

City of Brook Park, Ohio

SINGLE AUDIT REPORTS

DECEMBER 31, 1999

CITY OF BROOK PARK, OHIO

FOR THE YEAR ENDED DECEMBER 31, 1999

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

35 North Fourth Street, 1st Floor
Columbus, Ohio 43215
Telephone 614-466-4514
800-282-0370
Facsimile 614-728-7398

Mayor and Members of City Council
City of Brook Park

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

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



JIM PETRO
Auditor of State

June 26, 2000

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

Members of the City Council of the
City of Brook Park, Ohio

We have audited the financial statements of the City of Brook Park, Ohio as of and for the year ended December 31, 1999, and have issued our report thereon dated May 2, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

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

Ciuni & Panichi Inc.

Cleveland, Ohio
May 2, 2000

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

Members of the City Council of the
City of Brook Park, Ohio

Compliance

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

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

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

Internal Control Over Compliance

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

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

Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of the City of Brook Park, Ohio as of and for the year ended December 31, 1999, and have issued our report thereon dated May 2, 2000. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

Cum & Partner, Inc.

Cleveland, Ohio
May 2, 2000

CITY OF BROOK PARK, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 1999

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Housing and Urban Development: Pass-Through From Cuyahoga County: Community Development Block Grant	14.218	N/A	\$ <u>288,000</u>
Total U.S. Department of Housing and Urban Development			<u>288,000</u>
U.S. Department of Justice: COPS Fast Grant	16.710	N/A	<u>50,000</u>
Total U.S. Department of Justice			<u>50,000</u>
Total Expenditures of Federal Awards			\$ <u>338,000</u>

The accompanying notes are an integral part of this schedule

CITY OF BROOK PARK, OHIO

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Brook Park, Ohio and is presented on the cash basis of accounting.

CITY OF BROOK PARK, OHIO

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

DECEMBER 31, 1999

1. SUMMARY OF AUDITOR'S RESULTS

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

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

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

3. FINDINGS FOR FEDERAL AWARDS

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

CITY OF BROOK PARK, OHIO

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

DECEMBER 31, 1999

Not applicable.

CITY OF BROOK PARK, OHIO
6161 ENGLE ROAD
BROOK PARK, OHIO 44142
(216) 433-1300

**Response To Findings Associated With Audit Conducted
In Accordance With *Government Auditing Standards*
For The Year Ended December 31, 1999**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
Not applicable			



Mayor Thomas J. Coyne, Jr.



Finance Director Gregory M. Cingle

City of Brook Park, Ohio

Comprehensive Annual Financial Report

Prepared by

Finance Director Gregory M. Cingle

President of Council • Michael D. Gammella
Councilman Ward 1 • Dennis P. Patten
Councilman Ward 2 • John Bernath
Councilman Ward 3 • Richard O. Zeiger
Councilman Ward 4 • Mark J. Elliott
Councilman-at-Large • Patrick J. McNeeley
Councilman-at-Large • Scott Adams
Councilman-at-Large and Pro-Tem • Richard A. Salvatore

Director of Law • David Lambros
Director of Public Safety • Eileen McNamara
Director of Public Service • Brian Higgins
Director of Recreation • Gary Marken
Director of Taxation • Shirley Hunt Gammella
City Engineer • William Holtzman

City Of Brook Park, Ohio
GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1999

ISSUED BY
THE DEPARTMENT OF FINANCE

GREGORY M. CINGLE, CPA
DIRECTOR

WILLIAM L. HORVATH, MBA
ASSISTANT DIRECTOR

STAFF

CLAUDIA KUHARIK
JENNIFER OBERG
LISA ZAMISKA

CITY OF BROOK PARK, OHIO

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

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CITY OF BROOK PARK, OHIO

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CITY OF BROOK PARK, OHIO

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CITY OF BROOK PARK, OHIO

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
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City of Brook Park

Finance Department

Gregory M. Cingle
Finance Director

William L. Horvath
Assistant Finance Director

June 5, 2000

Honorable Citizens of Brook Park
and Members of City Council
Brook Park, Ohio

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

The Comprehensive Annual Financial Report (CAFR) is presented in three sections as follows:

1. The Introductory Section contains the table of contents, letter of transmittal, a certificate of achievement, an organizational chart of the City, and a list of principal officials.
2. The Financial Section begins with the Independent Auditors' Report 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, Individual Fund and Account Group Statements and Schedules which provide detailed information relative to the General Purpose Financial Statements.
3. The Statistical Section presents social and economic data and financial trend information, and demonstrates the fiscal capacity of the City.

This report includes all funds and account groups of the City. The criteria used to determine the reporting entity are in agreement with the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." These principles provide that the reporting entity be comprised of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the General Purpose Financial Statements to be misleading or incomplete. The Southwest General Hospital is a governmental joint venture among the Cities of Brook Park, Berea, Middleburg Heights, Olmsted Falls, Strongsville, and Columbia Township and is more fully described in Note 8 to the General Purpose Financial Statements.

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6161 Engle Road • Brook Park, Ohio 44142
216/433-1300 • Fax 216/433-0822

THE CITY AND FORM OF GOVERNMENT

The City of Brook Park, Ohio is located in the southwest portion of Cuyahoga County, 13 miles from downtown Cleveland, with the cities of Parma to the east, Berea to the west, and Middleburg Heights to the south. The City has 22,821 residents according to the most recent data from the United States Census Bureau.

Brook Park is an easily accessible suburban community which abuts Cleveland Hopkins Airport on the northwest boundary and has ready access to Interstate 71 and 480 and the Ohio Turnpike. With an excellent combination of residential, commercial and industrial areas which provide tax support, the City is able to finance the building of excellent administrative, recreational, and service facilities and provide a wide variety of municipal services including police and fire services, street services, sewer services, and recreation services.

The City Charter, adopted on October 18, 1966, became effective on January 1, 1967, and can only be amended by a majority vote. In matters where the charter is silent or in conflict with the state constitution, the laws of the State of Ohio prevail.

Brook Park, a home rule municipal corporation, has a mayor-council form of government. The Mayor, designated by the charter as the chief executive officer of the City, is elected to serve a four year term. The Mayor has the power to appoint, promote, discipline, transfer, reduce or remove any employee of the City except those elected and those whose terms of office are set by charter. Legislative authority is vested in an eight member council. The Council consists of a president, three council members elected at large, and four council members elected by ward. Council members are elected for a two year term. Each member of Council has a right to vote, except for the president, who may vote only in the event of a tie.

The Mayor is entitled to a seat on council but has no voting rights. The Mayor may veto any legislation passed by Council. A veto may be overridden by a two-thirds vote of all members of Council. The Council fixes compensation of the City officials and employees and enacts ordinances and resolutions relating to City services, tax levies, appropriations and indebtedness, the licensing of regulated businesses and trades, and other municipal purposes.

Other elected officials include the finance director and law director, each of whom serve four year terms.

ECONOMIC CONDITION AND OUTLOOK

The City benefits from the confluence of a number of strategic economic features, including Ford Motor Co's Brookpark Rd. Engine Plant, the adjacent Cleveland Hopkins International Airport and NASA/Glenn Research Facility, the I-X Center and immediate access to I-480, I-71 and numerous rail lines.

Combined with proximity to the amenities of the central city and high quality municipal services, these factors have created an attractive environment that currently supports over 350 businesses employing more than 18,000. Chief employment sectors include health services, primary metal industries and fabricated metal products.

Economic development assists us in furthering the following goals: the maintenance of Brook Park's excellent quality of life and city services; diversification of the tax base; and facilitation of development compatible with existing land uses. Among the initiatives that support these goals:

1. Business Retention and Expansion.

The City has aggressively assisted its businesses in the past, and continues to have a "business-friendly" reputation in the region. During 1999, we participated in seven retention/expansion projects with \$9.3 million in investment, retaining 444 jobs with a commitment to create 72 for a total annual payroll of \$18 million.

On the attraction side, during 1999, 42 new companies opened up business in Brook Park, according to occupancy permits issued.

2. Redevelopment of the Brookpark Road Corridor.

We have begun to get aggressive in redeveloping the Brookpark Rd. corridor. During 1999 the City negotiated purchases of five parcels containing six adult entertainment establishments. All of them will be closed by early 2001, with demolition to follow. Combined, these purchases total 5.6 acres, and they will allow us to play a direct role in shaping the new business environment on Brookpark Rd.

3. Aerospace Parkway Area.

The City continued to pursue its eminent domain case for possession of the 1.6 million square-foot I-X Center. This would be the centerpiece of a 296 acre development area featuring 2300 jobs, 900 hotel rooms and two million square feet of development.

In December we sold a ten-acre parcel for development of two hotels; plans for this project will be submitted to the City in 2000. The engineering on the new Aerospace Parkway is now complete. And we continue to consolidate 88 acres transferred from the City of Cleveland through the 1997 Settlement Agreement. To support future development, "Covenants not to Sue" have been obtained from the State of Ohio for all but two of our newly-acquired properties.

While the community is essentially built out, there are considerable redevelopment opportunities along Brookpark Road and new commercial development plans for the I-X Center/Aerospace area. Continued public and private efforts should result in additional catalytic projects in both of these areas during 2000.

Turnover of commercial/industrial properties is rapid, with demand, particularly for industrial and office/warehouse facilities for sale, outstripping supply. To address this, we will begin working more closely with regional economic development organizations - Cleveland Cuyahoga County Port Authority, Greater Cleveland Growth Association, Cuyahoga County and the State of Ohio - to identify and prepare new, large-scale sites for development.

Two macro-economic factors deserve mention: the regional unemployment rate, which is approaching four percent, and rising interest rates. Although either of these factors can limit new development, they appear so far to be outweighed by other indicators and trends, including declining commercial/industrial vacancy rates. We will monitor their potential impact on our City's economy during 2000.

During 2000 we will continue to focus on providing retention services to our existing businesses. We will begin a formal industrial outreach/visitation program, and more aggressively market financial assistance programs that benefit our companies. We anticipate that 2000 will bring a net increase of companies and jobs, and their accompanying tax revenues.

MAJOR INITIATIVES

The year 2000 brings about many exciting changes and challenges for the City of Brook Park.

The City of Brook Park is still in legal battle with the City of Cleveland to save the IX Center. Positive rulings by the Judge have left the City of Brook Park with a feeling of victory, although the battle is not over yet.

Continued efforts in the clean up of Brookpark Road has resulted in the acquisition of five parcels containing six adult entertainment businesses. To date, two have been demolished with more to follow in the near future. Combined, these purchases total 5.6 acres of land on Brookpark Road ready for re-development.

Train traffic through the City of Brook Park is becoming an increasing problem. As a result, the need for a grade separation on Snow Road is in order. Very soon, construction will begin. Also we are hopeful to be one of the first cities to be used as a test site for Quiet Zones. Quiet Zones are a special crossing area in which no whistles or horn blowing occurs. There is much controversy over this issue and therefore many studies and tests are required before the implementation of Quiet Zones.

In 1991, Congress appropriated \$14.2 million dollars for construction of the Aerospace Parkway. In 1996, Brook Park committed to fund the cost of preliminary engineering, right-of-way and environmental planning for the Parkway. In 1997 the City of Brook Park and the City of Cleveland concluded a Settlement Agreement by which Cleveland agreed to support Aerospace Parkway and offered land to Brook Park for necessary right-of-way. Today, Aerospace Parkway development is progressing with the development of two hotels by the IX Center. Plans for these projects will be submitted to the City of Brook Park this year. Aerospace Parkway will further enhance the economic development around the IX Center not to mention bringing thousands of jobs to this area.

The City of Brook Park is working closely with members of RTA on the development of the "Red Line Extension". The City of Brook Park is hopeful the Red Line Extension will extend out to the airport and IX Center. Currently, there is no public transit to the IX Center.

The City of Brook Park continues their efforts to ensure the services provided to residents are of the highest quality. Senior citizens and disabled persons can apply for our grass cutting program, snow plowing program, and transportation via our City bus for Doctor's appointments.

Our Day Care Center offers many programs for the young and old. Our outdoor Water Park is sure to be a hit with the children in the summer months.

Continued efforts to keep our streets free of damage from winter months, the City Brook Park will continue their efforts to repair and repave streets that are in dyer need in the year 2000.

Due to "Y-2K", the City has upgraded it's computer system to ensure the latest technology in the 21st Century.

The City of Brook Park continues to be a great place to live, work and raise a family!

FINANCIAL INFORMATION

ACCOUNTING CONTROLS. In developing the City's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable but not absolute assurance regarding (1) the safeguarding of assets against loss from unauthorized use of disposition and (2) the reliability of the financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

BUDGETARY CONTROLS. Detailed provisions for the City's budget, tax levies, and appropriations are set forth in the Ohio Revised Code and the City Charter. With the assistance of the City Finance Director, the Mayor is required to submit to Council not less than thirty days before the end of each fiscal year an estimate of the revenues and expenditures of the City for the succeeding fiscal year. The Finance Director submits to council an appropriation ordinance for the succeeding fiscal year, based on the annual estimate. Council is required to adopt the appropriation ordinance (the budget) in its original form, or with those revisions as it may find proper, within ninety days of the beginning of the fiscal year covered by such ordinance.

The City maintains budgetary control on a non-GAAP basis by fund and within each fund by department at major object levels, which include personal services, travel and education, contractual services, supplies and materials, other expenditures, capital outlay, debt service, and operating transfers. For management purposes, the major object level is further defined with budgeted amounts not to exceed the aggregate appropriated by Council.

Budgetary control is maintained by an encumbrance of purchase commitment amounts prior to the release of purchase orders to vendors. Requisitions for the expenditure of monies are submitted to the Mayor for approval and for the preparation of a purchase order. The purchase order is forwarded to the Finance Director's office for certification of the availability of funds, and the estimated expenditure is encumbered against the available appropriation. Encumbrances which would exceed the available appropriation are not approved or recorded until the City Council authorizes additional appropriations or transfers. Unencumbered appropriations lapse at the end of each year. The City's accounting system provides interim financial reports which detail year-to-date expenditures plus encumbrances versus the original appropriations plus any additional appropriations made to date. The reports permit the Finance Director and other City officials to ascertain the status of a department's appropriations at any time during the year.

BASIS OF ACCOUNTING. During the year, the accounting records are maintained on a cash basis for all fund types. To prepare this report, adjusting entries are prepared for the various funds to convert the cash basis records to modified accrual for all governmental and fiduciary fund types, and accrual for the proprietary fund types. The modified accrual basis of accounting requires that revenues be recognized when both measurable and available. Expenditures are recorded as liabilities when incurred, except for principal and interest on general and special assessment long-term debt which are recognized when due. The accrual basis of accounting, used for the proprietary funds, recognizes revenues when earned and expenses when incurred. The Notes to the General Purpose Financial Statements, located in the Financial Section of this report, provide a more detailed explanation of the basis of accounting for the various funds.

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

<u>Revenues</u>	<u>1999</u>	<u>1998</u>	<u>Increase (Decrease) From 1998</u>	<u>Percent Of Total</u>	<u>Percent of Increase (Decrease)</u>
Property Taxes	\$ 1,950,934	\$ 1,829,148	\$ 121,786	10.37%	6.66%
Income Taxes	12,712,520	12,053,706	658,814	67.59	5.47
Other Local Taxes	194,801	200,300	(5,499)	1.04	(2.75)
Intergovernmental	1,450,083	1,501,210	(51,127)	7.71	(3.41)
Charges for Services	792,883	567,046	225,837	4.22	39.83
Fees, Licenses and Permits	411,274	423,115	(11,841)	2.19	(2.80)
Fines and Forfeitures	263,516	317,960	(54,444)	1.40	(17.12)
Investment Income	795,527	503,759	291,768	4.23	59.92
Miscellaneous Income	<u>235,782</u>	<u>296,319</u>	<u>(60,537)</u>	<u>1.25</u>	<u>(20.43)</u>
Total	\$ <u>18,807,320</u>	\$ <u>17,692,563</u>	\$ <u>1,114,757</u>	<u>100.00%</u>	

Income taxes provide the major source of revenue for the City. The increase in salaries and bonuses at Ford Motor Company, along with the income taxes collected from the newly annexed properties along the north side of Brookpark Road, contributed to the increase in income tax revenue.

The following schedule presents a summary of the General Fund expenditures, the increases and decreases, and percentage of total in relation to the prior year on a GAAP basis.

<u>Expenditures</u>	<u>1999</u>	<u>1998</u>	<u>Increase (Decrease) From 1998</u>	<u>Percent Of Total</u>	<u>Percent of Increase (Decrease)</u>
Current Operations and Maintenance:					
Security of Persons and					
Property	\$ 6,423,446	\$ 6,091,914	\$ 331,532	41.07%	5.44%
Public Health	63,005	59,331	3,674	0.40	6.19
Leisure Time					
Activities	1,770,395	1,658,522	111,873	11.32	6.75
Community					
Development	737,784	668,791	68,993	4.72	10.32
Basic Utility					
Services	2,151,915	2,278,812	(126,897)	13.76	(5.57)
Transportation	406,603	264,877	141,726	2.60	53.51
General Government	<u>4,087,168</u>	<u>8,437,559</u>	<u>(4,350,391)</u>	<u>26.13</u>	<u>(51.56)</u>
Total Expenditures	\$ <u>15,640,316</u>	\$ <u>19,459,806</u>	\$ <u>(3,819,490)</u>	<u>100.00%</u>	

The decrease in general government expenditures is credited to the one-time payment of \$3,750,000 to the City of Cleveland during 1998 for the airport agreement.

GENERAL FUND BALANCE The General Fund accounts for those resources traditionally associated with the general governmental operations of the City that are not required to be accounted for in other specific funds. The fund balance of the general fund as of December 31, 1999 was \$5,813,014.

SPECIAL REVENUE FUNDS The Special Revenue Funds are used to account for certain revenue sources which are restricted by law or are used for expenditures for specific purposes. All Special Revenue Funds are subject to an annual budget. The Special Revenue Funds include Street Maintenance, State Highway, Permissive MVL, Economic Development, Brookpark Road Corridor, Police Pension, Fire Pension, Hotel-Motel Tax, Enforcement and Education, Special Recreation, Southwest General Hospital, Law Enforcement, Tri-City Senior Center, and Historical Committee funds.

CAPITAL PROJECT FUNDS The Capital Project Funds account for all major capital improvement projects of the City, including the construction of additional sewer lines and plant facilities. The primary sources for financing the City's capital improvement program are general obligation bond anticipation note proceeds, interest earned on the proceeds, and the twenty-five percent allocation of City income taxes.

ENTERPRISE FUNDS The Public Power Enterprise Fund was established to record the resources received and used in the planning of a municipal electric system.

INTERNAL SERVICE FUNDS The Medical Benefits Self Insurance Fund accounts for administration and payment of hospitalization claims made against the City. Payments to this fund are in the form of expenditures of the Governmental Funds.

DEBT ADMINISTRATION The Debt Service Funds accumulate resources for the payment of principal and interest on long-term general obligations of the City and special assessment obligations with governmental commitment. The sources of revenue for the bond retirement fund include property taxes, capital improvement transfers, and special assessments. The City maintains an A2 rating from Moody's Investors Service on general obligation bond issues. Under state statutes, the City's debt limitation is 10.5 percent of the total assessed property valuation. As of December 31, 1999, the City's net debt within the legal debt limitation of \$332,721 was well below the legal limit of \$58,927,002, and net general obligation bonded debt per capita payable from property taxes equaled \$363.82.

The City's outstanding note liability at December 31, 1998 was \$900,000. During the year, the City retired \$900,000 and issued \$700,000 in bond anticipation notes. The City's bonded indebtedness decreased from the December 31, 1998 balance of \$10,144,000 to \$8,922,000 at December 31, 1999, which consists of general obligation bonds. General obligation bonds are retired with property taxes and capital improvement transfers while special assessment bonds are retired from the assessments applied against specific benefited property owners.

CASH MANAGEMENT Cash management is a vital component of the City's overall financial strategy. An aggressive cash management program is maintained by the Finance Director. Major considerations are timing of cash flows necessary to pay City liabilities and available interest rates. As City funds become available, they are invested immediately in short-term certificates of deposit or other securities authorized by state statutes. Interest earnings are allocated to funds based on the requirements of the Ohio Constitution and state statutes. Investment earnings for 1999 totaled \$847,378. All deposits and investments are covered by pooled collateral with a face value equal to at least 110 percent of deposits.

RISK MANAGEMENT The City has contracted with Wichert Insurance Company for property, general liability, boiler and machinery, automobile, law enforcement, public officials and umbrella coverage. The City also provides two different medical plans for full-time employees and their families. Both plans are self-funded and administered by a third party administrator. The State of Ohio provides workers' compensation coverage for the City's employees.

OTHER INFORMATION

INDEPENDENT AUDIT Included in this report is an unqualified audit opinion rendered on the City's financial statements as of December 31, 1999, by Ciuni & Panichi, Inc. City management plans to continue to subject the financial statements to an annual independent audit as part of the preparation of a Comprehensive Annual Financial Report. An annual audit serves to maintain and strengthen the City's accounting and budgetary control.

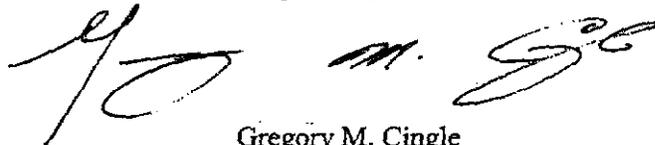
CERTIFICATE OF ACHIEVEMENT The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report for the fiscal year ended December 31, 1998. The Certificate of Achievement is a prestigious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

In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. This report satisfied both generally accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGMENT This comprehensive annual financial report was prepared by the Finance Department with the efficient and dedicated service of its entire staff. We would like to express special appreciation to the independent accounting firm of Ciuni & Panichi, Inc. which contributed significantly to the preparation of this report. In addition, we would like to thank the Mayor and Members of Council for their support which has allowed the upgrading of the Financial and Accounting Information System to the status that residents of the City of Brook Park demand and deserve.

Respectfully submitted,



Gregory M. Cingle
Finance Director

CITY OF BROOK PARK, OHIO

CERTIFICATE OF ACHIEVEMENT

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

City of Brook Park,
Ohio

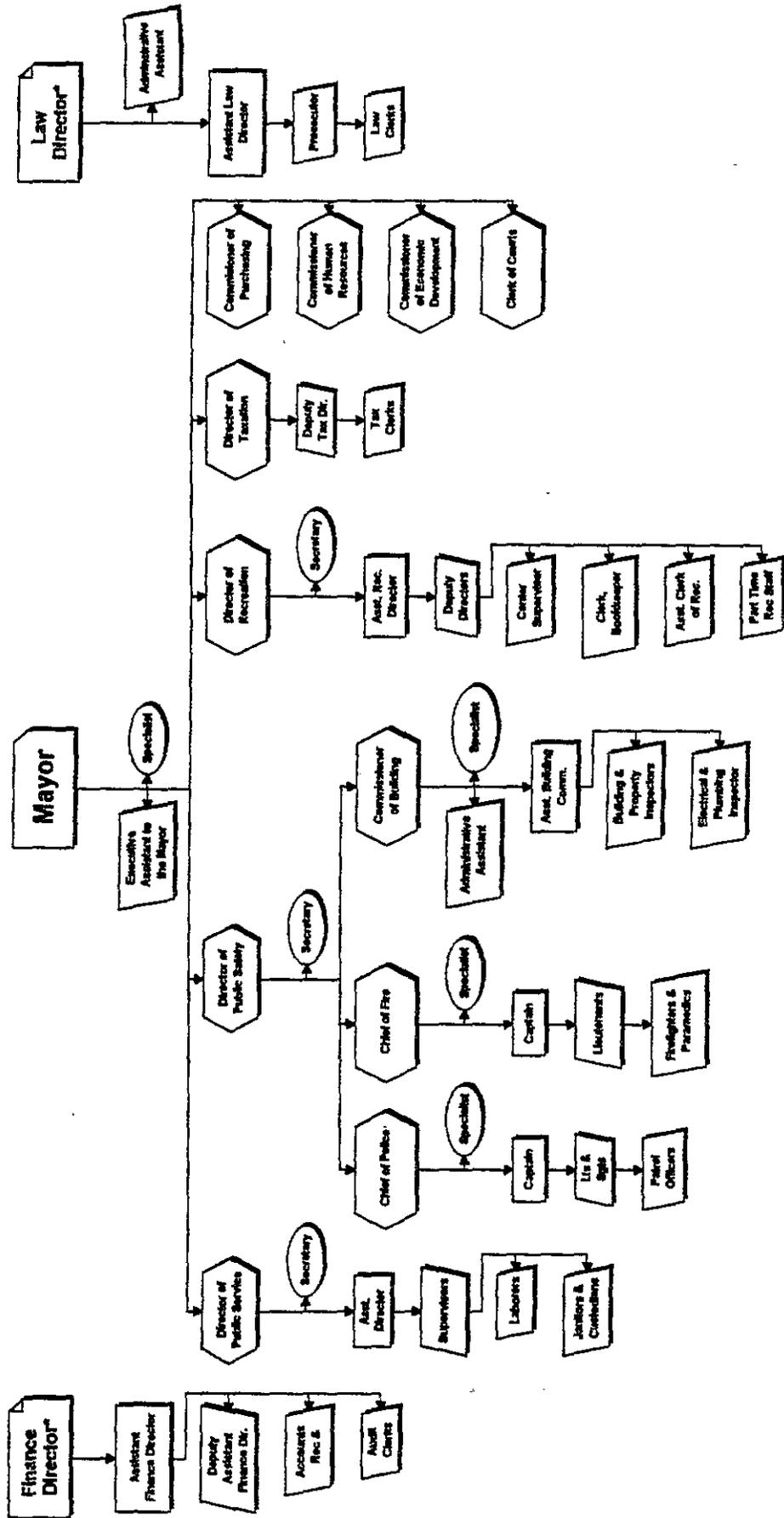
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

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



Craig Brueckner
President
Jeffrey L. Essler
Executive Director

City of Brook Park Administration



CITY OF BROOK PARK, OHIO

LIST OF PRINCIPAL OFFICIALS

DECEMBER 31, 1998

ELECTED CITY OFFICIALS

HONORABLE MAYOR THOMAS J. COYNE, JR.

CITY COUNCIL

Michael D. Gammella, President

Dennis Patten, Ward 1

Patrick McNeeley, At-large

John Bernath, Ward 2

Harold Scott Adams, At-large

Richard L. Zeiger, Ward 3

Richard A. Salvatore, At-large

Mark Elliott, Ward 4

FINANCE DIRECTOR

Gregory M. Cingle

LAW DIRECTOR

David A. Lambros

INDEPENDENT AUDITORS' REPORT

Members of the City Council
Brook Park, Ohio

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

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Brook Park, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 2, 2000, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The combining and individual fund and account group financial statements and schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City of Brook Park, Ohio. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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



Cleveland, Ohio
May 2, 2000

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CITY OF BROOK PARK, OHIO

GENERAL PURPOSE FINANCIAL STATEMENTS

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

CITY OF BROOK PARK, OHIO

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 1999

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<u>ASSETS AND OTHER DEBITS</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 4,363,131	\$ 5,547,356	\$ 342,597	\$ 2,935,432
Receivables:				
Taxes	3,537,195	585,075	92,603	598,932
Accounts	164,948	283	-	198
Accrued Interest	99,176	-	-	-
Intergovernmental	110,959	40,321	-	221,335
Special Assessments	-	-	21,196	-
Material and Supplies Inventory	94,817	-	-	-
Fixed Assets (Net, Where Applicable, of Accumulated Depreciation)	-	-	-	-
<u>Other Debits</u>				
Amount Available in Debt Service Fund for General Long-term Obligations	-	-	-	-
Amount to be Provided for Retirement of General Long-term Obligations	-	-	-	-
Total Assets and Other Debts	\$ <u>8,370,226</u>	\$ <u>6,173,035</u>	\$ <u>456,396</u>	\$ <u>3,755,897</u>

The Notes to the General Purpose Financial Statements are an Integral Part of this Statement

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>
<u>Enterprise</u>	<u>Internal Service</u>	<u>Trust and Agency</u>	<u>General Fixed Assets</u>	<u>General Long-term Obligations</u>	
\$ 384,298	\$ 297,547	\$ 48,209	\$ -	\$ -	\$ 13,918,570
-	-	-	-	-	4,813,805
-	-	40	-	-	165,469
-	-	-	-	-	99,176
-	-	-	-	-	372,615
-	-	-	-	-	21,196
-	-	-	-	-	94,817
-	-	-	27,798,177	-	27,798,177
-	-	-	-	367,279	367,279
-	-	-	-	10,410,780	10,410,780
<u>\$ 384,298</u>	<u>\$ 297,547</u>	<u>\$ 48,249</u>	<u>\$ 27,798,177</u>	<u>\$ 10,778,059</u>	<u>\$ 58,061,884</u>

Continued

CITY OF BROOK PARK, OHIO

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
(CONTINUED)

DECEMBER 31, 1999

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 311,798	\$ 146,012	\$ -	\$ 43,574
Contracts Payable	-	-	-	262,991
Accrued Wages	367,242	32,320	-	1,633
Accrued Compensated Absences	61,607	-	-	-
Claims Payable	-	-	-	-
Due to Other Governments	137,280	13,932	-	-
Deferred Revenue	1,648,861	394,563	89,117	-
Accrued Pension	30,424	336,239	-	221
Accrued Interest Payable	-	-	-	17,989
Notes Payable	-	-	-	700,000
Capital Leases Payable	-	-	-	-
General Obligation Bonds Payable	-	-	-	-
Deposits Held	-	-	-	-
Total Liabilities	<u>2,557,212</u>	<u>923,066</u>	<u>89,117</u>	<u>1,026,408</u>
<u>Fund Equity and Other Credits</u>				
Investment in General Fixed Assets	-	-	-	-
Contributed Capital:				
Donated Assets	-	-	-	-
Retained Earnings	-	-	-	-
Fund Balance:				
Reserved for Encumbrances	201,228	50,492	-	445,984
Reserve for Inventory	94,817	-	-	-
Undesignated	<u>5,516,969</u>	<u>5,199,477</u>	<u>367,279</u>	<u>2,283,505</u>
Total Fund Equity and Other Credits	<u>5,813,014</u>	<u>5,249,969</u>	<u>367,279</u>	<u>2,729,489</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 8,370,226</u>	<u>\$ 6,173,035</u>	<u>\$ 456,396</u>	<u>\$ 3,755,897</u>

The Notes to the General Purpose Financial Statements are an Integral Part of this Statement

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Obligations	
\$ -	\$ -	\$ 1,150	\$ -	\$ -	\$ 502,534
-	-	-	-	-	262,991
-	-	-	-	-	401,195
-	-	-	-	1,312,908	1,374,515
-	199,149	-	-	-	199,149
-	-	4,950	-	-	156,162
-	-	-	-	-	2,132,541
-	-	-	-	62,384	429,268
-	-	-	-	-	17,989
-	-	-	-	-	700,000
-	-	-	-	480,767	480,767
-	-	-	-	8,922,000	8,922,000
-	-	42,149	-	-	42,149
-	199,149	48,249	-	10,778,059	15,621,260
-	-	-	27,798,177	-	27,798,177
325	-	-	-	-	325
383,973	98,398	-	-	-	482,371
-	-	-	-	-	697,704
-	-	-	-	-	94,817
-	-	-	-	-	13,367,230
384,298	98,398	-	27,798,177	-	42,440,624
\$ 384,298	\$ 297,547	\$ 48,249	\$ 27,798,177	\$ 10,778,059	\$ 58,061,884

CITY OF BROOK PARK, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>General</u>	<u>Special Revenue</u>
<u>Revenues</u>		
Property Taxes	\$ 1,950,934	\$ 384,292
Municipal Income Tax	12,712,520	-
Other Local Taxes	194,801	276,604
Intergovernmental	1,450,083	829,522
Charges for Services	792,883	-
License and Permits	411,274	-
Fines and Forfeitures	263,516	203
Special Assessments	-	-
Investment Income	795,527	51,026
Miscellaneous Income	235,782	815,040
Donations	-	-
	<u>18,807,320</u>	<u>2,356,687</u>
Total Revenues		
<u>Expenditures</u>		
Current Operations and Maintenance:		
Security of Persons and Property	6,423,446	956,958
Public Health and Welfare	63,005	24,902
Leisure Time Activities	1,770,395	61,203
Community Development	737,784	4,124,435
Basic Utility Services	2,151,915	-
Transportation	406,603	1,201,749
General Government	4,087,168	126,088
Capital Outlay	-	45,705
Debt Service:		
Principal Retirement	-	-
Interest and Fiscal Charges	-	-
	<u>15,640,316</u>	<u>6,541,040</u>
Total Expenditures		
Excess of Revenues Over (Under) Expenditures	<u>3,167,004</u>	<u>(4,184,353)</u>

The Notes to the General Purpose Financial Statements are an Integral Part of this Statement

<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
\$ 84,593	\$ -	\$ 2,419,819
-	5,448,224	18,160,744
-	-	471,405
7,274	221,335	2,508,214
-	-	792,883
-	-	411,274
-	-	263,719
5,273	-	5,273
12	-	846,565
-	59,078	1,109,900
-	<u>1,460,000</u>	<u>1,460,000</u>
<u>97,152</u>	<u>7,188,637</u>	<u>28,449,796</u>
-	109	7,380,513
-	-	87,907
-	32,494	1,864,092
-	476,188	5,338,407
-	-	2,151,915
-	1,357,307	2,965,659
-	466,931	4,680,187
-	1,134,446	1,180,151
1,222,000	-	1,222,000
<u>522,524</u>	<u>27,317</u>	<u>549,841</u>
<u>1,744,524</u>	<u>3,494,792</u>	<u>27,420,672</u>
<u>(1,647,372)</u>	<u>3,693,845</u>	<u>1,029,124</u>

Continued

CITY OF BROOK PARK, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>General</u>	<u>Special Revenue</u>
<u>Other Financing Sources (Uses)</u>		
Operating Transfers - In	246,690	3,847,000
Operating Transfers - Out	(3,880,222)	(246,690)
Proceeds from Sale of Equipment	9,476	-
Inception of Capital Leases	<u>357,581</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(3,266,475)</u>	<u>3,600,310</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(99,471)	(584,043)
Fund Balance at Beginning of Year	5,932,066	5,834,012
Decrease in Reserve for Inventory	<u>(19,581)</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>5,813,014</u>	\$ <u>5,249,969</u>

The Notes to the General Purpose Financial Statements are an Integral Part of this Statement

<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
1,907,035	2,245,079	8,245,804
(250,100)	(3,868,792)	(8,245,804)
-	908	10,384
<u>-</u>	<u>-</u>	<u>357,581</u>
<u>1,656,935</u>	<u>(1,622,805)</u>	<u>367,965</u>
9,563	2,071,040	1,397,089
357,716	658,449	12,782,243
<u>-</u>	<u>-</u>	<u>(19,581)</u>
\$ <u>367,279</u>	\$ <u>2,729,489</u>	\$ <u>14,159,751</u>

CITY OF BROOK PARK, OHIO

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL - ALL
GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Property Taxes	\$ 1,958,186	\$ 1,958,186	\$ -
Municipal Income Taxes	12,655,057	12,655,057	-
Other Local Taxes	197,024	197,024	-
Intergovernmental	1,480,189	1,480,189	-
Charges for Services	792,883	792,883	-
Licenses and Permits	409,498	409,498	-
Fines and Forfeitures	279,540	279,540	-
Investment Income	796,340	796,340	-
Miscellaneous Income	243,330	242,286	(1,044)
Total Revenues	<u>18,812,047</u>	<u>18,811,003</u>	<u>(1,044)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property	6,683,681	6,525,340	158,341
Public Health and Welfare	62,879	62,879	-
Leisure Time Activities	1,859,891	1,787,985	71,906
Community Development	733,309	698,203	35,106
Basic Utility Services	2,252,297	2,179,194	73,103
Transportation	473,641	401,319	72,322
General Government	4,779,802	4,416,544	363,258
Total Expenditures	<u>16,845,500</u>	<u>16,071,464</u>	<u>774,036</u>
Excess of Revenues Over (Under) Expenditures	<u>1,966,547</u>	<u>2,739,539</u>	<u>772,992</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	425,000	246,690	(178,310)
Operating Transfers - Out	(3,900,550)	(3,880,222)	20,328
Proceeds from Sale of Equipment	9,476	9,476	-
Advance - In	152,986	152,986	-
Total Other Financing Sources (Uses)	<u>(3,313,088)</u>	<u>(3,471,070)</u>	<u>(157,982)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,346,541)	(731,531)	615,010
Fund Balance at Beginning of Year	4,840,317	4,840,317	-
Current Year Encumbrances	-	254,345	254,345
Fund Balance at End of Year	\$ <u>3,493,776</u>	\$ <u>4,363,131</u>	\$ <u>869,355</u>

Continued

CITY OF BROOK PARK, OHIO

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 1999

	Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 341,882	\$ 341,882	\$ -
Other Local Taxes	246,693	246,693	-
Intergovernmental	828,115	828,115	-
Investment Income	51,026	51,026	-
Miscellaneous Income	815,340	815,340	-
Total Revenues	2,283,056	2,283,056	-
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property	1,009,094	874,739	134,355
Public Health and Welfare	82,988	80,023	2,965
Leisure Time Activities	134,373	70,658	63,715
Community Development	4,349,258	4,137,320	211,938
Transportation	1,307,516	1,219,555	87,961
General Government	64	-	64
Capital Outlay	64,182	59,355	4,827
Total Expenditures	6,947,475	6,441,650	505,825
Excess of Revenues Over (Under) Expenditures	(4,664,419)	(4,158,594)	505,825
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	3,847,000	3,847,000	-
Operating Transfers - Out	(425,000)	(246,690)	178,310
Total Other Financing Sources (Uses)	3,422,000	3,600,310	178,310
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,242,419)	(558,284)	684,135
Fund Balance at Beginning of Year	6,040,546	6,040,546	-
Current Year Encumbrances	-	65,094	65,094
Fund Balance at End of Year	\$ 4,798,127	\$ 5,547,356	\$ 749,229

Continued

The Notes to the General Purpose Financial Statements are an Integral Part of this Statement

CITY OF BROOK PARK, OHIO

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 1999

	Debt Service Funds		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 84,909	\$ 84,909	\$ -
Intergovernmental	7,274	7,274	-
Special Assessments	5,273	5,273	-
Investment Income	12	12	-
Total Revenues	97,468	97,468	-
<u>Expenditures</u>			
Current Operations and Maintenance:			
General Government	3,000	2,445	555
Debt Service:			
Principal Retirement	2,122,000	2,122,000	-
Interest and Fiscal Charges	556,612	555,180	1,432
Total Expenditures	2,681,612	2,679,625	1,987
Excess of Revenues Over (Under) Expenditures	(2,584,144)	(2,582,157)	1,987
<u>Other Financing Sources (Uses)</u>			
Proceeds from Sale of Debt	700,000	700,000	-
Operating Transfers - In	1,907,035	1,907,035	-
Operating Transfers - Out	(15,000)	(15,000)	-
Total Other Financing Sources (Uses)	2,592,035	2,592,035	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	7,891	9,878	1,987
Fund Balance at Beginning of Year	332,719	332,719	-
Fund Balance at End of Year	\$ 340,610	\$ 342,597	\$ 1,987

Continued

The Notes to the General Purpose Financial Statements are an Integral Part of this Statement

CITY OF BROOK PARK, OHIO

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Capital Projects Funds</u>		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Municipal Income Taxes	\$ 5,423,596	\$ 5,423,596	\$ -
Miscellaneous Income	49,880	58,880	9,000
Donations	<u>1,460,000</u>	<u>1,460,000</u>	<u>-</u>
Total Revenues	<u>6,933,476</u>	<u>6,942,476</u>	<u>9,000</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Leisure Time Activities	39,956	32,089	7,867
Community Development	528,000	526,925	1,075
Transportation	1,664,950	1,432,195	232,755
General Government	507,820	498,773	9,047
Capital Outlay	<u>4,945,290</u>	<u>3,071,297</u>	<u>1,873,993</u>
Total Expenditures	<u>7,686,016</u>	<u>5,561,279</u>	<u>2,124,737</u>
Excess of Revenues Over (Under) Expenditures	<u>(752,540)</u>	<u>1,381,197</u>	<u>2,133,737</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	2,009,979	2,009,979	-
Operating Transfers - Out	(3,868,792)	(3,868,792)	-
Proceeds from Sale of Equipment	<u>908</u>	<u>908</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,857,905)</u>	<u>(1,857,905)</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,610,445)	(476,708)	2,133,737
Fund Balance at Beginning of Year	2,924,961	2,924,961	-
Current Year Encumbrances	<u>-</u>	<u>487,179</u>	<u>487,179</u>
Fund Balance at End of Year	\$ <u>314,516</u>	\$ <u>2,935,432</u>	\$ <u>2,620,916</u>

The Notes to the General Purpose Financial Statements are an Integral Part of this Statement

CITY OF BROOK PARK, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
<u>Operating Revenues</u>			
Reimbursements	\$ -	\$ 1,608,714	\$ 1,608,714
<u>Operating Expenses</u>			
Contractual services	10,475	1,729,872	1,740,347
Net Loss	(10,475)	(121,158)	(131,633)
Retained Earnings at Beginning of Year	394,448	219,556	614,004
Retained Earnings at End of Year	383,973	98,398	482,371
Contributed Capital at End of Year	325	-	325
Total Fund Equity at End of Year	\$ 384,298	\$ 98,398	\$ 482,696

The Notes to the General Purpose Financial Statements are an Integral Part of this Statement

CITY OF BROOK PARK, OHIO

**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND
BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL - ALL
PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Enterprise Funds</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
<u>Expenses</u>			
Municipal Power			
Contractual services	\$ 211,707	\$ 10,475	\$ 201,232
Reimbursements	<u>183,066</u>	<u>-</u>	<u>183,066</u>
Total Expense	<u>394,773</u>	<u>10,475</u>	<u>384,298</u>
Excess of Revenues Over (Under) Expenses	(394,773)	(10,475)	384,298
<u>Other Financing Sources (Uses)</u>			
Advance - Out	<u>(152,986)</u>	<u>(152,986)</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(547,759)	(163,461)	384,298
Fund Balance at Beginning of Year	<u>547,759</u>	<u>547,759</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>-</u>	\$ <u>384,298</u>	\$ <u>384,298</u>

Continued

The Notes to the General Purpose Financial Statements are an Integral Part of this Statement

CITY OF BROOK PARK, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Internal Service Fund</u>		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<u>Revenues</u>			
Reimbursements	\$ <u>1,608,714</u>	\$ <u>1,608,714</u>	\$ <u>-</u>
<u>Expenses</u>			
Contractual services	<u>1,671,039</u>	<u>1,554,015</u>	<u>117,024</u>
Excess of Revenues Over (Under) Expenses	(62,325)	54,699	117,024
Fund Balance at Beginning of Year	<u>242,848</u>	<u>242,848</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>180,523</u>	\$ <u>297,547</u>	\$ <u>117,024</u>

The Notes to the General Purpose Financial Statements are an Integral Part of this Statement

CITY OF BROOK PARK, OHIO

COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
<u>Increase (Decrease) in Cash and Cash Equivalents</u>			
<u>Cash Flows From Operating Activities</u>			
Cash Payments for Contractual services	\$ (10,475)	\$ (1,554,015)	\$ (1,564,490)
Cash Received for Reimbursements	<u>-</u>	<u>1,608,714</u>	<u>1,608,714</u>
Net Cash (Used in) Provided by Operating Activities	<u>(10,475)</u>	<u>54,699</u>	<u>44,224</u>
<u>Cash Flows From Noncapital Financing Activities</u>			
Advance - Out	<u>(152,986)</u>	<u>-</u>	<u>(152,986)</u>
Net (Decrease) Increase in Cash and Cash Equivalents	(163,461)	54,699	(108,762)
Cash and Cash Equivalents at Beginning of Year	<u>547,759</u>	<u>242,848</u>	<u>790,607</u>
Cash and Cash Equivalents at End of Year	\$ <u>384,298</u>	\$ <u>297,547</u>	\$ <u>681,845</u>
<u>Reconciliation of Operating Loss To Net Cash From Operating Activities</u>			
Operating Loss	\$ (10,475)	\$ (121,158)	\$ (131,633)
Adjustments to Reconcile Operating Income to Net Cash From Operating Activities: Changes in Assets and Liabilities: Increase in Claims Payable	<u>-</u>	<u>175,857</u>	<u>175,857</u>
Net Cash (Used in) Provided by Operating Activities	\$ <u>(10,475)</u>	\$ <u>54,699</u>	\$ <u>44,224</u>

The Notes to the General Purpose Financial Statements are an Integral Part of this Statement

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1999

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. THE REPORTING ENTITY

The City of Brook Park is a home rule municipal corporation established under the laws of the State of Ohio which operates under its own Charter. The current Charter, which provides for a mayor-council form of government, was adopted October 18, 1966.

In evaluating how to define the governmental reporting entity, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth by GAAP. In June 1991, the Governmental Accounting Standards Board (GASB) issued Statement No. 14, "The Financial Reporting Entity", which was effective for fiscal years beginning after December 15, 1992 and defines the financial reporting entity of a governmental unit. These principles provide that the reporting entity is comprised of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the general purpose financial statements to be misleading or incomplete. Based upon the foregoing criteria, these financial statements do not include any component units.

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

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

B. 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.

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

B. FUND ACCOUNTING (CONTINUED)

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate fund types. The following categories and fund types are used by the City:

GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the City's expendable financial resources and the related current liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of financial position and changes in financial position. The following are the City's governmental fund types:

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

DEBT SERVICE FUNDS

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

CAPITAL PROJECTS FUNDS

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

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

B. FUND ACCOUNTING (CONTINUED)

PROPRIETARY FUNDS

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

ENTERPRISE FUND

The enterprise fund is used to account for the City's public power and energy assistance programs. It is financed and operated in a manner similar to private sector business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

INTERNAL SERVICE FUND

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

FIDUCIARY FUNDS

Agency funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. The City has no trust funds. Agency 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

The general fixed assets account group is used to account for fixed assets of the City. These assets do not represent financial resources available for expenditure.

GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP

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

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

C. BASIS OF ACCOUNTING

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

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

The modified accrual basis of accounting is used for reporting purposes by the governmental fund types and agency funds. Under this method of accounting, the City recognizes revenue when it becomes both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the City is considered to be 31 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Principal and interest on general long-term and special assessment debt are recognized when due or when amounts have been accumulated in the debt service fund for payment to be made early in the following year.

Revenues accrued at the end of the year included income taxes withheld by employers, interest on investments, intergovernmental revenues (including motor vehicle license fees, gasoline tax, and local government assistance), fines and forfeitures, and reimbursements due from federally funded projects for which corresponding expenditures have been made.

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

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

The City reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessment installments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 1999 and delinquent property taxes, whose availability is indeterminate and which are not intended to finance the current year, have also been recorded as deferred revenue as further described in Note 5.

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

D. BUDGETS AND BUDGETARY ACCOUNTING

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

TAX BUDGET

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

ESTIMATED RESOURCES

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

On or about January 1 the certificate of estimated resources is amended to include unencumbered fund balances at December 31. Further amendments may be made during the year if the Finance Director determines that revenue to be collected will be greater than or less than the prior estimates and the budget commission finds the revised estimates to be reasonable. The amounts set forth in the financial statements represent estimates from the final amended certificate issued for 1999.

ANNUAL ESTIMATE

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

APPROPRIATIONS

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

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

D. BUDGETS AND BUDGETARY ACCOUNTING (CONTINUED)

BUDGETED LEVEL OF EXPENDITURE

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

ENCUMBRANCES

As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and determine and maintain legal compliance. On the GAAP basis, encumbrances outstanding at year end are reported as a reservation of fund balance for subsequent year expenditures for governmental funds, and as a note disclosure for proprietary 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 over for the subsequent year's expenditures and is reappropriated.

E. CASH AND CASH EQUIVALENTS

For investment purposes, the City pools all individual cash balances in a bank account and short-term cash equivalents. These balances are stated at fair value. For purposes of the Combined Statement of Cash Flows and for presentation on the Combined Balance Sheet, investment with original maturities of three months or less are considered to be cash equivalents.

Interest allocation is determined by the Ohio Constitution, state statutes, and local ordinances adopted under City Charter. Under these provisions, City funds required to receive interest allocations are: 1) those which receive proceeds from the sale of notes and/or bonds and 2) those which receive distributions of state gasoline tax and motor vehicle licenses fees (street maintenance and state highway special revenue funds). All remaining interest is allocated to the general fund. Legally, proprietary funds generally do not receive interest.

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

F. INTERFUND RECEIVABLES/PAYABLES

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

G. ADVANCES TO OTHER FUNDS

Non-current portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

H. INVENTORY OF SUPPLIES

Inventory is valued at cost on a first-in, first-out basis. At December 31, 1999 the General Fund maintained the only significant inventory. The costs of governmental fund type inventories are recorded as expenditures in the fund when purchased. The reserve for inventory indicates that a portion of the fund balance is not available for future expenditures. In Enterprise Funds, the cost of inventory is expensed when consumed.

I. FIXED ASSETS

The fixed asset values were initially determined at December 31, 1986, assigning original acquisition cost when such information was available. In cases where information supporting original costs was not available, estimated historical costs were developed. For certain fixed assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at fair market value on the date donated.

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

GENERAL FIXED ASSETS

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

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

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

I. FIXED ASSETS (CONTINUED)

CAPITALIZATION OF INTEREST

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The City's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 1999, no interest was incurred on proprietary fund construction projects.

J. COMPENSATED ABSENCES

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

For governmental funds, the City provides a liability for unpaid accumulated sick leave and vacation time for eligible employees in the period the employees become eligible to receive payment. The current portion of unpaid compensated absences is the amount to be paid using expendable available compensated absences and is reported as an accrued liability in the fund from which the individuals who have accumulated the unpaid compensated absences are paid. The balance of the liability is reported in the General Long-Term Obligations Account Group. In proprietary funds, compensated absences are expensed when earned. The entire amount of unpaid compensated absences is reported as a fund liability.

K. LONG-TERM OBLIGATIONS

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

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

K. LONG-TERM OBLIGATIONS (CONTINUED)

Under Ohio law, a debt retirement fund must be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the capital projects funds and enterprise funds, and the general long-term obligations account group, with principal and interest payments on matured general obligation 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 account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

L. CONTRIBUTED CAPITAL

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

Prior to 1987, the City had not prepared its financial statements in accordance with generally accepted accounting principles. Therefore, the exact amount of contributed capital pertaining to years prior to 1987 cannot be determined.

M. RESERVES OF FUND EQUITY

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

N. INTERFUND TRANSACTIONS

During the course of normal operations, the City has numerous transactions between funds, most of which are in the form of transfers of resources to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as operating transfers. Operating subsidies are also recorded as operating transfers.

Nonrecurring and non-routine transfers of equity between funds, capital contributions to the Enterprise or Internal Service funds, the subsequent return of all or part of such contributions, and the transfer of residual balances of discontinued funds or projects to the General fund, Capital Improvements Capital Projects Funds, or Debt Service funds (when financed with debt proceeds) are classified as residual equity transfers.

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

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

O. INTERGOVERNMENTAL REVENUES

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

P. MEMORANDUM ONLY - TOTAL COLUMNS ON COMBINED FINANCIAL STATEMENTS

Total columns on the Combined Statements Overview are captioned "Total — 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.

Q. FINANCIAL REPORTING AND ACCOUNTING FOR PROPRIETARY FUNDS

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

NOTE 2 — ACCOUNTABILITY

FUND EQUITY DEFICIT

SPECIAL REVENUE FUNDS

There are deficits in the Economic Development, Police Pension, and Fire Pension Special Revenue Funds of \$73,258, \$30,830 and \$79,779, respectively, caused by the application of generally accepted accounting principles to these funds. The General Fund is liable for any deficit in these funds and provides operating transfers when cash is required, not when accruals occur.

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

NOTE 3 — DEPOSITS AND INVESTMENTS

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

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

Deposits

At year end, the carrying amount of the City's deposits was \$1,346,786 and the bank balance was \$2,944,136. Of the bank balance:

1. \$319,507 was covered by the federal depository insurance.
2. \$2,624,629 was covered by collateral held by third party trustees pursuant to Section 135.181, Revised Code, in collateralized pools securing all public funds on deposit with specific depository institutions but not in the name of the City.

Investments

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

<u>Description</u>	<u>Risk Category</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Investment in Federal National Mortgage Association	X	\$ 7,545,468	\$ 7,545,468
Investment in Federal Home Loan Mortgage Corp.	X	3,370,122	3,370,122
Investment in Federal Home Loan Bank	X	499,807	499,807
State Treasury Asset Reserve of Ohio *		<u>1,156,387</u>	<u>1,156,387</u>
Total Investments		\$ <u>12,571,784</u>	\$ <u>12,571,784</u>

* Noncategorized

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

NOTE 3 — DEPOSITS AND INVESTMENTS (CONTINUED)

STAR OHIO is an investment pool managed by the State Treasurer's office which allows governments within the State to pool their funds for investment purposes. STAR OHIO is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR OHIO are valued at STAR OHIO's share price which is the price the investment could be sold for on December 31, 1999.

NOTE 4 — INCOME TAX

The City levies and collects a 2 percent income tax on all income earned within the City as well as on income of residents earned outside the City. In the latter case, the City allows a credit of 100 percent of the tax paid to another municipality, not to exceed the amount owed. Employers within the City are required to withhold income tax on employee earnings and remit the tax to the City at least quarterly. Corporations and other individual taxpayers are also required to pay their estimated tax at least quarterly and file a final return annually.

The City, by ordinance, allocates income tax revenues and expenditures for collecting, administering, and enforcing the tax to the General and Capital Improvement Capital Projects Funds, at seventy and thirty percent, respectively. The Capital Improvement Capital Projects Fund further allocates income taxes to other capital projects funds, as operating transfers, through the budgetary process. Income tax receipts for 1999 were \$18,078,653.

NOTE 5 — PROPERTY TAX

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

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

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

NOTE 5 — PROPERTY TAX (CONTINUED)

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property currently is assessed at 88 percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

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

The full tax rate for all City operations for the year ended December 31, 1999, was \$4.50 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$ 370,395,970
Public Utility	18,632,750
Tangible Personal	<u>172,180,824</u>
Total	\$ <u>561,209,544</u>

NOTE 6 — INTERGOVERNMENTAL RECEIVABLES

Receivables at December 31, 1999 consisted of taxes, intergovernmental receivables arising from grants, entitlements or shared revenues, special assessments and interest on investments. All receivables are considered fully collectible.

A summary of the principal items of intergovernmental receivables follows:

FUND TYPE/FUND

<u>General Fund</u>	<u>Amounts</u>
Estate Tax	\$ 30,124
Local Government Support	62,915
Local Government Revenue Assistance	5,420
Federal Grants — COPS	<u>12,500</u>
Total General Fund	<u>110,959</u>

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

NOTE 6 — INTERGOVERNMENTAL RECEIVABLES (CONTINUED)

<u>Special Revenue Funds</u>	
Street Maintenance	
Gasoline Tax	25,369
Motor Vehicle License Tax	8,801
Total	<u>34,170</u>
State Highway	
Gasoline Tax	2,138
Motor Vehicle License Tax	713
Total	<u>2,851</u>
Permissive MVL	
Permissive Tax	3,300
Total	<u>3,300</u>
 Total Special Revenue Funds	 <u>40,321</u>
 <u>Capital Projects Fund</u>	
Glenway Grant	
County Grants	<u>221,335</u>
 Total All Funds	 \$ <u>372,615</u>

By statute, local property taxes have been reduced 10%, with additional reductions for the elderly and the disabled. The amount of these reductions will be paid to the City by the State of Ohio in the latter of part of 1999.

NOTE 7 — FIXED ASSETS

A. GENERAL FIXED ASSETS

Changes in general fixed assets during 1999 were as follows:

	Balances <u>12-31-98</u>	<u>Additions</u>	<u>Reductions</u>	Balances <u>12-31-99</u>
Land	\$ 1,506,219	\$ 580,000	\$ -	\$ 2,086,219
Buildings	6,483,725	26,442	7,640	6,502,527
Improvements other than Buildings	68,823	16,172	-	84,995
Machinery and Equipment	3,204,411	306,176	629,626	2,880,961
Furniture and Fixtures	120,800	27,633	6,047	142,386
Vehicles	5,383,506	325,164	-	5,708,670
Construction in Progress	<u>9,459,597</u>	<u>932,822</u>	<u>-</u>	<u>10,392,419</u>
 Total General Fixed Assets	 \$ <u>26,227,081</u>	 \$ <u>2,214,409</u>	 \$ <u>643,313</u>	 \$ <u>27,798,177</u>

Construction in Progress consists of capital expenditures for various construction projects undertaken by the City.

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

NOTE 8 — SOUTHWEST GENERAL HEALTH CENTER

The Southwest General Health Center is an Ohio nonprofit corporation providing health services. The Health Center is a jointly governed organization among the communities of Berea, Brook Park, Columbia Township, Middleburg Heights, Olmsted Falls and Strongsville.

The Health Center is governed by a Board of Trustees consisting of the following: one member of the legislative body from each of the political subdivisions, one resident from each of the political subdivisions who is not a member of the legislative body, three persons who are residents of any of the participating political subdivisions, the president and the executive vice president of the corporations, and the president and the vice president of the medical staff. The legislative body of each political subdivision elect their own member to serve on the Board of Trustees of the Health Center.

The Board exercises total control over the operations of the Health Center including budgeting, appropriating, contracting and designating management. Each City's control is limited to its representation on the Board. In 1999, the City of Brook Park contributed \$58,747 of property tax levies to the Health Center.

NOTE 9 — DEFINED BENEFIT PENSION PLANS

A. PUBLIC EMPLOYEES RETIREMENT SYSTEM

The City of Brook Park contributes to the Public Employees Retirement System of Ohio ("System"), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. The System provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by State Statute per Chapter 145 of the Ohio Revised Code. The System issues a stand alone financial report. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the City is required to contribute 9.35 percent. Contributions are authorized by state statute. The contribution rates are determined actuarially. The City's contributions to the System for the years ended December 31, 1999, 1998, and 1997 were \$498,380, \$497,006, and \$487,169, respectively, equal to the required contributions for each year.

B. OHIO POLICE AND FIRE PENSION FUND

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

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

B. OHIO POLICE AND FIRE PENSION FUND (CONTINUED)

Plan members are required to contribute 10 percent to their annual covered salary, while employers are required to contribute, 19.5 percent and 24 percent, respectively for police officers and firefighters. The City of Brook Park contributions to OP&F for the years ending December 31, 1999, 1998, and 1997 were \$867,922, \$889,256, and \$877,064, respectively, and equal required contributions for each year.

NOTE 10 — POST-EMPLOYMENT BENEFITS

A. PUBLIC EMPLOYEES RETIREMENT SYSTEM

The Public Employees Retirement System of Ohio (PERS) provides post-retirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credits and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the Retirement System is considered an Other Post-Employment Benefit (OPEB) as described in GASB Statement 12. A portion of each employer's contribution to PERS is set aside for the funding of post-retirement health care based on the authority granted by State statute. The 1999 employer contribution rate was 13.55 percent of covered payroll; 4.2 percent was the portion that was used to fund health care in 1999.

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

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

The number of benefit recipients eligible for OPEB was 118,062. The City of Brook Park's actual contributions for 1999 which were used to fund post-employment benefits were \$223,871. The actual contribution and the actuarially required contribution amounts are the same. PERS' unaudited estimated net assets available for payment of benefits at December 31, 1999 (the latest information available) was \$9,870,285,641. Expenditures for OPEB during 1999 were \$523,599,349.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

B. OHIO POLICE AND FIRE PENSION FUND

The Ohio Police and Fire and Pension Fund (the "Fund") provides post-retirement health care coverage to any person who receives or is eligible to receive a monthly benefit check or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of 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.

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

B. OHIO POLICE AND FIRE PENSION FUND (CONTINUED)

The health care coverage provided by the retirement system is considered an Other Post-employment Benefit as described in GASB Statement No. 12. The Ohio Revised Code provides the statutory authority allowing the Fund's Board of Trustees to provide health care coverage to all eligible individuals and states that health care cost be included in the contribution rate. Health care funding and accounting is on a pay-as-you-go basis. The total police employer contribution rate is 19.5 percent of covered payroll, and the total firefighter-employer contribution rate is 24 percent of covered payroll. A percentage of covered payroll, as defined by the Board is used to pay retiree health care expenses. The Board defined allocation was 6.5% and 7.0% of covered payroll in 1998 and 1999, respectively. The allocation is 7.25% in 2000. In addition, since July 1, 1992, most retirees have been required to contribute a portion of the cost of their health care coverage through a deduction from their monthly benefit payment.

The number of participants eligible to receive health care benefits as of December 31, 1998 was 11,424 for police and 9,186 for firefighters. The City's actual contributions for 1999 that were used to fund post-employment benefits were \$135,367 for police and \$169,117 for firefighters. The Fund's total health care expense for the year ending December 31, 1998 (the latest information available) was \$78,596,790.

C. OTHER POST-EMPLOYMENT BENEFITS

The City, under local ordinance and employee bargaining contracts, provides post-retirement prescription drug coverage and life insurance for its retired employees and hospitalization for a retired employee's spouse or surviving spouse who meet certain requirements. The cost of these benefits, provided for under the City's existing group benefit policies, are paid solely by the City on a pay-as-you-go basis. The premiums for each type of benefit differs for those over and under age 65. The amount expended out of the general fund for each type of benefit and the number of participants in 1999 are:

<u>Benefit</u>	<u>Number of Participants</u>	<u>Amount Expended</u>
Hospitalization	3	\$ 12,417
Life	121	1,913
Prescription	141	170,745
		<u>\$ 185,075</u>

NOTE 11 — COMPENSATED ABSENCES

Vacation leave is earned at rates which vary depending upon length of service and standard work week. Current policy credits vacation leave on the employee's anniversary date and allows the unused balance to be carried ninety days past the subsequent anniversary date. City employees are paid for earned, unused vacation leave at the time of termination of employment.

Sick leave is earned at the rate of four and six-tenths hours for every eighty hours worked. Each employee with the City is paid for three eighths of the employee's earned unused sick leave upon retirement from the City, or the full balance may be transferred to another governmental agency.

At December 31, 1999 the current amount of unpaid compensated absences and the balance of the liability in the General Long-Term Obligations Account Group were \$61,607 and \$1,312,908, respectively.

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

NOTE 12 — OUTSTANDING DEBT

A. NOTE DEBT

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

	<u>Interest Rate</u>	<u>Balance 12/31/98</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance 12/31/99</u>
<u>GENERAL OBLIGATION NOTES</u>					
1998 Street Improvement	3.9%	\$ 900,000	\$ -	\$ 900,000	\$ -
1999 Street Improvement	3.5%	<u>-</u>	<u>700,000</u>	<u>-</u>	<u>700,000</u>
Total General Obligation Notes		\$ <u>900,000</u>	\$ <u>700,000</u>	\$ <u>900,000</u>	\$ <u>700,000</u>

By Ohio law, notes can be issued in anticipation of bond proceeds, special assessment bond proceeds and levies, or for up to 50% of anticipated revenue collections. There are also limitations on the number of times notes can be renewed. All notes outstanding at December 31, 1999 are bond anticipation notes.

B. BONDED DEBT AND OTHER LONG-TERM OBLIGATIONS

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

	<u>Interest Rate</u>	<u>Balance 12/31/98</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance 12/31/99</u>
<u>GENERAL OBLIGATION BONDS</u>					
1985 International Exposition Center Road Improvements	2.00%	\$ 294,000	\$ -	\$ 42,000	\$ 252,000
1995 Various Purpose Improvements	Various	<u>9,850,000</u>	<u>-</u>	<u>1,180,000</u>	<u>8,670,000</u>
Total General Obligation Bonds		\$ <u>10,144,000</u>	\$ <u>-</u>	\$ <u>1,222,000</u>	\$ <u>8,922,000</u>

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

B. BONDED DEBT AND OTHER LONG-TERM OBLIGATIONS (CONTINUED)

OTHER LONG-TERM OBLIGATIONS

	<u>Balance</u> <u>12/31/98</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance</u> <u>12/31/99</u>
Capitalized Lease Agreements:				
Council Copier	\$ 14,419	\$ -	\$ 6,387	\$ 8,032
Fire Copier	-	6,813	1,566	5,247
Police Copier	18,604	-	3,828	14,776
Building Department Copier	4,255	-	4,255	-
Public Service Vehicles	47,671	-	47,671	-
Fire Department Rescue Vehicle	14,056	-	14,056	-
Radio Communication System	334,746	-	128,059	206,687
Police Sedans	-	250,884	87,861	163,023
Recreation Copier	-	8,938	2,054	6,884
Mayor's Office Copier	-	8,938	1,704	7,234
Computers	-	<u>81,963</u>	<u>13,079</u>	<u>68,884</u>
Total Capital Leases	433,751	357,536	310,520	480,767
Accrued Compensated Absences	1,258,739	54,169	-	1,312,908
Accrued Pension	<u>76,872</u>	<u>-</u>	<u>14,488</u>	<u>62,384</u>
Total Other Long-Term Obligations	<u>1,769,362</u>	<u>411,705</u>	<u>325,008</u>	<u>1,856,059</u>
Total All Long-Term Obligations	\$ <u>11,913,362</u>	\$ <u>411,705</u>	\$ <u>1,547,008</u>	\$ <u>10,778,059</u>

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

	<u>General</u> <u>Obligations</u> <u>Bonds</u>
2000	\$ 1,752,785
2001	1,753,820
2002	1,765,258
2003	1,771,180
2004	1,787,165
2005	<u>1,797,330</u>
Totals	\$ <u>10,627,538</u>

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

B. BONDED DEBT AND OTHER LONG-TERM OBLIGATIONS (CONTINUED)

General obligation bonds are direct obligations of the City for which its full faith and credit are pledged for repayment. The International Exposition Center road improvement general obligation bonds outstanding at December 31, 1999, are to be repaid from a restricted portion of income taxes. Restricted income tax revenues are the tax withholdings on employees at the International Exposition Center, in excess of the base *jobs and related withholding, adjusted annually by the change in the consumer price index. In the event that income tax revenues are not sufficient to meet annual principal and interest requirements, the City has reserved the right to levy and assess a special assessment on the property. Revenues will be received in and the debt will be repaid from the International Exposition Center debt service fund.*

Compensated absences liabilities will be paid from the fund from which employees' salaries are paid. The claims payable for workers' compensation will be paid from the General Fund.

The City's overall legal debt margin was \$58,594,281 at December 31, 1999.

Capital lease obligations recorded in the General Long-Term Obligations Account Group relate to various equipment and vehicles, which are leased under long term agreements which meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases." Such agreements provide for minimum, annual rental payments as follows:

<u>Year</u>	<u>Payments</u>
2000	\$ 283,081
2001	204,072
2002	26,543
2003	<u>1,710</u>
Total Minimum Lease Payments	515,406
Less: Amount Representing Interest	<u>34,639</u>
Present Value of Minimum Lease Payments	\$ <u>480,767</u>

The equipment is capitalized in the General Fixed Assets Account Group at a cost of approximately \$1,257,372. The related liability is reported in the General Long Term Obligations Account Group. Lease payments are made from the Capital Improvements Capital Projects Fund.

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

NOTE 13 — SEGMENT INFORMATION — ENTERPRISE FUNDS

Financial segment information as of and for the year ended December 31, 1999 for the Public Power Fund and Energy Assistance Fund is presented below:

	<u>Public Power</u>	<u>Energy Assistance</u>	<u>Total</u>
Operating Loss	\$ (10,475)	\$ -	\$ (10,475)
Net Loss	(10,475)	-	(10,475)
Net Working Capital	201,232	183,066	384,298
Total Assets	201,232	183,066	384,298
Total Equity	201,232	183,066	384,298

NOTE 14 — CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

The City has several outstanding contracts with construction contractors. The following amounts remain on these contracts as of December 31, 1999:

<u>Project</u>	<u>Outstanding Balance</u>
Street Improvements — 1999	\$ 199,582
Recreation Center Improvements	12,672
Glenway Grant	<u>50,737</u>
	\$ <u>262,991</u>

NOTE 15 — BUDGETARY BASIS OF ACCOUNTING

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

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

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

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

NOTE 15 — BUDGETARY BASIS OF ACCOUNTING (CONTINUED)

- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, encumbrances are recorded as the equivalent of an expenditure (budget basis) as opposed to a reservation of fund balance for governmental funds, and note disclosure for proprietary funds (GAAP basis).
- (d) Short-term note proceeds and note principal retirement for governmental funds are operating transactions (budget) as opposed to balance sheet transaction (GAAP).
- (e) Transfers of resources between funds are classified as operating transfers on the budget basis where as the transfer of residual balances are reported as residual equity transfers under GAAP.

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

Excess of Revenues and Other Financing Sources Over
(Under) Expenditures and Other Financing Uses
All Governmental Fund Types

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis	\$ (99,471)	\$ (584,043)	\$ 9,563	\$ 2,071,040
<u>Increase (Decrease) Due to:</u>				
Revenue accruals	156,669	(73,631)	315	(481,260)
Expenditure accruals	(788,729)	99,390	200,000	(2,066,488)
Debt proceeds	-	-	700,000	-
Debt retirement	-	-	(900,000)	-
Budget Basis	<u>\$ (731,531)</u>	<u>\$ (558,284)</u>	<u>\$ 9,878</u>	<u>\$ (476,708)</u>

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

NOTE 15 — BUDGETARY BASIS OF ACCOUNTING (CONTINUED)

	Net Income (Loss)/Excess Revenues Over (Under) Expenses, Advances and Operating Transfers All Proprietary Fund Types	
	<u>Enterprise</u>	<u>Internal Service</u>
Net Loss	\$ (10,475)	\$ (121,158)
Increase (Decrease) Due To:		
Revenue accruals	-	-
Expense accruals	<u>(152,986)</u>	<u>175,857</u>
Budget Basis	\$ <u>(163,461)</u>	\$ <u>54,699</u>

NOTE 16 — RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During the year, the City contracted with Wichert Insurance Services, Inc. to manage its insurance coverage. The coverage limits, on December 31, 1999, per occurrence for all types of coverage are as follows:

<u>Type of Coverage</u>	<u>Carrier</u>	<u>Coverage</u>
Package policy (property, general liability, inland marine, crime)	CNA Insurance	1 million
Boiler and machinery	CNA Insurance	5 million
Public officials	Zurich	1 million
Auto policy	CNA Insurance	1 million
Umbrella	Selective	10 million
Law enforcement	Zurich	1 million

Settled claims have not exceeded coverage for the past three years.

The City provides two different medical plans for full time employees and their families. Both plans, the traditional plan and the select plan with a Preferred Provider Organization, are self-funded and administered by a third party administrator. All covered employees also received prescription drug coverage, vision and dental plans. Full time employees are covered by a \$25,000 term life insurance policy.

For the select plan, the preferred provider prices all claims which are then submitted to the third party administrator. The third party administrator reviews and processes the claims, which the City then pays. The City has stop loss coverage of \$200,000 in the aggregate. In 1999, the City funded the self-insurance reserve \$270.30 per month for single coverage and \$702.86 per month for family coverage for the traditional plan and \$244.83 per month for single coverage and \$631.64 per month for family coverage for the select plan. These rates are paid by the fund from which the employee's compensation is paid.

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

NOTE 16 — RISK MANAGEMENT (CONTINUED)

The claims liability of \$199,148 as estimated by third party administrator and reported in the Internal Service Fund at December 31, 1999 is based on the requirements of the Governmental Accounting Standards Board Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be reported if information prior to the issuance of the financial statements indicates that it is possible that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. Changes in the fund's claim liability amount for the years ended 1998 and 1999 are as follows:

	Beginning of Year Liability	Current-Year Claims and Changes in Estimates	Claim Payments	Balance at Year End
1998	\$214,540	\$1,234,610	\$(1,242,651)	\$206,499
1999	206,499	1,250,121	(1,257,471)	199,149

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

NOTE 17 — CONTINGENCIES/PENDING LITIGATION

On January 14, 1999, the City of Brook Park filed a Petition for Appropriation against the City of Brook Park Community Urban Redevelopment Corporation, the Park Corporation and Raymond P. Park to acquire the fee simple interest in certain property located within its territorial jurisdiction commonly referred to as the I-X Center Parcel. The City of Cleveland subsequently purchased the subject property and moved to intervene in the action, as did a subsequent lessee, the I-X Center Corporation. The Court granted both of these motions, with modifications, on February 17, 1999. This case is currently pending before the Probate Court of Cuyahoga County, Ohio.

If the City of Brook Park prevails on the issues of its right to appropriate the I-X Center Parcel and the necessity for the appropriation, it either must pay the amount that a jury establishes as just compensation for the property appropriated by the City of Brook Park (prior to filing this action, certain of the Defendants refused the City of Brook Park's offer to purchase the property for \$33,000,000), or abandon the appropriation action. If the City of Brook Park were to abandon the action, it would be required to pay to Defendants their costs and expenses of defending this action, including reasonable attorneys' fees.

The City of Brook Park is also involved in a variety of other litigation. The City's management is of the opinion that the ultimate disposition of the other various claims and legal proceedings will not have a material effect, if any, on the financial condition of the City.

CITY OF BROOK PARK, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

NOTE 18 — SUBSEQUENT EVENTS

In March 2000, the Brook Park City Council authorized the Mayor to enter into purchase agreements for the acquisition of two businesses and related real property for approximately \$2.3 million. The City will use funds available in the Brook Park Road Corridor Fund. The City anticipates that the agreements will be finalized in June 2000.

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

CITY OF BROOK PARK, OHIO

GENERAL FUND

The General Fund accounts for those resources traditionally associated with the general governmental operations of the City that are not required to be accounted for in other specific funds.

CITY OF BROOK PARK, OHIO

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 1,958,186	\$ 1,958,186	\$ -
Municipal Income Taxes	12,655,057	12,655,057	-
Other Local Taxes	197,024	197,024	-
Intergovernmental	1,480,189	1,480,189	-
Charges for Services	792,883	792,883	-
Licenses and Permits	409,498	409,498	-
Fines and Forfeitures	279,540	279,540	-
Investment Income	796,340	796,340	-
Miscellaneous Income	<u>243,330</u>	<u>242,286</u>	<u>(1,044)</u>
Total Revenues	<u>18,812,047</u>	<u>18,811,003</u>	<u>(1,044)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Police Law Enforcement			
Personal service	2,755,867	2,638,653	117,214
Travel and education	8,502	8,502	-
Contractual services	142,673	135,859	6,814
Supplies and materials	<u>74,374</u>	<u>72,170</u>	<u>2,204</u>
Total Police Law Enforcement	<u>2,981,416</u>	<u>2,855,184</u>	<u>126,232</u>
Correctional Facility			
Contractual services	3,061	1,464	1,597
Supplies and materials	<u>14,579</u>	<u>12,832</u>	<u>1,747</u>
Total Correctional Facility	<u>17,640</u>	<u>14,296</u>	<u>3,344</u>
School Guards			
Personal services	65,942	64,718	1,224
Supplies and materials	<u>100</u>	<u>-</u>	<u>100</u>
Total School Guards	<u>66,042</u>	<u>64,718</u>	<u>1,324</u>

Continued

CITY OF BROOK PARK, OHIO

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Fire Department			
Personal service	2,724,664	2,723,532	1,132
Travel and education	6,420	5,628	792
Contractual services	104,548	100,231	4,317
Supplies and materials	<u>44,849</u>	<u>44,104</u>	<u>745</u>
Total Fire Department	<u>2,880,481</u>	<u>2,873,495</u>	<u>6,986</u>
Animal Control			
Personal services	87,059	87,059	-
Travel and education	250	237	13
Contractual services	7,852	6,941	911
Supplies and materials	<u>9,372</u>	<u>8,285</u>	<u>1,087</u>
Total Animal Control	<u>104,533</u>	<u>102,522</u>	<u>2,011</u>
Safety Director			
Personal services	127,482	126,235	1,247
Travel and education	900	551	349
Contractual services	19,402	18,850	552
Supplies and materials	<u>1,755</u>	<u>1,068</u>	<u>687</u>
Total Safety Director	<u>149,539</u>	<u>146,704</u>	<u>2,835</u>
Safety Building			
Personal services	38,118	38,118	-
Contractual services	72,673	66,656	6,017
Supplies and materials	<u>2,850</u>	<u>1,468</u>	<u>1,382</u>
Total Safety Building	<u>113,641</u>	<u>106,242</u>	<u>7,399</u>
Safety Town			
Personal services	3,462	3,462	-
Contractual services	2,068	1,960	108
Supplies and materials	<u>1,125</u>	<u>1,067</u>	<u>58</u>
Total Safety Town	<u>6,655</u>	<u>6,489</u>	<u>166</u>

Continued

CITY OF BROOK PARK, OHIO

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Street Lighting			
Contractual services	273,657	273,007	650
Supplies and materials	400	-	400
Total Street Lighting	<u>274,057</u>	<u>273,007</u>	<u>1,050</u>
Traffic Lights			
Contractual services	63,474	58,218	5,256
Disaster Services			
Personal service	13,018	13,018	-
Contractual service	10,135	8,534	1,601
Supplies and materials	3,050	2,913	137
Total Disaster Services	<u>26,203</u>	<u>24,465</u>	<u>1,738</u>
Total Security of Persons and Property	<u>6,683,681</u>	<u>6,525,340</u>	<u>158,341</u>
Public Health and Welfare			
County Board of Health			
Contractual services	62,879	62,879	-
Leisure Time Activities			
Parks and Recreation			
Personal service	45,408	43,460	1,948
Contractual services	51,805	48,910	2,895
Supplies and materials	21,408	18,024	3,384
Other expenditures	6,100	6,050	50
Total Parks and Recreation	<u>124,721</u>	<u>116,444</u>	<u>8,277</u>
Recreation Commission			
Personal service	13,284	12,901	383
Recreation Center			
Personal service	567,140	542,493	24,647
Travel and education	2,145	2,073	72
Contractual services	370,212	365,449	4,763
Supplies and materials	32,896	29,323	3,573
Other expenditures	600	110	490
Total Recreation Center	<u>972,993</u>	<u>939,448</u>	<u>33,545</u>

Continued

CITY OF BROOK PARK, OHIO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Home Day Celebration			
Personal service	9,523	9,523	-
Contractual service	44,580	43,307	1,273
Supplies and materials	<u>4,150</u>	<u>3,876</u>	<u>274</u>
Total Home Day Celebration	<u>58,253</u>	<u>56,706</u>	<u>1,547</u>
Parks and Play Grounds			
Personal service	436,804	436,804	-
Contractual services	81,807	81,651	156
Supplies and materials	<u>20,082</u>	<u>19,916</u>	<u>166</u>
Total Parks and Play Grounds	<u>538,693</u>	<u>538,371</u>	<u>322</u>
Public Recreation			
Personal service	19,385	19,385	-
Travel and education	50	-	50
Contractual services	108,922	83,637	25,285
Supplies and materials	<u>23,590</u>	<u>21,093</u>	<u>2,497</u>
Total Public Recreation	<u>151,947</u>	<u>124,115</u>	<u>27,832</u>
Total Leisure Time Activities	<u>1,859,891</u>	<u>1,787,985</u>	<u>71,906</u>
Community Development			
Planning Commission			
Personal service	13,060	12,681	379
Travel and education	<u>75</u>	<u>75</u>	-
Total Planning Commission	<u>13,135</u>	<u>12,756</u>	<u>379</u>
Community Development			
Personal service	72,429	72,114	315
Travel and education	8,050	5,277	2,773
Contractual services	2,941	2,385	556
Supplies and materials	<u>2,150</u>	<u>662</u>	<u>1,488</u>
Total Community Development	<u>85,570</u>	<u>80,438</u>	<u>5,132</u>

Continued

CITY OF BROOK PARK, OHIO

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Building Department			
Personal service	386,280	370,366	15,914
Travel and education	2,405	2,401	4
Contractual services	41,707	38,848	2,859
Supplies and materials	8,815	8,251	564
Other expenditures	<u>1,200</u>	<u>990</u>	<u>210</u>
Total Building Department	<u>440,407</u>	<u>420,856</u>	<u>19,551</u>
Tree and Tree Lawns			
Personal service	182,953	177,161	5,792
Contractual services	4,131	3,666	465
Supplies and materials	<u>7,113</u>	<u>3,326</u>	<u>3,787</u>
Total Trees and Tree Lawns	<u>194,197</u>	<u>184,153</u>	<u>10,044</u>
Total Community Development	<u>733,309</u>	<u>698,203</u>	<u>35,106</u>
Basic Utility Services			
Service Director			
Personal service	262,090	262,090	-
Travel and education	70	70	-
Contractual services	13,138	12,236	902
Supplies and materials	<u>4,633</u>	<u>4,585</u>	<u>48</u>
Total Service Director	<u>279,931</u>	<u>278,981</u>	<u>950</u>
Service Building			
Personal service	133,901	133,901	-
Travel and education	3	-	3
Contractual services	138,319	134,830	3,489
Supplies and materials	<u>56,968</u>	<u>37,269</u>	<u>19,699</u>
Total Service Building	<u>329,191</u>	<u>306,000</u>	<u>23,191</u>
Sanitation Department			
Personal service	574,078	557,212	16,866
Contractual services	458,822	439,555	19,267
Supplies and materials	<u>200</u>	<u>122</u>	<u>78</u>
Total Sanitation Department	<u>1,033,100</u>	<u>996,889</u>	<u>36,211</u>

Continued

CITY OF BROOK PARK, OHIO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Sewers, Drains, and Pump Stations			
Personal service	500,951	492,009	8,942
Contractual services	85,367	82,002	3,365
Supplies and materials	<u>23,757</u>	<u>23,313</u>	<u>444</u>
Total Sewers, Drains, and Pump Stations	<u>610,075</u>	<u>597,324</u>	<u>12,751</u>
Total Basic Utility Services	<u>2,252,297</u>	<u>2,179,194</u>	<u>73,103</u>
Transportation			
Street Cleaning			
Personal service	48,914	48,847	67
Contractual services	5,402	5,093	309
Supplies and materials	<u>3,100</u>	<u>2,900</u>	<u>200</u>
Total Street Cleaning	<u>57,416</u>	<u>56,840</u>	<u>576</u>
Sign Department			
Personal service	48,548	48,273	275
Contractual services	11,500	11,174	326
Supplies and materials	<u>1,565</u>	<u>1,475</u>	<u>90</u>
Total Sign Department	<u>61,613</u>	<u>60,922</u>	<u>691</u>
Snow Removal			
Personal service	46,292	46,292	-
Contractual services	66,670	62,049	4,621
Supplies and materials	<u>241,650</u>	<u>175,216</u>	<u>66,434</u>
Total Snow Removal	<u>354,612</u>	<u>283,557</u>	<u>71,055</u>
Total Transportation	<u>473,641</u>	<u>401,319</u>	<u>72,322</u>
General Government			
City Council			
Personal service	124,035	124,035	-
Travel and education	8,021	6,574	1,447
Contractual services	19,381	18,797	584
Supplies and materials	<u>7,373</u>	<u>6,539</u>	<u>834</u>
Total City Council	<u>158,810</u>	<u>155,945</u>	<u>2,865</u>

Continued

CITY OF BROOK PARK, OHIO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Clerk of Council			
Personal service	103,911	103,486	425
Travel and education	4,150	2,646	1,504
Contractual services	3,588	3,344	244
Supplies and materials	<u>1,175</u>	<u>913</u>	<u>262</u>
Total Clerk of Council	<u>112,824</u>	<u>110,389</u>	<u>2,435</u>
Mayor's Court			
Personal service	51,840	51,636	204
Travel and education	1,000	951	49
Contractual services	7,285	6,887	398
Supplies and materials	1,391	727	664
Other expenditures	<u>10</u>	<u>-</u>	<u>10</u>
Total Mayor's Court	<u>61,526</u>	<u>60,201</u>	<u>1,325</u>
Municipal Court			
Contractual services	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Civil Service Commission			
Personal service	53,363	49,502	3,861
Travel and education	350	350	-
Contractual services	5,416	3,656	1,760
Supplies and materials	<u>10,747</u>	<u>9,659</u>	<u>1,088</u>
Total Civil Service Commission	<u>69,876</u>	<u>63,167</u>	<u>6,709</u>
Mayor's Office			
Personal service	218,628	218,621	7
Travel and education	6,864	6,617	247
Contractual services	16,437	15,488	949
Supplies and materials	<u>5,216</u>	<u>4,108</u>	<u>1,108</u>
Total Mayor's Office	<u>247,145</u>	<u>244,834</u>	<u>2,311</u>

Continued

CITY OF BROOK PARK, OHIO

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Human Resources			
Personal service	70,638	70,317	321
Travel and education	2,370	2,279	91
Contractual services	11,088	10,678	410
Supplies and materials	<u>1,757</u>	<u>1,534</u>	<u>223</u>
Total Human Resources	<u>85,853</u>	<u>84,808</u>	<u>1,045</u>
Public Properties			
Personal service	399,310	399,310	-
Travel and education	50	-	50
Contractual services	30,922	29,121	1,801
Supplies and materials	<u>11,332</u>	<u>10,585</u>	<u>747</u>
Total Public Properties	<u>441,614</u>	<u>439,016</u>	<u>2,598</u>
Legal Department			
Personal service	210,552	210,544	8
Travel and education	2,550	2,533	17
Contractual services	5,432	5,328	104
Supplies and materials	<u>656</u>	<u>608</u>	<u>48</u>
Total Legal Department	<u>219,190</u>	<u>219,013</u>	<u>177</u>
Finance Department			
Personal service	285,597	284,940	657
Travel and education	5,500	3,019	2,481
Contractual services	58,619	55,077	3,542
Supplies and materials	<u>7,093</u>	<u>3,755</u>	<u>3,338</u>
Total Finance Department	<u>356,809</u>	<u>346,791</u>	<u>10,018</u>
Tax Department			
Personal service	120,226	116,162	4,064
Travel and education	2,637	2,223	414
Contractual services	57,766	53,981	3,785
Supplies and materials	22,033	14,007	8,026
Other expenditures	<u>517,500</u>	<u>503,958</u>	<u>13,542</u>
Total Tax Department	<u>720,162</u>	<u>690,331</u>	<u>29,831</u>

Continued

CITY OF BROOK PARK, OHIO

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Tax Review Board			
Personal service	<u>3,744</u>	<u>3,635</u>	<u>109</u>
High Risk Review Board			
Personal services	<u>9,188</u>	<u>7,130</u>	<u>2,058</u>
Retirees			
Personal services	<u>410,024</u>	<u>354,865</u>	<u>55,159</u>
Mechanics			
Personal service	305,279	304,494	785
Travel and education	500	119	381
Contractual services	1,456	551	905
Supplies and materials	<u>4,946</u>	<u>4,731</u>	<u>215</u>
Total Mechanics	<u>312,181</u>	<u>309,895</u>	<u>2,286</u>
Engineering			
Contractual services	<u>48,000</u>	<u>44,000</u>	<u>4,000</u>
Lands and Buildings			
Contractual services	111,031	106,854	4,177
Supplies and materials	<u>10,473</u>	<u>10,244</u>	<u>229</u>
Total Lands and Buildings	<u>121,504</u>	<u>117,098</u>	<u>4,406</u>
Other General Government			
Personal service	625,607	618,689	6,918
Contractual services	659,908	481,418	178,490
Other expenditures	<u>112,837</u>	<u>65,319</u>	<u>47,518</u>
Total Other General Government	<u>1,398,352</u>	<u>1,165,426</u>	<u>232,926</u>
Total General Government	<u>4,779,802</u>	<u>4,416,544</u>	<u>363,258</u>
Total Expenditures	<u>16,845,500</u>	<u>16,071,464</u>	<u>774,036</u>
Excess of Revenues Over (Under) Expenditures	<u>1,966,547</u>	<u>2,739,539</u>	<u>772,992</u>

Continued

CITY OF BROOK PARK, OHIO

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	425,000	246,690	(178,310)
Operating Transfers - Out	(3,900,550)	(3,880,222)	20,328
Proceeds from Sale of Equipment	9,476	9,476	-
Advance - In	<u>152,986</u>	<u>152,986</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(3,313,088)</u>	<u>(3,471,070)</u>	<u>(157,982)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,346,541)	(731,531)	615,010
Fund Balance at Beginning of Year	4,840,317	4,840,317	-
Current Year Encumbrances	<u>-</u>	<u>254,345</u>	<u>254,345</u>
Fund Balance at End of Year	\$ <u>3,493,776</u>	\$ <u>4,363,131</u>	\$ <u>864,355</u>

CITY OF BROOK PARK, OHIO

SPECIAL REVENUE FUNDS

Street Maintenance Fund

The Street Maintenance accounts for ninety-two and one half percent (92.5%) of the state gasoline tax and motor vehicle registration fees designated for street maintenance and repair.

State Highway Fund

The State Highway Fund accounts for seven and one half percent (7.5%) of the state gasoline tax and motor vehicle registration fees designated for maintenance and repair of state highways within the City.

Permissive Tax Fund

The Permissive Tax Fund accounts for additional motor vehicle registration fees designated for maintenance and repair of streets within the City.

Economic Development Fund

The Economic Development Fund accounts for parking fees and proceeds received from the sale of city owned property to be used for expenditures essential to the economic development of the City.

Brookpark Road Corridor Fund

The Brookpark Road Corridor Fund accounts for funds received from the City of Cleveland as a result of a legal settlement to be used for attorney fees, land acquisition, grants or loans to Brookpark Road businesses and other expenditures related to the overall improvement of the corridor.

Police Pension Fund

The Police Pension Fund accounts for the accumulation of property taxes levied for the payment of current employer's pension contributions.

Fire Pension Fund

The Fire Pension Fund accounts for the accumulation of property taxes levied for the payment of current employer's pension contributions.

Hotel - Motel Tax Fund

The Hotel - Motel Tax Fund accounts for taxes, levied on transient guests for lodging, which have been designated for the operation of safety forces.

DWI Enforcement and Education Fund

The DWI Enforcement and Education Fund accounts for fine monies used by the law enforcement agency to pay costs related to DWI enforcement and for educating the public about laws governing the operation of a motor vehicle under the influence of alcohol.

Special Recreation Fund

The Special Recreation Fund accounts for operations of City sponsored recreation programs funded by participation fees and facility rentals.

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CITY OF BROOK PARK, OHIO

SPECIAL REVENUE FUNDS

Southwest General Health Center Fund

The Southwest General Health Center Fund accounts for a special property tax levied to provide resources to support a health care facility.

Law Enforcement Fund

The Law Enforcement Fund accounts for confiscated monies from criminal offenses and designated, by state statute, for expenditures that would enhance the operation of the police department.

Tri-City Senior Center Fund

The Tri-City Senior Center Fund accounts for a special property tax levied to provide the City's contribution to the Tri-City Senior Center, a nonprofit organization serving the senior citizens of Brook Park, Berea, and Middleburg Heights.

Historical Committee Fund

The Historical Committee Fund was set-up to account for donations from companies and council to purchase pictures/furniture for the council chambers.

CITY OF BROOK PARK, OHIO

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

DECEMBER 31, 1999

	<u>Street Maintenance</u>	<u>State Highway</u>	<u>Permissive Tax</u>	<u>Economic Development</u>
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 65,236	\$ 61,567	\$ 171,119	\$ 5,404
Receivables:				
Taxes	-	-	-	47,425
Accounts	-	-	-	-
Intergovernmental	<u>34,170</u>	<u>2,851</u>	<u>3,300</u>	<u>-</u>
Total Assets	<u>\$ 99,406</u>	<u>\$ 64,418</u>	<u>\$ 174,419</u>	<u>\$ 52,829</u>
<u>Liabilities</u>				
Accounts Payable	\$ 8,001	\$ -	\$ 4,140	\$ 126,087
Accrued Wages	30,740	1,580	-	-
Due to Other Governments	13,448	484	-	-
Deferred Revenue	-	-	-	-
Accrued Pension	<u>4,166</u>	<u>214</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>56,355</u>	<u>2,278</u>	<u>4,140</u>	<u>126,087</u>
<u>Fund Equity</u>				
Fund Balance:				
Reserve for Encumbrances	1,838	-	14,989	5,287
Unreserved (Deficit)	<u>41,213</u>	<u>62,140</u>	<u>155,290</u>	<u>(78,545)</u>
Total Fund Equity (Deficit)	<u>43,051</u>	<u>62,140</u>	<u>170,279</u>	<u>(73,258)</u>
 Total Liabilities and Fund Equity	 <u>\$ 99,406</u>	 <u>\$ 64,418</u>	 <u>\$ 174,419</u>	 <u>\$ 52,829</u>

<u>Brookpark Road Corridor</u>	<u>Police Pension</u>	<u>Fire Pension</u>	<u>Hotel - Motel Tax</u>	<u>DWI Enforcement and Education</u>	<u>Special Recreation</u>	<u>Southwest General Health Center</u>
\$ 4,720,357	\$ 33,745	\$ 94,949	\$ 238,100	\$ 28,203	\$ 101,400	\$ -
-	173,622	173,622	-	-	-	168,219
-	-	-	-	283	-	-
-	-	-	-	-	-	-
<u>\$ 4,720,357</u>	<u>\$ 207,367</u>	<u>\$ 268,571</u>	<u>\$ 238,100</u>	<u>\$ 28,486</u>	<u>\$ 101,400</u>	<u>\$ 168,219</u>
\$ 2,787	\$ -	\$ -	\$ -	\$ -	\$ 1,008	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	127,344	127,344	-	-	-	121,943
-	<u>110,853</u>	<u>221,006</u>	-	-	-	-
<u>2,787</u>	<u>238,197</u>	<u>348,350</u>	-	-	<u>1,008</u>	<u>121,943</u>
5,632	-	-	-	-	9,096	-
<u>4,711,938</u>	<u>(30,830)</u>	<u>(79,779)</u>	<u>238,100</u>	<u>28,486</u>	<u>91,296</u>	<u>46,276</u>
<u>4,717,570</u>	<u>(30,830)</u>	<u>(79,779)</u>	<u>238,100</u>	<u>28,486</u>	<u>100,392</u>	<u>46,276</u>
<u>\$ 4,720,357</u>	<u>\$ 207,367</u>	<u>\$ 268,571</u>	<u>\$ 238,100</u>	<u>\$ 28,486</u>	<u>\$ 101,400</u>	<u>\$ 168,219</u>

Continued

CITY OF BROOK PARK, OHIO

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 1999

	<u>Law Enforcement</u>	<u>Tri-City Senior Center</u>	<u>Historical Committee</u>	<u>Total</u>
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 23,223	\$ 3,989	\$ 64	\$ 5,547,356
Receivables:				
Taxes	-	22,187	-	585,075
Accounts	-	-	-	283
Intergovernmental	-	-	-	40,321
Total Assets	<u>\$ 23,223</u>	<u>\$ 26,176</u>	<u>\$ 64</u>	<u>\$ 6,173,035</u>
<u>Liabilities</u>				
Accounts Payable	\$ -	\$ 3,989	\$ -	\$ 146,012
Accrued Wages	-	-	-	32,320
Due to Other Governments	-	-	-	13,932
Deferred Revenue	-	17,932	-	394,563
Accrued Pension	-	-	-	336,239
Total Liabilities	<u>-</u>	<u>21,921</u>	<u>-</u>	<u>923,066</u>
<u>Fund Equity</u>				
Fund Balance:				
Reserve for Encumbrances	13,650	-	-	50,492
Unreserved (Deficit)	<u>9,573</u>	<u>4,255</u>	<u>64</u>	<u>5,199,477</u>
Total Fund Equity (Deficit)	<u>23,223</u>	<u>4,255</u>	<u>64</u>	<u>5,249,969</u>
Total Liabilities and Fund Equity	<u>\$ 23,223</u>	<u>\$ 26,176</u>	<u>\$ 64</u>	<u>\$ 6,173,035</u>

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CITY OF BROOK PARK, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Street Maintenance</u>	<u>State Highway</u>	<u>Permissive Tax</u>	<u>Economic Development</u>
<u>Revenues</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	47,425
Intergovernmental	692,080	56,195	52,546	-
Fines and Forfeitures	-	-	-	-
Investment Income	13,679	8,079	29,268	-
Miscellaneous Income	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>670,117</u>
Total Revenues	<u>710,759</u>	<u>64,274</u>	<u>81,814</u>	<u>717,542</u>
<u>Expenditures</u>				
Security of Persons and Property	-	-	-	-
Public Health and Welfare	-	-	-	-
Leisure Time Activities	-	-	-	-
Community Development	-	-	-	4,003,110
Transportation	1,091,041	41,010	69,698	-
General Government	<u>-</u>	<u>-</u>	<u>-</u>	<u>126,088</u>
Total Expenditures	<u>1,091,041</u>	<u>41,010</u>	<u>69,698</u>	<u>4,129,198</u>
Excess of Revenues Over (Under) Expenditures	<u>(380,282)</u>	<u>23,264</u>	<u>12,116</u>	<u>(3,411,656)</u>
<u>Other Financing Sources (Uses)</u>				
Operating Transfers - In	390,000	-	-	2,815,000
Operating Transfer - Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>390,000</u>	<u>-</u>	<u>-</u>	<u>2,815,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	9,718	23,264	12,116	(596,656)
Fund Balance (Deficit) at Beginning of Year	<u>33,333</u>	<u>38,876</u>	<u>158,163</u>	<u>523,398</u>
Fund Balance (Deficit) at End of Year	<u>\$ 43,051</u>	<u>\$ 62,140</u>	<u>\$ 170,279</u>	<u>\$ (73,258)</u>

<u>Brookpark Road Corridor</u>	<u>Police Pension</u>	<u>Fire Pension</u>	<u>Hotel - Motel Tax</u>	<u>DWI Enforcement and Education</u>	<u>Special Recreation</u>	<u>Southwest General Health Center</u>
\$ -	\$ 158,612	\$ 158,612	\$ -	\$ -	\$ -	\$ 46,276
-	-	-	229,179	-	-	-
-	13,638	13,638	-	-	-	-
-	-	-	-	203	-	-
-	-	-	-	-	-	-
-	-	-	-	3,281	103,313	-
<u>-</u>	<u>172,250</u>	<u>172,250</u>	<u>229,179</u>	<u>3,484</u>	<u>103,313</u>	<u>46,276</u>
-	380,936	575,815	-	207	-	-
-	-	-	-	-	-	2,573
-	-	-	-	-	61,203	-
121,325	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>121,325</u>	<u>380,936</u>	<u>575,815</u>	<u>-</u>	<u>207</u>	<u>61,203</u>	<u>2,573</u>
<u>(121,325)</u>	<u>(208,686)</u>	<u>(403,565)</u>	<u>229,179</u>	<u>3,277</u>	<u>42,110</u>	<u>43,703</u>
-	231,000	411,000	-	-	-	-
-	-	-	(246,690)	-	-	-
<u>-</u>	<u>231,000</u>	<u>411,000</u>	<u>(246,690)</u>	<u>-</u>	<u>-</u>	<u>-</u>
(121,325)	22,314	7,435	(17,511)	3,277	42,110	43,703
<u>4,838,895</u>	<u>(53,144)</u>	<u>(87,214)</u>	<u>255,611</u>	<u>25,209</u>	<u>58,282</u>	<u>2,573</u>
\$ <u>4,717,570</u>	\$ <u>(30,830)</u>	\$ <u>(79,779)</u>	\$ <u>238,100</u>	\$ <u>28,486</u>	\$ <u>100,392</u>	\$ <u>46,276</u>

Continued

CITY OF BROOK PARK, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Law Enforcement</u>	<u>Tri-City Senior Center</u>	<u>Historical Committee</u>	<u>Total</u>
<u>Revenues</u>				
Property Taxes	\$ -	\$ 20,792	\$ -	\$ 384,292
Other Local Taxes	-	-	-	276,604
Intergovernmental	-	1,425	-	829,522
Fines and Forfeitures	-	-	-	203
Investment Income	-	-	-	51,026
Miscellaneous Income	33,329	-	-	815,040
Total Revenues	<u>33,329</u>	<u>22,217</u>	<u>-</u>	<u>2,356,687</u>
<u>Expenditures</u>				
Security of Persons and Property	45,705	-	-	1,002,663
Public Health and Welfare	-	22,329	-	24,902
Leisure Time Activities	-	-	-	61,203
Community Development	-	-	-	4,124,435
Transportation	-	-	-	1,201,749
General Government	-	-	-	126,088
Total Expenditures	<u>45,705</u>	<u>22,329</u>	<u>-</u>	<u>6,541,040</u>
Excess of Revenues Over (Under) Expenditures	<u>(12,376)</u>	<u>(112)</u>	<u>-</u>	<u>(4,184,353)</u>
<u>Other Financing Sources (Uses)</u>				
Operating Transfers - In	-	-	-	3,847,000
Operating Transfers - Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(246,690)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,600,310</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(12,376)	(112)	-	(584,043)
Fund Balance (Deficit) at Beginning of Year	<u>35,599</u>	<u>4,367</u>	<u>64</u>	<u>5,834,012</u>
Fund Balance (Deficit) at End of Year	\$ <u>23,223</u>	\$ <u>4,255</u>	\$ <u>64</u>	\$ <u>5,249,969</u>

CITY OF BROOK PARK, OHIO

STREET MAINTENANCE SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$ 690,713	\$ 690,713	\$ -
Investment Income	13,679	13,679	-
Miscellaneous Income	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total Revenues	<u>709,392</u>	<u>709,392</u>	<u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Transportation			
Street Paving and Repair			
Personal services	1,051,707	1,023,434	28,273
Contractual services	37,720	35,467	2,253
Supplies and materials	<u>37,724</u>	<u>36,559</u>	<u>1,165</u>
Total Expenditures	<u>1,127,151</u>	<u>1,095,460</u>	<u>31,691</u>
Excess of Revenues Over (Under) Expenditures	(417,759)	(386,068)	31,691
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>390,000</u>	<u>390,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(27,759)	3,932	31,691
Fund Balance at Beginning of Year	51,064	51,064	-
Current Year Encumbrances	<u>-</u>	<u>10,240</u>	<u>10,240</u>
Fund Balance at End of Year	\$ <u>23,305</u>	\$ <u>65,236</u>	\$ <u>41,931</u>

CITY OF BROOK PARK, OHIO

STATE HIGHWAY SPECIAL REVENUE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$ 56,004	\$ 56,004	\$ -
Investment Income	<u>8,079</u>	<u>8,079</u>	<u>-</u>
Total Revenues	<u>64,083</u>	<u>64,083</u>	<u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Transportation			
Street Paving and Repair			
Personal services	50,162	36,945	13,217
Contractual services	10,000	2,991	7,009
Supplies and materials	<u>10,265</u>	<u>741</u>	<u>9,524</u>
Total Expenditures	<u>70,427</u>	<u>40,677</u>	<u>29,750</u>
Excess of Revenues Over (Under) Expenditures	(6,344)	23,406	29,750
Fund Balance at Beginning of Year	<u>38,161</u>	<u>38,161</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>31,817</u>	\$ <u>61,567</u>	\$ <u>29,750</u>

CITY OF BROOK PARK, OHIO

PERMISSIVE TAX SPECIAL REVENUE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$ 52,697	\$ 52,697	\$ -
Investment Income	<u>29,268</u>	<u>29,268</u>	<u>-</u>
Total Revenues	<u>81,965</u>	<u>81,965</u>	<u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Transportation			
Street Paving and Repair			
Contractual services	49,497	41,864	7,633
Supplies and materials	<u>60,441</u>	<u>41,554</u>	<u>18,887</u>
Total Expenditures	<u>109,938</u>	<u>83,418</u>	<u>26,520</u>
Excess of Revenues Over (Under) Expenditures	(27,973)	(1,453)	26,520
Fund Balance at Beginning of Year	155,178	155,178	-
Current Year Encumbrance	<u>-</u>	<u>17,394</u>	<u>17,394</u>
Fund Balance at End of Year	\$ <u>127,205</u>	\$ <u>171,119</u>	\$ <u>43,914</u>

CITY OF BROOK PARK, OHIO

ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Miscellaneous Income	\$ <u>670,117</u>	\$ <u>670,117</u>	\$ <u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Community Development			
Contractual services	4,000,364	4,000,364	-
Supplies and materials	<u>9,999</u>	<u>9,999</u>	<u>-</u>
Total Expenditures	<u>4,010,363</u>	<u>4,010,363</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(3,340,246)	(3,340,246)	-
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>2,815,000</u>	<u>2,815,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(525,246)	(525,246)	-
Fund Balance at Beginning of Year	525,363	525,363	-
Current Year Encumbrances	<u>-</u>	<u>5,287</u>	<u>5,287</u>
Fund Balance at End of Year	\$ <u>117</u>	\$ <u>5,404</u>	\$ <u>5,287</u>

CITY OF BROOK PARK, OHIO

BROOKPARK ROAD CORRIDOR SPECIAL REVENUE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Expenditures</u>			
Current Operations and Maintenance:			
Community Development			
Contractual services	\$ 328,895	\$ 126,957	\$ 201,938
Supplies and materials	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Expenditures	<u>338,895</u>	<u>126,957</u>	<u>211,938</u>
Excess of Revenues Over (Under) Expenditures	(338,895)	(126,957)	211,938
Fund Balance at Beginning of Year	4,838,895	4,838,895	-
Current Year Encumbrances	<u>-</u>	<u>8,419</u>	<u>8,419</u>
Fund Balance at End of Year	\$ <u>4,500,000</u>	\$ <u>4,720,357</u>	\$ <u>220,357</u>

CITY OF BROOK PARK, OHIO

POLICE PENSION SPECIAL REVENUE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 159,202	\$ 159,202	\$ -
Intergovernmental	<u>13,638</u>	<u>13,638</u>	<u>-</u>
Total Revenues	<u>172,840</u>	<u>172,840</u>	<u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Police Law Enforcement			
Personal service	<u>403,615</u>	<u>380,611</u>	<u>23,004</u>
Excess of Revenues Over (Under) Expenditures	(230,775)	(207,771)	23,004
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>231,000</u>	<u>231,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	225	23,229	23,004
Fund Balance at Beginning of Year	<u>10,516</u>	<u>10,516</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>10,741</u>	\$ <u>33,745</u>	\$ <u>23,004</u>

CITY OF BROOK PARK, OHIO

FIRE PENSION SPECIAL REVENUE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 159,202	\$ 159,202	\$ -
Intergovernmental	<u>13,638</u>	<u>13,638</u>	<u>-</u>
Total Revenues	<u>172,840</u>	<u>172,840</u>	<u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Fire Prevention			
Personal services	<u>577,752</u>	<u>493,921</u>	<u>83,831</u>
Excess of Revenues Over (Under) Expenditures	(404,912)	(321,081)	83,831
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>411,000</u>	<u>411,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	6,088	89,919	83,831
Fund Balance at Beginning of Year	<u>5,030</u>	<u>5,030</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>11,118</u>	\$ <u>94,949</u>	\$ <u>83,831</u>

CITY OF BROOK PARK, OHIO

HOTEL - MOTEL TAX SPECIAL REVENUE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Other Local Taxes	\$ <u>246,693</u>	\$ <u>246,693</u>	\$ <u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Fire Prevention			
Personal services	<u>1,098</u>	<u>-</u>	<u>1,098</u>
Excess of Revenues Over (Under) Expenditures	<u>245,595</u>	<u>246,693</u>	<u>1,098</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(425,000)</u>	<u>(246,690)</u>	<u>178,310</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(179,405)</u>	<u>3</u>	<u>179,408</u>
Fund Balance at Beginning of Year	<u>238,097</u>	<u>238,097</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>58,692</u>	\$ <u>238,100</u>	\$ <u>179,408</u>

CITY OF BROOK PARK, OHIO

DWI ENFORCEMENT AND EDUCATION SPECIAL REVENUE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Miscellaneous Income	\$ <u>3,281</u>	\$ <u>3,281</u>	\$ <u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Police Law Enforcement			
Contractual services	9,974	-	9,974
Supplies and materials	<u>12,655</u>	<u>207</u>	<u>12,448</u>
Total Expenditures	<u>22,629</u>	<u>207</u>	<u>22,422</u>
Excess of Revenues Over (Under) Expenditures	(19,348)	3,074	22,422
Fund Balance at Beginning of Year	<u>25,129</u>	<u>25,129</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>5,781</u>	\$ <u>28,203</u>	\$ <u>22,422</u>

CITY OF BROOK PARK, OHIO

SPECIAL RECREATION SPECIAL REVENUE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Miscellaneous Income	\$ <u>103,313</u>	\$ <u>103,313</u>	\$ <u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Leisure Time Activities			
Public Recreation			
Travel and education	200	12	188
Contractual services	24,463	20,035	4,428
Supplies and materials	99,460	47,722	51,738
Other expenditures	<u>10,250</u>	<u>2,889</u>	<u>7,361</u>
Total Expenditures	<u>134,373</u>	<u>70,658</u>	<u>63,715</u>
Excess of Revenues Over (Under) Expenditures	(31,060)	32,655	63,715
Fund Balance at Beginning of Year	58,641	58,641	-
Current Year Encumbrances	<u>-</u>	<u>10,104</u>	<u>10,104</u>
Fund Balance at End of Year	\$ <u>27,581</u>	\$ <u>101,400</u>	\$ <u>73,819</u>

CITY OF BROOK PARK, OHIO

SOUTHWEST GENERAL HEALTH CENTER SPECIAL REVENUE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ <u>2,574</u>	\$ <u>2,574</u>	\$ <u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Public Health and Welfare			
Contractual services	<u>58,747</u>	<u>58,747</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(56,173)	(56,173)	-
Fund Balance at Beginning of Year	<u>56,173</u>	<u>56,173</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

CITY OF BROOK PARK, OHIO

LAW ENFORCEMENT SPECIAL REVENUE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Miscellaneous Income	\$ <u>33,629</u>	\$ <u>33,629</u>	\$ <u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Police Law Enforcement			
Travel and education	2,000	-	2,000
Other expenditures	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Security of Persons and Property	4,000	-	4,000
Capital Outlay	<u>64,182</u>	<u>59,355</u>	<u>4,827</u>
Total Expenditures	<u>68,182</u>	<u>59,355</u>	<u>8,827</u>
Excess of Revenues Over (Under) Expenditures	(34,553)	(25,726)	8,827
Fund Balance at Beginning of Year	35,299	35,299	-
Current Year Encumbrances	<u>-</u>	<u>13,650</u>	<u>13,650</u>
Fund Balance at End of Year	\$ <u>746</u>	\$ <u>23,223</u>	\$ <u>22,477</u>

CITY OF BROOK PARK, OHIO

TRI-CITY SENIOR CENTER SPECIAL REVENUE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 20,904	\$ 20,904	\$ -
Intergovernmental	<u>1,425</u>	<u>1,425</u>	<u>-</u>
Total Revenues	<u>22,329</u>	<u>22,329</u>	<u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Public Health and Welfare			
Contractual services	<u>24,241</u>	<u>21,276</u>	<u>2,965</u>
Excess of Revenues Over (Under) Expenditures	(1,912)	1,053	2,965
Fund Balance at Beginning of Year	<u>2,936</u>	<u>2,936</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>1,024</u>	\$ <u>3,989</u>	\$ <u>2,965</u>

CITY OF BROOK PARK, OHIO

HISTORICAL COMMITTEE SPECIAL REVENUE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Expenditures</u>			
Current Operations and Maintenance:			
General Government			
Historical Committee			
Supplies and materials	\$ <u>64</u>	\$ <u>-</u>	\$ <u>64</u>
Excess of Revenues Over (Under) Expenditures	(64)	-	64
Fund Balance at Beginning of Year	<u>64</u>	<u>64</u>	<u>-</u>
Fund Balance at End of Year	\$ <u><u>-</u></u>	\$ <u><u>64</u></u>	\$ <u><u>64</u></u>

CITY OF BROOK PARK, OHIO

TOTAL - SPECIAL REVENUE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 341,882	\$ 341,882	\$ -
Other Local Taxes	246,693	246,693	-
Intergovernmental	828,115	828,115	-
Investment Income	51,026	51,026	-
Miscellaneous Income	815,340	815,340	-
Total Revenues	<u>2,283,056</u>	<u>2,283,056</u>	<u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Police Law Enforcement			
Personal service	403,615	380,611	23,004
Travel and education	2,000	-	2,000
Supplies and materials	12,655	207	12,448
Contractual services	9,974	-	9,974
Other expenditures	2,000	-	2,000
Total Police Law Enforcement	<u>430,244</u>	<u>380,818</u>	<u>49,426</u>
Fire Prevention			
Personal service	<u>578,850</u>	<u>493,921</u>	<u>84,929</u>
Total Security of Persons and Property	<u>1,009,094</u>	<u>874,739</u>	<u>134,355</u>
Public Health and Welfare			
Contractual services	<u>82,988</u>	<u>80,023</u>	<u>2,965</u>
Leisure Time Activities			
Public Recreation			
Travel and education	200	12	188
Contractual services	24,463	20,035	4,428
Supplies and materials	99,460	47,722	51,738
Other expenditures	10,250	2,889	7,361
Total Leisure Time Activities	<u>134,373</u>	<u>70,658</u>	<u>63,715</u>

Continued

CITY OF BROOK PARK, OHIO

TOTAL - SPECIAL REVENUE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Community Development			
Community Development			
Contractual services	4,329,259	4,127,321	201,938
Supplies and materials	<u>19,999</u>	<u>9,999</u>	<u>10,000</u>
Total Community Development	<u>4,349,258</u>	<u>4,137,320</u>	<u>211,938</u>
Transportation			
Street Paving and Repair			
Personal services	1,101,869	1,060,379	41,490
Contractual services	97,217	80,322	16,895
Supplies and materials	<u>108,430</u>	<u>78,854</u>	<u>29,576</u>
Total Transportation	<u>1,307,516</u>	<u>1,219,555</u>	<u>87,961</u>
General Government			
Historical Committee			
Supplies and materials	<u>64</u>	<u>-</u>	<u>64</u>
Capital Outlay	<u>64,182</u>	<u>59,355</u>	<u>4,827</u>
Total Expenditures	<u>6,947,475</u>	<u>6,441,650</u>	<u>505,825</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,664,419)</u>	<u>(4,158,594)</u>	<u>505,825</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	3,847,000	3,847,000	-
Operating Transfers - Out	<u>(425,000)</u>	<u>(246,690)</u>	<u>178,310</u>
Total Other Financing Sources (Uses)	<u>3,422,000</u>	<u>3,600,310</u>	<u>178,310</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,242,419)	(558,284)	684,135
Fund Balance at Beginning of Year	6,040,546	6,040,546	-
Current Year Encumbrances	<u>-</u>	<u>65,094</u>	<u>65,094</u>
Fund Balance at End of Year	\$ <u>4,798,127</u>	\$ <u>5,547,356</u>	\$ <u>749,229</u>

CITY OF BROOK PARK, OHIO

DEBT SERVICE FUNDS

General Obligation Debt Service Fund

The General Obligation Debt Service Fund accounts for the resources that are used for payment of principal and interest and fiscal charges on general obligation debt.

International Exposition Center Bond Retirement Fund

The International Exposition Center Bond Retirement Fund accounts for the accumulation of income tax revenues pledged for the repayment of debt principal and interest.

CITY OF BROOK PARK, OHIO

COMBINING BALANCE SHEET - ALL DEBT SERVICE FUNDS

DECEMBER 31, 1999

	<u>General Obligation Debt Service</u>	<u>International Exposition Center Bond Retirement</u>	<u>Total</u>
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$ 342,597	\$ -	\$ 342,597
Receivables:			
Taxes	92,603	-	92,603
Special Assessments	<u>21,196</u>	<u>-</u>	<u>21,196</u>
 Total Assets	 <u>\$ 456,396</u>	 <u>\$ -</u>	 <u>\$ 456,396</u>
<u>Liabilities</u>			
Deferred Revenue	\$ <u>89,117</u>	\$ <u>-</u>	\$ <u>89,117</u>
<u>Fund Equity</u>			
Fund Balance:			
Unreserved; Undesignated	<u>367,279</u>	<u>-</u>	<u>367,279</u>
 Total Fund Equity	 <u>367,279</u>	 <u>-</u>	 <u>367,279</u>
 Total Liabilities and Fund Equity	 <u>\$ 456,396</u>	 <u>\$ -</u>	 <u>\$ 456,396</u>

CITY OF BROOK PARK, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - ALL DEBT SERVICE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>General Obligation Debt Service</u>	<u>International Exposition Center Bond Retirement</u>	<u>Total</u>
<u>Revenues</u>			
Property Taxes	\$ 84,593	\$ -	\$ 84,593
Intergovernmental	7,274	-	7,274
Special Assessments	5,273	-	5,273
Investment Income	<u>12</u>	<u>-</u>	<u>12</u>
Total Revenues	<u>97,152</u>	<u>-</u>	<u>97,152</u>
<u>Expenditures</u>			
Principal Retirement	1,180,000	42,000	1,222,000
Interest and Fiscal Charges	<u>517,064</u>	<u>5,460</u>	<u>522,524</u>
Total Expenditures	<u>1,697,064</u>	<u>47,460</u>	<u>1,744,524</u>
Excess of Revenue Over (Under) Expenditures	<u>(1,599,912)</u>	<u>(47,460)</u>	<u>(1,647,372)</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	1,859,575	47,460	1,907,035
Operating Transfers - Out	<u>(250,100)</u>	<u>-</u>	<u>(250,100)</u>
Total Other Financing Sources (Uses)	<u>1,609,475</u>	<u>47,460</u>	<u>1,656,935</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	9,563	-	9,563
Fund Balance at Beginning of Year	<u>357,716</u>	<u>-</u>	<u>357,716</u>
Fund Balance at End of Year	\$ <u>367,279</u>	\$ <u>-</u>	\$ <u>367,279</u>

CITY OF BROOK PARK, OHIO

GENERAL OBLIGATION DEBT SERVICE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 84,909	\$ 84,909	\$ -
Intergovernmental	7,274	7,274	-
Special Assessments	5,273	5,273	-
Investment Income	<u>12</u>	<u>12</u>	<u>-</u>
Total Revenues	<u>97,468</u>	<u>97,468</u>	<u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
General Government	3,000	2,445	555
Debt Service:			
Principal Retirement	2,080,000	2,080,000	-
Interest and Fiscal Charges	<u>551,152</u>	<u>549,720</u>	<u>1,432</u>
Total Expenditures	<u>2,634,152</u>	<u>2,632,165</u>	<u>1,987</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,536,684)</u>	<u>(2,534,697)</u>	<u>1,987</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds from Sale of Debt	700,000	700,000	-
Operating Transfers - In	1,859,575	1,859,575	-
Operating Transfers-Out	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,544,575</u>	<u>2,544,575</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	7,891	9,878	1,987
Fund Balance at Beginning of Year	<u>332,719</u>	<u>332,719</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>340,610</u>	\$ <u>342,597</u>	\$ <u>1,987</u>

CITY OF BROOK PARK, OHIO

INTERNATIONAL EXPOSITION CENTER BOND RETIREMENT DEBT SERVICE FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	\$ 42,000	\$ 42,000	\$ -
Interest and Fiscal Charges	<u>5,460</u>	<u>5,460</u>	<u>-</u>
Total Expenditures	<u>47,460</u>	<u>47,460</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(47,460)	(47,460)	-
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>47,460</u>	<u>47,460</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	-	-
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

CITY OF BROOK PARK, OHIO

TOTAL - DEBT SERVICE FUNDS

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 84,909	\$ 84,909	\$ -
Intergovernmental	7,274	7,274	-
Special Assessments	5,273	5,273	-
Investment Income	<u>12</u>	<u>12</u>	<u>-</u>
Total Revenues	<u>97,468</u>	<u>97,468</u>	<u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
General Government	3,000	2,445	555
Debt Service:			
Principal Retirement	2,122,000	2,122,000	-
Interest and Fiscal Charges	<u>556,612</u>	<u>555,180</u>	<u>1,432</u>
Total Expenditures	<u>2,681,612</u>	<u>2,679,625</u>	<u>1,987</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,584,144)</u>	<u>(2,582,157)</u>	<u>1,987</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds from Sale of Debt	700,000	700,000	-
Operating Transfers - In	1,907,035	1,907,035	-
Operating Transfers - Out	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,592,035</u>	<u>2,592,035</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	7,891	9,878	1,987
Fund Balance at Beginning of Year	<u>332,719</u>	<u>332,719</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>340,610</u>	\$ <u>342,597</u>	\$ <u>1,987</u>

CITY OF BROOK PARK, OHIO

CAPITAL PROJECTS FUNDS

Capital Improvement Fund

The Capital Improvement Fund accounts for the income tax revenues designated for construction, acquisition, and improvement of capital assets.

Street Improvements Fund

The Street Improvement Fund accounts for the costs of improving various streets, curbs, and catch basins within the City.

Glenway Grant Fund

The Glenway Grant Fund accounts for County grant funds designated for the cost of road improvements of the Glenway Area.

Recreation Center Improvement Fund

The Recreation Center Improvement Fund accounts for the costs of the improvements to the Recreation Center.

CITY OF BROOK PARK, OHIO

COMBINING BALANCE SHEET - ALL CAPITAL PROJECTS FUNDS

DECEMBER 31, 1999

	<u>Capital Improvement</u>	<u>Street Improvements</u>
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$ 1,009,913	\$ 1,844,169
Receivables:		
Taxes	598,932	-
Accounts	198	-
Intergovernmental	<u>-</u>	<u>-</u>
Total Assets	\$ <u>1,609,043</u>	\$ <u>1,844,169</u>
<u>Liabilities</u>		
Accounts Payable	\$ 29,651	\$ 13,923
Contracts Payable	45,559	154,023
Accrued Wages	1,633	-
Accrued Pension	221	-
Accrued Interest Payable	-	17,989
Notes Payable	<u>-</u>	<u>700,000</u>
Total Liabilities	<u>77,064</u>	<u>885,935</u>
<u>Fund Equity</u>		
Fund Balance:		
Reserve for Encumbrances	210,334	172,241
Unreserved; Undesignated	<u>1,321,645</u>	<u>785,993</u>
Total Fund Equity	<u>1,531,979</u>	<u>958,234</u>
Total Liabilities and Fund Equity	\$ <u>1,609,043</u>	\$ <u>1,844,169</u>

<u>Glenway Grant</u>	<u>Recreation Center Improvement</u>	<u>Total</u>
\$ 51,812	\$ 29,538	\$ 2,935,432
-	-	598,932
-	-	198
<u>221,335</u>	<u>-</u>	<u>221,335</u>
<u>\$ 273,147</u>	<u>\$ 29,538</u>	<u>\$ 3,755,897</u>
\$ -	\$ -	\$ 43,574
50,737	12,672	262,991
-	-	1,633
-	-	221
-	-	17,989
<u>-</u>	<u>-</u>	<u>700,000</u>
<u>50,737</u>	<u>12,672</u>	<u>1,026,408</u>
50,737	12,672	445,984
<u>171,673</u>	<u>4,194</u>	<u>2,283,505</u>
<u>222,410</u>	<u>16,866</u>	<u>2,729,489</u>
<u>\$ 273,147</u>	<u>\$ 29,538</u>	<u>\$ 3,755,897</u>

CITY OF BROOK PARK, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Capital Improvement</u>	<u>Street Improvements</u>
<u>Revenues</u>		
Municipal Income Tax	\$ 5,448,224	\$ -
Intergovernmental	-	-
Miscellaneous Income	50,078	-
Donations	<u>-</u>	<u>1,460,000</u>
Total Revenues	<u>5,498,302</u>	<u>1,460,000</u>
<u>Expenditures</u>		
Current Operations and Maintenance:		
Security of Persons & Property	109	-
Leisure Time Activities	11,374	-
Community Development	-	-
Transportation	95,819	1,261,488
General Government	466,931	-
Capital Outlay	1,060,120	15,326
Debt Service:		
Interest and Fiscal Charges	<u>-</u>	<u>27,317</u>
Total Expenditures	<u>1,634,353</u>	<u>1,304,131</u>
Excess of Revenues Over (Under) Expenditures	<u>3,863,949</u>	<u>155,869</u>
<u>Other Financing Sources (Uses)</u>		
Operating Transfers- In	25,391	1,719,688
Operating Transfers - Out	(3,843,401)	(25,391)
Proceeds from Sale of Equipment	<u>908</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(3,817,102)</u>	<u>1,694,297</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	46,847	1,850,166
Fund Balance (Deficit) at Beginning of Year	<u>1,485,132</u>	<u>(891,932)</u>
Fund Balance at Year End	\$ <u>1,531,979</u>	\$ <u>958,234</u>

<u>Glenway Grant</u>	<u>Recreation Center Improvement</u>	<u>Total</u>
\$ -	\$ -	\$ 5,448,224
221,335	-	221,335
-	9,000	59,078
-	-	1,460,000
<u>221,335</u>	<u>9,000</u>	<u>7,188,637</u>
-	-	109
-	21,120	32,494
476,188	-	476,188
-	-	1,357,307
-	-	466,931
22,737	36,263	1,134,446
-	-	27,317
<u>498,925</u>	<u>57,383</u>	<u>3,494,792</u>
<u>(277,590)</u>	<u>(48,383)</u>	<u>3,693,845</u>
500,000	-	2,245,079
-	-	(3,868,792)
-	-	908
<u>500,000</u>	<u>-</u>	<u>(1,622,805)</u>
222,410	(48,383)	2,071,040
-	65,249	658,449
\$ <u>222,410</u>	\$ <u>16,866</u>	\$ <u>2,729,489</u>

CITY OF BROOK PARK, OHIO

CAPITAL IMPROVEMENT CAPITAL PROJECTS FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Municipal Income Taxes	\$ 5,423,596	\$ 5,423,596	\$ -
Miscellaneous Income	<u>49,880</u>	<u>49,880</u>	<u>-</u>
Total Revenues	<u>5,473,476</u>	<u>5,473,476</u>	<u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Leisure Time Activities			
Parks and Playgrounds			
Personal service	<u>9,630</u>	<u>9,630</u>	<u>-</u>
Recreation Center			
Personal service	<u>1,339</u>	<u>1,339</u>	<u>-</u>
Total Leisure Time Activities	<u>10,969</u>	<u>10,969</u>	<u>-</u>
Transportation			
Sewers, Drains, and Pump Stations			
Contractual services	<u>103,416</u>	<u>103,416</u>	<u>-</u>
Street Paving and Repair			
Contractual services	<u>5,050</u>	<u>5,044</u>	<u>6</u>
Traffic Lights			
Contractual services	<u>33,549</u>	<u>30,249</u>	<u>3,300</u>
Total Transportation	<u>142,015</u>	<u>138,709</u>	<u>3,306</u>
General Government			
Tax Department			
Personal service	40,116	39,392	724
Travel and education	975	890	85
Contractual services	22,926	21,412	1,514
Supplies and materials	5,879	2,679	3,200
Other expenditures	<u>207,000</u>	<u>203,476</u>	<u>3,524</u>
Total Tax Department	<u>276,896</u>	<u>267,849</u>	<u>9,047</u>

Continued

CITY OF BROOK PARK, OHIO

CAPITAL IMPROVEMENT CAPITAL PROJECTS FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Lands and Buildings			
Travel and education	10,886	10,886	-
Contractual services	<u>220,038</u>	<u>220,038</u>	-
Total Lands and Buildings	<u>230,924</u>	<u>230,924</u>	-
Total General Government	<u>507,820</u>	<u>498,773</u>	<u>9,047</u>
Capital Outlay:			
Animal Control	15,000	339	14,661
Building Department	23,284	17,771	5,513
Community Development	1,000	200	800
Council	25,008	20,824	4,184
Finance Department	13,993	5,420	8,573
Fire Department	189,556	149,682	39,874
Income Tax Department	19,141	13,223	5,918
Legal Department	5,250	3,467	1,783
Land and Buildings	355,141	340,397	14,744
Mayor's Office	21,757	20,264	1,493
Mechanics	15,000	12,615	2,385
Parks and Playgrounds	260,824	260,349	475
Police Law Enforcement	254,686	246,747	7,939
Public Properties	1,952	1,952	-
Public Recreation	63,500	59,385	4,115
Recreation Center	126,869	126,645	224
Safety Building	5,000	4,175	825
Safety Director	1,900	1,898	2
Sanitation Department	100,000	-	100,000
Service Building	89,535	59,535	30,000
Sewers, Drains and Pump Stations	65,008	65,007	1
Snow Removal	28,631	23,163	5,468
Street Paving and Repair	229,950	30,508	199,442
Traffic Signs	3,000	1,397	1,603
Trees and Tree Lawns	<u>20,000</u>	<u>17,228</u>	<u>2,772</u>
Total Capital Outlay	<u>1,934,985</u>	<u>1,482,191</u>	<u>452,794</u>
Total Expenditures	<u>2,595,789</u>	<u>2,130,642</u>	<u>465,147</u>
Excess of Revenues Over (Under) Expenditures	<u>2,877,687</u>	<u>3,342,834</u>	<u>465,147</u>

Continued

CITY OF BROOK PARK, OHIO

CAPITAL IMPROVEMENT CAPITAL PROJECTS FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Other Financing Sources (Uses)</u>			
Operating Transfer - In	25,391	25,391	-
Operating Transfers - Out	(3,843,401)	(3,843,401)	-
Proceeds from Sale of Equipment	<u>908</u>	<u>908</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(3,817,102)</u>	<u>(3,817,102)</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(939,415)	(474,268)	465,147
Fund Balance at Beginning of Year	1,242,384	1,242,384	-
Current Year Encumbrances	<u>-</u>	<u>241,797</u>	<u>241,797</u>
Fund Balance at End of Year	\$ <u>302,969</u>	\$ <u>1,009,913</u>	\$ <u>706,944</u>

CITY OF BROOK PARK, OHIO

STREET IMPROVEMENTS CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Donations	\$ <u>1,460,000</u>	\$ <u>1,460,000</u>	\$ <u>-</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Transportation			
Street Paving and Repair			
Contractual services	<u>1,522,935</u>	<u>1,293,486</u>	<u>229,449</u>
Capital Outlay:			
Street Paving and Repair	<u>2,794,878</u>	<u>1,373,679</u>	<u>1,421,199</u>
Total Expenditures	<u>4,317,813</u>	<u>2,667,165</u>	<u>1,650,648</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,857,813)</u>	<u>(1,207,165)</u>	<u>1,650,648</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfer - In	1,484,588	1,484,588	-
Operating Transfer - Out	<u>(25,391)</u>	<u>(25,391)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,459,197</u>	<u>1,459,197</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,398,616)	252,032	1,650,648
Fund Balance at Beginning of Year	1,410,163	1,410,163	-
Current Year Encumbrances	<u>-</u>	<u>181,974</u>	<u>181,974</u>
Fund Balance at End of Year	\$ <u>11,547</u>	\$ <u>1,844,169</u>	\$ <u>1,832,622</u>

CITY OF BROOK PARK, OHIO

GLENWAY GRANT CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Expenditures</u>			
Current Operations and Maintenance:			
Community Development			
Contractual services	\$ <u>528,000</u>	\$ <u>526,925</u>	\$ <u>1,075</u>
Excess of Revenues Over (Under) Expenditures	(528,000)	(526,925)	1,075
<u>Other Financing Sources (Uses)</u>			
Operating Transfer - In	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(28,000)	(26,925)	1,075
Fund Balance at Beginning of Year	28,000	28,000	-
Current Year Encumbrances	<u>-</u>	<u>50,737</u>	<u>50,737</u>
Fund Balance at End of Year	\$ <u>-</u>	\$ <u>51,812</u>	\$ <u>51,812</u>

CITY OF BROOK PARK, OHIO

RECREATION CENTER IMPROVEMENT CAPITAL PROJECTS FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Miscellaneous Income	\$ <u>-</u>	\$ <u>9,000</u>	\$ <u>9,000</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Leisure Time Activities			
Recreation Center			
Contractual services	<u>28,987</u>	<u>21,120</u>	<u>7,867</u>
Capital Outlay:			
Recreation Center	<u>215,427</u>	<u>215,427</u>	<u>-</u>
Total Expenditures	<u>244,414</u>	<u>236,547</u>	<u>7,867</u>
Excess of Revenues Over (Under) Expenditures	(244,414)	(227,547)	16,867
Fund Balance at Beginning of Year	244,414	244,414	-
Current Year Encumbrances	<u>-</u>	<u>12,671</u>	<u>12,671</u>
Fund Balance at End of Year	\$ <u>-</u>	\$ <u>29,538</u>	\$ <u>29,538</u>

CITY OF BROOK PARK, OHIO

TOTAL - CAPITAL PROJECTS FUNDS

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Municipal Income Taxes	\$ 5,423,596	\$ 5,423,596	\$ -
Miscellaneous Income	49,880	58,880	9,000
Donations	<u>1,460,000</u>	<u>1,460,000</u>	<u>-</u>
Total Revenues	<u>6,933,476</u>	<u>6,942,476</u>	<u>9,000</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Leisure Time Activities			
Parks and Playgrounds			
Personal services	<u>9,630</u>	<u>9,630</u>	<u>-</u>
Recreation Center			
Personal services	1,339	1,339	-
Contractual services	<u>28,987</u>	<u>21,120</u>	<u>7,867</u>
Total Recreation Center	<u>30,326</u>	<u>22,459</u>	<u>7,867</u>
Total Leisure Time Activities	<u>39,956</u>	<u>32,089</u>	<u>7,867</u>
Community Development			
Contractual services	<u>528,000</u>	<u>526,925</u>	<u>1,075</u>
Transportation			
Sewers, Drains, and Pump Stations			
Contractual services	<u>103,416</u>	<u>103,416</u>	<u>-</u>
Street, Paving, and Repair			
Contractual services	<u>1,527,985</u>	<u>1,298,530</u>	<u>229,455</u>
Traffic Lights			
Contractual services	<u>33,549</u>	<u>30,249</u>	<u>3,300</u>
Total Transportation	<u>1,664,950</u>	<u>1,432,195</u>	<u>232,755</u>

Continued

CITY OF BROOK PARK, OHIO

TOTAL - CAPITAL PROJECTS FUNDS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
General Government			
Tax Department			
Personal service	40,116	39,392	724
Travel and education	975	890	85
Contractual services	22,926	21,412	1,514
Supplies and materials	5,879	2,679	3,200
Other expenditures	<u>207,000</u>	<u>203,476</u>	<u>3,524</u>
Total Tax Department	<u>276,896</u>	<u>267,849</u>	<u>9,047</u>
Lands and Buildings			
Travel and education	10,886	10,886	-
Contractual services	<u>220,038</u>	<u>220,038</u>	-
Total Lands and Buildings	<u>230,924</u>	<u>230,924</u>	-
Total General Government	<u>507,820</u>	<u>498,773</u>	<u>9,047</u>
Capital Outlay:			
Animal Control	15,000	339	14,661
Building Department	23,284	17,771	5,513
Community Development	1,000	200	800
Council	25,008	20,824	4,184
Finance Department	13,993	5,420	8,573
Fire Department	189,556	149,682	39,874
Income Tax Department	19,141	13,223	5,918
Legal Department	5,250	3,467	1,783
Land and Buildings	355,141	340,397	14,744
Mayor's Office	21,757	20,264	1,493
Mechanics	15,000	12,615	2,385
Parks and Playgrounds	260,824	260,349	475
Police Law Enforcement	254,686	246,747	7,939
Public Properties	1,952	1,952	-
Public Recreation	63,500	59,385	4,115
Recreation Center	342,296	342,072	224
Safety Building	5,000	4,175	825
Safety Director	1,900	1,898	2
Sanitation Department	100,000	-	100,000
Service Building	89,535	59,535	30,000

Continued

CITY OF BROOK PARK, OHIO

TOTAL - CAPITAL PROJECTS FUNDS

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Sewers, Drains and Pump Stations	65,008	65,007	1
Snow Removal	28,631	23,163	5,468
Street Paving and Repair	3,024,828	1,404,187	1,620,641
Traffic Signs	3,000	1,397	1,603
Trees and Tree Lawns	<u>20,000</u>	<u>17,228</u>	<u>2,772</u>
Total Capital Outlay	<u>4,945,290</u>	<u>3,071,297</u>	<u>1,873,993</u>
Total Expenditures	<u>7,686,016</u>	<u>5,561,279</u>	<u>2,124,737</u>
Excess of Revenues Over (Under) Expenditures	<u>(752,540)</u>	<u>1,381,197</u>	<u>2,133,737</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfer - In	2,009,979	2,009,979	-
Operating Transfers - Out	(3,868,792)	(3,868,792)	-
Proceeds from Sale of Equipment	<u>908</u>	<u>908</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,857,905)</u>	<u>(1,857,905)</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(2,610,445)</u>	<u>(476,708)</u>	<u>2,133,737</u>
Fund Balance at Beginning of Year	2,924,961	2,924,961	-
Current Year Encumbrances	<u>-</u>	<u>487,179</u>	<u>487,179</u>
Fund Balance at End of Year	\$ <u>314,516</u>	\$ <u>2,935,432</u>	\$ <u>2,620,916</u>

CITY OF BROOK PARK, OHIO

ENTERPRISE FUNDS

Public Power Fund

The Public Power Developmental Stage Enterprise Fund was established to account for revenues received and expenses incurred in the development of a municipal electric distribution system.

Energy Assistance Fund

The Energy Assistance Fund was established to account for revenues received from Ford Motor Company for a period of five years to be reimbursed to the residents of the City.

CITY OF BROOK PARK, OHIO

COMBINING BALANCE SHEET - ALL ENTERPRISE FUNDS

DECEMBER 31, 1999

	<u>Public Power</u>	<u>Energy Assistance</u>	<u>Total</u>
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$ <u>201,232</u>	\$ <u>183,066</u>	\$ <u>384,298</u>
Total Assets	\$ <u>201,232</u>	\$ <u>183,066</u>	\$ <u>384,298</u>
<u>Fund Equity</u>			
Donated Assets	\$ 325	\$ -	\$ 325
Retained Earnings	<u>200,907</u>	<u>183,066</u>	<u>383,973</u>
Total Fund Equity	<u>201,232</u>	<u>183,066</u>	<u>384,298</u>
Total Liabilities and Fund Equity	\$ <u>201,232</u>	\$ <u>\$183,066</u>	\$ <u>\$384,298</u>

CITY OF BROOK PARK, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND
EQUITY - ALL ENTERPRISE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Public Power</u>	<u>Energy Assistance</u>	<u>Total</u>
<u>Operating Expenses</u>			
Contractual services	\$ <u>10,475</u>	\$ <u>-</u>	\$ <u>10,475</u>
Net Loss	(10,475)	-	(10,475)
Retained Earnings at Beginning of Year	<u>211,382</u>	<u>183,066</u>	<u>394,448</u>
Retained Earnings at End of Year	201,907	183,066	383,973
Contributed Capital at End of Year	<u>325</u>	<u>-</u>	<u>325</u>
Total Fund Equity at End of Year	\$ <u>201,232</u>	\$ <u>183,066</u>	\$ <u>384,298</u>

CITY OF BROOK PARK, OHIO

PUBLIC POWER ENTERPRISE FUND

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Expenses</u>			
Municipal Power			
Contractual services	\$ <u>211,707</u>	\$ <u>10,475</u>	\$ <u>201,232</u>
Excess of Revenues Over (Under) Expenses	(211,707)	(10,475)	201,232
<u>Other Financing Sources (Uses)</u>			
Advance - Out	<u>(152,986)</u>	<u>(152,986)</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(364,693)	(163,461)	201,232
Fund Balance at Beginning of Year	<u>364,693</u>	<u>364,693</u>	<u>-</u>
Fund Balance at End of Year	\$ <u><u>-</u></u>	\$ <u><u>201,232</u></u>	\$ <u><u>201,232</u></u>

CITY OF BROOK PARK, OHIO

ENERGY ASSISTANCE ENTERPRISE FUND

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Expenses</u>			
Municipal Power			
Reimbursements	\$ <u>183,066</u>	\$ <u>-</u>	\$ <u>183,066</u>
Excess of Revenues Over (Under) Expenses	(183,066)	-	183,066
Fund Balance at Beginning of Year	<u>183,066</u>	<u>183,066</u>	<u>-</u>
Fund Balance at End of Year	\$ <u><u>-</u></u>	\$ <u><u>183,066</u></u>	\$ <u><u>183,066</u></u>

CITY OF BROOK PARK, OHIO

TOTAL - ENTERPRISE FUNDS

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Expenses</u>			
Municipal Power			
Contractual services	\$ 211,707	\$ 10,475	\$ 201,232
Reimbursements	<u>183,066</u>	<u>-</u>	<u>183,066</u>
Total Expense	<u>394,773</u>	<u>10,475</u>	<u>384,298</u>
Excess of Revenues Over (Under) Expenses	(394,773)	(10,475)	384,298
<u>Other Financing Sources (Uses)</u>			
Advance - Out	<u>(152,986)</u>	<u>(152,986)</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(547,759)	(163,461)	384,298
Fund Balance at Beginning of Year	<u>547,759</u>	<u>547,759</u>	<u>-</u>
Fund Balance at End of Year	\$ <u><u>-</u></u>	\$ <u><u>384,298</u></u>	\$ <u><u>384,298</u></u>

CITY OF BROOK PARK, OHIO

COMBINING STATEMENT OF CASH FLOWS - ALL ENTERPRISE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Public Power</u>	<u>Energy Assistance</u>	<u>Total</u>
<u>Increases (Decreases) in Cash and Cash Equivalents</u>			
<u>Cash Flows from Operating Activities</u>			
Cash Payments for Contractual services	\$ <u>(10,475)</u>	\$ <u>-</u>	\$ <u>(10,475)</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Advance - Out	<u>(152,986)</u>	<u>-</u>	<u>(152,986)</u>
Net Decrease in Cash and Cash Equivalents	(163,461)	-	(163,461)
Cash and Cash Equivalents at Beginning of Year	<u>364,693</u>	<u>183,066</u>	<u>547,759</u>
Cash and Equivalents at End of Year	\$ <u>201,232</u>	\$ <u>183,066</u>	\$ <u>384,298</u>
<u>Reconciliation of Operating Loss To Net</u>			
<u>Cash from Operating Activities:</u>			
Operating Loss	\$ (10,475)	\$ -	\$ (10,475)
Adjustments to Reconcile Operating Income			
To Net Cash from Operating Activities:			
Changes in Assets and Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Net Cash Used in Operating Activities	\$ <u>(10,475)</u>	\$ <u>-</u>	\$ <u>(10,475)</u>

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CITY OF BROOK PARK, OHIO

AGENCY FUNDS

Cash Bonds Held Fund

The Cash Bonds Held Fund accounts for deposits to insure the proper repair of street openings.

Developers' Deposit Fund

The Developers' Deposit Fund accounts for deposits from contractors, held by the City, to insure compliance with various City ordinances regarding development within the City.

Payroll Deduction Employees' Share Fund

The Payroll Deduction Employees' Share Fund accounts for employees' payroll deductions which are to be distributed to other agencies.

Mayor's Court Fund

The Mayor's Court Fund accounts for the collection and distribution of court fines and forfeitures.

Board of Building Standards Fund

The Board of Building Standards Fund Accounts for the collection and distribution of State required building code fees.

CITY OF BROOK PARK, OHIO

COMBINING BALANCE SHEET - ALL AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Cash Bonds Held</u>	<u>Developers' Deposit</u>
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$ 29,622	\$ 8,489
Accounts Receivable	-	-
Total Assets	\$ <u>29,622</u>	\$ <u>8,489</u>
<u>Liabilities</u>		
Accounts Payable	\$ 1,150	\$ -
Due to Other Governments	-	-
Deposits Held	<u>28,472</u>	<u>8,489</u>
Total Liabilities	\$ <u>29,622</u>	\$ <u>8,489</u>

<u>Payroll Deduction Employees' Share</u>	<u>Mayor's Court</u>	<u>Board of Building Standards</u>	<u>Total</u>
\$ 110	\$ 9,418	\$ 570	\$ 48,209
-	-	40	40
<u>\$ 110</u>	<u>\$ 9,418</u>	<u>\$ 610</u>	<u>\$ 48,249</u>
\$ -	\$ -	\$ -	\$ 1,150
110	4,840	-	4,950
-	4,578	610	42,149
<u>\$ 110</u>	<u>\$ 9,418</u>	<u>\$ 610</u>	<u>\$ 48,249</u>

CITY OF BROOK PARK, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance December 31, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1999</u>
<u>CASH BONDS HELD FUND</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ <u>21,472</u>	\$ <u>33,825</u>	\$ <u>25,675</u>	\$ <u>29,622</u>
<u>Liabilities</u>				
Accounts Payable	\$ 1,739	\$ -	\$ 589	\$ 1,150
Deposits Held	<u>19,733</u>	<u>33,825</u>	<u>25,086</u>	<u>28,472</u>
Total Liabilities	\$ <u>21,472</u>	\$ <u>33,825</u>	\$ <u>25,675</u>	\$ <u>29,622</u>
<u>DEVELOPER'S DEPOSIT FUND</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ <u>8,489</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>8,489</u>
<u>Liabilities</u>				
Deposits Held	\$ <u>8,489</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>8,489</u>
<u>PAYROLL DEDUCTION EMPLOYEES' SHARE FUND</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ <u>151</u>	\$ <u>308</u>	\$ <u>349</u>	\$ <u>110</u>
<u>Liabilities</u>				
Due to Other Governments	\$ <u>151</u>	\$ <u>308</u>	\$ <u>349</u>	\$ <u>110</u>
<u>MAYOR'S COURT FUND</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ <u>42,051</u>	\$ <u>370,998</u>	\$ <u>403,631</u>	\$ <u>9,418</u>
<u>Liabilities</u>				
Due to Other Governments	\$ <u>33,210</u>	\$ <u>300,277</u>	\$ <u>328,647</u>	\$ <u>4,840</u>
Deposits Held	<u>8,841</u>	<u>70,721</u>	<u>74,984</u>	<u>4,578</u>
Total Liabilities	\$ <u>42,051</u>	\$ <u>370,998</u>	\$ <u>403,631</u>	\$ <u>9,418</u>

Continued

CITY OF BROOK PARK, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance December 31, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1999</u>
<u>BOARD OF BUILDING STANDARDS</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash				
Equivalents	\$ 2,006	\$ 4,688	\$ 6,124	\$ 570
Accounts Receivable	<u>-</u>	<u>40</u>	<u>-</u>	<u>40</u>
Total Assets	\$ <u>2,006</u>	\$ <u>4,728</u>	\$ <u>6,124</u>	\$ <u>610</u>
<u>Liabilities</u>				
Deposits Held	\$ <u>2,006</u>	\$ <u>4,728</u>	\$ <u>6,124</u>	\$ <u>610</u>
<u>TOTAL - ALL AGENCY FUNDS</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash				
Equivalents	\$ 74,169	\$ 409,819	\$ 435,779	\$ 48,209
Accounts Receivable	<u>-</u>	<u>40</u>	<u>-</u>	<u>40</u>
Total Assets	\$ <u>74,169</u>	\$ <u>409,859</u>	\$ <u>435,779</u>	\$ <u>48,249</u>
<u>Liabilities</u>				
Accounts Payable	\$ 1,739	\$ -	\$ 589	\$ 1,150
Due to Other Governments	33,361	300,585	328,996	4,950
Deposits Held	<u>39,069</u>	<u>109,274</u>	<u>106,194</u>	<u>42,149</u>
Total Liabilities	\$ <u>74,169</u>	\$ <u>409,859</u>	\$ <u>435,779</u>	\$ <u>48,249</u>

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CITY OF BROOK PARK, OHIO

GENERAL FIXED ASSETS ACCOUNT GROUP

General Fixed Assets Account Group

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

CITY OF BROOK PARK, OHIO

SCHEDULE OF GENERAL FIXED ASSETS BY PROGRAM AND DEPARTMENT

DECEMBER 31, 1999

<u>PROGRAM/DEPARTMENT</u>	<u>Total</u>	<u>Lands</u>	<u>Building</u>	<u>Improvements Other Than Buildings</u>
Security of Persons and Property:				
Police Law Enforcement	\$ 1,399,714	\$ -	\$ 428	\$ -
Fire Department	1,843,302	94,500	112,558	26,218
Animal Control	134,526	51,140	67,054	-
Safety Director	2,196	-	-	-
Safety Building	1,149,309	175,000	799,336	-
Safety Town	25,524	-	7,465	13,064
Disaster Services	<u>47,262</u>	<u>6,000</u>	<u>-</u>	<u>-</u>
Total Security of Persons and Property	<u>4,601,833</u>	<u>326,640</u>	<u>986,841</u>	<u>39,282</u>
Leisure Time Activities:				
Recreation Center	2,921,374	89,900	2,591,735	2,900
Parks and Playgrounds	1,148,123	520,036	347,783	42,813
Public Recreation	<u>310,106</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Leisure Time Activities	<u>4,379,603</u>	<u>609,936</u>	<u>2,939,518</u>	<u>45,713</u>
Community Development:				
Trees and Tree Lawn	84,581	-	-	-
Building Department	<u>343,381</u>	<u>-</u>	<u>270,406</u>	<u>-</u>
Total Community Development	<u>427,962</u>	<u>-</u>	<u>270,406</u>	<u>-</u>
Utility Services:				
Service Building	2,530,555	373,073	1,608,408	-
Sanitation Department	884,842	-	-	-
Treatment Plant	391,760	13,514	256,389	-
Storm Sewers and Drains	<u>545,584</u>	<u>22,979</u>	<u>-</u>	<u>-</u>
Total Basic Utility Services	<u>4,352,741</u>	<u>409,566</u>	<u>1,864,797</u>	<u>-</u>

<u>Machinery And Equipment</u>	<u>Furniture And Fixtures</u>	<u>Vehicles</u>	<u>Construction In Progress</u>
\$ 590,998	\$ -	\$ 808,288	\$ -
446,780	-	1,163,246	-
1,174	-	15,158	-
2,196	-	-	-
174,973	-	-	-
4,995	-	-	-
<u>41,262</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,262,378</u>	<u>-</u>	<u>1,986,692</u>	<u>-</u>
191,865	12,381	32,593	-
109,767	58,596	69,128	-
<u>7,650</u>	<u>-</u>	<u>302,456</u>	<u>-</u>
<u>309,282</u>	<u>70,977</u>	<u>404,177</u>	<u>-</u>
57,803	-	26,778	-
<u>7,468</u>	<u>2,960</u>	<u>62,547</u>	<u>-</u>
<u>65,271</u>	<u>2,960</u>	<u>89,325</u>	<u>-</u>
351,477	1,794	195,803	-
-	-	884,842	-
121,857	-	-	-
<u>195,468</u>	<u>-</u>	<u>327,137</u>	<u>-</u>
<u>668,802</u>	<u>1,794</u>	<u>1,407,782</u>	<u>-</u>

Continued

CITY OF BROOK PARK, OHIO

**SCHEDULE OF GENERAL FIXED ASSETS BY PROGRAM AND DEPARTMENT
(CONTINUED)**

DECEMBER 31, 1999

<u>PROGRAM/DEPARTMENT</u>	<u>Total</u>	<u>Lands</u>	<u>Building</u>	<u>Improvements Other Than Buildings</u>
Transportation:				
Street Maintenance and Repair	650,952	-	-	-
Street Cleaning	139,000	-	-	-
Sign Department	89,950	-	-	-
Snow Removal	<u>1,028,849</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Transportation	<u>1,908,751</u>	<u>-</u>	<u>-</u>	<u>-</u>
General Government:				
Council	78,584	-	-	-
Mayor's Court	11,781	-	-	-
Civil Service Commission	4,894	-	-	-
Mayor's Office	22,898	-	-	-
Human Resource	3,395	-	-	-
Legal Department	10,114	-	-	-
Finance Department	56,646	-	-	-
Tax Department	124,108	-	-	-
Lands and Buildings	1,406,061	740,077	440,965	-
Community Development	<u>16,297</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total General Government	<u>1,734,868</u>	<u>740,077</u>	<u>440,965</u>	<u>-</u>
Subtotal	17,405,758	2,086,219	6,502,527	84,995
Construction in Progress	<u>10,392,419</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total General Fixed Assets	<u>\$ 27,798,177</u>	<u>\$ 2,086,219</u>	<u>\$ 6,502,527</u>	<u>\$ 84,995</u>

<u>Machinery And Equipment</u>	<u>Furniture And Fixtures</u>	<u>Vehicles</u>	<u>Construction In Progress</u>
62,435	-	588,517	-
-	-	139,000	-
7,688	-	82,262	-
<u>54,048</u>	<u>-</u>	<u>974,801</u>	<u>-</u>
<u>124,171</u>	<u>-</u>	<u>1,784,580</u>	<u>-</u>
68,194	10,390	-	-
7,634	4,237	-	-
4,894	-	-	-
18,813	4,085	-	-
3,395	-	-	-
3,441	6,673	-	-
45,931	10,715	-	-
95,231	28,877	-	-
203,524	1,678	19,817	-
<u>-</u>	<u>-</u>	<u>16,297</u>	<u>-</u>
<u>451,057</u>	<u>66,655</u>	<u>36,114</u>	<u>-</u>
2,880,961	142,386	5,708,670	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>10,392,419</u>
\$ <u>2,880,961</u>	\$ <u>142,386</u>	\$ <u>5,708,670</u>	\$ <u>10,392,419</u>

CITY OF BROOK PARK, OHIO

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY PROGRAM AND DEPARTMENT

DECEMBER 31, 1999

<u>PROGRAM/DEPARTMENT</u>	<u>Balance at</u> <u>12/31/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at</u> <u>12/31/99</u>
Security of Persons and Property:				
Police Law Enforcement	\$ 1,153,502	\$ 402,060	\$ (155,848)	\$ 1,399,714
Fire Department	1,866,411	106,898	(130,007)	1,843,302
Animal Control	137,161	-	(2,635)	134,526
Safety Director	2,729	3,843	(4,376)	2,196
Safety Building	1,093,338	104,859	(48,888)	1,149,309
Safety Town	25,524	-	-	25,524
Disaster Services	<u>47,262</u>	<u>-</u>	<u>-</u>	<u>47,262</u>
Total Security of Persons and Property	<u>4,325,927</u>	<u>617,660</u>	<u>(341,754)</u>	<u>4,601,833</u>
Leisure Time Activities:				
Recreation Center	2,919,967	26,009	(24,602)	2,921,374
Parks and Playgrounds	1,136,417	13,890	(2,184)	1,148,123
Public Recreation	<u>252,298</u>	<u>57,808</u>	<u>-</u>	<u>310,106</u>
Total Leisure Time Activities	<u>4,308,682</u>	<u>97,707</u>	<u>(26,786)</u>	<u>4,379,603</u>
Community Development:				
Trees and Tree Lawn	84,581	-	-	84,581
Building Department	<u>376,318</u>	<u>2,960</u>	<u>(35,897)</u>	<u>343,381</u>
Total Community Development	<u>460,899</u>	<u>2,960</u>	<u>(35,897)</u>	<u>427,962</u>
Utility Services:				
Service Director	2,149	-	(2,149)	-
Service Building	2,606,125	11,042	(86,612)	2,530,555
Sanitation Department	892,292	-	(7,450)	884,842
Treatment Plant	384,385	7,375	-	391,760
Storm Sewers and Drains	<u>601,070</u>	<u>7,272</u>	<u>(62,758)</u>	<u>545,584</u>
Total Basic Utility Services	<u>4,486,021</u>	<u>25,689</u>	<u>(158,969)</u>	<u>4,352,741</u>

Continued

<u>PROGRAM/DEPARTMENT</u>	<u>Balance at 12/31/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at 12/31/99</u>
Transportation:				
Street Maintenance & Repair	677,772	-	(26,820)	650,952
Street Cleaning	139,000	-	-	139,000
Sign Department	91,440	-	(1,490)	89,950
Snow Removal	<u>1,028,849</u>	<u>-</u>	<u>-</u>	<u>1,028,849</u>
Total Transportation	<u>1,937,061</u>	<u>-</u>	<u>(28,310)</u>	<u>1,908,751</u>
General Government:				
Council	70,669	11,272	(3,357)	78,584
Mayor's Court	8,582	3,289	-	11,871
Civil Service Commission	3,494	1,400	-	4,894
Mayor's Office	19,377	20,251	(16,730)	22,898
Human Resource	3,395	-	-	3,395
Legal Department	10,243	1,171	(1,300)	10,114
Finance Department	48,082	14,571	(6,007)	56,646
Tax Department	107,485	16,623	-	124,108
Lands and Buildings	961,270	474,044	(29,253)	1,406,061
Community Development	<u>16,297</u>	<u>-</u>	<u>-</u>	<u>16,297</u>
Total General Government	<u>1,248,894</u>	<u>542,621</u>	<u>(56,647)</u>	<u>1,734,868</u>
Subtotal	16,767,484	1,286,637	(648,363)	17,405,758
Construction in Progress	<u>9,459,597</u>	<u>932,822</u>	<u>-</u>	<u>10,392,419</u>
Total General Fixed Assets	\$ <u>26,227,081</u>	\$ <u>2,219,459</u>	\$ <u>(648,363)</u>	\$ <u>27,798,177</u>

CITY OF BROOK PARK, OHIO

SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE

AS OF DECEMBER 31, 1999

GENERAL FIXED ASSETS:

Land	\$ 2,086,219
Buildings	6,502,527
Improvements Other Than Buildings	84,995
Machinery and Equipment	2,880,961
Furniture and Fixtures	142,386
Vehicles	5,708,670
Construction in Progress	<u>10,392,419</u>
Total General Fixed Assets	\$ <u>27,798,177</u>

INVESTMENTS IN GENERAL FIXED ASSETS FROM:

General Fund	\$ 673,812
Special Revenue Funds	124,569
Capital Projects Funds	18,347,228
Donations	8,400
General Fixed Assets Accumulated Prior to December 31, 1986	<u>8,644,168</u>
Total Investment in General Fixed Assets	\$ <u>27,798,177</u>

CITY OF BROOK PARK, OHIO

GENERAL GOVERNMENTAL EXPENDITURES BY PROGRAM - ALL GOVERNMENTAL FUND TYPES - GAAP BASIS

LAST TEN YEARS **TABLE 1**

<u>Fiscal Year</u>	<u>Security of Persons and Property</u>	<u>Public Health</u>	<u>Leisure Time Activities</u>	<u>Community Environment</u>	<u>Basic Utility Services</u>	<u>Transportation</u>	<u>General Government</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Total</u>
1990	5,070,296	360,783	1,135,424	350,950	1,942,740	1,448,145	2,289,735	3,695,438	675,738	16,969,249
1991	5,190,625	349,769	1,128,088	359,491	2,001,536	1,702,983	2,420,839	4,996,489	685,705	18,835,525
1992	5,449,348	356,623	1,304,930	445,567	2,179,390	1,548,735	2,810,253	3,151,805	536,438	17,783,089
1993	6,204,268	380,881	1,481,146	538,806	2,300,687	1,856,569	3,347,338	9,335,318	387,806	25,832,819
1994	6,692,486	405,709	1,729,340	645,814	2,492,039	1,978,309	4,295,566	3,492,567	381,663	22,113,493
1995	7,169,950	451,500	3,013,498	578,823	2,504,798	2,353,607	4,550,197	6,738,279	903,331	28,263,983
1996	6,672,289	451,417	1,740,681	618,358	2,595,549	2,592,654	4,304,361	4,127,103	1,793,593	24,896,005
1997	7,262,073	446,249	1,874,024	632,546	2,590,499	2,248,459	5,797,821	1,900,673	1,780,793	24,533,137
1998	7,045,008	416,006	1,730,140	1,027,633	2,290,909	2,124,088	8,725,781	2,260,661	1,780,308	27,400,534
1999	7,380,513	87,907	1,864,092	5,338,407	2,151,915	2,965,659	4,680,187	1,180,151	1,771,841	27,420,672

CITY OF BROOK PARK, OHIO

GENERAL GOVERNMENTAL REVENUES BY SOURCE - ALL GOVERNMENTAL FUND TYPES - GAAP BASIS

LAST TEN YEARS **TABLE 2**

Fiscal Year	Property Taxes	Income Taxes	Other Local Taxes	Inter-Governmental	Charges for Services	Licenses and Permits	Fines and Forfeitures	Special Assessments	Investment Income	Other	Total
1990	2,114,627	10,456,304	238,245	1,563,130	239,844	240,568	174,870	95,824	359,124	364,243	15,846,779
1991	2,070,423	12,223,493	265,430	1,641,110	268,185	270,314	198,548	91,044	212,867	222,623	17,464,037
1992	2,238,963	14,249,388	278,745	1,611,440	379,759	321,167	238,353	84,401	166,908	178,793	19,747,917
1993	2,563,272	15,890,716	154,689	1,691,517	268,682	288,977	337,727	62,236	209,701	99,877	21,567,394
1994	2,746,512	17,367,967	282,508	1,844,190	280,548	227,554	261,460	72,397	180,787	305,712	23,569,635
1995	3,015,963	18,413,142	307,509	1,919,306	250,862	242,175	295,877	4,561	676,799	616,503	25,742,697
1996	3,154,163	16,572,422	336,336	2,252,131	258,796	277,327	171,234	38,197	509,858	866,575	24,437,039
1997	2,733,477	15,240,112	358,883	2,296,365	324,719	276,414	204,388	4,316	455,250	193,196	22,087,120
1998	2,500,251	16,199,230	398,698	2,342,767	567,046	423,115	318,339	4,002	524,987	410,584	23,689,019
1999	2,419,819	18,160,744	471,405	2,508,214	792,883	411,274	263,719	5,273	846,565	2,569,900	28,449,796

CITY OF BROOK PARK, OHIO

REAL PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN YEARS **TABLE 3**

<u>Collection Year</u>	<u>Current (1) Tax Levy</u>	<u>Current (1) Collections</u>	<u>Percentage of Current Collections To Current Levy</u>	<u>Prior Year Collections</u>	<u>Total Collections</u>	<u>Percentage of Total Collections To Current Levy</u>
1990	1,380,246	1,350,066	98%	15,392	1,365,458	99%
1991	1,395,504	1,377,325	99%	13,358	1,390,683	100%
1992	1,564,312	1,535,229	98%	18,740	1,553,969	99%
1993	1,603,374	1,575,931	98%	18,753	1,594,684	99%
1994	1,588,306	1,535,868	97%	15,013	1,550,881	98%
1995	1,774,662	1,717,469	97%	20,226	1,737,695	98%
1996	1,754,351	1,725,468	98%	13,948	1,739,416	99%
1997	1,758,508	1,741,889	99%	66,982	1,808,871	103%
1998	1,843,108	1,784,451	97%	40,309	1,824,760	99%
1999	1,690,292	1,660,990	98%	97,942	1,758,932	104%

Source: Cuyahoga County Auditor

(1) State reimbursement of rollback and homestead exemptions are included

CITY OF BROOK PARK, OHIO

TANGIBLE PERSONAL PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN YEARS **TABLE 4**

<u>Collection Year</u>	<u>Current Tax Levy</u>	<u>Current Collections</u>	<u>Percentage Of Current Collections To Current Levy</u>	<u>Prior Year Collections</u>	<u>Total Collections</u>	<u>Percentage Of Total Collections To Current Levy</u>
1990	879,017	872,151	99%	33,147	905,298	103%
1991	837,959	812,545	97%	23,017	835,562	100%
1992	843,771	834,616	99%	27,413	862,029	102%
1993	855,377	844,182	99%	16,568	860,750	101%
1994	1,015,921	1,013,010	100%	12,568	1,025,578	101%
1995	1,091,318	1,090,055	100%	140,096	1,230,151	113%
1996	1,179,689	1,176,862	100%	55,354	1,232,216	104%
1997	1,058,648	1,053,557	100%	28,236	1,081,793	102%
1998	967,652	961,428	99%	66,519	1,027,947	106%
1999	774,814	765,819	99%	49,791	815,610	105%

Source: Cuyahoga County Auditor

CITY OF BROOK PARK, OHIO

ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES

LAST TEN YEARS **TABLE 5**

<u>Year</u>	<u>Residential/ Agricultural Real Property</u>	<u>Other Real Property</u>	<u>Public Utility Tangible</u>	<u>Tangible Personal Property</u>	<u>Total</u>	<u>Estimated True Value Real Property</u>
1990	150,026,250	99,617,590	20,044,530	163,018,079	432,706,449	713,268,114
1991	150,135,570	106,719,260	21,325,050	154,795,307	432,975,187	733,870,943
1992	180,150,290	113,074,210	22,223,140	146,713,358	462,160,998	837,784,286
1993	180,907,260	119,604,980	22,601,110	147,512,374	470,625,724	858,606,400
1994	181,419,250	120,160,930	22,681,330	155,523,094	479,784,604	861,657,657
1995	212,644,360	124,118,070	22,589,110	184,712,954	544,064,494	962,178,371
1996	213,911,360	123,347,310	21,062,580	198,421,460	556,742,710	963,596,200
1997	214,626,670	123,180,780	20,955,230	214,501,234	573,263,914	965,164,143
1998	237,845,240	119,285,820	19,966,380	175,936,785	553,034,225	1,020,374,457
1999	238,021,220	132,374,750	18,632,750	172,180,824	561,209,544	1,058,447,571

Sources: Cuyahoga County Auditor

CITY OF BROOK PARK, OHIO

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

LAST TEN YEARS **TABLE 6**

Collection Year	City of Brook Park		Debt Service	Total Levy	Berea City School District	Southwest Vocational School	Cuyahoga County Commissioners	Special (2) Taxing Districts	Total Tax Levy
	General Fund	Special Funds(1)							
1990	3.59	1.65	0.26	5.50	50.30	2.50	12.32	5.48	76.10
1991	3.59	1.65	0.26	5.50	50.30	2.50	12.22	5.48	76.00
1992	3.29	1.65	0.56	5.50	51.10	2.50	12.32	5.48	76.90
1993	3.37	1.65	0.48	5.50	57.00	2.50	12.32	5.48	82.80
1994	3.25	1.65	0.60	5.50	57.00	2.50	12.32	5.48	82.80
1995	3.72	1.65	0.13	5.50	57.00	2.50	12.32	5.48	82.80
1996	3.72	1.65	0.13	5.50	57.00	2.50	12.32	5.48	82.80
1997	3.72	1.65	0.13	5.50	57.00	2.50	12.32	5.48	82.80
1998	3.69	0.65	0.16	4.50	57.90	2.40	12.12	5.88	82.80
1999	3.69	0.65	0.16	4.50	58.00	2.40	10.82	5.88	81.60

Source: Cuyahoga County Auditor

(1) - Southwest General Hospital, Police & Firemen Pension Fund, and Tri City Senior Center
 (2) - Metroparks, Port Authority, County Library, Community College

CITY OF BROOK PARK, OHIO

SPECIAL ASSESSMENT COLLECTIONS

LAST TEN YEARS **TABLE 7**

<u>Fiscal Year</u>	<u>Special Assessment Tax Levy</u>	<u>Amount Collected</u>	<u>Amount Delinquent</u>	<u>Percentage Collected</u>
1990	90,048	87,903	2,145	98
1991	92,942	91,044	1,886	98
1992	68,102	66,973	1,129	98
1993	68,102	61,620	6,482	90
1994	75,692	67,085	8,607	89
1995	4,690	4,969	-	106
1996	4,726	4,282	488	91
1997	5,211	4,409	3,424	85
1998	4,282	4,051	4,032	95
1999	4,282	5,401	5,995	126

Source: Cuyahoga County Auditor

CITY OF BROOK PARK, OHIO

MUNICIPAL INCOME TAX COLLECTIONS BY SOURCE - GAAP BASIS

LAST TEN YEARS **TABLE 8**

<u>Year</u>	<u>Withheld Tax</u>	<u>Individual Direct Tax</u>	<u>Business Direct Tax</u>	<u>Municipal Income Tax Collections</u>
1990	8,926,393	540,180	969,949	10,436,522
1991	10,749,009	758,856	715,628	12,223,493
1992	12,146,979	1,083,258	1,019,151	14,249,388
1993	13,542,477	1,169,015	1,179,224	15,890,716
1994	14,935,197	1,086,980	1,345,790	17,367,967
1995	15,038,287	1,064,861	2,309,994	18,413,142
1996	13,404,663	955,222	2,212,537	16,572,422
1997	13,127,632	972,900	1,139,580	15,240,112
1998	14,001,050	914,183	1,283,997	16,199,230
1999	15,899,371	957,531	1,303,842	18,160,744

CITY OF BROOK PARK, OHIO

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA

LAST TEN YEARS **TABLE 9**

<u>Year</u>	<u>Net General Bonded Debt (1)</u>	<u>Assessed Value (2)</u>	<u>Population (3)</u>	<u>Ratio of Net Bonded Debt To Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
1990	-	432,706	22,821	0.00%	0.00
1991	-	432,975	22,821	0.00%	0.00
1992	-	462,161	22,821	0.00%	0.00
1993	-	470,626	22,821	0.00%	0.00
1994	-	479,785	22,821	0.00%	0.00
1995	12,538,663	544,065	22,821	2.30%	549.44
1996	11,500,775	556,743	22,821	2.06%	503.96
1997	10,558,959	573,264	22,821	1.84%	462.69
1998	9,492,284	553,034	22,821	1.72%	415.95
1999	8,302,721	561,210	22,821	1.48%	363.82

- (1) Net general bonded debt equals the amount of general obligation bonds payable from property taxes minus the debt service fund balance available to pay general obligation debt
- (2) Shown in thousands of dollars
- (3) Source: U.S. Census Bureau

CITY OF BROOK PARK, OHIO

LEGAL DEBT MARGIN

DECEMBER 31, 1999 TABLE 10

Total Assessed Valuation	\$ 561,209,544
Overall Debt Limitation - 10.5% of Assessed Valuation	\$ 58,927,002
Gross Indebtedness	\$ 9,622,000
Less: Debt Outside Limitation	8,922,000
Debt Within 10.5% Limitation	700,000
Less: Amount Available in Debt Service Funds (1)	367,279
Net Debt Within 10.5% Limitation	\$ 332,721
Legal Debt Margin Within 10.5% Limitation	\$ 58,594,281

Unvoted Debt Limitation - 5.5% of Assessed Valuation

Gross Indebtedness Authorized by Council	\$ 9,622,000
Less: Debt Outside Limitation	8,922,000
Debt Within 5.5% Limitation	700,000
Less: Amount Available in Debt Service Funds (1)	367,279
Net Debt Within 5.5% Limitation	\$ 332,721
Legal Debt Margin Within 5.5% Limitation	\$ 30,533,804

(1) - Excludes balance in special assessment bond retirement fund

CITY OF BROOK PARK, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

DECEMBER 31, 1999

TABLE II

<u>Jurisdiction</u>	<u>Net Debt Outstanding (1)</u>	(2) <u>Percentage Applicable To City of Brook Park</u>	<u>Amount Applicable to City of Brook Park</u>
City of Brook Park	\$ 8,554,721	100.00%	\$ 8,554,721
Berea City School District	13,400,000	42.38%	5,678,920
Cuyahoga County	141,004,636	2.19%	3,088,002
Regional Transit Authority	101,865,000	2.19%	<u>2,230,844</u>
Total			\$ <u><u>20,619,766</u></u>

Source: Cuyahoga County Auditor

(1) Net debt outstanding equals the amount of general obligation bonds payable from property taxes minus the available debt service fund balance.

(2) Percentages determined by dividing each overlapping subdivision's assessed valuation within the City by the subdivision's total assessed valuation.

CITY OF BROOK PARK, OHIO

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

LAST TEN YEARS **TABLE 12**

<u>Year</u>	<u>Debt Service on General Obligation Bonded Debt</u>	<u>General (1) Governmental Expenditures</u>	<u>Ratio</u>
1990	41,000	16,969,249	.24
1991	41,000	18,835,525	.22
1992	41,000	17,783,089	.23
1993	41,000	25,832,218	.16
1994	42,000	22,113,493	.19
1995	42,000	28,263,983	.15
1996	1,057,000	24,896,005	4.25
1997	1,107,000	24,533,137	4.51
1998	1,162,000	27,400,534	4.24
1999	1,222,000	27,420,672	4.46

Sources:

(1) Includes general, special revenue, debt service and capital projects fund types

CITY OF BROOK PARK, OHIO

DEMOGRAPHIC STATISTICS

DECEMBER 31, 1999 **TABLE 13**

<u>Year</u>	<u>(1) Population</u>	<u>School (2) Enrollment</u>
1990	22,821	7,834
1991	22,821	7,759
1992	22,821	7,760
1993	22,821	7,903
1994	22,821	7,883
1995	22,821	8,241
1996	22,821	8,040
1997	22,821	7,901
1998	22,821	7,927
1999	22,821	7,980

Sources:

- (1) U.S. Bureau of Census
- (2) Berea City School District

CITY OF BROOK PARK, OHIO

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS

LAST TEN YEARS **TABLE 14**

<u>Year</u>	<u>Estimated True Value Real Property</u>	<u>Residential Construction Value (1)</u>	<u>Commercial Construction Value (1)</u>	<u>Industrial Construction Value (1)</u>	<u>Domestic Bank Deposits In County (2)</u>
1990	428,646,000	3,084,672	933,361	4,363,194	19,188,641
1991	428,958,342	3,178,704	12,115,341	3,389,890	18,392,243
1992	503,219,461	6,711,649	2,013,777	52,573,679	19,379,280
1993	522,635,774	5,996,495	2,807,475	3,299,406	21,009,421
1994	518,340,714	5,454,767	1,233,774	2,878,700	20,885,453
1995	607,555,314	3,585,574	414,700	1,656,385	22,694,304
1996	613,213,343	2,193,343	410,000	1,629,857	27,068,211
1997	679,002,914	2,076,143	1,673,514	178,000	53,941,971
1998	679,557,829	914,885	1,200,371	252,343	58,904,596
1999	680,060,629	535,620	2,581,750	2,406,830	57,816,942

(1) Cuyahoga County Auditor

(2) Federal Reserve Bank of Cleveland shown in thousands of dollars

CITY OF BROOK PARK, OHIO

PRINCIPAL TAXPAYERS - REAL PROPERTY (EXCLUDING PUBLIC UTILITIES)

DECEMBER 31, 1999

TABLE 15

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Real Property</u>	<u>Percentage Of Total Assessed Valuation</u>
Ford Motor Co.	\$ 26,310,990	7.10%	4.69%
City of Cleveland	9,517,980	2.57	1.70
Tech Park Limited Partnership	9,005,520	2.44	1.60
Sandelman Sanford & Susan Trs.	4,419,100	1.20	0.79
MWP Company	2,904,910	0.78	0.52
Amware Distribution	2,450,000	0.66	0.44
Deborah Salzberg Succ. Trs.	2,410,250	0.65	0.43
Eastland Properties Association Limited Partnership	2,401,770	0.64	0.43
Foseco, Inc.	2,304,750	0.62	0.42
Fairfield Inn by Marriott	<u>1,646,510</u>	<u>0.44</u>	<u>0.29</u>
Total Real Property Assessed Valuation	\$ <u>63,371,780</u>	<u>17.10%</u>	<u>11.31%</u>
	\$ <u>370,395,970</u>		

Source: Cuyahoga County Auditor
(1) Excludes Public Utilities

CITY OF BROOK PARK, OHIO

PRINCIPAL TAXPAYERS - PERSONAL PROPERTY (EXCLUDING PUBLIC UTILITIES)

DECEMBER 31, 1999

TABLE 16

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Personal Property</u>	<u>Percentage Of Total Assessed Valuation</u>
Ford Motor Company	\$ 102,157,070	59.33%	18.20%
Marc Glassman, Inc.	8,121,570	4.72	1.45
Foseco, Inc.	3,656,930	2.12	0.65
BF Goodrich Co.	3,484,130	2.02	0.62
IBM Credit Corp.	3,354,530	1.95	0.60
Hawk Corp.	3,068,460	1.78	0.55
Goodyear Tire & Rubber Co.	2,610,930	1.52	0.47
GSS Inc.	2,172,350	1.26	0.39
Metro Toyota, Inc.	1,868,950	1.09	0.33
GE Information Services, Inc.	<u>1,695,390</u>	<u>0.98</u>	<u>0.30</u>
	<u>\$ 132,190,310</u>	<u>76.77%</u>	<u>23.56%</u>
Total Personal Property Assessed Valuation	\$ 172,180,824		

Source: Cuyahoga County Auditor

(1) Excludes Public Utilities

CITY OF BROOK PARK, OHIO

PRINCIPAL TAXPAYERS - PUBLIC UTILITY PROPERTY

DECEMBER 31, 1999

TABLE 17

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Percentage Of Total Public Utility Property</u>	<u>Percentage Of Total Assessed Valuation</u>
FirstEnergy Corp.	\$ 10,534,957	56.54%	1.88%
The Ohio Bell Telephone Company	4,879,917	26.19	0.87
The East Ohio Gas Company	2,071,962	11.12	0.37
Consolidated Rail Corp.	551,529	2.96	0.10
Ohio Telephone and Telegraph.	<u>227,320</u>	<u>1.22</u>	<u>0.04</u>
	\$ <u>18,265,685</u>	<u>98.03%</u>	<u>3.26%</u>
Total Public Utility Property Assessed Valuation	\$ <u>18,632,750</u>		

Source: Cuyahoga County Auditor

CITY OF BROOK PARK, OHIO

MISCELLANEOUS STATISTICS

DECEMBER 31, 1999

TABLE 18

Date of Incorporation	January 4, 1961	Middle Schools	2
Effective Date of Charter	January 1, 1967	High Schools	2
Form of Government	Mayor/Council	Vocational Schools	1
Area:	8.8 sq. miles	Number of Classrooms	521
Miles to Streets:		Number of Teachers	507
State Routes	12.5 miles	1999 Student Enrollment	7,980
County Routes	13.5 miles		
City Streets	46.0 miles	Recreation and Culture:	
Number of Street Lights	2,565	Number of Parks	7
Fire Protection:		Number of Playgrounds	8
Number of Stations	3	Swimming Pools	2
Number of Firemen and Officers	38	Diving Tanks	1
		Recreation Centers	1
		Public Libraries	1
Police Protection:		Number of Traffic Lights	49
Number of Stations	1		
Number of Policemen and Officers	36	Public Transportation: Cuyahoga Regional Transit Authority	
City Employees:			
Number of Full Time Employees	214		
Number of Part Time Employees	186		
Municipal Water Department	Served by the City of Cleveland		
Education: Berea City School District:			
Elementary Schools (including Berea Children's Home)	7		



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

CITY OF BROOKPARK

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

By: *Susan Babbitt*

Date: JULY 13, 2000