,  
Ohio

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

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



*Anne Spray Kinsey*  
President

*Jeffrey L. Esler*  
Executive Director



**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**

City of Brooklyn  
Cuyahoga County  
7619 Memphis Avenue  
Brooklyn, Ohio 44144

To the Members of City Council:

We have audited the accompanying general-purpose financial statements of the City of Brooklyn, Cuyahoga County, Ohio, (the City) as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Brooklyn, Cuyahoga County, Ohio, as of December 31, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2001 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

May 18, 2001



## **General Purpose Financial Statements**

**City of Brooklyn, Ohio**  
*Combined Balance Sheet*  
*All Fund Types and Account Groups*  
*December 31, 2000*

	Governmental Fund		
	General	Special Revenue	Debt Service
<b><i>Assets and Other Debits</i></b>			
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$1,388,067	\$1,028,575	\$478,677
Cash and Cash Equivalents:			
with Fiscal and Escrow Agents	0	50,221	0
in Segregated Accounts	0	0	0
Receivables:			
Taxes	1,604,649	756,191	360,092
Accounts	120,925	4,715	0
Interfund	170,000	59,306	0
Special Assessments	0	0	414,490
Accrued Interest	3,222	0	0
Due from Other Governments	69,145	135,391	0
Materials and Supplies			
Inventory	146,621	0	0
Prepaid Items	66,385	0	0
Restricted Assets:			
Cash and Cash Equivalents	200,000	0	0
Cash and Cash Equivalents with a Trustee	2,132,008	0	0
Fixed Assets	0	0	0
<b>Other Debits</b>			
Amount Available in Debt Service			
Fund for Retirement of General			
Obligation Bonds	0	0	0
Amount to be Provided from			
General Government Resources	0	0	0
<b><i>Total Assets and Other Debits</i></b>	<b>\$5,901,022</b>	<b>\$2,034,399</b>	<b>\$1,253,259</b>

Types	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Capital Projects	Agency			
\$1,129,340	\$87,031	\$0	\$0	\$4,111,690
45,638	0	0	0	95,859
0	21,845	0	0	21,845
258,813	0	0	0	2,979,745
0	0	0	0	125,640
131,456	0	0	0	360,762
0	0	0	0	414,490
0	0	0	0	3,222
0	0	0	0	204,536
0	0	0	0	146,621
0	0	0	0	66,385
0	0	0	0	200,000
0	0	0	0	2,132,008
0	0	32,380,272	0	32,380,272
0	0	0	478,677	478,677
0	0	0	14,387,384	14,387,384
<u>\$1,565,247</u>	<u>\$108,876</u>	<u>\$32,380,272</u>	<u>\$14,866,061</u>	<u>\$58,109,136</u>

(continued)

**City of Brooklyn, Ohio**  
*Combined Balance Sheet*  
*All Fund Types and Account Groups (continued)*  
*December 31, 2000*

	Governmental Fund		
	General	Special Revenue	Debt Service
<b><i>Liabilities, Fund Equity and Other Credits</i></b>			
<b>Liabilities</b>			
Accounts Payable	\$288,268	\$18,652	\$0
Interfund Payable	0	301,456	0
Accrued Wages	299,952	4,311	0
Compensated Absences Payable	34,730	0	0
Retainage Payable	0	50,221	0
Due to Other Governments	329,455	4,293	0
Deferred Revenue	828,211	756,191	774,582
Undistributed Monies	0	0	0
Deposits Held and Due to Others	0	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
Honeywell Loan Payable	0	0	0
Landfill Closure and Postclosure Care	0	0	0
Police Pension Liability	0	0	0
OPWC Loans Payable	0	0	0
General Obligation Bonds Payable	0	0	0
Special Assessment Debt with Governmental Commitment	0	0	0
<b><i>Total Liabilities</i></b>	<b><u>1,780,616</u></b>	<b><u>1,135,124</u></b>	<b><u>774,582</u></b>
<b>Fund Equity and Other Credits</b>			
Investment in General Fixed Assets	0	0	0
Fund Balance (Deficit):			
Reserved for Encumbrances	145,785	107,611	0
Reserved for Inventory	146,621	0	0
Reserved for Landfill Closure and Postclosure Care	2,332,008	0	0
Unreserved, Undesignated	1,495,992	791,664	478,677
<b><i>Total Fund Equity (Deficit) and Other Credits</i></b>	<b><u>4,120,406</u></b>	<b><u>899,275</u></b>	<b><u>478,677</u></b>
<b><i>Total Liabilities, Fund Equity and Other Credits</i></b>	<b><u>\$5,901,022</u></b>	<b><u>\$2,034,399</u></b>	<b><u>\$1,253,259</u></b>

See accompanying notes to the general purpose financial statements

Types	Fiduciary	Account Groups		Totals (Memorandum Only)
	Fund Type	General Fixed Assets	General Long-Term Obligations	
Capital Projects	Agency			
\$96,702	\$0	\$0	\$0	\$403,622
59,306	0	0	0	360,762
0	0	0	0	304,263
0	0	0	1,326,081	1,360,811
45,638	0	0	0	95,859
0	153	0	304,358	638,259
0	0	0	0	2,358,984
0	21,845	0	0	21,845
0	86,878	0	0	86,878
39,139	0	0	0	39,139
2,525,000	0	0	0	2,525,000
0	0	0	1,186,879	1,186,879
0	0	0	6,935,497	6,935,497
0	0	0	58,375	58,375
0	0	0	797,065	797,065
0	0	0	3,952,806	3,952,806
0	0	0	305,000	305,000
<u>2,765,785</u>	<u>108,876</u>	<u>0</u>	<u>14,866,061</u>	<u>21,431,044</u>
0	0	32,380,272	0	32,380,272
314,639	0	0	0	568,035
0	0	0	0	146,621
0	0	0	0	2,332,008
<u>(1,515,177)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,251,156</u>
<u>(1,200,538)</u>	<u>0</u>	<u>32,380,272</u>	<u>0</u>	<u>36,678,092</u>
<u>\$1,565,247</u>	<u>\$108,876</u>	<u>\$32,380,272</u>	<u>\$14,866,061</u>	<u>\$58,109,136</u>

**City of Brooklyn, Ohio**  
*Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Governmental Fund Types  
For the Year Ended December 31, 2000*

	<u>General</u>	<u>Special Revenue</u>
<b>Revenues</b>		
Municipal Income Tax	\$7,847,331	\$0
Property and Other Taxes	961,308	663,485
Charges for Services	918,360	0
Fines, Licenses and Permits	753,411	24,366
Intergovernmental	1,001,783	730,313
Special Assessments	0	0
Interest	383,075	22,201
Rent	59,502	0
Other	54,233	0
	<u>11,979,003</u>	<u>1,440,365</u>
<i>Total Revenues</i>		
<b>Expenditures</b>		
Current:		
General Government	1,168,470	1,858
Security of Persons and Property	5,184,646	777,125
Transportation	68,097	367,056
Community Environment	1,147,939	547,640
Basic Utility Services	2,301,167	107,527
Leisure Time Activities	1,673,426	0
Capital Outlay	0	4,299
Debt Service:		
Principal Retirement	0	739
Interest and Fiscal Charges	0	2,504
	<u>11,543,745</u>	<u>1,808,748</u>
<i>Total Expenditures</i>		
	<u>435,258</u>	<u>(368,383)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>		
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In	20,000	123,000
Operating Transfers Out	<u>(478,800)</u>	<u>(20,000)</u>
	<u>(458,800)</u>	<u>103,000</u>
<i>Total Other Financing Sources (Uses)</i>		
	(23,542)	(265,383)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>		
<i>Fund Balances (Deficit) Beginning of Year (Restated - Note 3)</i>		
	4,044,658	1,224,298
Increase (Decrease) in Reserve for Inventory	<u>99,290</u>	<u>(59,640)</u>
	<u>\$4,120,406</u>	<u>\$899,275</u>
<i>Fund Balances (Deficit) End of Year</i>		

See accompanying notes to the general purpose financial statements

Debt Service	Capital Projects	Totals (Memorandum Only)
\$0	\$2,957,727	\$10,805,058
315,945	0	1,940,738
0	0	918,360
0	0	777,777
32,587	198,875	1,963,558
88,904	8,259	97,163
0	27,677	432,953
0	0	59,502
0	0	54,233
<u>437,436</u>	<u>3,192,538</u>	<u>17,049,342</u>
0	0	1,170,328
0	0	5,961,771
0	0	435,153
0	0	1,695,579
0	0	2,408,694
0	0	1,673,426
0	2,440,807	2,445,106
374,970	120,850	496,559
<u>191,986</u>	<u>155,480</u>	<u>349,970</u>
<u>566,956</u>	<u>2,717,137</u>	<u>16,636,586</u>
<u>(129,520)</u>	<u>475,401</u>	<u>412,756</u>
583,650	503,800	1,230,450
<u>0</u>	<u>(731,650)</u>	<u>(1,230,450)</u>
<u>583,650</u>	<u>(227,850)</u>	<u>0</u>
454,130	247,551	412,756
24,547	(1,448,089)	3,845,414
<u>0</u>	<u>0</u>	<u>39,650</u>
<u>\$478,677</u>	<u>(\$1,200,538)</u>	<u>\$4,297,820</u>

**City of Brooklyn, Ohio**  
*Combined Statement of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Governmental Fund Types  
For The Year Ended December 31, 2000*

	General Fund		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues</b>			
Municipal Income Tax	\$8,597,490	\$7,920,106	(\$677,384)
Property and Other Taxes	1,034,723	959,965	(74,758)
Charges for Services	1,018,466	880,272	(138,194)
Fines, Licenses and Permits	742,418	740,525	(1,893)
Intergovernmental	1,086,749	954,932	(131,817)
Special Assessments	0	0	0
Interest	446,266	389,879	(56,387)
Rent	60,790	55,002	(5,788)
Other	107,143	42,106	(65,037)
<i>Total Revenues</i>	<u>13,094,045</u>	<u>11,942,787</u>	<u>(1,151,258)</u>
<b>Expenditures</b>			
Current:			
General Government	1,414,555	1,178,911	235,644
Security of Persons and Property	5,319,628	5,180,679	138,949
Transportation	139,700	59,688	80,012
Community Environment	3,535,781	1,232,567	2,303,214
Basic Utility Services	2,351,125	2,267,290	83,835
Leisure Time Activities	2,078,651	1,701,531	377,120
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>14,839,440</u>	<u>11,620,666</u>	<u>3,218,774</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,745,395)</u>	<u>322,121</u>	<u>2,067,516</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Notes	0	0	0
Advances In	348,875	198,875	(150,000)
Advances Out	0	0	0
Operating Transfers In	0	20,000	20,000
Operating Transfers Out	(478,800)	(478,800)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(129,925)</u>	<u>(259,925)</u>	<u>(130,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(1,875,320)</u>	<u>62,196</u>	<u>1,937,516</u>
<i>Fund Balances Beginning of Year</i>	<u>3,059,832</u>	<u>3,059,832</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>343,312</u>	<u>343,312</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,527,824</u>	<u>\$3,465,340</u>	<u>\$1,937,516</u>



Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$0	\$0	\$0
1,360,049	663,485	(696,564)	326,345	315,945	(10,400)
0	0	0	0	0	0
23,261	23,261	0	0	0	0
675,292	621,277	(54,015)	28,953	34,044	5,091
0	0	0	86,549	88,904	2,355
14,005	22,201	8,196	0	0	0
0	0	0	0	0	0
3,042	0	(3,042)	0	0	0
<u>2,075,649</u>	<u>1,330,224</u>	<u>(745,425)</u>	<u>441,847</u>	<u>438,893</u>	<u>(2,954)</u>
20,000	2,095	17,905	0	0	0
907,625	781,133	126,492	0	0	0
475,780	390,504	85,276	0	0	0
602,000	570,956	31,044	0	0	0
160,000	145,189	14,811	0	0	0
0	0	0	0	0	0
40,000	4,299	35,701	0	0	0
0	0	0	3,599,970	3,599,970	0
0	0	0	317,829	317,761	68
<u>2,205,405</u>	<u>1,894,176</u>	<u>311,229</u>	<u>3,917,799</u>	<u>3,917,731</u>	<u>68</u>
<u>(129,756)</u>	<u>(563,952)</u>	<u>(434,196)</u>	<u>(3,475,952)</u>	<u>(3,478,838)</u>	<u>(2,886)</u>
0	0	0	2,875,878	2,525,000	(350,878)
0	0	0	0	0	0
0	0	0	0	0	0
112,200	123,000	10,800	1,409,425	1,409,425	0
(20,000)	(20,000)	0	0	0	0
<u>92,200</u>	<u>103,000</u>	<u>10,800</u>	<u>4,285,303</u>	<u>3,934,425</u>	<u>(350,878)</u>
(37,556)	(460,952)	(423,396)	809,351	455,587	(353,764)
1,148,521	1,148,521	0	23,090	23,090	0
262,489	262,489	0	0	0	0
<u>\$1,373,454</u>	<u>\$950,058</u>	<u>(\$423,396)</u>	<u>\$832,441</u>	<u>\$478,677</u>	<u>(\$353,764)</u>

(continued)

**City of Brooklyn, Ohio**  
*Combined Statement of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Governmental Fund Types (continued)  
For The Year Ended December 31, 2000*

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Municipal Income Tax	\$2,920,995	\$2,981,985	\$60,990
Property and Other Taxes	0	0	0
Charges for Services	0	0	0
Fines, Licenses and Permits	0	0	0
Intergovernmental	16,785	198,875	182,090
Special Assessments	8,793	8,259	(534)
Interest	27,339	27,677	338
Rent	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>2,973,912</u>	<u>3,216,796</u>	<u>242,884</u>
<b>Expenditures</b>			
Current:			
General Government	0	0	0
Security of Persons and Property	0	0	0
Transportation	0	0	0
Community Environment	0	0	0
Basic Utility Services	0	0	0
Leisure Time Activities	0	0	0
Capital Outlay	3,673,068	2,863,044	810,024
Debt Service:			
Principal Retirement	120,850	120,850	0
Interest and Fiscal Charges	66,022	66,022	0
<i>Total Expenditures</i>	<u>3,859,940</u>	<u>3,049,916</u>	<u>810,024</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(886,028)</u>	<u>166,880</u>	<u>1,052,908</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Notes	0	0	0
Advances In	0	0	0
Advances Out	0	(198,875)	(198,875)
Operating Transfers In	503,800	503,800	0
Operating Transfers Out	(1,557,425)	(1,557,425)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,053,625)</u>	<u>(1,252,500)</u>	<u>(198,875)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(1,939,653)</u>	<u>(1,085,620)</u>	<u>854,033</u>
<i>Fund Balances Beginning of Year</i>	1,024,349	1,024,349	0
Prior Year Encumbrances Appropriated	<u>828,108</u>	<u>828,108</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$87,196)</u></u>	<u><u>\$766,837</u></u>	<u><u>\$854,033</u></u>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$11,518,485	\$10,902,091	(\$616,394)
2,721,117	1,939,395	(781,722)
1,018,466	880,272	(138,194)
765,679	763,786	(1,893)
1,807,779	1,809,128	1,349
95,342	97,163	1,821
487,610	439,757	(47,853)
60,790	55,002	(5,788)
110,185	42,106	(68,079)
<u>18,585,453</u>	<u>16,928,700</u>	<u>(1,656,753)</u>
1,434,555	1,181,006	253,549
6,227,253	5,961,812	265,441
615,480	450,192	165,288
4,137,781	1,803,523	2,334,258
2,511,125	2,412,479	98,646
2,078,651	1,701,531	377,120
3,713,068	2,867,343	845,725
3,720,820	3,720,820	0
383,851	383,783	68
<u>24,822,584</u>	<u>20,482,489</u>	<u>4,340,095</u>
<u>(6,237,131)</u>	<u>(3,553,789)</u>	<u>2,683,342</u>
2,875,878	2,525,000	(350,878)
348,875	198,875	(150,000)
0	(198,875)	(198,875)
2,025,425	2,056,225	30,800
(2,056,225)	(2,056,225)	0
<u>3,193,953</u>	<u>2,525,000</u>	<u>(668,953)</u>
(3,043,178)	(1,028,789)	2,014,389
5,255,792	5,255,792	0
1,433,909	1,433,909	0
<u>\$3,646,523</u>	<u>\$5,660,912</u>	<u>\$2,014,389</u>

**City of Brooklyn, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**Note 1 - Description of the City and Reporting Entity**

The City of Brooklyn (the “City”) is a charter municipal corporation established and operated under the laws of the State of Ohio. A charter was first adopted by the electorate at a general election held in 1951. The current charter provides for a council-mayor form of government. Elected officials include seven council members and a mayor.

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading.

The primary government of the City consists of all funds, departments, boards and agencies that are not legally separate from the City. For the City of Brooklyn, this includes: a mayor's court, police and fire protection, emergency medical, recreation (including parks), planning, zoning, street maintenance and repair, refuse collection, recycling and general administrative services.

The Brooklyn Mayor’s Court has been included in the City’s financial statements as an agency fund. The mayor is an elected official who has a fiduciary responsibility for the collection and distribution of the court fees and fines.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board and (1) the City is able to significantly influence the programs or services performed or provided by the organization; or (2) the City is legally entitled to or can otherwise access the organization's resources; the City is legally obligated or has otherwise assumed the responsibility to finance deficits of, or provide financial support to the organization; or the City is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the City in that the City approves the final budget, the issuance of debt, or the levying of taxes. There are no component units included as part of the reporting entity.

The City is associated with three jointly governed organizations, the Southwest Council of Governments, the Parma Community General Hospital Association and the Northeast Ohio Public Energy Council. These organizations are presented in Note 17 to the combined financial statements.

**Note 2 - Summary of Significant Accounting Policies**

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

**A. Basis of Presentation - Fund Accounting**

The City uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain City functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide

**City of Brooklyn, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the City are grouped into the following generic fund types under the broad fund categories: governmental and fiduciary.

**Governmental Fund Types** Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related current liabilities are accounted for through governmental funds. The following are the City's governmental fund types:

**General Fund** This fund is the operating fund of the City and is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Special Revenue Funds** These funds are established to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditures for specified purposes.

**Debt Service Fund** This fund is used to account for the accumulation of financial resources for, and the payment of general and special assessment long-term debt principal, interest and related cost.

**Capital Projects Funds** These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Fiduciary Fund Types** Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The City only utilizes agency funds. These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

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

**General Fixed Assets Account Group** This account group accounts for all general fixed assets of the City.

**General Long-Term Obligations Account Group** This account group accounts for all unmatured long-term indebtedness of the City.

**B. Measurement Focus and Basis of Accounting**

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

**City of Brooklyn, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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Basis of accounting refers to when 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.

All governmental fund types and agency funds are accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Measurable means the amount of the transaction can be determined, and available means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the City is thirty-one days after year end.

In applying the susceptible to accrual concept, under the modified accrual basis, the following revenue sources are deemed both measurable and available: income taxes, interest on investments, and state levied locally shared taxes (including motor vehicle license fees, gasoline taxes, and local government assistance). Other revenues, including licenses, permits, certain charges for services and miscellaneous revenues, are recorded as revenue when received in cash because they are generally not measurable until actually received.

The City reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Current and delinquent property taxes measurable as of December 31, 2000, whose availability is indeterminate and which are not intended to finance the current period obligations, have been recorded as deferred revenue. Levied special assessments are measurable and have been recorded as a receivable. Since all assessments are due outside of the available period, the entire amount has been deferred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

***C. Budgetary Process***

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. All funds, other than agency funds, are legally required to be budgeted and appropriated. The legal level of budgetary control is at the object level within each department. Budgetary modifications may only be made by resolution of the City Council at the legal level of control.

Advances in and advances out are not required to be budgeted since they represent a temporary cash flow resource and are intended to be repaid.

***Tax Budget*** During the first Council meeting in July, the Mayor presents the annual operating budget for the following fiscal year to City Council for consideration and passage. The adopted budget is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

***Estimated Resources*** The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the City by September 1. As part of this certification, the City receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will

**City of Brooklyn, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation ordinance. On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balances at December 31 of the preceding year. The certificate may be further amended during the year if the Director of Finance determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amount reported on the budgetary statements reflects the amounts in the final amended official certificate of estimated resources issued during 2000.

***Appropriations*** A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation ordinance must be passed by April 1 of each year for the period January 1 to December 31. The appropriation ordinance fixes spending authority at the fund, department and object level. The appropriation ordinance may be amended during the year as new information becomes available. Total fund appropriations may not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year only by an ordinance of Council. During the year, several supplemental appropriation measures were passed. None, however, were significant in amount. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

***Encumbrances*** As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds.

***Lapsing of Appropriations*** At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding year and is not reappropriated.

***D. Cash and Cash Equivalents***

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

The general fund made an advance to the recycling and litter special revenue fund to eliminate the fund's negative cash balance.

During 2000, investments were limited to the Victory United States Government Obligations Money Market Fund, which is reported at fair value and repurchase agreements, reported at cost. During the year, all investments of the City had a maturity of two years or less.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2000 amounted to \$383,075, which includes \$137,606 assigned from other City funds.

The City has segregated bank accounts for monies held separate from the City's central bank accounts. These depository accounts are presented in the combined balance sheet as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the City treasury.

**City of Brooklyn, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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The City utilizes a trust and other accounts to hold monies set aside for Landfill Closure and Postclosure Care cost. The balances in these accounts are represented on the balance sheet as “restricted assets–cash and cash equivalents” and “restricted assets–cash and cash equivalents with a trustee.”

For purposes of presentation on the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the City are considered to be cash equivalents. Investments not purchased from the pool with an initial maturity of more than three months are reported as investments.

***E. Interfund Assets and Liabilities***

Receivables and payables resulting from transactions between funds for services provided or goods received and agency fund assets due to operating funds are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

***F. Inventory***

Inventory is stated at cost for governmental funds on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental funds when purchased.

***G. Restricted Assets***

The cash and cash equivalents and cash and cash equivalents with a trustee represent amounts to be used for future expenditures relating to the landfill closure.

***H. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2000, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure in the year in which it was consumed. Prepaid items consist primarily of insurance premiums and equipment maintenance contracts.

***I. Fixed Assets and Depreciation***

General fixed assets are long-lived assets of the City as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized (recorded and accounted for) in the general fixed assets account group. Infrastructure fixed assets such as streets, storm sewers and drains, and traffic signals and signs are not capitalized by the City and are not reported as part of the general fixed assets account group.

Fixed asset values were initially determined at December 31, 1987, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not practicably determinable, estimated historical costs were developed. For certain fixed assets, the estimates were calculated by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at estimated fair market value on the date donated. The City has established a threshold of \$1,000 for fixed assets.

The City has elected not to record depreciation in the general fixed assets account group.



**City of Brooklyn, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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***J. Compensated Absences***

The City has implemented the provisions of Governmental Accounting Standards Board Statement No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the City will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the City's past experience of making termination payments.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group.

***K. Accrued Liabilities and Long-Term Obligations***

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgments, compensated absences, special termination benefits and contractually required pension contributions are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than thirty-one days after year end are generally considered not to have been paid with current available financial resources. Landfill closure and postclosure care, long-term loans and bonds are recognized as a liability of the general long-term obligations account group until due.

Under Ohio law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability amount to the capital projects funds and the general long term obligations account group, with principal and interest payments on short-term notes being recorded in the fund which received the note proceeds and on matured general long term debt being reported in the debt service fund. To comply with GAAP reporting requirements, the City's debt retirement fund has been split among the appropriate funds and the account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

***L. Fund Equity***

Reservations of fund balances are established to identify the existence of assets that, because of their non-monetary nature or lack of liquidity, represent financial resources not available for current appropriation or expenditures including amounts legally segregated for a specific future use. Fund balances are reserved for encumbrances, inventory and landfill closure and postclosure care.

***M. Intergovernmental Revenues***

In governmental funds, grants awarded on a non-reimbursement basis, shared revenues and entitlements are recorded as due from other governments and revenues when measurable and available. Reimbursable grants are recorded as receivables and revenues when the related expenditures are made.

**City of Brooklyn, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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***N. Interfund Transactions***

Quasi-external transactions are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

***O. Estimates***

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

***P. Memorandum Only - Total Columns***

The "Totals" columns on the general purpose financial 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. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**Note 3 - Restatement of Prior Year Fund Balance**

At December 31, 1999, the fund balance of the general fund was restated by \$43,768 from \$4,000,890 to \$4,044,658 due to an overstatement of compensated absences payable. The restatement increased the excess of revenues over expenditures and other financing uses at December 31, 1999 from \$94,350 to \$138,118.

At December 31, 1999, the general fixed assets account group was restated by \$1,349,201 from \$32,329,675 to \$30,980,474 due to a change in the City's threshold for fixed assets from \$500 to \$1,000.

At December 31, 1999, the general long-term obligations account group was restated by \$43,768 from \$14,269,787 to \$14,313,555 due to an understatement of compensated absences payable.

**Note 4 - Budgetary Basis Of Accounting**

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

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to demonstrate compliance with state statute.

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 (budget) as opposed to when the liability is incurred (GAAP).

**City of Brooklyn, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

3. Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).
4. Short-term note proceeds and note principal retirement for governmental funds are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
5. State statute permits short-term note principal and interest to be repaid from the debt service fund (budget) as opposed to the fund that received the proceeds (GAAP). Debt service fund resources used to pay both principal and interest have been allocated accordingly.

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements on a fund type basis:

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses All Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects
GAAP Basis	(\$23,542)	(\$265,383)	\$454,130	\$247,551
Net Adjustment for Revenue Accruals	(36,216)	(110,141)	1,457	24,258
Transfers	0	0	825,775	(825,775)
Advance In	198,875	0	0	0
Note Proceeds	0	0	2,525,000	0
Net Adjustment for Expenditure Accruals	193,814	27,310	0	(14,096)
Advance Out	0	0	0	(198,875)
Principal Retirement	0	0	(3,225,000)	0
Interest and Fiscal Charges	0	0	(125,775)	89,458
Encumbrances	(270,735)	(112,738)	0	(408,141)
Budget Basis	\$62,196	(\$460,952)	\$455,587	(\$1,085,620)

**Note 5 - Fund Deficits and Legal Compliance**

***A. Fund Deficits***

The following funds had deficit fund balances at December 31, 2000:

Special Revenue Fund:	
Recycling and Litter	\$20,000
Capital Projects Funds:	
Street and Sidewalk Repair	480,905
Tiedeman Road	1,284,506

The recycling and litter special revenue fund had a deficit fund balance due to expenditures exceeding revenues. The general fund is liable for any deficit in these funds and provides operating transfers when cash is required, not when accruals occur.

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Both capital projects funds deficits are the result of the issuance of short-term bond anticipation notes which are used to finance the project until bonds are issued. Once bonds are issued and the liability is reported in the general long-term obligations account group rather than in the fund, the deficit fund balances will be eliminated.

**B. Legal Compliance**

The following funds had total appropriations in excess of estimated resources plus carryover in violation of section 5705.39, Ohio Revised Code:

Fund Type/Fund	Estimated Resources	Appropriations	Excess
Special Revenue Funds:			
Recycling and Litter	\$14,000	\$30,000	(\$16,000)
D.A.R.E.	33,827	47,125	(13,298)
Juvenile Diversion	5,000	8,000	(3,000)
Capital Projects Funds:			
Capital Improvements	4,257,998	4,464,360	(206,362)
Issue II	0	10,000	(10,000)

In order to eliminate the budgetary violations, appropriations will be monitored more closely.

**Note 6 - Deposits and Investments**

State statutes classify monies held by the City into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the City treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that Council has identified as not required for use within the current two year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. 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 designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Director of Finance by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

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Interim monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement exceeds the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligation of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions; and,
6. The State Treasurer's investment pool (STAROhio).

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the City, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Director of Finance or, if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.

The following information classifies deposits and investments by categories of risk as defined in GASB Statement 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements."

**Deposits** At year-end, the carrying amount of the City's deposits was \$1,157,158 and the bank balance was \$1,354,797. Of the bank balance:

1. \$314,797 was covered by federal depository insurance.
2. \$1,040,000 was uncollateralized and uninsured. Although the securities were held by the pledging financial institutions trust department or agent in the City's name and all State statutory requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the City to a successful claim by the FDIC.

**Investments** The City's investments are required to be categorized to give an indication of the level of risk assumed by the City at year end. Category 1 includes investments that are insured or registered or are held by the City or its agent in the City's name. Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the financial institution's name. Category 3 includes uninsured and 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. The Victory United States Government

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Obligations Money Market Fund is unclassified since it is not evidenced by securities that exist in physical or book entry form.

	Category 3	Carrying Value	Fair Value
Repurchase Agreements	\$2,142,000	\$2,142,000	\$2,142,000
Victory U.S. Government Obligations Money Market Fund		3,262,244	3,262,244
Total		\$5,404,244	\$5,404,244

A reconciliation between the classifications of cash and investments on the combined financial statements and the classification per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents	Investments
GASB Statement No. 9	\$6,561,402	\$0
Repurchase Agreements	(2,142,000)	2,142,000
Victory U.S. Government Obligations Money Market Fund	(3,262,244)	3,262,244
GASB Statement No. 3	\$1,157,158	\$5,404,244

**Note 7 - Receivables**

Receivables at December 31, 2000, consisted of taxes, accounts, interfund activity, special assessments, accrued interest and monies due from other governments. All receivables are considered fully collectible.

**A. Property Taxes**

Property taxes include amounts levied against all real, public utility and tangible personal property located in the City. Property tax revenue received during 2000 for real and public property taxes represents collections of 1999 taxes. Property tax payments received during 2000 for tangible personal property (other than public utility property) is for 2000 taxes.

2000 real property taxes are levied after October 1, 2000, on the assessed value as of January 1, 2000, the lien date. Assessed values are established by State law at 35 percent of true value. 2000 real property taxes are collected in and intended to finance 2001.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2000 public utility property taxes became a lien December 31, 1999, are levied after October 1, 2000, and are collected in 2001 with real property taxes.

2000 tangible personal property taxes are levied after October 1, 1999, on the values as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all City operations for the year ended December 31, 2000, was \$5.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon with 2000 property tax receipts were based as follows:

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Real Estate:	
Residential/Agricultural	\$137,292,840
Other Real Estate	140,944,840
	278,237,680
Tangible Personal Property:	
Public Utility	29,854,130
General Tangible Personal Property	67,099,234
	96,953,364
Total Assessed Value	\$375,191,044

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable at September 20.

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the City of Brooklyn. The County Auditor periodically remits to the City its portion of the taxes. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2000. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2000 operations. The receivable is offset by deferred revenue.

***B. Due from Other Governments***

A summary of amounts due from other governments:

	Amount
<i>General Fund:</i>	
Hotel Tax	\$1,705
Workers' Compensation Reimbursement	4,890
Shared Tax	29,923
Grant	32,627
<i>Total General Fund</i>	69,145
<i>Special Revenue Funds:</i>	
Permissive Tax	1,683
License Tax	4,814
Gasoline Tax	6,542
Shared Tax	12,775
Grants	109,577
<i>Total Special Revenue Funds</i>	135,391
Total	\$204,536

**City of Brooklyn, Ohio**  
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**C. Income Taxes**

The City levies a municipal income tax of two percent on substantially all income earned within the City; in addition, residents are required to pay tax on income earned outside of the City. The City allows a credit of one hundred percent for income tax paid to another municipality, not to exceed two percent of taxable income.

Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually. By City Ordinance, effective January 1, 1998, seventy-five percent of the annual income tax proceeds were credited to the general fund and twenty-five percent to the capital improvement capital projects fund. Also, by the same City Ordinance, fifty percent of gross income tax receipts collected from the Plain Dealer Printing and Distributing Center were credited to the Tiedeman Road capital projects fund.

**Note 8 - Fixed Assets**

A summary of changes in general fixed assets at December 31, 2000, were as follows:

	Balance 12/31/99	Additions	Deletions	Balance 12/31/00
Land	\$2,612,232	\$0	\$0	\$2,612,232
Buildings	13,734,830	1,958	0	13,736,788
Improvements Other than Buildings	7,379,692	1,398,358	0	8,778,050
Machinery and Equipment	2,608,001	573,274	45,103	3,136,172
Furniture and Fixtures	451,682	155,460	6,750	600,392
Vehicles	3,294,947	225,601	3,910	3,516,638
Construction in Progress	899,090	0	899,090	0
<b>Total</b>	<b>\$30,980,474</b>	<b>\$2,354,651</b>	<b>\$954,853</b>	<b>\$32,380,272</b>



**City of Brooklyn, Ohio**  
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**Note 9 - Interfund Assets and Liabilities**

At December 31, 2000, the interfund receivable/payable consisted of the following:

Fund	Receivable	Payable
General	\$170,000	\$0
Special Revenue Funds:		
Community Development Block Grant	59,306	281,456
Recycling and Litter	0	20,000
Total Special Revenue Funds	59,306	301,456
Capital Projects Fund:		
Capital Improvements	131,456	59,306
Total	\$360,762	\$360,762

**Note 10 - Risk Management**

The City of Brooklyn 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 disaster. During 2000, the City contracted through the Municipal Insurance Alliance Agency of Ohio for various types of insurance as follows:

Company	Type	Coverage
Edward H. Sutton Insurance	Blanket Property, and Contents, Replacement	\$19,744,131
	Earthquake Coverage	500,000
	General Liability	3,000,000
	Automobile Liability	35,000
	Umbrella Liability	9,000,000
	Public Officials Liability	1,000,000
	Police Professional Liability	1,000,000
	Inland Marine	2,640,437
	Crime Coverage	5,000
	Employee Dishonesty	50,000
Edward H. Sutton Insurance	Steam Boiler	10,000,000
	Machinery	150,000
Great American Insurance	Public Officials Bond	50,000

The City carries commercial insurance coverages for all risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years and there were no significant reductions in coverage from the prior year.

Workers' Compensation coverage is provided by the State. The City pays the Ohio Bureau of Workers' Compensation a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

**City of Brooklyn, Ohio**  
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**Note 11 - Long-Term Obligations**

Changes in long-term obligations of the City during 2000 are as follows:

	Outstanding 12/31/99	Additions	Reductions	Outstanding 12/31/00
General Long-Term Obligations:				
1999 Various 3.30%-4.45% \$4,440,000 Refunding Bonds	\$4,207,806	\$0	\$255,000	\$3,952,806
1994 4.15%-6.00% \$645,000 Special Assessment Bonds	370,000	0	65,000	305,000
1992 0% \$1,099,400 OPWC Loan	852,035	0	54,970	797,065
1998 5.27% \$1,400,171 Honeywell Loan	1,307,729	0	120,850	1,186,879
Police Pension \$70,770 (Note 15)	59,114	0	739	58,375
Landfill (Note 12)	6,240,393	695,104	0	6,935,497
Due to Other Governments	265,402	304,358	265,402	304,358
Compensated Absences	1,011,076	315,005	0	1,326,081
<b>Total General Long-Term Obligations</b>	<b>\$14,313,555</b>	<b>\$1,314,467</b>	<b>\$761,961</b>	<b>\$14,866,061</b>

General obligation bonds are the direct obligation of the City and will be paid from the debt service fund using property tax revenues. Special assessment bonds will be paid from special assessment proceeds levied against benefitted property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the City. The Ohio Public Works Commission (OPWC) Loans will be paid by revenues transferred from the general fund. The Honeywell loan will be paid by income tax revenues from the capital improvements capital projects fund. The police pension liability will be paid from levied taxes in the police pension special revenue fund. The landfill will be paid for using the four and one half percent of the income taxes to the general fund which is designated for landfill closure and postclosure care. The due to other governments represents pension obligations paid outside the available period and will be paid from the fund from which the person is paid. Compensated absences and the pension obligation will be paid by the fund from which the employee's salary is paid.

On March 18, 1999, the City issued \$4,440,000 in general obligation bonds with interest rates varying from 3.30 percent to 4.45 percent, for the purpose of advance refunding \$3,945,000 of 1992 various purpose bonds. As of December 31, 2000, \$3,570,000 of outstanding refunded various purpose bonds are considered defeased by assets of \$3,757,902 held in an irrevocable trust.

The City's overall legal debt margin was \$33,395,931 at December 31, 2000. The unvoted legal debt margin was \$14,636,378. Principal and interest requirements to retire the long-term general obligations as of December 31, 2000, are as follows:

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	General Obligation Bonds	Special Assessment Bonds	OPWC Loan	Honeywell Loan	Police Pension	Totals
2001	\$425,580	\$87,909	\$54,970	\$186,872	\$3,242	\$758,573
2002	421,305	88,905	54,970	186,872	3,242	755,294
2003	431,585	84,540	54,970	186,872	3,242	761,209
2004	425,855	90,100	54,970	186,872	3,242	761,039
2005	429,645	0	54,970	186,872	3,242	674,729
2006-2010	2,158,238	0	274,850	513,900	16,210	2,963,198
2011-2015	821,696	0	247,365	0	16,210	1,085,271
2016-2020	0	0	0	0	16,210	16,210
2021-2035	0	0	0	0	46,867	46,867
Total Principal and Interest	5,113,904	351,454	797,065	1,448,260	111,707	7,822,390
Less: Amount Representing Interest	1,161,098	46,454	0	261,381	53,332	1,522,265
Total Principal	\$3,952,806	\$305,000	\$797,065	\$1,186,879	\$58,375	\$6,300,125

***Industrial Development Revenue Bonds***

The City has issued industrial development revenue bonds in the aggregate outstanding principal amount of \$1,085,000 at December 31, 2000 for facilities used by a private corporation. The City is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the City's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

**Note 12 - Landfill Closure and Postclosure Care**

State and federal laws and regulations require the City to place a final cover on its Sanitary Landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The \$6,935,497 reported as landfill closure and postclosure care liability at December 31, 2000, represents the cumulative amount reported to date based on the use of 84.87 percent of the estimated capacity of the landfill. The City will recognize the remaining estimated cost of closure and postclosure care of \$1,236,066 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2000. The City expects to close the landfill in the year 2011. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The City is required by state and federal laws and regulations to make annual contributions to a trust to finance landfill closure and postclosure care. The City is in compliance with these requirements and made its first contribution in 1995. These are reported as restricted assets on the balance sheet as "cash and cash equivalents with a trustee." The City expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by future tax revenues.

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**Note 13 - Note Debt**

The City's note activity, including amounts outstanding, interest rates and the capital projects fund in which the note liability is reported is as follows:

	Outstanding 12/31/99	Additions	Reductions	Outstanding 12/31/00
<b>Capital Improvements Fund</b>				
1999 7.00%	\$425,000	\$0	\$425,000	\$0
1999 7.00%	700,000	0	700,000	0
2000 4.65%	0	675,000	0	675,000
<b>Total Capital Improvements</b>	<b>1,125,000</b>	<b>675,000</b>	<b>1,125,000</b>	<b>675,000</b>
<b>Street and Sidewalk Repair Fund</b>				
1999 7.00%	575,000	0	575,000	0
2000 4.65%	0	475,000	0	475,000
<b>Total Street and Sidewalk</b>	<b>575,000</b>	<b>475,000</b>	<b>575,000</b>	<b>475,000</b>
<b>Tiedeman Road Fund</b>				
1999 7.00%	1,525,000	0	1,525,000	0
2000 4.65%	0	1,375,000	0	1,375,000
<b>Total Tiedeman Road Fund</b>	<b>1,525,000</b>	<b>1,375,000</b>	<b>1,525,000</b>	<b>1,375,000</b>
<b>Total Notes</b>	<b>\$3,225,000</b>	<b>\$2,525,000</b>	<b>\$3,225,000</b>	<b>\$2,525,000</b>

All of the notes are backed by the full faith and credit of the City of Brooklyn and mature within one year. The note liability is reflected in the fund which received the proceeds.

The notes are generally issued in anticipation of long-term bond financing and are refinanced until such bonds are issued.

**Note 14 - Compensated Absences**

The criteria for determining vacation and sick leave liabilities are derived from negotiated agreements and State laws. Employees earn ten to thirty days of vacation per year, depending upon length of service. Earned vacation time is paid upon termination of employment.

Employees earn sick leave at different rates depending upon type of employment. Sick leave accrual is continuous, without limit. Upon retirement or death, an employee can be paid a maximum of fifty percent of accumulated, unused sick leave.

As of December 31, 2000, the liability for unpaid compensated absences was \$1,360,811 for the entire City.

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**Note 15 - Defined Benefit Pension Plans**

***A. Public Employees Retirement System***

All City full-time employees, other than non-administrative full-time police officers and firefighters, participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio, 43215-4642.

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. The 2000 employer pension contribution rate for the City was 6.54 percent of covered payroll, reduced from 9.35 percent in 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The City's required contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$279,454, \$298,492, and \$284,934, respectively. The full amount has been contributed for 1999 and 1998. 79.91 percent has been contributed for 2000 with the remainder being reported as a liability in the general long-term obligations account group.

***B. Ohio Police and Fire Pension Fund***

The City contributes to the Ohio Police and Fire Pension Fund (OP&F) a cost-sharing multiple employer public employee retirement system administered by the OP&F's Board of Trustees. The OP&F provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and by Chapter 742 of the Ohio Revised Code. The OP&F issues a publicly available financial report that includes financial information and required supplementary information. That report may be obtained by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Police and firefighters are required to contribute 10 percent of their annual covered salary to fund pension obligations and the City is required to contribute 12.25 percent for police and 16.75 percent for firefighters. For 1999 the City contributions were 12.5 percent for police and 17 percent for firefighters. Contributions are authorized by State statute. The City's contributions to the OP&F for police and firefighters were \$224,743 and \$298,979 for the year ended December 31, 2000, \$206,338 and \$276,810 for the year ended December 31, 1999, and \$199,613 and \$264,007 for the year ended December 31, 1998. The full amount has been contributed for 1999 and 1998. 72.48 percent and 73.66 percent, respectively, have been contributed for 2000 with the remainder being reported as a liability in the general long-term obligations account group.

In addition to current contributions, the City pays installments on the accrued liability incurred when the State of Ohio established the statewide pension system for police and fire fighters in 1967. As of December 31, 2000, the unfunded liability of the City was \$58,375 payable in semi-annual payments through the year 2035. This is an accounting liability of the City which will not vary. The liability is reported in the general long-term obligations account group.

**City of Brooklyn, Ohio**  
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**C. Social Security System**

Effective July 1, 1991, all employees not otherwise covered by the Public Employees Retirement System or the Police and Firemen's Disability and Pension Fund are covered by Social Security. As of December 31, 2000, the City's volunteer firefighters are covered by Social Security. The City's liability is 6.2 percent of wages paid.

**Note 16 - Postemployment Benefits**

***A. Public Employees Retirement System***

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2000 employer contribution rate was 10.84 percent of covered payroll; 4.30 percent was the portion that was used to fund health care for 2000. For 1999, the contribution rate was 13.55 percent of covered payroll; 4.20 percent was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 401,339. The City's actual contributions for 2000 which were used to fund postemployment benefits were \$183,739. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

***B. Ohio Police and Fire Pension Fund***

The Ohio Police and Fire Pension Fund (OP&F) provides postretirement 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 18 whether or not the child is attending school or under the age of 22 if attending school full-time or on a 2/3 basis.

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*For the Year Ended December 31, 2000*

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The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. The Ohio Revised Code provides the authority allowing the Ohio Police and Fire Pension Fund's board of trustees to provide health care coverage and states that health care costs paid from the Ohio Police and Fire Pension Fund shall be included in the employer's contribution rate. Health care funding and accounting is on a pay-as-you-go basis. The total police employer contribution is 19.5 percent of covered payroll and the total firefighter employer contribution rate is 24 percent of covered payroll, of which 7.25 percent of covered payroll was applied to the postemployment health care program during 2000. For 1999 the percent used to fund healthcare was 7 percent. 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 City's actual contributions for 2000 that were used to fund postemployment benefits were \$133,011 for police and \$129,409 for fire. The OP&F's total health care expenses for the year ended December 31, 1999, (the latest information available) were \$95,004,633, which was net of member contributions of \$5,518,098. The number of OP&F participants eligible to receive health care benefits as of December 31, 1999, was 12,467 for police and 9,807 for firefighters.

## **Note 17 - Jointly Governed Organizations**

### ***A. Southwest Council of Governments***

The Southwest Council of Governments helps foster cooperation between municipalities in areas effecting health, safety, welfare, education, economic conditions and regional development. The board is comprised of one member from each of the sixteen participating entities. The board exercises total control over the operation of the Council including budgeting, appropriating, contracting and designating management. Budgets are adopted by the board. Each City's degree of control is limited to its representation on the board. In 2000, the City contributed \$17,290 which represented 5.26 percent of total contributions.

The Council has established two subsidiary organizations, the Hazardous Material Response Team ("HAZ MAT") which provides hazardous material protection and assistance and the Southwest Enforcement Bureau which provides extra assistance to cities in the form of a Special Weapons and Tactics Team ("SWAT Team"). The Council's financial statements may be obtained by contacting the Southwest Council of Governments, Parma Heights, Ohio.

### ***B. Parma Community General Hospital Association***

The Parma Community General Hospital Association is a not for profit adult care hospital controlled by a Board of Trustees which is composed of Mayoral appointees from the Cities of Brooklyn, North Royalton, Parma, Parma Heights, Seven Hills, and Brooklyn Heights. Each City has two representatives on the Board other than Parma, which has six. The operations, maintenance and management of the hospital is the exclusive charge of the Parma Community General Hospital Association. The City's degree of control is limited to its appointment to the Board of Trustees.

Additions to the hospital have been financed by the issuance of hospital revenue bonds. The bonds are backed solely by the revenues of the hospital. The Cities have no responsibility for the payment of bonds, nor is there any ongoing financial interest or responsibility by the City to the hospital.

Because there is no ongoing equity interest, there is no requirement to disclose the investment in the jointly governed organization in the general fixed assets account group. The City of Brooklyn has made no contributions to the hospital during the year. The hospital's financial statements may be obtained by contacting the Parma Community General Hospital, Parma, Ohio.

**City of Brooklyn, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**C. Northeast Ohio Public Energy Council (NOPEC)**

The City is a member of The Northeast Ohio Public Energy Council (NOPEC). NOPEC is a regional council of governments formed under Chapter 167 of the Ohio Revised Code. NOPEC was formed to serve as a vehicle for communities wishing to proceed jointly with an aggregation program for the purchase of electricity. NOPEC is currently comprised of 92 communities who have been authorized by ballot to purchase electricity on behalf of their citizens. The intent of NOPEC is to provide electricity at the lowest possible rates while at the same time insuring stability in prices by entering into long-term contracts with suppliers to provide electricity to the citizens of its member communities.

NOPEC is governed by a General Assembly made up of one representative from each member community. The representatives from each county then elect one person to serve on the eight-member NOPEC Board of Directors. The Board oversees and manages the operation of the aggregation program. The degree of control exercised by any participating government is limited to its representation in the General Assembly and on the Board. The City of Brooklyn did not contribute to NOPEC during 2000. Financial information can be obtained by contacting Dan DiLiberto, Treasurer, 35150 Lakeshore Boulevard, Eastlake, Ohio 44095.

**Note 18 - Contingencies**

**A. Grants**

The City received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the City at December 31, 2000.

**B. Litigation**

The City of Brooklyn is a party to legal proceedings seeking damages. The City management is of the opinion that ultimate disposition of these claims and legal proceedings will not have a material effect, if any, on the financial condition of the City.

**Note 19 - Contractual Commitments**

The City had the following contractual commitments outstanding at December 31, 2000:

Project	Contractor	Amount Remaining on Contract
Biddulph Road - NOACA	C.W. Courtney	\$10,946
Biddulph Road - Issue 2	C.W. Courtney	6,448
Gabion Baskets	Kelcorp	17,527
EMS Vehicle	Horton	156,416
<b>Total Contractual Commitments</b>		<b>\$191,337</b>



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

## GENERAL FUND

To account for real estate taxes, income tax revenue and resources traditionally associated with general governmental operations that are not required to be accounted for by another fund.

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Municipal Income Tax	\$8,597,490	\$7,920,106	(\$677,384)
Property and Other Taxes	1,034,723	959,965	(74,758)
Charges for Services	1,018,466	880,272	(138,194)
Fines, Licenses and Permits	742,418	740,525	(1,893)
Intergovernmental	1,086,749	954,932	(131,817)
Interest	446,266	389,879	(56,387)
Rent	60,790	55,002	(5,788)
Other	107,143	42,106	(65,037)
	<u>13,094,045</u>	<u>11,942,787</u>	<u>(1,151,258)</u>
<i>Total Revenues</i>			
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive:			
Income Tax:			
Personal Services	152,820	149,116	3,704
Materials and Supplies	30,500	17,852	12,648
Contractual Services	2,500	1,838	662
Capital Outlay	1,500	793	707
	<u>187,320</u>	<u>169,599</u>	<u>17,721</u>
Total Income Tax			
Council:			
Personal Services	110,826	90,743	20,083
Materials and Supplies	2,750	1,902	848
Contractual Services	1,000	170	830
	<u>114,576</u>	<u>92,815</u>	<u>21,761</u>
Total Council			
Mayor:			
Personal Services	261,660	236,602	25,058
Materials and Supplies	10,000	6,944	3,056
Contractual Services	11,000	5,905	5,095
Capital Outlay	6,000	5,464	536
Other	7,200	7,200	0
	<u>\$295,860</u>	<u>\$262,115</u>	<u>\$33,745</u>
Total Mayor			
			(continued)

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Legal:			
Personal Services	\$144,506	\$120,151	\$24,355
Materials and Supplies	1,500	1,034	466
Contractual Services	52,000	39,542	12,458
Other	200	54	146
Total Legal	<u>198,206</u>	<u>160,781</u>	<u>37,425</u>
Finance:			
Personal Services	288,490	281,802	6,688
Materials and Supplies	10,000	9,998	2
Contractual Services	42,200	31,070	11,130
Capital Outlay	10,000	9,242	758
Total Finance	<u>350,690</u>	<u>332,112</u>	<u>18,578</u>
Civil Service:			
Personal Services	9,303	8,746	557
Materials and Supplies	1,500	1,146	354
Contractual Services	8,100	3,780	4,320
Total Civil Service	<u>18,903</u>	<u>13,672</u>	<u>5,231</u>
Engineering:			
Personal Services	68,000	63,218	4,782
Contractual Services	2,000	1,750	250
Total Engineering	<u>70,000</u>	<u>64,968</u>	<u>5,032</u>
Miscellaneous:			
Capital Outlay	80,000	60,734	19,266
Contractual Services	99,000	22,115	76,885
Total Miscellaneous	<u>179,000</u>	<u>82,849</u>	<u>96,151</u>
Total General Government	<u>\$1,414,555</u>	<u>\$1,178,911</u>	<u>\$235,644</u>

(continued)

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Security of Persons and Property:			
Public Safety:			
Personal Services	\$2,493,752	\$2,457,530	\$36,222
Materials and Supplies	94,200	93,209	991
Contractual Services	455,392	416,561	38,831
Other	3,000	2,973	27
Total Public Safety	<u>3,046,344</u>	<u>2,970,273</u>	<u>76,071</u>
Fire Department:			
Personal Services	2,073,284	2,060,459	12,825
Materials and Supplies	55,000	46,664	8,336
Contractual Services	85,000	61,137	23,863
Capital Outlay	60,000	42,146	17,854
Total Fire Department	<u>2,273,284</u>	<u>2,210,406</u>	<u>62,878</u>
Total Security of Persons and Property	<u>5,319,628</u>	<u>5,180,679</u>	<u>138,949</u>
Transportation:			
Garage:			
Contractual Services	139,700	59,688	80,012
Community Environment:			
Public Lands and Buildings:			
Personal Services	104,946	97,154	7,792
Materials and Supplies	32,000	31,687	313
Contractual Services	738,000	714,269	23,731
Capital Outlay	14,000	12,875	1,125
Total Public Lands and Buildings	<u>\$888,946</u>	<u>\$855,985</u>	<u>\$32,961</u> (continued)

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Service:			
Personal Services	\$121,912	\$96,717	\$25,195
Materials and Supplies	3,000	1,341	1,659
Contractual Services	500	457	43
Total Public Service	<u>125,412</u>	<u>98,515</u>	<u>26,897</u>
Building Department:			
Personal Services	207,969	188,519	19,450
Materials and Supplies	12,000	6,948	5,052
Contractual Services	12,000	8,783	3,217
Total Building Department	<u>231,969</u>	<u>204,250</u>	<u>27,719</u>
Recycling:			
Personal Services	50,954	47,388	3,566
Materials and Supplies	20,000	8,446	11,554
Contractual Services	18,500	17,983	517
Total Recycling	<u>89,454</u>	<u>73,817</u>	<u>15,637</u>
Landfill:			
Contractual Services	2,200,000	0	2,200,000
Total Community Environment	<u>3,535,781</u>	<u>1,232,567</u>	<u>2,303,214</u>
Basic Utility Services:			
Garage:			
Personal Services	2,130,125	2,064,103	66,022
Materials and Supplies	91,000	90,929	71
Contractual Services	85,000	67,385	17,615
Capital Outlay	45,000	44,873	127
Total Basic Utility Services	<u>\$2,351,125</u>	<u>\$2,267,290</u>	<u>\$83,835</u>

(continued)

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Leisure Time Activities:			
Recreation Center:			
Personal Services	\$514,120	\$460,820	\$53,300
Materials and Supplies	77,000	63,163	13,837
Contractual Services	86,500	62,599	23,901
Capital Outlay	16,000	13,389	2,611
Total Recreation Center	693,620	599,971	93,649
Indoor/Outdoor Pool:			
Personal Services	402,618	399,848	2,770
Materials and Supplies	87,000	59,096	27,904
Contractual Services	165,875	80,062	85,813
Capital Outlay	10,000	3,989	6,011
Total Indoor/Outdoor Pool	665,493	542,995	122,498
Parks:			
Personal Services	322,632	238,669	83,963
Materials and Supplies	43,000	24,108	18,892
Contractual Services	25,000	6,860	18,140
Capital Outlay	44,500	18,310	26,190
Total Parks	435,132	287,947	147,185
Senior Services:			
Personal Services	141,906	139,036	2,870
Materials and Supplies	6,000	5,393	607
Contractual Services	134,500	124,675	9,825
Other	2,000	1,514	486
Total Senior Services	284,406	270,618	13,788
Total Leisure Time Activities	2,078,651	1,701,531	377,120
<i>Total Expenditures</i>	14,839,440	11,620,666	3,218,774
<i>Excess of Revenues Over (Under) Expenditures</i>	(\$1,745,395)	\$322,121	\$2,067,516 (continued)

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (continued)  
For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Other Financing Sources (Uses)</b>			
Advances In	\$348,875	\$198,875	(\$150,000)
Operating Transfers In	0	20,000	20,000
Operating Transfers Out	(478,800)	(478,800)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(129,925)</u>	<u>(259,925)</u>	<u>(130,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(1,875,320)	62,196	1,937,516
<i>Fund Balance Beginning of Year</i>	3,059,832	3,059,832	0
Prior Year Encumbrances Appropriated	<u>343,312</u>	<u>343,312</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,527,824</u></u>	<u><u>\$3,465,340</u></u>	<u><u>\$1,937,516</u></u>



## SPECIAL REVENUE FUNDS

Special revenue funds are established to account for the proceeds of specific revenue sources (other than for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

**Community Development Block Grant Fund** To account for revenues received from the federal government and City matching funds and expenditures as prescribed under the Community Development Block Grant Program.

**Fire Pension Fund** To account for property taxes collected to pay the City's share of fire pension benefits.

**Law Enforcement Fund** To account for monies received from fines from convictions related to drug cases used for the education of the community.

**Mandatory Drug Law Fund** To account for monies received from drug fines and forfeited bonds to be used only for drug investigations.

**Motor Vehicle License Tax Fund** To account for the City's share of the motor vehicle license tax levied by the County.

**Police Pension Fund** To account for property taxes collected to pay the City's share of police pension benefits.

**Recycling and Litter Fund** To account for monies received from the State to be used for litter prevention and the recycling program in the City.

**State Highway Fund** To account for that portion of the State gasoline tax and motor vehicle registration fees designated for maintenance of state highways within the City.

**Street Lighting Fund** To account for property taxes levied to pay for street lighting expenditures within the City.

**Street Maintenance and Repair Fund** To account for the portion of the State gasoline tax and motor vehicle registration fees designated for maintenance and repair of designated streets within the City and for the maintenance and operations of the street department.

**D.A.R.E Fund** To account for monies used to educate the public regarding drug abuse and drug abuse prevention.

**Underground Storage Tank Fund** To account for monies transferred for potential expenditures related to the City's underground storage tanks.

**Court Computer Fund** To account for monies received from fines to be used for the maintenance of computers.

**Groeger Trust Fund** To account for the interest received from investments of an independent trust used for the benefit of the Brooklyn Senior Center.

**Juvenile Diversion Fund** To account for monies received from Cuyahoga County to be used to establish or expand community policing programs.

**City of Brooklyn, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds*  
*December 31, 2000*

	Community Development Block Grant	Fire Pension	Law Enforcement
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$209,387	\$80,538	\$10,138
Cash and Cash Equivalents			
with Fiscal and Escrow Agents	50,221	0	0
Receivables:			
Taxes	0	324,083	0
Accounts	0	0	0
Interfund	59,306	0	0
Due from Other Governments	<u>82,747</u>	<u>0</u>	<u>0</u>
 <i>Total Assets</i>	 <u><u>\$401,661</u></u>	 <u><u>\$404,621</u></u>	 <u><u>\$10,138</u></u>
 <b>Liabilities</b>			
Accounts Payable	\$396	\$0	\$0
Interfund Payable	281,456	0	0
Accrued Wages	0	0	0
Retainage Payable	50,221	0	0
Due to Other Governments	0	0	0
Deferred Revenue	<u>0</u>	<u>324,083</u>	<u>0</u>
 <i>Total Liabilities</i>	 <u><u>332,073</u></u>	 <u><u>324,083</u></u>	 <u><u>0</u></u>
 <b>Fund Equity</b>			
Fund Balance (Deficit):			
Reserved for Encumbrances	57,443	0	0
Unreserved, Undesignated	<u>12,145</u>	<u>80,538</u>	<u>10,138</u>
 <i>Total Fund Equity (Deficit)</i>	 <u><u>69,588</u></u>	 <u><u>80,538</u></u>	 <u><u>10,138</u></u>
 <i>Total Liabilities and Fund Equity</i>	 <u><u>\$401,661</u></u>	 <u><u>\$404,621</u></u>	 <u><u>\$10,138</u></u>

<u>Mandatory Drug Law</u>	<u>Motor Vehicle License Tax</u>	<u>Police Pension</u>	<u>Recycling and Litter</u>	<u>State Highway</u>
\$8,713	\$44,714	\$39,775	\$0	\$75,855
0	0	0	0	0
0	0	252,064	0	0
125	0	0	0	0
0	0	0	0	0
0	1,683	0	0	1,810
<u>\$8,838</u>	<u>\$46,397</u>	<u>\$291,839</u>	<u>\$0</u>	<u>\$77,665</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	20,000	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	252,064	0	0
<u>0</u>	<u>0</u>	<u>252,064</u>	<u>20,000</u>	<u>0</u>
0	17,000	0	0	66
<u>8,838</u>	<u>29,397</u>	<u>39,775</u>	<u>(20,000)</u>	<u>77,599</u>
<u>8,838</u>	<u>46,397</u>	<u>39,775</u>	<u>(20,000)</u>	<u>77,665</u>
<u>\$8,838</u>	<u>\$46,397</u>	<u>\$291,839</u>	<u>\$0</u>	<u>\$77,665</u>

(continued)

**City of Brooklyn**  
*Combining Balance Sheet*  
*All Special Revenue Funds (continued)*  
*December 31, 2000*

	Street Lighting	Street Maintenance and Repair	D.A.R.E
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$174,326	\$250,361	\$390
Cash and Cash Equivalents			
with Fiscal and Escrow Agents	0	0	0
Receivables:			
Taxes	180,044	0	0
Accounts	0	0	0
Interfund	0	0	0
Due from Other Governments	0	22,321	26,830
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total Assets</i>	<u>\$354,370</u>	<u>\$272,682</u>	<u>\$27,220</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$17,256	\$0
Interfund Payable	0	0	0
Accrued Wages	0	3,379	932
Retainage Payable	0	0	0
Due to Other Governments	0	3,322	971
Deferred Revenue	180,044	0	0
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total Liabilities</i>	<u>180,044</u>	<u>23,957</u>	<u>1,903</u>
<b>Fund Equity</b>			
Fund Balance (Deficit):			
Reserved for Encumbrances	24,991	7,442	0
Unreserved, Undesignated	149,335	241,283	25,317
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total Fund Equity (Deficit)</i>	<u>174,326</u>	<u>248,725</u>	<u>25,317</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$354,370</u>	<u>\$272,682</u>	<u>\$27,220</u>

<u>Underground Storage Tank</u>	<u>Court Computer</u>	<u>Groeger Trust</u>	<u>Juvenile Diversion</u>	<u>Totals</u>
\$55,000	\$40,856	\$38,472	\$50	\$1,028,575
0	0	0	0	50,221
0	0	0	0	756,191
0	1,590	0	3,000	4,715
0	0	0	0	59,306
0	0	0	0	135,391
<u>\$55,000</u>	<u>\$42,446</u>	<u>\$38,472</u>	<u>\$3,050</u>	<u>\$2,034,399</u>
\$0	\$0	\$0	\$1,000	\$18,652
0	0	0	0	301,456
0	0	0	0	4,311
0	0	0	0	50,221
0	0	0	0	4,293
0	0	0	0	756,191
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,135,124</u>
0	237	0	432	107,611
<u>55,000</u>	<u>42,209</u>	<u>38,472</u>	<u>1,618</u>	<u>791,664</u>
<u>55,000</u>	<u>42,446</u>	<u>38,472</u>	<u>2,050</u>	<u>899,275</u>
<u>\$55,000</u>	<u>\$42,446</u>	<u>\$38,472</u>	<u>\$3,050</u>	<u>\$2,034,399</u>

**City of Brooklyn, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended December 31, 2000*

	Community Development Block Grant	Fire Pension	Law Enforcement
<b>Revenues</b>			
Property and Other Taxes	\$0	\$284,350	\$0
Fines, Licenses and Permits	0	0	616
Intergovernmental	204,692	26,088	0
Interest	0	0	0
<i>Total Revenues</i>	<u>204,692</u>	<u>310,438</u>	<u>616</u>
<b>Expenditures</b>			
Current:			
General Government	0	0	0
Security of Persons and Property	0	405,851	0
Transportation	0	0	0
Community Environment	517,640	0	0
Basic Utility Services	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>517,640</u>	<u>405,851</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(312,948)</u>	<u>(95,413)</u>	<u>616</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	0	80,000	0
Operating Transfers Out	(20,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(20,000)</u>	<u>80,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(332,948)</u>	<u>(15,413)</u>	<u>616</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	402,536	95,951	9,522
Decrease in Reserve for Inventory	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$69,588</u></u>	<u><u>\$80,538</u></u>	<u><u>\$10,138</u></u>

<u>Mandatory Drug Law</u>	<u>Motor Vehicle License Tax</u>	<u>Police Pension</u>	<u>Recycling and Litter</u>	<u>State Highway</u>
\$0	\$0	\$221,162	\$0	\$0
300	0	0	0	0
0	29,822	20,107	4,000	29,023
0	2,956	0	0	3,860
<u>300</u>	<u>32,778</u>	<u>241,269</u>	<u>4,000</u>	<u>32,883</u>
0	0	0	0	0
0	0	332,220	0	0
0	24,774	0	0	1,391
0	0	0	30,000	0
0	0	0	0	0
0	0	0	0	0
0	0	739	0	0
0	0	2,504	0	0
<u>0</u>	<u>24,774</u>	<u>335,463</u>	<u>30,000</u>	<u>1,391</u>
<u>300</u>	<u>8,004</u>	<u>(94,194)</u>	<u>(26,000)</u>	<u>31,492</u>
0	0	10,000	10,000	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
300	8,004	(84,194)	(16,000)	31,492
8,538	68,213	123,969	(4,000)	46,173
0	(29,820)	0	0	0
<u>\$8,838</u>	<u>\$46,397</u>	<u>\$39,775</u>	<u>(\$20,000)</u>	<u>\$77,665</u>

(continued)

**City of Brooklyn, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds (continued)  
For the Year Ended December 31, 2000*

	Street Lighting	Street Maintenance and Repair	D.A.R.E
<b>Revenues</b>			
Property and Other Taxes	\$157,973	\$0	\$0
Fines, Licenses and Permits	0	0	0
Intergovernmental	14,128	357,946	36,507
Interest	0	14,529	0
<i>Total Revenues</i>	<u>172,101</u>	<u>372,475</u>	<u>36,507</u>
<b>Expenditures</b>			
Current:			
General Government	0	0	0
Security of Persons and Property	0	0	33,104
Transportation	0	340,891	0
Community Environment	0	0	0
Basic Utility Services	107,527	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>107,527</u>	<u>340,891</u>	<u>33,104</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>64,574</u>	<u>31,584</u>	<u>3,403</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	0	0	23,000
Operating Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>23,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	64,574	31,584	26,403
<i>Fund Balances (Deficit) Beginning of Year</i>	109,752	246,961	(1,086)
Decrease in Reserve for Inventory	0	(29,820)	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$174,326</u>	<u>\$248,725</u>	<u>\$25,317</u>



Underground Storage Tank	Court Computer	Groeger Trust	Juvenile Diversion	Totals
\$0	\$0	\$0	\$0	\$663,485
0	23,450	0	0	24,366
0	0	0	8,000	730,313
0	0	856	0	22,201
0	23,450	856	8,000	1,440,365
0	1,858	0	0	1,858
0	0	0	5,950	777,125
0	0	0	0	367,056
0	0	0	0	547,640
0	0	0	0	107,527
0	0	4,299	0	4,299
0	0	0	0	739
0	0	0	0	2,504
0	1,858	4,299	5,950	1,808,748
0	21,592	(3,443)	2,050	(368,383)
0	0	0	0	123,000
0	0	0	0	(20,000)
0	0	0	0	103,000
0	21,592	(3,443)	2,050	(265,383)
55,000	20,854	41,915	0	1,224,298
0	0	0	0	(59,640)
<u>\$55,000</u>	<u>\$42,446</u>	<u>\$38,472</u>	<u>\$2,050</u>	<u>\$899,275</u>

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Development Block Grant Fund  
For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$121,945	\$121,945	\$0
<b>Expenditures</b>			
Current:			
Community Environment:			
Community Development Block Grant:			
Contractual Services	572,000	540,956	31,044
<i>Excess of Revenues Under Expenditures</i>	(450,055)	(419,011)	31,044
<b>Other Financing Uses</b>			
Operating Transfers Out	(20,000)	(20,000)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(470,055)	(439,011)	31,044
<i>Fund Balance Beginning of Year</i>	608,693	608,693	0
Prior Year Encumbrances Appropriated	32,483	32,483	0
<i>Fund Balance End of Year</i>	\$171,121	\$202,165	\$31,044

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Fire Pension Fund  
For the Year Ended December 31, 2000*

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$588,470	\$284,350	(\$304,120)
Intergovernmental	<u>52,528</u>	<u>27,399</u>	<u>(25,129)</u>
<i>Total Revenues</i>	640,998	311,749	(329,249)
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Fire Pension:			
Personal Services	<u>490,000</u>	<u>405,851</u>	<u>84,149</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	150,998	(94,102)	(245,100)
<b>Other Financing Sources</b>			
Operating Transfers In	<u>69,200</u>	<u>80,000</u>	<u>10,800</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	220,198	(14,102)	(234,300)
<i>Fund Balance Beginning of Year</i>	1,310	1,310	0
Prior Year Encumbrances Appropriated	<u>93,330</u>	<u>93,330</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$314,838</u></u>	<u><u>\$80,538</u></u>	<u><u>(\$234,300)</u></u>

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Law Enforcement Fund  
 For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Fines, Licenses and Permits	\$616	\$616	\$0
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Police:			
Materials and Supplies	4,000	0	4,000
Enforcement and Education:			
Contractual Services	4,500	0	4,500
<i>Total Expenditures</i>	8,500	0	8,500
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,884)	616	8,500
<i>Fund Balance Beginning of Year</i>	9,522	9,522	0
<i>Fund Balance End of Year</i>	\$1,638	\$10,138	\$8,500

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and*  
*Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mandatory Drug Law Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines, Licenses and Permits	<u>\$175</u>	<u>\$175</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Mandatory Drug Law:			
Materials and Supplies	1,000	0	1,000
Capital Outlay	<u>3,000</u>	<u>0</u>	<u>3,000</u>
<i>Total Expenditures</i>	<u>4,000</u>	<u>0</u>	<u>4,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,825)	175	4,000
<i>Fund Balance Beginning of Year</i>	<u>8,538</u>	<u>8,538</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,713</u></u>	<u><u>\$8,713</u></u>	<u><u>\$4,000</u></u>

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and*  
*Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle License Tax Fund*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$31,367	\$30,448	(\$919)
Interest	1,802	2,956	1,154
<i>Total Revenues</i>	<u>33,169</u>	<u>33,404</u>	<u>235</u>
<b>Expenditures</b>			
Current:			
Transportation:			
Motor Vehicle License Tax:			
Materials and Supplies	46,630	39,569	7,061
Contractual Services	5,000	0	5,000
Capital Outlay	5,000	4,293	707
<i>Total Expenditures</i>	<u>56,630</u>	<u>43,862</u>	<u>12,768</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(23,461)	(10,458)	13,003
<i>Fund Balance Beginning of Year</i>	36,084	36,084	0
Prior Year Encumbrances Appropriated	2,088	2,088	0
<i>Fund Balance End of Year</i>	<u>\$14,711</u>	<u>\$27,714</u>	<u>\$13,003</u>

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Police Pension Fund  
For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$450,333	\$221,162	(\$229,171)
Intergovernmental	39,638	21,127	(18,511)
<i>Total Revenues</i>	489,971	242,289	(247,682)
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Police:			
Personal Services	350,000	335,463	14,537
<i>Excess of Revenues Over (Under) Expenditures</i>	139,971	(93,174)	(233,145)
<b>Other Financing Sources</b>			
Transfers In	10,000	10,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	149,971	(83,174)	(233,145)
<i>Fund Balance Beginning of Year</i>	29,020	29,020	0
Prior Year Encumbrances Appropriated	93,929	93,929	0
<i>Fund Balance End of Year</i>	\$272,920	\$39,775	(\$233,145)

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Recycling and Litter Fund  
For the Year Ended December 31, 2000*

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$4,000	\$4,000	\$0
<b>Expenditures</b>			
Current:			
Community Environment:			
Recycling and Litter:			
Other	<u>30,000</u>	<u>30,000</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(26,000)	(26,000)	0
<b>Other Financing Sources</b>			
Operating Transfer In	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(16,000)	(16,000)	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$16,000)</u></u>	<u><u>(\$16,000)</u></u>	<u><u>\$0</u></u>



**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual  
State Highway Fund  
For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$30,713	\$29,012	(\$1,701)
Interest	1,280	3,860	2,580
<i>Total Revenues</i>	<u>31,993</u>	<u>32,872</u>	<u>879</u>
<b>Expenditures</b>			
Current:			
Transportation:			
Garage:			
Personal Services	4,100	53	4,047
Materials and Supplies	18,000	1,051	16,949
Contractual Services	3,000	353	2,647
Capital Outlay	1,000	0	1,000
<i>Total Expenditures</i>	<u>26,100</u>	<u>1,457</u>	<u>24,643</u>
<i>Excess of Revenues Over Expenditures</i>	5,893	31,415	25,522
<i>Fund Balance Beginning of Year</i>	<u>44,374</u>	<u>44,374</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$50,267</u></u>	<u><u>\$75,789</u></u>	<u><u>\$25,522</u></u>

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Street Lighting Fund  
For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Property and Other Taxes	\$321,246	\$157,973	(\$163,273)
Intergovernmental	<u>28,500</u>	<u>14,857</u>	<u>(13,643)</u>
<i>Total Revenues</i>	<u>349,746</u>	<u>172,830</u>	<u>(176,916)</u>
<b>Expenditures</b>			
Current:			
Basic Utility Services:			
Street Lighting:			
Contractual Services	150,000	145,189	4,811
Other	<u>10,000</u>	<u>0</u>	<u>10,000</u>
<i>Total Expenditures</i>	<u>160,000</u>	<u>145,189</u>	<u>14,811</u>
<i>Excess of Revenues Over Expenditures</i>	189,746	27,641	(162,105)
<i>Fund Balance Beginning of Year</i>	106,053	106,053	0
Prior Year Encumbrances Appropriated	<u>15,641</u>	<u>15,641</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$311,440</u></u>	<u><u>\$149,335</u></u>	<u><u>(\$162,105)</u></u>

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Street Maintenance and Repair Fund  
For the Year Ended December 31, 2000*

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$351,924	\$357,812	\$5,888
Interest	10,142	14,529	4,387
Other	<u>3,042</u>	<u>0</u>	<u>(3,042)</u>
<i>Total Revenues</i>	<u>365,108</u>	<u>372,341</u>	<u>7,233</u>
<b>Expenditures</b>			
Current:			
Transportation:			
Street Maintenance and Repair:			
Personal Services	121,550	97,977	23,573
Materials and Supplies	200,000	193,213	6,787
Contractual Services	30,000	26,572	3,428
Capital Outlay	<u>41,500</u>	<u>27,423</u>	<u>14,077</u>
<i>Total Expenditures</i>	<u>393,050</u>	<u>345,185</u>	<u>47,865</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(27,942)	27,156	55,098
<i>Fund Balance Beginning of Year</i>	189,257	189,257	0
Prior Year Encumbrances Appropriated	<u>22,379</u>	<u>22,379</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$183,694</u></u>	<u><u>\$238,792</u></u>	<u><u>\$55,098</u></u>

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual  
D.A.R.E. Fund  
For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$9,677	\$9,677	\$0
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Police:			
Personal Services	<u>47,125</u>	<u>33,437</u>	<u>13,688</u>
<i>Excess of Revenues Under Expenditures</i>	(37,448)	(23,760)	13,688
<b>Other Financing Sources</b>			
Operating Transfers In	<u>23,000</u>	<u>23,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(14,448)	(760)	13,688
<i>Fund Balance (Deficit) Beginning of Year</i>	(104)	(104)	0
Prior Year Encumbrances Appropriated	<u>1,254</u>	<u>1,254</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$13,298)</u></u>	<u><u>\$390</u></u>	<u><u>\$13,688</u></u>

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Underground Storage Tank Fund  
 For the Year Ended December 31, 2000*

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>55,000</u>	<u>55,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$55,000</u></u>	<u><u>\$55,000</u></u>	<u><u>\$0</u></u>

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Court Computer Fund  
For the Year Ended December 31, 2000*

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable) <u></u>
<b>Revenues</b>			
Fines, Licenses and Permits	<u>\$22,470</u>	<u>\$22,470</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
General Government:			
Courts:			
Materials and Supplies	2,000	645	1,355
Contractual Services	3,000	0	3,000
Capital Outlay	<u>15,000</u>	<u>1,450</u>	<u>13,550</u>
<i>Total Expenditures</i>	<u>20,000</u>	<u>2,095</u>	<u>17,905</u>
<i>Excess of Revenues Over Expenditures</i>	2,470	20,375	17,905
<i>Fund Balance Beginning of Year</i>	18,859	18,859	0
Prior Year Encumbrances Appropriated	<u>1,385</u>	<u>1,385</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$22,714</u></u>	<u><u>\$40,619</u></u>	<u><u>\$17,905</u></u>

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Groeger Trust Fund  
For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Interest	\$781	\$856	\$75
<b>Expenditures</b>			
Capital Outlay	40,000	4,299	35,701
<i>Excess of Revenues Under Expenditures</i>	(39,219)	(3,443)	35,776
<i>Fund Balance Beginning of Year</i>	41,915	41,915	0
<i>Fund Balance End of Year</i>	\$2,696	\$38,472	\$35,776

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Juvenile Diversion Fund  
 For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$0</u>
 <b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Juvenile Diversion:			
Personal Services	4,000	4,000	0
Materials and Supplies	<u>4,000</u>	<u>2,382</u>	<u>1,618</u>
 <i>Total Expenditures</i>	 <u>8,000</u>	 <u>6,382</u>	 <u>1,618</u>
 <i>Excess of Revenues Under Expenditures</i>	 (3,000)	 (1,382)	 1,618
 <i>Fund Balance Beginning of Year</i>	 <u>0</u>	 <u>0</u>	 <u>0</u>
 <i>Fund Balance (Deficit) End of Year</i>	 <u><u>(\$3,000)</u></u>	 <u><u>(\$1,382)</u></u>	 <u><u>\$1,618</u></u>



**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and*  
*Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$1,360,049	\$663,485	(\$696,564)
Fines, Licenses and Permits	23,261	23,261	0
Intergovernmental	675,292	621,277	(54,015)
Interest	14,005	22,201	8,196
Other	3,042	0	(3,042)
<i>Total Revenues</i>	<u>2,075,649</u>	<u>1,330,224</u>	<u>(745,425)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Court Computer Fund	<u>20,000</u>	<u>2,095</u>	<u>17,905</u>
Security of Persons and Property:			
Fire Pension Fund	490,000	405,851	84,149
Law Enforcement Fund	8,500	0	8,500
Mandatory Drug Law Fund	4,000	0	4,000
Police Pension Fund	350,000	335,463	14,537
D.A.R.E. Fund	47,125	33,437	13,688
Juvenile Derivation Fund	<u>8,000</u>	<u>6,382</u>	<u>1,618</u>
Total Security of Persons and Property	<u>907,625</u>	<u>781,133</u>	<u>126,492</u>
Transportation:			
Motor Vehicle License Tax Fund	56,630	43,862	12,768
State Highway Fund	26,100	1,457	24,643
Street Maintenance and Repair Fund	<u>393,050</u>	<u>345,185</u>	<u>47,865</u>
Total Transportation	<u>\$475,780</u>	<u>\$390,504</u>	<u>\$85,276</u>

(continued)

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Special Revenue Funds (continued)  
For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Community Environment:			
Community Development Block Grant Fund	\$572,000	\$540,956	\$31,044
Recycling and Litter Fund	<u>30,000</u>	<u>30,000</u>	<u>0</u>
 Total Community Environment	 <u>602,000</u>	 <u>570,956</u>	 <u>31,044</u>
 Basic Utility Services:			
Street Lighting Fund	<u>160,000</u>	<u>145,189</u>	<u>14,811</u>
 Capital Outlay			
Groeger Trust Fund	<u>40,000</u>	<u>4,299</u>	<u>35,701</u>
 <i>Total Expenditures</i>	 <u>2,205,405</u>	 <u>1,894,176</u>	 <u>311,229</u>
 <i>Excess of Revenues Under Expenditures</i>	 <u>(129,756)</u>	 <u>(563,952)</u>	 <u>(434,196)</u>
 <b>Other Financing Sources (Uses)</b>			
Operating Transfers In	112,200	123,000	10,800
Operating Transfers Out	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
 <i>Total Other Financing Sources (Uses)</i>	 <u>92,200</u>	 <u>103,000</u>	 <u>10,800</u>
 <i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	 <u>(37,556)</u>	 <u>(460,952)</u>	 <u>(423,396)</u>
 <i>Fund Balances Beginning of Year</i>	 1,148,521	 1,148,521	 0
 Prior Year Encumbrances Appropriated	<u>262,489</u>	<u>262,489</u>	<u>0</u>
 <i>Fund Balances End of Year</i>	 <u><u>\$1,373,454</u></u>	 <u><u>\$950,058</u></u>	 <u><u>(\$423,396)</u></u>

## DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long term debt principal and interest and related costs. Since there is only one debt service fund and the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented.

***General Obligation Bond Retirement Fund*** To account for the accumulation of resources to pay principal and interest on general obligation and special assessment debt.

## CAPITAL PROJECTS FUNDS

To account for financial resources to be used for the acquisition or construction of major capital facilities.

***Capital Improvements Fund*** To account for twenty-five percent of income tax revenue and general fund transfers expended for various capital projects of the City.

***ODNR Nature Works Fund*** To account for grant monies received from the Ohio Department of Natural Resources and general fund transfers and advances expended for renovation of Memorial Park.

***Street and Sidewalk Repair Fund*** To account for improvements of the City's streets and sidewalks.

***Tiedeman Road Fund*** To account for fifty percent of gross income tax revenue and note proceeds for the widening and improvement of Tiedeman Road.

***Issue II Fund*** To account for grant monies received from the Ohio Public Works Commission plus City matching funds. Expenditures are restricted to specific projects within the City.

**City of Brooklyn, Ohio**  
*Combining Balance Sheet*  
*All Capital Projects Funds*  
*December 31, 2000*

	<u>Capital Improvements</u>	<u>ODNR Nature Works</u>
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$987,525	\$28,550
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	45,638
Receivables:		
Taxes	258,813	0
Interfund	<u>131,456</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$1,377,794</u></u>	<u><u>\$74,188</u></u>
<b>Liabilities</b>		
Accounts Payable	\$96,702	\$0
Interfund Payable	59,306	0
Retainage Payable	0	45,638
Accrued Interest Payable	10,463	0
Notes Payable	<u>675,000</u>	<u>0</u>
<i>Total Liabilities</i>	<u>841,471</u>	<u>45,638</u>
<b>Fund Equity</b>		
Fund Balance (Deficit):		
Reserved for Encumbrances	314,639	0
Unreserved, Undesignated	<u>221,684</u>	<u>28,550</u>
<i>Total Fund Equity (Deficit)</i>	<u>536,323</u>	<u>28,550</u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$1,377,794</u></u>	<u><u>\$74,188</u></u>

Street and Sidewalk Repair	Tiedeman Road	Totals
\$1,458	\$111,807	\$1,129,340
0	0	45,638
0	0	258,813
0	0	131,456
<u>\$1,458</u>	<u>\$111,807</u>	<u>\$1,565,247</u>
\$0	\$0	\$96,702
0	0	59,306
0	0	45,638
7,363	21,313	39,139
475,000	1,375,000	2,525,000
<u>482,363</u>	<u>1,396,313</u>	<u>2,765,785</u>
0	0	314,639
<u>(480,905)</u>	<u>(1,284,506)</u>	<u>(1,515,177)</u>
<u>(480,905)</u>	<u>(1,284,506)</u>	<u>(1,200,538)</u>
<u>\$1,458</u>	<u>\$111,807</u>	<u>\$1,565,247</u>

**City of Brooklyn, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 2000*

	<u>Capital Improvements</u>	<u>ODNR Nature Works</u>
<b>Revenues</b>		
Municipal Income Tax	\$2,615,777	\$0
Intergovernmental	0	198,875
Special Assessments	8,259	0
Interest	<u>2,868</u>	<u>8,950</u>
<i>Total Revenues</i>	<u>2,626,904</u>	<u>207,825</u>
<b>Expenditures</b>		
Capital Outlay	2,284,524	156,283
Debt Service:		
Principal Retirement	120,850	0
Interest and Fiscal Charges	<u>94,038</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,499,412</u>	<u>156,283</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>127,492</u>	<u>51,542</u>
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In	240,800	0
Operating Transfers Out	<u>(318,125)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(77,325)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	50,167	51,542
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>486,156</u>	<u>(22,992)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$536,323</u></u>	<u><u>\$28,550</u></u>

Street and Sidewalk Repair	Tiedeman Road	Totals
\$0	\$341,950	\$2,957,727
0	0	198,875
0	0	8,259
0	15,859	27,677
<u>0</u>	<u>357,809</u>	<u>3,192,538</u>
0	0	2,440,807
0	0	120,850
16,335	45,107	155,480
<u>16,335</u>	<u>45,107</u>	<u>2,717,137</u>
<u>(16,335)</u>	<u>312,702</u>	<u>475,401</u>
148,000	115,000	503,800
<u>(25,575)</u>	<u>(387,950)</u>	<u>(731,650)</u>
<u>122,425</u>	<u>(272,950)</u>	<u>(227,850)</u>
106,090	39,752	247,551
<u>(586,995)</u>	<u>(1,324,258)</u>	<u>(1,448,089)</u>
<u><u>(\$480,905)</u></u>	<u><u>(\$1,284,506)</u></u>	<u><u>(\$1,200,538)</u></u>

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Capital Improvements Fund  
For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Municipal Income Tax	\$2,579,280	\$2,640,035	\$60,755
Special Assessments	8,793	8,259	(534)
Interest	6,839	2,868	(3,971)
<i>Total Revenues</i>	<u>2,594,912</u>	<u>2,651,162</u>	<u>56,250</u>
<b>Expenditures</b>			
Capital Outlay:			
Capital Improvements:			
Capital Outlay	3,465,488	2,735,992	729,496
Debt Service:			
Principal Retirement	120,850	120,850	0
Interest and Fiscal Charges	66,022	66,022	0
<i>Total Expenditures</i>	<u>3,652,360</u>	<u>2,922,864</u>	<u>729,496</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,057,448)</u>	<u>(271,702)</u>	<u>785,746</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	240,800	240,800	0
Operating Transfers Out	(812,000)	(812,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(571,200)</u>	<u>(571,200)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(1,628,648)</u>	<u>(842,902)</u>	<u>785,746</u>
<i>Fund Balance Beginning of Year</i>	613,063	613,063	0
Prior Year Encumbrances Appropriated	<u>809,223</u>	<u>809,223</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$206,362)</u></u>	<u><u>\$579,384</u></u>	<u><u>\$785,746</u></u>



**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*ODNR Nature Works Fund*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$16,785	\$198,875	\$182,090
Interest	4,500	8,950	4,450
<i>Total Revenues</i>	21,285	207,825	186,540
<b>Expenditures</b>			
Capital Outlay:			
ODNR Nature Works:			
Capital Outlay	197,580	127,052	70,528
<i>Excess of Revenues Over (Under) Expenditures</i>	(176,295)	80,773	257,068
<b>Other Financing Uses</b>			
Advances Out	0	(198,875)	(198,875)
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(176,295)	(118,102)	58,193
<i>Fund Balance Beginning of Year</i>	173,405	173,405	0
Prior Year Encumbrances Appropriated	18,885	18,885	0
<i>Fund Balance End of Year</i>	<u>\$15,995</u>	<u>\$74,188</u>	<u>\$58,193</u>

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Street and Sidewalk Repair Fund*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	148,000	148,000	0
Operating Transfers Out	<u>(148,000)</u>	<u>(148,000)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>1,458</u>	<u>1,458</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,458</u></u>	<u><u>\$1,458</u></u>	<u><u>\$0</u></u>

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Tiedeman Road Fund*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Municipal Income Tax	\$341,715	\$341,950	\$235
Interest	16,000	15,859	(141)
<i>Total Revenues</i>	357,715	357,809	94
<b>Expenditures</b>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	357,715	357,809	94
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	115,000	115,000	0
Operating Transfers Out	(597,425)	(597,425)	0
<i>Total Other Financing Sources (Uses)</i>	(482,425)	(482,425)	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(124,710)	(124,616)	94
<i>Fund Balance Beginning of Year</i>	236,423	236,423	0
<i>Fund Balance End of Year</i>	\$111,713	\$111,807	\$94

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Issue II Fund  
For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay			
Issue II:			
Capital Outlay	<u>10,000</u>	<u>0</u>	<u>10,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,000)	0	10,000
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$10,000)</u></u>	<u><u>\$0</u></u>	<u><u>\$10,000</u></u>

**City of Brooklyn, Ohio**  
*Schedule of Revenues, Expenditures, and*  
*Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Capital Projects Funds*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Municipal Income Tax	\$2,920,995	\$2,981,985	\$60,990
Intergovernmental	16,785	198,875	182,090
Special Assessments	8,793	8,259	(534)
Interest	<u>27,339</u>	<u>27,677</u>	<u>338</u>
<i>Total Revenues</i>	<u>2,973,912</u>	<u>3,216,796</u>	<u>242,884</u>
<b>Expenditures</b>			
Capital Outlay:			
Capital Improvements Fund	3,465,488	2,735,992	729,496
ODNR Nature Works Fund	197,580	127,052	70,528
Issue II Fund	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Total Capital Outlay	<u>3,673,068</u>	<u>2,863,044</u>	<u>810,024</u>
Debt Service:			
Principal Retirement	120,850	120,850	0
Interest and Fiscal Charges	<u>66,022</u>	<u>66,022</u>	<u>0</u>
Total Debt Service	<u>186,872</u>	<u>186,872</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,859,940</u>	<u>3,049,916</u>	<u>810,024</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(886,028)</u>	<u>166,880</u>	<u>1,052,908</u>
<b>Other Financing Sources (Uses)</b>			
Advances Out	0	(198,875)	(198,875)
Operating Transfers In	503,800	503,800	0
Operating Transfers Out	<u>(1,557,425)</u>	<u>(1,557,425)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(1,053,625)</u>	<u>(1,252,500)</u>	<u>(198,875)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(1,939,653)	(1,085,620)	854,033
<i>Fund Balances Beginning of Year</i>	1,024,349	1,024,349	0
Prior Year Encumbrances Appropriated	<u>828,108</u>	<u>828,108</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$87,196)</u></u>	<u><u>\$766,837</u></u>	<u><u>\$854,033</u></u>

## FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for the individuals, private organizations, other governments, and/or other funds. The following is the City's fiduciary fund type:

### AGENCY FUNDS

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

***Mayor's Court Fund*** To account for the activities within the mayor's court.

***Required Deposits Fund*** To account for deposits made by citizens, contractors or vendors held by the City to ensure compliance with various City ordinances.

***Building Assessment Fees Fund*** This fund was established in accordance with Senate Bill 359 that states that all political subdivisions that collect fees for acceptance and approval of plans for commercial and industrial building must collect and remit a monthly fee to the State on behalf of the Ohio Board of Building Standards.

**City of Brooklyn, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2000*

	<u>Balance</u> <u>12/31/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/00</u>
<b>Mayor's Court</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$50,152	\$1,012,461	\$1,040,768	\$21,845
<b>Liabilities</b>				
Due to Other Funds	\$32,318	\$0	\$32,318	\$0
Due to Other Governments	2,685	0	2,685	0
Undistributed Monies	15,149	1,012,461	1,005,765	21,845
<i>Total Liabilities</i>	<u>\$50,152</u>	<u>\$1,012,461</u>	<u>\$1,040,768</u>	<u>\$21,845</u>

**Required Deposits**

<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$81,481</u>	<u>\$21,623</u>	<u>\$16,226</u>	<u>\$86,878</u>
<b>Liabilities</b>				
Deposits Held and Due to Others	<u>\$81,481</u>	<u>\$21,623</u>	<u>\$16,226</u>	<u>\$86,878</u>

**Building Assessment Fees**

<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$118</u>	<u>\$1,499</u>	<u>\$1,464</u>	<u>\$153</u>
<b>Liabilities</b>				
Due to Other Governments	<u>\$118</u>	<u>\$1,499</u>	<u>\$1,464</u>	<u>\$153</u>

(continued)

**City of Brooklyn, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2000*

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
<b>Totals - All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$81,599	\$23,122	\$17,690	\$87,031
Cash and Cash Equivalents in Segregated Accounts	50,152	1,012,461	1,040,768	21,845
<i>Total Assets</i>	<u>\$131,751</u>	<u>\$1,035,583</u>	<u>\$1,058,458</u>	<u>\$108,876</u>
<b>Liabilities</b>				
Due to Other Funds	\$32,318	\$0	\$32,318	\$0
Due to Other Governments	2,803	1,499	4,149	153
Undistributed Monies	15,149	1,012,461	1,005,765	21,845
Deposits Held and Due to Others	81,481	21,623	16,226	86,878
<i>Total Liabilities</i>	<u>\$131,751</u>	<u>\$1,035,583</u>	<u>\$1,058,458</u>	<u>\$108,876</u>



## **GENERAL FIXED ASSETS ACCOUNT GROUP**

The general fixed assets account group is used to account for all land, buildings, improvements other than buildings, machinery and equipment, furniture and fixtures, and vehicles.

**City of Brooklyn, Ohio**  
*Schedule of General Fixed Assets*  
*By Source*  
*December 31, 2000*

**General Fixed Assets**

Land	\$2,612,232
Buildings	13,736,788
Improvements Other Than Buildings	8,778,050
Machinery and Equipment	3,136,172
Furniture and Fixtures	600,392
Vehicles	3,516,638

*Total General Fixed Assets* \$32,380,272

**Investment in General Fixed Assets**

General Fund	\$10,934,240
Special Revenue Funds	421,303
Capital Projects Funds	20,546,724
Confiscation/Forfeiture	31,472
Donations (Land for Library)	446,533

*Total General Fixed Assets* \$32,380,272

**City of Brooklyn, Ohio**  
*Schedule of Changes in General Fixed Assets*  
*By Function*  
*For the Year Ended December 31, 2000*

	General Fixed Assets 12/31/99	Additions	Deletions	General Fixed Assets 12/31/00
<b>General Government</b>				
Council	\$8,158	\$0	\$0	\$8,158
Mayor	40,754	26,598	0	67,352
Finance	41,792	3,194	0	44,986
Civil Service	1,470	0	0	1,470
Service Garage	49,386	11,855	0	61,241
Buildings and Lands	4,046,839	80,300	0	4,127,139
<i>Total General Government</i>	<u>4,188,399</u>	<u>121,947</u>	<u>0</u>	<u>4,310,346</u>
<b>Security of Persons and Property</b>				
Police Department	477,277	324,456	(3,910)	797,823
Fire Department	1,911,863	30,217	0	1,942,080
<i>Total Security of Persons and Property</i>	<u>2,389,140</u>	<u>354,673</u>	<u>(3,910)</u>	<u>2,739,903</u>
<b>Transportation</b>				
Service Department	66,068	983,899	0	1,049,967
<b>Community Environment</b>				
Service Garage	721,811	225,777	0	947,588
Library	3,462,310	0	0	3,462,310
Building\Service Department	76,150	8,880	(49,098)	35,932
<i>Total Community Environment</i>	<u>4,260,271</u>	<u>234,657</u>	<u>(49,098)</u>	<u>4,445,830</u>
<b>Basic Utility</b>				
Refuse Collection	5,703,827	0	0	5,703,827
Recycling	192,313	30,000	0	222,313
<i>Total Basic Utility</i>	<u>5,896,140</u>	<u>30,000</u>	<u>0</u>	<u>5,926,140</u>
<b>Leisure Time Activities</b>				
Multi-Purpose Center	3,020,706	157,643	(2,755)	3,175,594
Parks	3,145,538	443,629	0	3,589,167
Natatorium	5,110,328	25,835	0	5,136,163
Senior Community Center	2,004,794	2,368	0	2,007,162
<i>Total Leisure Time Activities</i>	<u>13,281,366</u>	<u>629,475</u>	<u>(2,755)</u>	<u>13,908,086</u>
Construction in Progress	899,090	0	(899,090)	0
<i>Total General Fixed Assets</i>	<u>\$30,980,474</u>	<u>\$2,354,651</u>	<u>(\$954,853)</u>	<u>\$32,380,272</u>

**City of Brooklyn, Ohio**  
*Schedule of General Fixed Assets*  
*By Function and Type*  
*December 31, 2000*

	Totals	Land	Buildings	Improvements Other Than Buildings
<b>General Government</b>				
Council	\$8,158	\$0	\$0	\$0
Mayor	67,352	0	0	0
Finance	44,986	0	0	0
Civil Service	1,470	0	0	0
Service Garage	61,241	0	0	20,018
Buildings and Lands	4,127,139	518,880	2,388,159	923,217
<i>Total General Government</i>	4,310,346	518,880	2,388,159	943,235
<b>Security of Persons and Property</b>				
Police Department	797,823	1,195	0	0
Fire Department	1,942,080	0	0	119,866
<i>Total Security of Persons and Property</i>	2,739,903	1,195	0	119,866
<b>Transportation</b>				
Service Department	1,049,967	13,878	77,500	62,856
<b>Community Environment</b>				
Service Garage	947,588	0	0	5,346
Library	3,462,310	250,800	3,184,879	0
Building\Service Department	35,932	0	0	0
<i>Total Community Environment</i>	4,445,830	250,800	3,184,879	5,346
<b>Basic Utility</b>				
Refuse Collection	5,703,827	24,113	644,892	4,129,515
Recycling	222,313	0	0	0
<i>Total Basic Utility</i>	5,926,140	24,113	644,892	4,129,515
<b>Leisure Time Activities</b>				
Multi-Purpose Center	3,175,594	230,775	1,969,496	428,770
Parks	3,589,167	865,706	82,188	2,293,257
Natatorium	5,136,163	445,985	3,936,484	596,473
Senior Community Center	2,007,162	260,900	1,453,190	198,732
<i>Total Leisure Time Activities</i>	13,908,086	1,803,366	7,441,358	3,517,232
<i>Total General Fixed Assets</i>	\$32,380,272	\$2,612,232	\$13,736,788	\$8,778,050

Machinery and Equipment	Furniture and Fixtures	Vehicles
\$8,158	\$0	\$0
40,834	3,362	23,156
42,802	2,184	0
1,470	0	0
41,223	0	0
128,015	168,868	0
<u>262,502</u>	<u>174,414</u>	<u>23,156</u>
369,205	2,055	425,368
287,379	1,849	1,532,986
<u>656,584</u>	<u>3,904</u>	<u>1,958,354</u>
177,097	1,503	717,133
875,578	0	66,664
3,984	22,647	0
9,486	0	26,446
<u>889,048</u>	<u>22,647</u>	<u>93,110</u>
430,641	0	474,666
71,369	0	150,944
<u>502,010</u>	<u>0</u>	<u>625,610</u>
284,670	230,531	31,352
200,497	129,988	17,531
125,131	32,090	0
38,633	5,315	50,392
<u>648,931</u>	<u>397,924</u>	<u>99,275</u>
<u>\$3,136,172</u>	<u>\$600,392</u>	<u>\$3,516,638</u>

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**City of Brooklyn, Ohio**  
*General Fund Expenditures by Function*  
*Last Ten Years*

Year	General Government	Security of Persons and Property	Transportation	Community Environment	Basic Utility Services	Leisure Time Activities	Capital Outlay	Debt Service	Total
2000	\$1,168,470	\$5,184,646	\$68,097	\$1,147,939	\$2,301,167	\$1,673,426	\$0	\$0	\$11,543,745
1999	1,247,688	4,517,054	205,855	1,118,372	1,655,063	1,724,163	0	0	10,468,195
1998	949,312	4,059,687	115,397	1,072,429	1,717,031	1,673,353	0	0	9,587,209
1997	1,027,956	3,954,969	154,459	800,904	1,638,609	1,787,422	0	0	9,364,319
1996	962,574	3,904,239	221,122	737,378	1,550,268	1,660,200	12,355	42,021	9,090,157
1995	1,034,509	3,747,031	186,877	723,173	1,510,813	1,530,327	0	56,028	8,788,758
1994	1,082,341	3,630,872	16,553	717,056	1,532,447	1,532,241	0	56,028	8,567,538
1993	1,091,146	3,492,578	35,681	646,348	1,452,173	1,513,164	0	55,027	8,286,117
1992	1,008,149	3,675,374	38,446	709,000	1,197,723	1,488,573	0	56,027	8,173,292
1991	1,026,500	3,567,637	110,125	543,207	1,439,421	1,411,700	226,209	14,006	8,338,805

Source: City Financial Records

**City of Brooklyn, Ohio**  
*General Fund Revenues By Source*  
*Last Ten Years*

Year	Taxes	Charges for Services	Fines, Licenses and Permits	Inter-Governmental	Interest	Rent and Other	Total
2000	\$8,808,639	\$918,360	\$753,411	\$1,001,783	\$383,075	\$113,735	\$11,979,003
1999	8,858,944	854,820	626,383	874,972	284,608	216,570	11,716,297
1998	8,462,727	861,648	565,746	921,345	244,862	626,892	11,683,220
1997	7,848,835	892,169	546,739	789,292	218,455	123,939	10,419,429
1996	7,496,161	863,650	413,260	1,111,143	227,497	88,811	10,200,522
1995	7,477,931	763,567	275,418	710,984	257,487	98,770	9,584,157
1994	7,329,139	813,717	325,476	652,135	234,169	110,477	9,465,113
1993	6,802,236	691,390	336,440	703,926	239,472	112,804	8,886,268
1992	6,048,688	723,020	217,270	591,522	250,566	110,889	7,941,955
1991	5,846,750	517,069	241,001	565,812	315,210	78,935	7,564,777

Source: City Financial Records



**City of Brooklyn, Ohio**  
*Property Tax Levies and Collections (1)*  
*Last Ten Years*

Collection Year	Current Tax Levy (2)	Current Tax Collections (2)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total		Outstanding Delinquent Taxes (3)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
						Collections to Current Tax Levy	Collections to Current Tax Levy		
2000	\$1,515,926	\$1,489,947	98.29 %	\$28,823	\$1,518,770	100.19 %		\$25,810	1.70 %
1999	1,490,848	1,469,088	98.54	48,664	1,517,752	101.80		50,560	3.39
1998	1,456,512	1,435,508	98.56	21,910	1,457,418	100.06		74,433	5.11
1997	1,424,790	1,336,244	93.79	12,556	1,348,800	94.66		41,543	2.92
1996	1,413,607	1,362,146	96.36	9,654	1,371,800	97.04		70,328	4.96
1995	1,396,635	1,378,207	98.68	12,000	1,390,207	99.54		45,659	3.27
1994	1,171,419	1,151,489	98.30	18,691	1,170,180	99.89		28,628	2.44
1993	1,090,304	1,068,330	97.98	24,824	1,093,154	100.26		28,508	2.61
1992	1,120,292	1,049,184	93.65	8,248	1,057,432	94.39		45,129	4.03
1991	991,960	944,542	95.22	9,398	953,940	96.17		38,845	3.92

Source: Cuyahoga County, Ohio; County Auditor

(1) Information for Real and Public Utility Only

(2) State Reimbursements of Rollback and Homestead Exemptions are included

(3) Penalties and interest are included, since by Ohio law they become part of tax obligation as assessment occurs

**City of Brookhyn, Ohio**  
*Assessed Valuation and Estimated Actual Value of Taxable Property*  
*Last Ten Years*

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		Ratio
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2000	\$278,237,680	\$794,964,800	\$29,854,130	\$33,925,147	\$67,099,234	\$268,396,936	\$375,191,044	\$1,097,286,883	34%
1999	250,158,120	714,737,486	32,288,580	35,025,534	72,851,158	291,404,632	355,297,858	1,041,167,652	34
1998	239,814,090	685,183,114	32,734,230	37,198,091	78,470,390	313,881,560	351,018,710	1,036,262,765	34
1997	235,266,210	672,189,171	33,266,860	37,803,250	81,459,237	325,836,948	349,992,307	1,035,829,369	34
1996	229,560,670	655,887,629	33,152,460	37,673,250	79,736,096	318,944,384	342,449,226	1,012,505,263	34
1995	224,075,970	640,217,057	34,815,390	39,562,943	74,590,629	298,362,516	333,481,989	978,142,516	34
1994	184,001,820	525,719,486	32,927,670	37,417,807	49,587,402	198,349,608	266,516,892	761,486,901	35
1993	168,415,620	481,187,486	33,492,830	38,060,034	45,022,549	180,090,196	246,930,999	699,337,716	35
1992	166,519,430	475,769,800	31,097,440	35,338,000	44,860,723	172,541,242	242,477,593	683,649,042	35
1991	143,176,630	409,076,086	29,513,870	33,538,489	43,021,467	159,338,767	215,711,967	601,953,342	36

Source: Cuyahoga County, Ohio; County Auditor

Estimated actual value is calculated by dividing the assessed value by the assessment percentage. The percentages for 2000 were 35 percent for real property, 88 percent for public utility tangible and 25 percent for tangible personal.

**City of Brooklyn, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments*  
*(Per \$1,000 of Assessed Valuation)*  
*Last Ten Years*

Collection Year	City of Brooklyn			Debt Service Fund	Total City	Brooklyn City School District		Cuyahoga County	Total Direct and Overlapping Governments
	General Fund	Special Revenue Funds							
2000	\$2.30	\$2.10	\$1.00	\$5.40	\$40.00	\$16.70	\$62.10		
1999	2.30	2.10	1.00	5.40	40.00	16.70	62.10		
1998	2.30	2.10	1.00	5.40	39.80	18.00	63.20		
1997	2.30	2.10	1.00	5.40	39.90	18.00	63.30		
1996	2.30	2.10	1.00	5.40	40.20	18.00	63.60		
1995	2.30	2.10	1.00	5.40	41.10	18.20	64.70		
1994	2.30	2.10	1.00	5.40	39.70	17.80	62.90		
1993	3.30	1.10	1.00	5.40	39.70	17.80	62.90		
1992	3.30	1.10	0.00	4.40	39.70	17.80	61.90		
1991	3.30	1.10	0.00	4.40	39.70	17.80	61.90		

Source: Cuyahoga County, Ohio; County Auditor

**City of Brooklyn, Ohio**  
*Special Assessment*  
*Billings and Collections*  
*Last Six Years (1)*

Collection Year	Total Billed	Amount Collected	Percent Collected
2000	\$99,171	\$97,163	97.98%
1999	98,076	98,085	100.01
1998	96,864	95,422	98.51
1997	90,410	88,966	98.40
1996	83,122	98,008	117.91
1995	87,688	80,446	91.74

Source: Cuyahoga County, Ohio; County Auditor

(1) Prior to 1995 the City had no special assessment debt.

Collections represent amounts for bonded debt only.

**City of Brooklyn, Ohio**  
*Ratio of General Bonded Debt to Assessed Value and  
 Net Bonded Debt Per Capita  
 Last Nine Years (1)*

Year	Population (2)	Assessed Value (3)	Gross General Bonded Debt	Debt Service Monies Available	Net General Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net General Bonded Debt Per Capita
2000	11,586	\$375,191,044	\$3,952,806	\$478,677	\$3,474,129	0.93 %	\$300
1999	11,774	355,297,858	4,207,806	24,547	4,183,259	1.18	355
1998	11,774	351,018,800	3,945,000	21,823	3,923,177	1.12	333
1997	11,774	349,992,307	4,115,000	21,267	4,093,733	1.17	348
1996	11,774	342,449,226	4,275,000	6,685	4,268,315	1.25	363
1995	11,706	333,481,989	4,425,000	8,432	4,416,568	1.32	377
1994	11,706	266,516,892	4,570,000	19,595	4,550,405	1.71	389
1993	11,706	246,930,999	4,700,000	5,431	4,694,569	1.90	401
1992	11,706	242,477,593	4,825,000	59	4,824,941	1.99	412

(1) Prior to 1992 the City had no bonded debt

Sources:

(2) U.S. Census Bureau

(3) Cuyahoga County, Ohio; County Auditor

**City of Brooklyn, Ohio**  
*Ratio of Annual Debt Service Expenditures for  
 General Bonded Debt to Total General Fund Expenditures  
 Last Nine Years (1)*

Year	Debt Service Expenditures			Total General Fund Expenditures	Ratio of Debt Service to General Fund Expenditures
	Principal	Interest and Fiscal Charges	Total Debt Service		
2000	\$255,000	\$169,505	\$424,505	\$11,543,745	3.68 %
1999	190,000	131,832	321,832	10,468,195	3.07
1998	170,000	255,174	425,174	9,587,209	4.43
1997	160,000	255,175	415,175	9,364,319	4.43
1996	150,000	274,085	424,085	9,090,157	4.67
1995	145,000	282,930	427,930	8,788,758	4.87
1994	130,000	290,860	420,860	8,567,538	4.91
1993	125,000	298,484	423,484	8,286,117	5.11
1992	0	152,189	152,189	8,173,292	1.86

(1) Prior to 1992 the City had no bonded debt

Source: Cuyahoga County, Ohio; County Auditor

**City of Brooklyn, Ohio**  
*Computation of Direct and Overlapping Debt*  
*December 31, 2000*

	<u>General Tax Supported Debt Outstanding</u>	<u>Overlapping Percentage Applicable to Brooklyn (1)</u>	<u>Amount Applicable to Brooklyn</u>
City of Brooklyn	\$3,952,806	100.00 %	\$3,952,806
Cuyahoga County	231,044,636	1.31	3,026,685
Regional Transit Authority	<u>98,030,000</u>	1.31	<u>1,284,193</u>
Total	<u>\$333,027,442</u>		<u>\$8,263,684</u>

Source: Cuyahoga County, Ohio; County Auditor

(1) Overlapping percentages were calculated by dividing each overlapping subdivision's assessed valuation within the City by the subdivision's total assessed valuation.

**City of Brooklyn, Ohio**  
*Computation of Legal Debt Margin*  
*December 31, 2000*

Assessed Valuation		<u>\$375,191,044</u>
Overall Debt Limitation 10.5% of Assessed Valuation		\$39,395,060
Gross Indebtedness (Total Voted and Unvoted Debt)		
Refunding Bonds	3,952,806	
Special Assessment Bonds	305,000	
Honeywell Loan	1,186,879	
Bond Anticipation Notes	2,525,000	
OPWC Loans	<u>797,065</u>	
<i>Total</i>	8,766,750	
Exemptions:		
Special Assessment Bonds	305,000	
Honeywell Loan	1,186,879	
OPWC Loans	<u>797,065</u>	
<i>Total</i>	2,288,944	
Debt Within 10.5% Limitation	6,477,806	
Less: Amount Available in Debt Service Fund	<u>478,677</u>	
Net Debt Within 10.5% Limitation		<u>5,999,129</u>
Overall Debt Margin Within 10.5% Limitation		<u>\$33,395,931</u>
Unvoted Debt Limitation - 5.5% of Assessed Valuation		\$20,635,507
Gross indebtedness authorized by Council	8,766,750	
Less: Debt Outside Limitation:		
Special Assessments	305,000	
Honeywell Loan	1,186,879	
OPWC Loans	<u>797,065</u>	
<i>Total</i>	2,288,944	
Debt Within 5.5% Limitation	6,477,806	
Less: Amount Available in Debt Service Fund	<u>478,677</u>	
Net Debt Within 5.5% Limitation		<u>5,999,129</u>
Legal Debt Margin Within 5.5% Limitation		<u>\$14,636,378</u>

Source: Cuyahoga County Auditor and City Financial Records



**City of Brooklyn, Ohio**  
*Construction, Bank Deposits and Property Value*  
*Last Ten Years*

Year	Number of Building Permits (1)	Dollar Value of Building Permits Issued (1)	Bank Deposits (2) (In Thousands)	Estimated Property Value (3)
2000	761	\$13,307,375	\$61,942,764	\$1,097,286,883
1999	854	34,309,721	57,816,942	1,041,167,652
1998	705	10,725,085	58,904,596	1,036,262,765
1997	824	21,213,356	53,941,971 (A)	1,035,829,369
1996	810	23,476,122	27,068,211	1,012,505,263
1995	687	8,580,906	22,458,573	978,142,516
1994	693	18,934,205	20,885,453	761,486,901
1993	431	28,071,370	14,802,135	699,337,716
1992	364	28,399,084	19,379,280	683,649,042
1991	232	20,358,325	18,392,243	601,953,342

Source: (1) Brooklyn Building Department  
(2) Federal Reserve Bank of Cleveland  
(3) Cuyohaga County Auditor's Office

(A) Large increase in deposits due to Key Bank becoming a single  
Charter in 1997.

**City of Brooklyn, Ohio**  
*Ten Largest Real Property Taxpayers*  
*December 31, 2000*

Taxpayer	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Plain Dealer Publishing Company	\$26,250,000	9.43
Ameritrust	7,909,370	2.84
American Greeting Corporation	6,559,000	2.36
Ridge Park Square LLC	6,208,090	2.23
Westbrook Apartments Company	4,975,180	1.79
Troy CMBS Property LLC	4,725,000	1.70
Terraces at Northridge LTD	4,202,840	1.51
Memphis Property Corporation	4,017,830	1.44
Cohen, Milton (Trustee)	2,772,210	1.00
Minnotte Cleveland Corporation	<u>1,642,327</u>	<u>0.59</u>
Total Top Ten Taxpayers	<u>\$69,261,847</u>	<u>24.89%</u>
Total City Valuation	<u>\$278,237,680</u>	

Source: Cuyahoga, Ohio; County Auditor

**City of Brooklyn, Ohio**  
*Ten Largest Public Utility and Tangible Personal Property Taxpayers*  
 December 31, 2000

Taxpayer	Public Utility and Personal Property Assessed Valuation	Percentage of Total Assessed Valuation
Cleveland Electric Illuminating Company	\$25,968,600	26.78%
Plain Dealer Publishing Company	15,478,010	15.96
MR Gasket Incorporated	4,186,720	4.32
American Greeting Corporation	4,043,390	4.17
Ferragon Corporation	3,197,150	3.30
Arrow International Incorporated	3,197,090	3.30
Areway Incorporated	3,019,040	3.11
Hugo Boss USA Incorporated	2,985,620	3.08
Eaton Corporation	2,416,830	2.49
Mail Well Corporation	2,236,062	2.31
Total Top Ten Taxpayers	<u>\$40,759,912</u>	<u>68.82 %</u>
Public Utility Property	\$29,854,130	
Tangible Personal Property	<u>67,099,234</u>	
Total City Valuation	<u>\$96,953,364</u>	

Source: Cuyahoga, Ohio; County Auditor

**City of Brooklyn, Ohio**  
*Demographic Statistics*  
*Last Ten Years*

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate Cuyahoga County (3)</u>
2000	11,586	1,390	4.2 %
1999	11,774	1,417	4.5
1998	11,774	1,349	4.5
1997	11,774	1,383	4.5
1996	11,774	1,301	5.0
1995	11,706	1,301	5.0
1994	11,706	1,256	5.8
1993	11,706	1,279	6.8
1992	11,706	1,290	6.6
1991	11,706	1,245	5.5

- Sources:
- (1) Even years from U.S. Census Bureau  
Remainder estimated by City
  - (2) Brooklyn City School District Board of Education
  - (3) Ohio Bureau of Employment Services  
Labor Market Information Services

**City of Brooklyn, Ohio**

*Miscellaneous Statistics*

*December 31, 2000*

Government:	Date of Incorporation	January 1,1952
	Form of Government:	Charter - Mayor/Council
Population:	11,586	
Area:	4.5 square miles	
City Statistics:	Streets - 33 miles of paved streets	
Highways:	Interstate 480 and Interstate 71	
Police Protection:	One Police Complex	
	Uniformed Personnel:	
	Chief	1
	Sergeants	6
	Detectives	3
	Motorcycle Officers	4
	Patrolmen	20
	Support Personnel	50
Fire Protection:	One Fire Complex:	
	Uniformed Personnel:	
	Chief (Acting)	1
	Lieutenants	0
	Lieutenants-Paramedics	5
	Firefighter-Paramedics	17
	Firefighter-Inspectors	2
	Paramedic-Inspectors	1
	Firefighters	3
	Support Personnel	7
Other City		
Departments:	Elected	8
	Appointed	11
	Full-Time	61
	Part-Time	91
	Seasonal	68
Public Transit:	Greater Cleveland Regional Transit Authority	

(continued)

**City of Brooklyn, Ohio**  
*Miscellaneous Statistics (continued)*  
 December 31, 2000

Airport:	Cleveland Hopkins International Airport (within 10 minutes driving distance)		
Urban Center:	Downtown Cleveland (within 10 minutes driving distance)		
Shopping Areas:	Five retail areas located within municipal boundaries. Approximately 10 minutes to downtown retail center. Parmatown and Great Northern Malls; 10 to 15 minutes away. Three home improvement stores within municipal boundaries.		
Cable Television:	Americast Adelphia		
Hospitals:	Deaconess Hospital Parma Community General Hospital MetroHealth Center Kaiser Permanente		
Education:	Brooklyn High School	9-12	34 Classrooms
	Brooklyn Middle School	6-8	17 Classrooms
	Brookridge Elementary	3-5	17 Classrooms
	Roadoan Elementary	K-2	16 Classrooms
	St. Thomas More Elementary School	K-8	19 Classrooms
	Heritage Christian Baptist School	K-12	28 Classrooms
Libraries:	Cuyahoga County Public Library Brooklyn Branch		
Recreation:	One Natatorium and Outdoor Swim Complex One Multi-Purpose Indoor Recreation Center Two Commons (Park) Areas Three Picnic Pavilions One Memorial Park One Marquard and Park Three Playgrounds One Playground with Integrated Learning Centers - Pre-school/School Age Four Baseball Diamonds Two Basketball Courts Four Tennis Courts One Press Box/Concessions One Community Senior-Center Two Bocci Ball Courts Two Horseshoe Pits		



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

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Facsimile 614-466-4490

**CITY OF BROOKLYN**

**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.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 3, 2001**