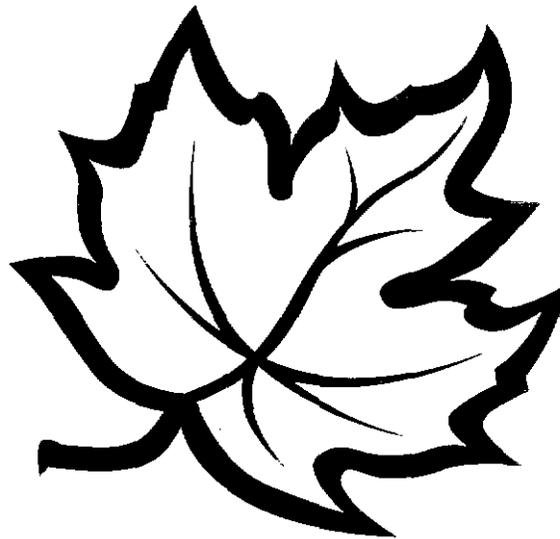


# ***Comprehensive Annual Financial Report***

For The Fiscal Year Ended  
December 31, 1999



***The City of  
Maple Heights, Ohio***

# **INTRODUCTORY SECTION**

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# **CITY OF MAPLE HEIGHTS, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**For the year ended December 31, 1999**

**PREPARED BY  
THE DEPARTMENT  
OF FINANCE**

**Keith D. Schuster, CPA  
Director**

**Gary S. Vargo  
Assistant Director**

# CITY OF MAPLE HEIGHTS, OHIO

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

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SANTO T. INCORVAIA  
MAYOR

KEITH D. SCHUSTER  
DIRECTOR OF FINANCE



MUNICIPAL BUILDING  
5353 LEE ROAD  
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May 15, 2000

HONORABLE MAYOR SANTO T. INCORVAIA  
AND MEMBERS OF CITY COUNCIL  
CITY OF MAPLE HEIGHTS, OHIO

We are pleased to submit the Comprehensive Annual Financial Report of the City of Maple Heights, Ohio for the year ended December 31, 1999. This report contains complete disclosure of the City's financial position and results of operations for the year. The CAFR consists of three sections. The Introductory Section which contains the table of contents, this letter of transmittal, a list of principal City officials, and organizational charts of the City; The Financial Section with the opinion letter of the City's independent auditor, the General Purpose Financial Statements and the accompanying Notes to the Financial Statements, the combining financial statements by fund type, and other schedules which provide detailed information for the 1999 fiscal year; and the Statistical Section which details selected financial, economic, and demographic information about the City for the past ten years.

#### MANAGEMENT REPRESENTATION

The City, and more specifically the Finance Department, assumes the responsibility for the accuracy, completeness, fairness of presentation, and all disclosures contained within this report and believes that the data included is accurate in all material respects. Further, it is our intention to present it in a manner that would fairly set forth the financial position of the City and results of operations as measured by its various activities.

#### REPORTING ENTITY

For financial reporting purposes, in conformity with the standards of the Governmental Accounting Standards Board, this report includes all funds and account groups that are controlled by or are dependent on the City's governing board. Other governmental type entities within the City have substantial autonomy and separate governmental characteristics including the Maple Heights Board of Education, Cuyahoga County Regional Library, Employees Retirement Systems and all utilities servicing the City. These organizations are administered by boards separate from or independent of the City Council. These entities are not funded by the City nor is the City obligated to finance any deficits they might incur and the City does not guarantee their indebtedness. They have not met the established criteria for inclusion in the reporting entity, and accordingly are excluded from this report.



## CITY BACKGROUND

The City of Maple Heights is located in Cuyahoga County, in Northeastern Ohio immediately southeast of the City of Cleveland. The City was incorporated as a village in 1915, and became a city in 1932. It is in the former Cleveland Standard Metropolitan Statistical Area (SMSA), in 1990 the 19th largest SMSA of 323 in the United States.

The City is in the Cleveland-Lorain-Elyria-Primary Metropolitan Statistical Area (PMSA), comprised since 1994 of Ashtabula, Cuyahoga, Geauga, Lorain and Medina counties. The City is also in the Cleveland-Akron-Lorain Consolidated Metropolitan Statistical Area (CMSA), the 11th most populous of 20 in the United States.

According to Fortune Magazine, in 1999 eight of the 500 largest corporations in the United States, based on sales, are headquartered within the PMSA.

The City's 1990 population of 27,089 placed it as the 11th largest city in the urbanized County and 38th largest in the State.

The City's area is 5.5 square miles, broken down by land use of that area as follows:

Residential	53%
Commercial/Industrial	36
Governmental (including parks) and Other Tax Exempt (a)	9
Undeveloped	2

(a) Exempt from property taxation.

The City is served by diversified transportation facilities. Immediate access is to Three State and U.S. highways and to Interstate Highways I-480 and I-271. The City is adjacent to areas served by Conrail and Amtrak, and is served by nearby Cleveland Hopkins International, Burke Lakefront, and Cuyahoga County airports.

The City is provided with banking and financial services by major local commercial banks and savings and loan associations, including local offices of such institutions having principal offices elsewhere.

One daily newspaper and two weekly newspapers serve the City. The City is within the broadcast area of 10 television stations and approximately 30 AM and FM radio stations. Fifty-channel cable TV service is provided by Cablevision.

Public elementary and secondary education is provided by the four elementary schools, one middle school, and one high school operated by the Maple Heights City School District. A large regional branch of the Cuyahoga County Public Library is located in the City.

Within commuting distance are several public and private two-year and four-year colleges and universities, including Cleveland State University, Kent State University, Case Western Reserve University, Baldwin-Wallace College, John Carroll University and Cuyahoga Community College.

## CITY SERVICES

Among City-owned facilities, all with an aggregate estimated value (for insurance purposes) of \$13,343,000, are a city hall, police station, jail detention center and two fire stations.

The Library/Civic Center, financed with voted City bonds, houses the facilities of the City's regional library and the civic center activities operated by the Recreation Department and Office on Aging. Among those activities is the Senior Citizen Program, which includes a nutrition program, recreational and medical services staffed by volunteer professionals, and social and transportation services. The Library, part of the Cuyahoga County Library District, houses 281,000 volumes, and serves as the regional library for the Library District's business-related materials.

The Maple Heights Police Department is committed to being a caring and sensitive organization. It is staffed by men and women dedicated to serving the community in a selfless manner. Security of persons and property is foremost on the minds of these devoted officers.

The Maple Heights Fire Department, in addition to providing exemplary services to the residents of the community, will, in partnership with the Village of Oakwood, provide fire and EMS services to the neighboring Village of Walton Hills.

The City provides an extensive recreational program, including a 130-acre public park system that consists of two parks, each with a swimming pool, lighted tennis courts and baseball fields. These parks are situated so that no City resident lives more than a mile from a park. In addition, the City provides residents with seven neighborhood parks and playgrounds.

Located within the City are three major shopping centers, the largest being Southgate USA, a non-enclosed retail shopping center covering a four block area and reported to be one of the largest outdoor shopping centers in the country. It houses approximately 120 tenants, including a professional medical arts building, three branch banking facilities, one major furniture store, and numerous entertainment and restaurant facilities, as well as various other service and retail operations. One of the five Cleveland area medical offices operated by the Kaiser-Permanente Medical Care Program is located in Southgate.

Thirty-three acute-care hospitals with a total bed capacity in excess of 15,000 serve the PMSA. City residents are served primarily by nearby Marymount Hospital (279 beds), Meridia South Pointe (169 beds), Bedford Medical Center (University Hospital Health System 110 beds).

## CITY GOVERNMENT

The City operates under and is governed by its Charter, first adopted by the voters in 1931 and which has been and may be amended by the voters from time to time. The City is also subject to some general laws applicable to all cities. Under the Ohio Constitution the City may exercise all powers of local self-government, and police powers to the extent not in conflict with applicable general laws. The Charter provides for a Mayor-Council form of government.

Legislative authority is vested in an eight-member Council. The President of Council is elected at-large, and seven members are elected from districts, all for two-year terms. The Council fixes compensation of City officials and employees, and enacts ordinances and resolutions relating to the City services, tax levies, appropriating and borrowing money, licensing and regulating businesses and trades, and other municipal purposes. The Charter establishes certain administrative departments; the Council may establish divisions of those departments, and additional departments.

The City's chief executive and administrative officer is the Mayor, who is elected by the voters specifically to that office for a four-year term. The Mayor is also the Safety Director and presides over the Mayor's Court.

The Mayor appoints, subject to the approval of Council, the directors of the City's departments, including the Director of Finance. The Mayor also appoints members to a number of boards and commissions, and appoints and removes, in accordance with applicable civil service requirements, most appointed officers and employees.

The Mayor may veto any legislation passed by the Council. A veto may be overridden by a two-thirds vote of all members of the Council.

## ECONOMIC CONDITIONS AND OUTLOOK

The City has a long history of managing its finances in a prudent manner. It has done so despite the significant challenges involved in managing a mature, primarily residential, community with a changing local economy and transitional workforce.

In 1999, the City in conjunction with the State of Ohio and Cuyahoga County Departments of Development were able to retain the Blue Coral Co. in Northeast Ohio. The project entailed consolidating 3 separate facilities into one new site in Maple Heights. This will result in the addition of 215 permanent full time positions and up to 100 seasonal positions. The economic impact to the City is approximately \$150,000 of additional tax revenue each year. In addition, the City was able to retain Tops Markets Inc., the largest private employer in the City. To show a continued commitment to the community, the company will invest over \$7.5 million in employee training and facility improvements.

The City expects to be a participant in the Cuyahoga County Brownfield Redevelopment Program. This program will address the redevelopment of the former Cook United building, which has been vacant since 1984. This program is earmarked for sites in the County that cannot be redeveloped without substantial environmental remediation. It is anticipated that this site may be available for redevelopment sometime in 2000.

In 1999, the City began \$1.5 million in safety facility improvements. These improvements consist of constructing two additional bays for fire apparatus and additional office space for the fire prevention bureau and ambulance billing. In addition, a mandated new juvenile holding cell is being constructed in the police station along with other minor upgrades. Construction will be completed in 2000.

Although the City has had success stories over the past several years the flat revenue growth of income taxes could not be overlooked. Many options were explored to enhance revenues and decrease expenditures. In November 1998, the voters of the City approved a police services levy and fire services levy. In 1999, the City received \$1,080,000 in levy proceeds helping to reduce the strain on the general fund.

The City applied for and will receive a grant and loan from the State of Ohio Issue II program for the year 2000. This project will include the complete reconstruction of N. and S. Industrial Avenues and complete a major link in alleviating sanitary sewer backups in the East 141<sup>st</sup> area. The \$3 million dollar project cost will be funded with a grant of \$1.6 million and a 20 year no interest loan of \$1.4 million. The project is expected to begin in July 2000.

In 1989, the City entered into an agreement with the neighboring Village of Valley View to operate a joint enterprise zone, named the "Southport Business Center." Since its inception, the Southport Business Center has created more than 700 jobs. Under the joint enterprise zone agreement, 10% of all tax revenues generated, by the existence of the enterprise zone, will be turned over to the City during the term of the tax abatement, but in no case for fewer than 10 years. This agreement expired in 1999. For 1999 and 1998 the amounts paid to the City were \$59,711 and \$49,311, respectively.

## Community Development

The City has initiated a variety of programs to assist property owners to improve their property. All of these programs and improvements have been implemented to the extent possible by leveraging local City funds with available State and Federal funds. For example, the City has created a tool lending program, a senior assistance program (including free driveway snow plowing) and a federally funded home exterior maintenance program (which offers grants to homeowners to correct housing violations) through linkages with the Cuyahoga County Department of Development (CDBG). Numerous Community Development projects were in progress in 1999. These projects include:

- **Master Plan Grant** - In 1998, the City received a grant of \$25,000 to assist in the updating of the City Master Plan. The master plan encompasses policies that offer guidance as to how the City should develop and redevelop in order to remain economically viable in the next millennium. This plan was completed and accepted by City Council in 1999.
- **Zoning Code Update** - An outcome of the Master Plan was the recommendation to modernize the Zoning Code. It is anticipated the zoning code will be updated by fall 2000.
- **Broadway Streetscape** - In 1999, the City received \$150,000 of Community Development Block Grant monies to assist in the beautification of Broadway Ave. from McCracken Road to Maple Heights Blvd. including the area around Mapletown Shopping Center. The City will fund the remainder of the projected cost of \$300,000.
- **Home Exterior Maintenance Program** - This program administered by the City, provides financial assistance to low to moderate homeowners to repair their house. Assistance is provided to those in violation of the housing code or those in need of maintenance. In 1999, the City received a \$34,000 grant from Community Development Block Grant funds that assisted 22 homeowners.
- **Sidewalk Improvement Program** - The City has operated a Sidewalk Improvement Program since 1991. The program boasts a 50/50 (or the City will pay 75% of cost for Homestead Exemption homeowners) sharing of repair/replacement cost, between residents and the City, to replace damaged and unsafe sidewalks throughout the City. In 1999, the City of Maple Heights provided financial assistance totaling \$117,000.
- **Cuyahoga County Link-Deposit Program** - In 1999, the Cuyahoga County Treasurers Office offered this program to Maple Heights residents. The program offers participants a 3% interest rate reduction on any property improvement loan. During 1999, 43 loans valued at \$283,000 had been granted.

## Proprietary Functions

The City began operating the Maple Heights Transit System in 1935. In 1975 the City contracted with the Greater Cleveland Regional Transit Authority (GCRTA) (which provides public transportation services throughout the County), establishing a uniform fare structure and mutual transfer privileges as part of an effort to coordinate transit service within the County. The Authority reimburses the City for costs of transportation services provided and furnishes some equipment as required. In 1999, the City renegotiated a new five-year operating agreement with GCRTA expiring on December 31, 2004.

The City's Transit system currently provides service, to residents of and employees in the City, between the City and nearby communities and downtown Cleveland. It has 43 employees, operates 21 buses, and maintains a bus storage and maintenance garage.

In 1999, The City and GCRTA began operating a "Community Circulator" route utilizing buses much smaller than the standard 50 passenger coaches. The intent of the "circulator" is to provide neighborhood bus service to major shopping areas and as a connector with major cross-town and downtown destinations.

## Department Highlights

The Maple Heights Office on Aging (The Office) provides supportive, social, recreational and nutritional services and activities to older adults 60 years of age or older. Services include but are not limited to outreach, telephone reassurance, meal programs, transportation, blood pressure screening, legal aid, Medicare assistance, volunteer opportunities, and Alzheimer's, Parkinson's and low vision support groups. Assistance with filling out forms and accessing other community resources is available. Provisions for hearing impaired available on request.

Some of the services are made possible by grants through the Older American Act Title III B-C. The primary objective is to help older adults remain independent and active within their homes and community. The Office provides three basic services. 1. Nutrition program – serves participants a hot lunch at noon, Monday through Friday. 2. Home delivered Meals for shut-ins – are provided by referral request from an agency or an individual. 3. Transportation – is provided to take them to the Senior Center, medical appointments and shopping. Reservations are required and are on a "First call- First service" basis. These trips must be made within certain prescribed boundaries.

## Debt Administration

The City's outstanding note liability at December 31, 1999 is \$2,995,000. General Obligation Notes were issued for the Maple-Milo Sewer Improvement project, Street Improvements and Safety Facility Building Improvements. The long-term debt balance payable at the end of 1999 was \$11,151,576.

## FINANCIAL INFORMATION

### Discussion of Controls

The accounting system of the City of Maple Heights is organized and operated on the basis of funds and account groups. Each fund is an independent accounting entity with a self-balancing set of accounts which report the financial position and results of that fund.

The City of Maple Heights adopted the modified accrual/accrual basis of accounting in 1985 in accordance with the provisions of the Governmental Accounting Standards Board. This method accounts for the Governmental and Fiduciary Fund Types on the modified accrual basis and the Proprietary Funds on the accrual basis. Under the modified accrual basis, governmental fund revenues and receivables are recognized when measurable and available. Expenditures are recognized when the obligation is incurred, except for principal and interest on long-term obligations which are recorded when they become due. Proprietary Funds are accounted for on the accrual basis, where revenues are recognized when earned and expenses are recognized when incurred. Each year the City adopts a preliminary budget, based on estimated resources prior to July 15. During the fourth quarter a temporary budget, based on the preliminary budget, is adopted for the first three months of the following year. A final budget for the fiscal year is passed prior to March 31. Budget amendments require the resolution of City Council.

Internal controls have been developed to provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefit it provides and the evaluation of costs and benefits requires judgments by management.

## General Government Functions

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

	<u>1999</u>	<u>1998</u>	<u>Increase (Decrease) From 1998</u>	<u>Percent of Total</u>	<u>Percent of Increase (Decrease)</u>
<u>Revenues</u>					
Property Taxes	\$ 5,714,316	\$ 4,288,530	\$ 1,425,786	21.56%	33.25 %
Municipal Income Taxes	6,330,445	6,289,530	40,915	23.88	.65
Other Local Taxes	410	3,116	(2,706)		(86.84)
Intergovernmental	3,601,109	4,005,154	(404,045)	13.59	(10.09)
Charges for Services	822,543	874,000	(51,457)	3.10	(5.89)
Fees, Licenses, Permits	822,496	773,658	48,838	3.10	6.31
Fines and Forfeitures	475,068	478,738	(3,670)	1.79	(.77)
Special Assessments	130,270	142,084	(11,814)	.49	(8.31)
Interest Income	378,197	362,496	15,701	1.43	4.33
Workers Compensation Settlements and Refunds	30,094	312,639	(282,545)	.11	(90.37)
Miscellaneous Income	234,807	243,534	(8,727)	.89	(3.58)
<u>Other Sources</u>					
Proceeds from Sale of Debt	995,000	5,557,480	(4,562,480)	3.75	(82.10)
Proceeds from Sale of Fixed Assets	4,089	10,693	(6,604)	.02	(61.76)
Inception of Capital Lease		165,800	(165,800)		(100.00)
Operating Transfers-In	<u>6,967,788</u>	<u>7,003,653</u>	<u>(35,865)</u>	<u>26.29</u>	<u>(.51)</u>
Total	<u>\$26,506,632</u>	<u>\$30,511,105</u>	<u>\$ (4,004,473)</u>	<u>100.00%</u>	

### Revenue Changes

The increase in property taxes of \$1,425,786 or 33.25 percent was due to monies received from the police and fire services levies approved by the voters in 1998.

The decrease in intergovernmental revenues of \$404,045 or 11.22 percent was a result of reduced receipts of prisoner recovery and a receipts associated with the COPS Fast Grant.

The decrease in workers compensation of \$282,545 or 90.37 percent was due to a one time distribution by the Ohio Bureau of Workers Compensation of prior year premiums.

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

	<u>1999</u>	<u>1998</u>	<u>Increase (Decrease) From 1998</u>	<u>Percent of Total</u>	<u>Percent of Increase (Decrease)</u>
<u>Expenditures</u>					
Security of Persons and Property	\$ 7,783,853	\$ 7,694,737	\$ 89,116	29.37%	1.16 %
Public Health and Welfare	74,495	69,890	4,605	.28	6.59
Leisure Time Activities	1,444,961	1,552,711	(107,750)	5.45	(6.94)
Community Development	624,348	509,261	115,087	2.35	22.59
Basic Utility Services	1,202,430	1,078,290	124,140	4.53	11.51
Transportation	1,056,816	867,744	189,072	3.99	21.78
General Government	2,898,476	2,592,555	305,921	10.94	11.80
Capital Outlay	2,133,196	2,097,436	35,760	8.05	1.70
Debt Service:					
Principal Retirement	1,904,250	5,064,978	(3,160,728)	7.19	(153.06)
Interest and Fiscal Charges	518,317	1,083,458	(565,141)	1.96	(52.16)
<u>Other Uses</u>					
Operating Transfers- Out	<u>6,860,474</u>	<u>6,969,231</u>	<u>(108,757)</u>	<u>25.89</u>	<u>(1.56)</u>
Total	<u>\$26,501,616</u>	<u>\$29,580,291</u>	<u>\$ (3,078,675)</u>	<u>100.00%</u>	

#### Expenditure Changes

The increase in community development of \$115,087 or 22.59 percent was due to increases in personnel costs and other related costs.

The increase in general government of \$305,921 or 11.80 percent was due to an increase in personnel costs and other related costs.

The decrease in debt service-principal retirement of \$3,160,728 or 153.06 percent was due to the advance refunding of general obligation bonds in 1998.

## DEBT SERVICE

The Debt Service Funds accumulate resources for the payments of principal and interest on long-term general obligations of the City and special assessments obligations with governmental commitment. The sources of revenue for the bond retirement funds include property taxes, restricted income tax, and special assessments. In May 1998, Moody's Investors Service reaffirmed the City's rating on general obligation bond issues as an A2 rating. Under state statutes, the City's debt limitation is 10.5 percent of the total assessed property valuation. As of December 31, 1999 the City's net general obligation debt of \$5,862,554 was well below the legal limit of \$32,241,406, and net general obligation debt per capita equaled \$216.42.

Balance, December 31, 1999	
General obligation bonds:	
8% voted general obligation bonds due through 2000	\$ 125,000
5.125% to 10.375% unvoted general obligation bonds due through 2004	909,628
3.75% to 4.95% unvoted general obligation bonds due through 2017	4,972,480
8% unvoted general obligation bonds due through 2013	<u>1,085,000</u>
	7,092,108
Special assessment bonds:	
5.125% to 10.375% special assessment obligation bonds due through 2004	223,372
Accrued employee benefits	2,294,046
Capital lease obligations	120,694
Loans payable	3,715,402
Notes payable	<u>2,995,000</u>
	\$16,440,622

## 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 cash flows necessary to pay City liabilities and available interest rates. As City funds become available, they are invested immediately in securities authorized by state statutes. Interest earnings are allocated to funds based on the requirements of the Ohio Constitution and state statutes. Interest earnings for 1999 totaled \$378,197 in the governmental funds. All investments are covered by pooled collateral with a face value equal to at least the market value of deposits.

## RISK MANAGEMENT

In 1999, the City continued to participate in the Northern Ohio Risk Management Association (NORMA) municipal insurance pool. Originally formed in 1987, this pool is currently comprised of eleven member cities that pool resources for the purpose of gaining maximum general liability, property and casualty coverages at the least possible cost. Losses are paid in a three step process. Each member city has an individual self insurance limit (currently \$2,500). The overall pool has a retention limit (currently \$147,500) and various insurance coverages protect members of the pool to a maximum of up to \$11 million. In addition, the pool has implemented risk control techniques to minimize potential losses to member cities. The City also continued its coverage in the Ohio Rural Water Authority Workers' Compensation pool. The City has had an excellent Workers' Compensation rating for the past several years. Its participation in this pool further increases the premium credit which it receives from the State of Ohio.

## OTHER INFORMATION

### Independent Audit

The City of Maple Heights has engaged the independent accounting firm of Ciuni & Panichi, Inc. to perform an annual audit. The City has received an unqualified opinion from Ciuni & Panichi, Inc. and their report is included in the Financial Section of this report.

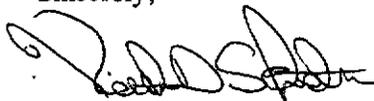
### AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Maple Heights, Ohio for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 1998. The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting and is awarded to governmental entities who publish an easily readable and efficiently organized CAFR. The report must conform to program standards established by the GFOA. These standards included generally accepted accounting principles and all applicable legal standards. The Certificate is valid for a one year period. The City of Maple Heights has received a Certificate of Achievement for the last 14 consecutive years (fiscal years ended 1985-1998). We believe the current report continues to conform to the Certificate of Achievement requirements, and we are submitting it to the GFOA to determine its eligibility for a succeeding certificate.

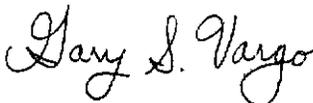
### ACKNOWLEDGMENTS

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated service of the entire staff of the Finance Department. We would like to express our appreciation to all staff members who have assisted and contributed to its preparation. We would also like to thank Mayor Incorvaia, his cabinet and the members of City Council, for without their continued support, the Department of Finance could not have maintained the financial management practices required to ensure the financial integrity of the City. In addition, we thank the independent public accounting firm of Ciuni & Panichi, Inc. for their efforts and professional conduct throughout the audit engagement.

Sincerely,



Keith D. Schuster, CPA  
Director of Finance



Gary S. Vargo  
Assistant Director of Finance

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

City of Maple Heights,  
Ohio

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

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



*Carol Brubaker*  
President

*Jeffrey L. Esler*  
Executive Director

# CITY OF MAPLE HEIGHTS, OHIO

PRINCIPAL CITY OFFICIALS  
DECEMBER 31, 1999

---

## Title

## Name

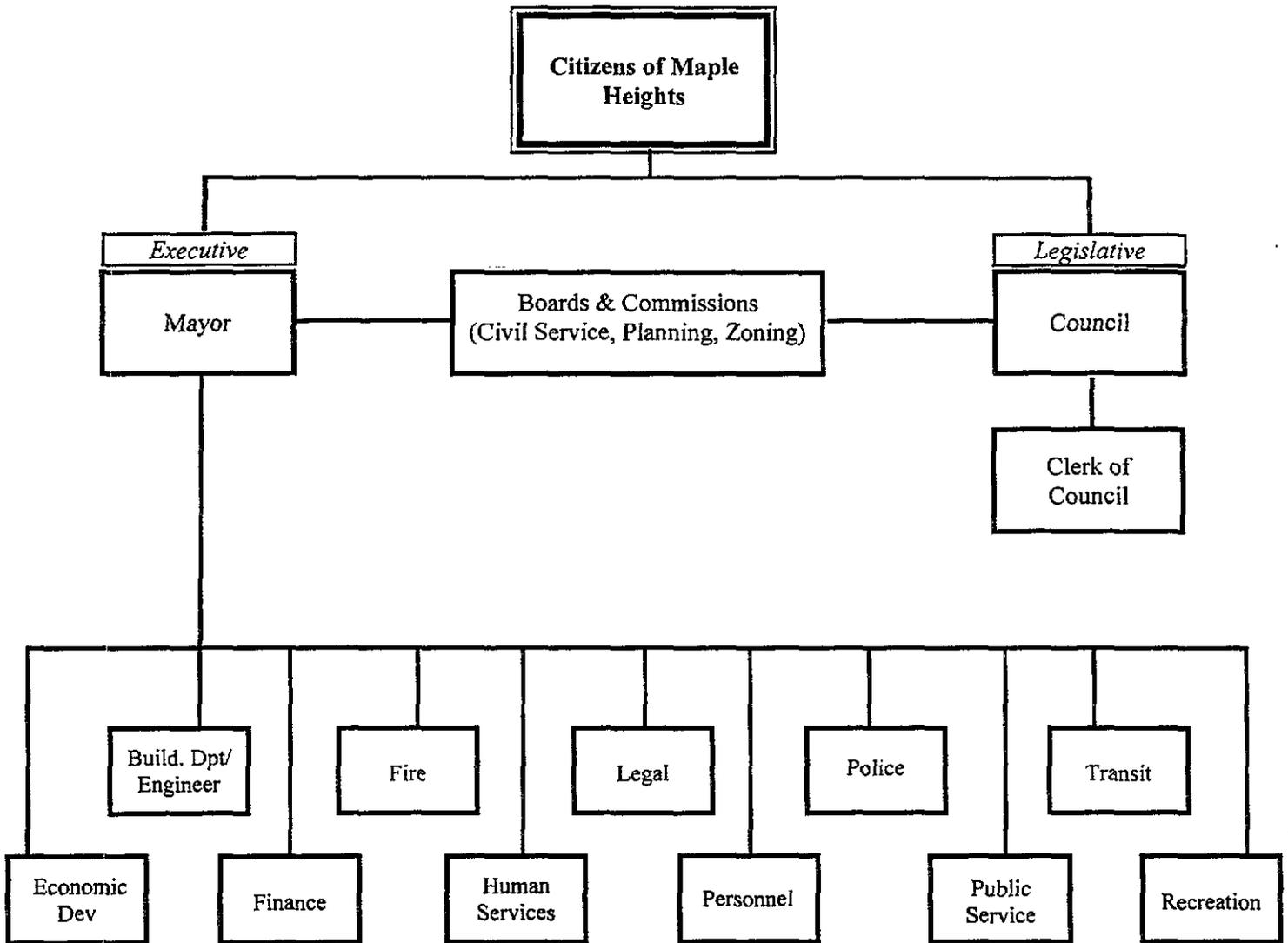
### Elected Officials

Mayor	Santo T. Incorvaia
Council President	Jeffrey A. Lansky
Council Member - District One	Paul O. Priebe III
Council Member - District Two	Theodore Lockmiller, Jr.
Council Member - District Three	Frank C. Artino, Jr.
Council Member - District Four	Michael A. White
Council Member - District Five	Richard A. Taylor
Council Member - District Six	Michelle R. Lowrey
Council Member - District Seven	James A. Benson

### Appointed Officials

Chief of Police	M. Dale Canter
Chief of Fire	James Castelucci
Manager of Development	Martine M. Divito
Director of Human Resources	Carol Hutchison
Interim Director of Service	James Mahoney
Director of Law	James L. Oakar
Director of Finance	Keith D. Schuster
Clerk of Council	Linda J. Sigado
City Engineer	Kenneth A. Tyrpak
Assistant Director of Finance	Gary S. Vargo
Acting Director of Transit	Kevin Vest
Director of Administrative Services	Robert A. Zienkowski

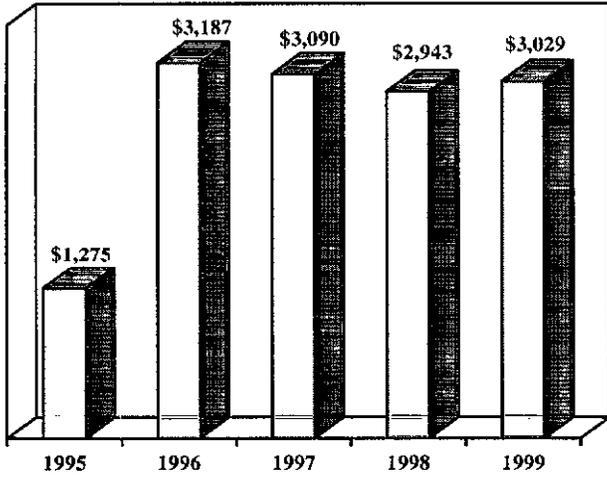
# CITY OF MAPLE HEIGHTS, OHIO ORGANIZATION CHART - DECEMBER 1999



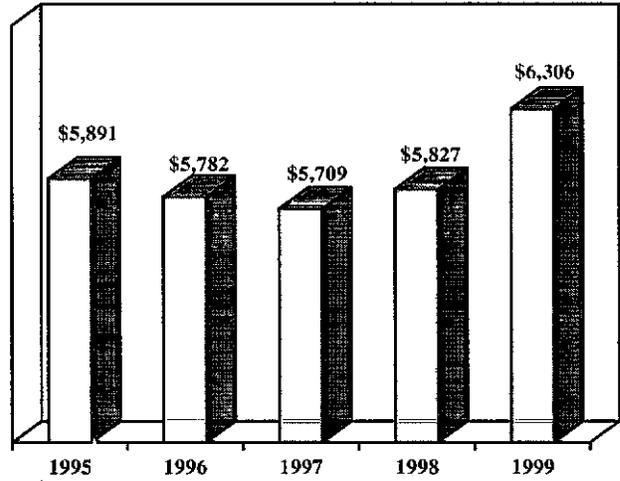
# FINANCIAL HIGHLIGHTS

(in thousands of dollars)

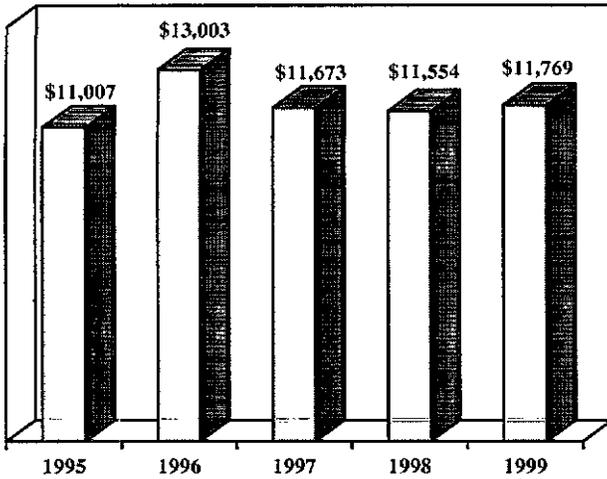
**GENERAL FUND - FUND BALANCE \*\***



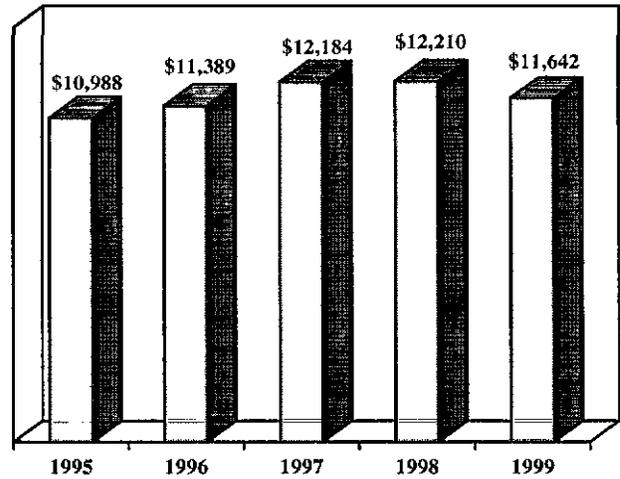
**INCOME TAXES \***



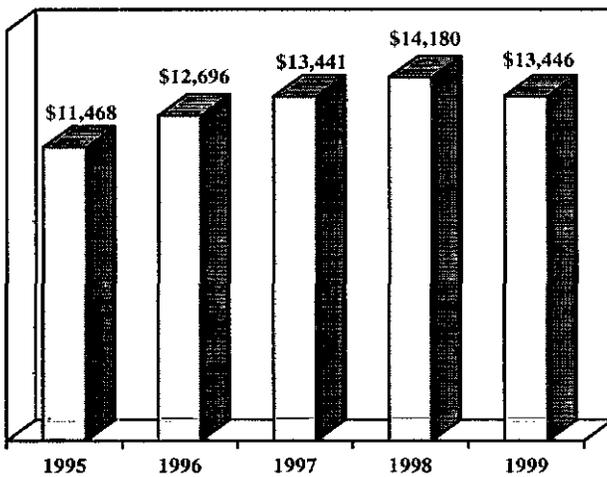
**GENERAL FUND - REVENUES \***



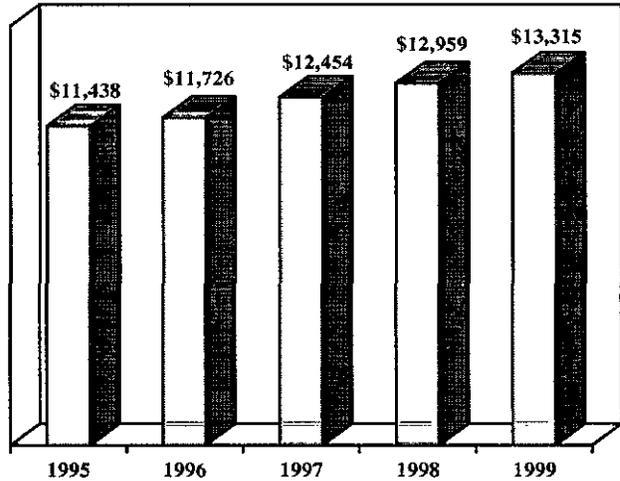
**GENERAL FUND - EXPENDITURES \***



**GENERAL LONG TERM DEBT \*\***



**GENERAL FIXED ASSETS \*\***



\* Budget Basis

\*\* GAAP Basis

# CITY OF MAPLE HEIGHTS, OHIO

## SCHEDULE OF STATISTICS-GENERAL FUND

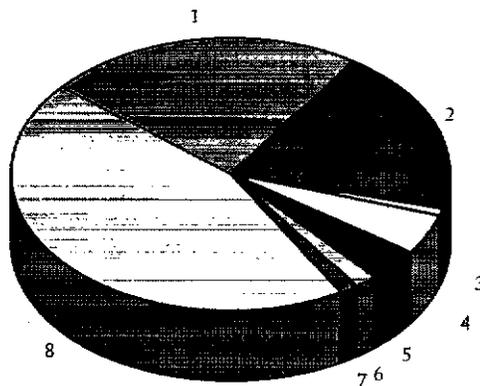
FOR THE YEAR ENDED DECEMBER 31, 1999

### Operating Ratios-General Fund-Budget Basis For 1999

#### REVENUE DOLLAR BY SOURCE

Where the money came from

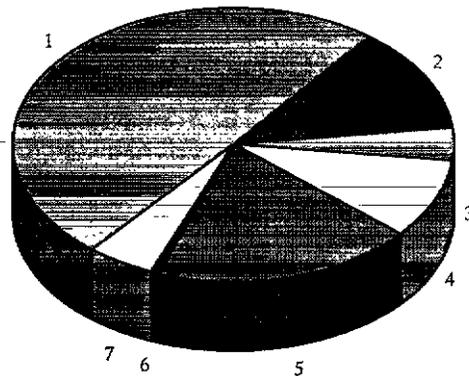
1. Property Taxes	\$	0.23
2. Intergovernmental		0.20
3. Charges for Services		0.01
4. Fees, Licenses and Permits		0.05
5. Fines and Forfeitures		0.04
6. Interest Income		0.01
7. Miscellaneous Income		0.01
8. Operating Transfers In (Income Tax)		0.45
	\$	<u>1.00</u>



#### EXPENDITURE DOLLAR BY FUNCTION

Where the money was spent

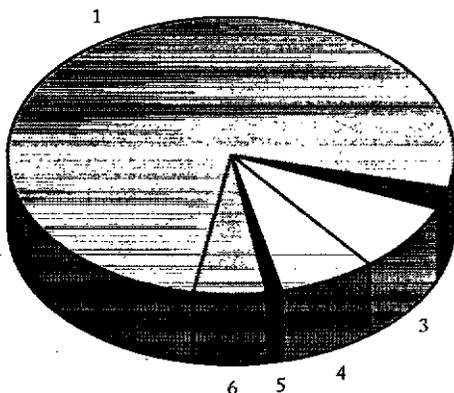
1. Security of Persons & Property	\$	0.49
2. Leisure Time Activities		0.13
3. Community Development		0.04
4. Basic Utility Services		0.09
5. General Government		0.19
6. Public Health		0.01
7. Operating Transfers Out		0.05
	\$	<u>1.00</u>



#### EXPENDITURE DOLLAR BY OBJECT

What the money was spent on

1. Salaries, Wages and Related Benefits	\$	0.76
2. Utilities		0.03
3. Contractual Services		0.08
4. Materials and Supplies		0.07
5. Miscellaneous		0.01
6. Operating Transfers Out		0.05
	\$	<u>1.00</u>



## **FINANCIAL SECTION**



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

Honorable Mayor and Members of City Council  
City of Maple Heights

We have reviewed the independent auditor's report of the City of Maple Heights, Cuyahoga County, prepared by Ciuni & Panichi, Inc., Certified Public Accountants, 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 Maple Heights is responsible for compliance with these laws and regulations.

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

JIM PETRO  
Auditor of State

June 5, 2000

## INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of City Council  
City of Maple Heights, Ohio

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

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the 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 Maple Heights, Ohio, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 10, 2000 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The combining and individual fund and account group financial statements and schedules listed in the *Table of Contents* are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City of Maple Heights, Ohio. Such information has been subjected to the auditing procedures applied in our 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 statistical data included in the Statistical Section of this report and therefore, express no opinion thereon.

*Ciuni & Panichi, Inc.*

Cleveland, Ohio  
April 10, 2000

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# CITY OF MAPLE HEIGHTS, OHIO

## GENERAL PURPOSE FINANCIAL STATEMENTS

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

CITY OF MAPLE HEIGHTS, OHIO

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 1999

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<b><u>ASSETS AND OTHER DEBITS</u></b>				
<u>Assets</u>				
Cash and Cash Equivalents	\$ 2,082,458	\$ 2,116,629	\$ 822,637	\$ 2,113,253
Receivables:				
Taxes	2,858,681	2,697,273	1,213,969	
Accounts	24,081	84,478		
Accrued Interest	28,890	12,159	7,500	16,336
Intergovernmental	412,378	83,724		38,110
Interfund	400,000	252,170		
Special Assessments			496,200	
Materials and Supplies Inventory	59,072			
Due from Other Governments		209,616		
Fixed Assets, (Net Where Applicable of Accumulated Depreciation)				
<u>Other Debits</u>				
Amount Available in Debt Service Fund				
Amount to be Provided for Retirement of General Long-Term Obligations				
Amount to be Provided for Retirement of Special Assessments				
<b>Total Assets and Other Debits</b>	<b><u>\$ 5,865,560</u></b>	<b><u>\$ 5,456,049</u></b>	<b><u>\$ 2,540,306</u></b>	<b><u>\$ 2,167,699</u></b>

See Accompanying Notes to the General Purpose Financial Statements

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Enterprise Funds	Agency			
\$ 695,217	\$ 235,314			\$ 8,065,508
				6,769,923
611,420				719,979
6,333				71,218
				534,212
				652,170
				496,200
				59,072
				209,616
57,453		\$ 13,315,140		13,372,593
			\$ 1,229,554	1,229,554
			11,992,696	11,992,696
			<u>223,372</u>	<u>223,372</u>
<u>\$ 1,370,423</u>	<u>\$ 235,314</u>	<u>\$ 13,315,140</u>	<u>\$ 13,445,622</u>	<u>\$ 44,396,113</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

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

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<u>LIABILITIES, FUND EQUITY, AND OTHER CREDITS</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 131,758	\$ 191,794		\$ 204,337
Interfund Payable		652,170		
Accrued Wages and Benefits	163,839	32,955		
Accrued Compensated Absences	410,755	69,661		
Due to Other Governments	20,553	4,063		
Deferred Revenues	1,918,116	1,201,255	\$ 1,310,752	
Deposits				
Accrued Pension	191,565	376,335		
Notes Payable		995,000		2,000,000
General Obligation Bonds Payable				
Capital Lease Obligations Payable with Governmental Commitment				
<b>Total Liabilities</b>	<u>2,836,586</u>	<u>3,523,233</u>	<u>1,310,752</u>	<u>2,204,337</u>
<u>Fund Equity and Other Credits</u>				
Investment in General Fixed Assets				
Contributed Capital				
Retained Earnings				
Fund Balances				
Reserved for Debt Service			1,229,554	
Reserved for Encumbrances	117,770	124,746		18,859
Reserved for Inventory	59,072			
Unreserved:				
Undesignated (Deficit)	2,852,132	1,808,070		(55,497)
<b>Total Fund Equity and Other Credits</b>	<u>3,028,974</u>	<u>1,932,816</u>	<u>1,229,554</u>	<u>(36,638)</u>
<b>Total Liabilities, Fund Equity, and Other Credits</b>	<u>\$ 5,865,560</u>	<u>\$ 5,456,049</u>	<u>\$ 2,540,306</u>	<u>\$ 2,167,699</u>

See Accompanying Notes to the General Purpose Financial Statements

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Enterprise Funds	Agency			
\$ 94,109				\$ 621,998
38,362				652,170
204,536			\$ 1,755,431	235,156
5,608				2,440,383
110,195				30,224
	\$ 235,314			4,540,318
94,698			538,615	235,314
			3,715,402	1,201,213
			7,092,108	6,710,402
			120,694	7,092,108
			223,372	120,694
<u>547,508</u>	<u>235,314</u>	<u>\$ 0</u>	<u>13,445,622</u>	<u>24,103,352</u>
		13,315,140		13,315,140
82,672				82,672
740,243				740,243
				1,229,554
				261,375
				59,072
				<u>4,604,705</u>
<u>822,915</u>	<u>0</u>	<u>13,315,140</u>	<u>0</u>	<u>20,292,761</u>
\$ <u>1,370,423</u>	\$ <u>235,314</u>	\$ <u>13,315,140</u>	\$ <u>13,445,622</u>	\$ <u>44,396,113</u>

## CITY OF MAPLE HEIGHTS, 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	\$ 2,655,082	\$ 2,024,112
Municipal Income Tax		6,330,445
Other Local Taxes	410	
Intergovernmental	2,268,774	1,188,559
Charges for Services	97,973	724,570
Fees, Licenses, Permits	554,078	268,418
Fines and Forfeitures	475,068	
Special Assessments	1,855	
Interest Income	180,369	97,910
Workers Compensation Settlement and Refunds	30,094	
Miscellaneous Income	184,858	<u>6,698</u>
 Total Revenues	 <u>6,448,561</u>	 <u>10,640,712</u>
<u>Expenditures</u>		
Current Operations and Maintenance:		
Security of Persons and Property	5,621,150	2,068,201
Public Health and Welfare	74,495	
Leisure Time Activities	1,444,961	
Community Development	430,717	9,153
Basic Utility Services	1,064,941	137,489
Transportation		970,738
General Government	2,249,905	613,349
Capital Outlay	25,570	1,125,950
Debt Service:		
Principal Retirement		156,968
Interest and Fiscal Charges		<u>165,820</u>
 Total Expenditures	 <u>10,911,739</u>	 <u>5,247,668</u>
 Excess of Revenues Over (Under) Expenditures	 <u>(4,463,178)</u>	 <u>5,393,044</u>

See Accompanying Notes to the General Purpose Financial Statements

<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
\$ 1,035,122		\$ 5,714,316
		6,330,445
		410
	\$ 143,776	3,601,109
		822,543
		822,496
		475,068
128,415		130,270
58,146	41,772	378,197
		30,094
	<u>43,251</u>	<u>234,807</u>
<u>1,221,683</u>	<u>228,799</u>	<u>18,539,755</u>
	94,502	7,783,853
		74,495
		1,444,961
	184,478	624,348
		1,202,430
	86,078	1,056,816
35,222		2,898,476
	981,676	2,133,196
1,747,282		1,904,250
<u>352,497</u>		<u>518,317</u>
<u>2,135,001</u>	<u>1,346,734</u>	<u>19,641,142</u>
<u>( 913,318)</u>	<u>(1,117,935)</u>	<u>(1,101,387)</u>

Continued

# CITY OF MAPLE HEIGHTS, 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>		
Proceeds from Sale of Debt		
Proceeds from Sale of Fixed Assets	4,089	
Operating Transfers-In	5,127,314	1,285,274
Operating Transfers-Out	<u>(581,000)</u>	<u>(6,279,474)</u>
Total Other Financing Sources (Uses)	<u>4,550,403</u>	<u>(4,994,200)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	87,225	398,844
Decrease in Inventory	(922)	
Fund Balance at Beginning of Year	<u>2,942,671</u>	<u>1,533,972</u>
Fund Balance (Deficit) at End of Year	\$ <u>3,028,974</u>	\$ <u>1,932,816</u>

See Accompanying Notes to the General Purpose Financial Statements

<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
995,000		995,000
		4,089
	555,200	6,967,788
		(6,860,474)
<u>995,000</u>	<u>555,200</u>	<u>1,106,403</u>
81,682	(562,735)	5,016
		(922)
<u>1,147,872</u>	<u>526,097</u>	<u>6,150,612</u>
\$ <u>1,229,554</u>	\$ <u>(36,638)</u>	\$ <u>6,154,706</u>

## CITY OF MAPLE HEIGHTS, OHIO

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

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 2,768,696	\$ 2,727,132	\$ (41,564)
Other Local Taxes	15,000	410	(14,590)
Intergovernmental	2,378,537	2,311,940	(66,597)
Charges for Services	84,575	97,973	13,398
Fees, Licenses, Permits	497,950	554,078	56,128
Fines and Forfeitures	449,500	475,068	25,568
Special Assessments	2,000	1,855	(145)
Interest Income	150,000	175,293	25,293
Workers Compensation Settlement and Refunds		30,094	30,094
Miscellaneous Income	171,700	163,532	(8,168)
Total Revenues	<u>6,517,958</u>	<u>6,537,375</u>	<u>19,417</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property	5,800,567	5,733,215	67,352
Public Health and Welfare	74,495	74,495	
Leisure Time Activities	1,527,329	1,479,196	48,133
Community Development	452,130	437,083	15,047
Basic Utility Services	1,147,768	1,091,053	56,715
General Government	2,349,122	2,222,069	127,053
Capital Outlay	26,610	23,547	3,063
Total Expenditures	<u>11,378,021</u>	<u>11,060,658</u>	<u>317,363</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,860,063)</u>	<u>(4,523,283)</u>	<u>336,780</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds from Sale of Fixed Assets	4,500	4,089	(411)
Operating Transfers-In	5,181,000	5,227,314	46,314
Operating Transfers-Out	(620,000)	(581,000)	39,000
Total Other Financing Sources (Uses)	<u>4,565,500</u>	<u>4,650,403</u>	<u>84,903</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(294,563)</u>	127,120	421,683
Decertification of Prior Year Encumbrances		74,690	74,690
Fund Balance at Beginning of Year	<u>1,726,636</u>	<u>1,726,636</u>	_____
Fund Balance at End of Year	<u>\$ 1,432,073</u>	<u>\$ 1,928,446</u>	<u>\$ 496,373</u>

Continued

See Accompanying Notes to the General Purpose Financial Statements

## CITY OF MAPLE HEIGHTS, OHIO

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

	Special Revenue Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 1,675,789	\$ 1,645,522	\$ (30,267)
Municipal Income Taxes	5,700,000	6,304,865	604,865
Intergovernmental	1,026,500	1,222,488	195,988
Charges for Services	720,000	712,642	(7,358)
Fees, Licenses, Permits	243,000	264,559	21,559
Interest Income	71,000	104,580	33,580
Miscellaneous Income	3,000	6,698	3,698
Total Revenues	<u>9,439,289</u>	<u>10,261,355</u>	<u>822,066</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property	2,135,647	1,998,789	136,858
Community Development	9,116	9,116	
Basic Utility Services	245,000	130,636	114,364
Transportation	1,109,005	1,035,535	73,470
General Government	622,850	587,128	35,722
Capital Outlay	1,536,502	1,305,066	231,436
Debt Service:			
Principal Retirement	161,613	161,611	2
Interest and Fiscal Charges	163,387	161,177	2,210
Total Expenditures	<u>5,983,120</u>	<u>5,389,058</u>	<u>594,062</u>
Excess of Revenues Over (Under) Expenditures	<u>3,456,169</u>	<u>4,872,297</u>	<u>1,416,128</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers-In	1,438,000	1,280,603	(157,397)
Operating Transfers-Out	(6,458,603)	(6,374,803)	83,800
Total Other Financing Sources (Uses)	<u>(5,020,603)</u>	<u>(5,094,200)</u>	<u>(73,597)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(1,564,434)</u>	<u>(221,903)</u>	<u>1,342,531</u>
Decertification of Prior Years Encumbrances		37,947	37,947
Fund Balance at Beginning of Year	<u>2,161,935</u>	<u>2,161,935</u>	<u>          </u>
Fund Balance at End of Year	<u>\$ 597,501</u>	<u>\$ 1,977,979</u>	<u>\$ 1,380,478</u>

Continued

See Accompanying Notes to the General Purpose Financial Statements

CITY OF MAPLE HEIGHTS, OHIO

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

	<u>Debt Service Fund</u>		
	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 1,020,047	\$ 1,009,862	\$ (10,185)
Special Assessments	140,000	128,415	(11,585)
Interest Income	<u>40,000</u>	<u>57,468</u>	<u>17,468</u>
Total Revenues	<u>1,200,047</u>	<u>1,195,745</u>	<u>(4,302)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
General Government	26,000	21,080	4,920
Debt Service:			
Principal Retirement	1,896,000	1,738,000	158,000
Interest and Fiscal Charges	<u>571,575</u>	<u>376,127</u>	<u>195,448</u>
Total Expenditures	<u>2,493,575</u>	<u>2,135,207</u>	<u>358,368</u>
Excess of Revenues Over (Under) Expenditures	(1,293,528)	(939,462)	354,066
<u>Other Financing Sources (Uses)</u>			
Proceeds from the Sale of Debt	<u>995,000</u>	<u>995,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(298,528)	55,538	354,066
Fund Balance at Beginning of Year	<u>767,099</u>	<u>767,099</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>468,571</u>	\$ <u>822,637</u>	\$ <u>354,066</u>

Continued

See Accompanying Notes to the General Purpose Financial Statements

## CITY OF MAPLE HEIGHTS, OHIO

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

	Capital Project Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$ 112,400	\$ 137,798	\$ 25,398
Interest Income	500	28,645	28,145
Miscellaneous Income	<u>30,000</u>	<u>43,251</u>	<u>13,251</u>
Total Revenues	<u>142,900</u>	<u>209,694</u>	<u>66,794</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property	200,000	94,502	105,498
Community Development	228,536	166,260	62,276
Transportation	105,000	80,067	24,933
General Government	35,197	34,461	736
Capital Outlay	<u>2,315,000</u>	<u>863,273</u>	<u>1,451,727</u>
Total Expenditures	<u>2,883,733</u>	<u>1,238,563</u>	<u>1,645,170</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,740,833)</u>	<u>(1,028,869)</u>	<u>1,711,964</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds from Sale of Debt	2,000,000	2,000,000	
Operating Transfers-In	<u>583,000</u>	<u>555,200</u>	<u>(27,800)</u>
Total Other Financing Sources (Uses)	<u>2,583,000</u>	<u>2,555,200</u>	<u>(27,800)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(157,833)	1,526,331	1,684,164
Fund Balance at Beginning of Year	<u>568,063</u>	<u>568,063</u>	<u>          </u>
Fund Balance at End of Year	<u>\$ 410,230</u>	<u>\$ 2,094,394</u>	<u>\$ 1,684,164</u>

See Accompanying Notes to the General Purpose Financial Statements

## CITY OF MAPLE HEIGHTS, OHIO

### COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - ALL ENTERPRISE FUND TYPES FOR THE YEAR ENDED DECEMBER 31, 1999

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	<u>Enterprise Funds</u>
<u>Operating Revenues</u>	
Charges for Services	\$ <u>4,002,365</u>
<u>Operating Expenses</u>	
Personnel	2,424,265
Contractual Services	1,037,223
Materials and Supplies	50,458
Repairs and Maintenance	45,103
Other	5,795
Depreciation	<u>1,530</u>
Total Operating Expenses	<u>3,564,374</u>
Operating Income	437,991
<u>Non-Operating Revenues (Expenses)</u>	
Interest Income	<u>27,624</u>
Income Before Operating Transfers	465,615
Operating Transfers-In	105,000
Operating Transfers-Out	<u>(212,314)</u>
Net Income	358,301
Retained Earnings at Beginning of Year	<u>381,943</u>
Retained Earnings at End of Year	740,243
Contributed Capital at End of Year	<u>82,672</u>
Fund Equity at End of Year	\$ <u>822,915</u>

See Accompanying Notes to the General Purpose Financial Statements

CITY OF MAPLE HEIGHTS, OHIO

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

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for Services	\$ 3,548,000	\$ 4,125,228	\$ 577,228
Interest Income	14,200	23,922	9,722
Miscellaneous Income		11,100	11,100
Total Revenues	<u>3,562,200</u>	<u>4,160,250</u>	<u>598,050</u>
<u>Expenses</u>			
Current Operations and Maintenance:			
Personnel	2,564,057	2,513,533	50,524
Other	1,140,700	1,135,224	5,476
Capital Outlay	9,850	9,693	157
Total Expenses	<u>3,714,607</u>	<u>3,658,450</u>	<u>56,157</u>
Excess of Revenues Over (Under) Expenses	<u>(152,407)</u>	<u>501,800</u>	<u>654,207</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	130,000	105,000	(25,000)
Operating Transfer - Out	<u>(225,000)</u>	<u>(212,314)</u>	<u>12,686</u>
Total Other Financing Sources (Uses)	<u>(95,000)</u>	<u>(107,314)</u>	<u>(12,314)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	<u>(247,407)</u>	394,486	641,893
Decertification of Prior Year Encumbrances		5,450	5,450
Fund Balance at Beginning of Year	<u>285,400</u>	<u>285,400</u>	
Fund Balance at End of Year	\$ <u>37,993</u>	\$ <u>685,336</u>	\$ <u>647,343</u>

See Accompanying Notes to the General Purpose Financial Statements

CITY OF MAPLE HEIGHTS, OHIO

COMBINED STATEMENT OF CASH FLOWS - ALL ENTERPRISE FUND TYPES

FOR THE YEAR ENDED DECEMBER 31, 1999

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	<u>Enterprise Funds</u>
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows From Operating Activities</u>	
Cash Received from Customers	\$ 4,113,084
Other Operating Revenue	23,243
Cash Payments to Employees for Services	(2,513,533)
Cash Payments to Suppliers for Goods or Services	<u>(1,139,998)</u>
Net Cash Provided by Operating Activities	<u>482,796</u>
<u>Cash Flows From Non-Capital Financing Activities</u>	
Cash Transfers to Other Funds	(212,314)
Cash Transfers from Other Funds	<u>105,000</u>
Net Cash Used in Non-Capital Financing Activities	<u>(107,314)</u>
<u>Cash Flows From Investing Activities</u>	
Interest Earned on Investments	<u>23,922</u>
Net Increase in Cash and Cash Equivalents	399,404
Cash and Cash Equivalents at Beginning at Year	<u>295,813</u>
Cash and Cash Equivalents at End of Year	\$ <u>695,217</u>

Continued

See Accompanying Notes to the General Purpose Financial Statements

CITY OF MAPLE HEIGHTS, OHIO

COMBINED STATEMENT OF CASH FLOWS - ALL ENTERPRISE FUND TYPES  
(CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1999

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	<u>Enterprise Funds</u>
<u>Reconciliation of Operating Income to Net</u>	
<u>Cash From Operating Activities</u>	
Operating Income	\$ 437,991
Adjustments to Reconcile Operating Income to	
Net Cash From Operating Activities:	
Depreciation	1,530
Changes in Assets and Liabilities:	
Increase in Receivable	(127,792)
Decrease in Accounts Payable	(1,420)
Decrease in Accrued Wages and Benefits	(59,803)
Increase in Accrued Compensated Absences	2,638
Decrease in Accrued Pension	(10,343)
Increase in Deferred Revenue	6,171
Decrease in Due to Other Governments	<u>(21,760)</u>
Total Adjustments	<u>44,805</u>
Net Cash Provided by Operating Activities	\$ <u>482,796</u>

See Accompanying Notes to the General Purpose Financial Statements

# CITY OF MAPLE HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1999

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Maple Heights 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 Maple Heights, Ohio (City) was organized under the present system of government effective January 1, 1932, and was incorporated as a home rule municipal corporation under the laws of the State of Ohio. The City operates under a Mayor-Council form of government and provides the following services: public safety (police and fire), highway and streets, public transit, parks and recreation, public improvements, community development (planning and zoning), sanitation, public health and general administrative services.

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

## CITY OF MAPLE HEIGHTS, OHIO

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

DECEMBER 31, 1999

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

The accounts of the City are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures (expenses). Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the combined financial statements. The following fund types and account groups are used by the City:

#### GOVERNMENTAL FUNDS

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

#### GENERAL FUND

The general fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

#### SPECIAL REVENUE FUNDS

The special revenue funds are used to account for receipts derived from specific taxes, grants or other restricted revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted or designated to expenditures for specified purposes.

#### DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

# CITY OF MAPLE HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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

#### CAPITAL PROJECT FUNDS

Capital project funds are used to account for financial resources used for the acquisition or construction of major capital facilities.

#### 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 FUNDS

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

#### FIDUCIARY FUNDS

#### AGENCY 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.

## CITY OF MAPLE HEIGHTS, OHIO

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

DECEMBER 31, 1999

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

##### ACCOUNT GROUPS

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

##### GENERAL FIXED ASSETS ACCOUNT GROUP

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

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

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

#### TOTAL COLUMNS IN COMBINED FINANCIAL STATEMENTS

The total columns in the combined financial statements are captioned Memorandum Only to indicate that they are presented only to facilitate analysis. No consolidating or other eliminations were made in arriving at the totals; thus, they do not present consolidated information.

#### C. BASIS OF ACCOUNTING

The City's financial statements are prepared on the modified accrual/accrual basis of accounting in accordance with generally accepted accounting principles as prescribed by the GASB. 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 generally are 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. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets. The City does not utilize nonexpendable trust funds and pension trust funds.

## CITY OF MAPLE HEIGHTS, OHIO

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

DECEMBER 31, 1999

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#### C. BASIS OF ACCOUNTING (CONTINUED)

All financial transactions for governmental and fiduciary funds are recorded on the modified accrual basis of accounting. Under this accounting method, revenues are recorded when susceptible to accrual (recorded as receivables when available and measurable to finance current City operations). Revenues accrued at the end of the year consist of reimbursements from other governments for grant expenditures, revenues from other governmental entities for services rendered and individual income taxes receivable arising from payroll tax withholdings received within 60 days after year end. The City accrues the first four advances of property taxes generally received within 60 days after year-end from the County auditor. The City accrues special assessment collections received within 60 days after year end as these revenues are available to pay liabilities existing as of year end. Special assessments levied, including principal and interest, but not yet payable are recorded as deferred revenues. Governmental expenditures are reported when the fund liability is incurred except for principal and interest on debt, which is recorded when due.

Financial transactions for proprietary funds are recorded on the accrual basis of accounting; revenues are recognized when earned, and expenses are recognized as incurred.

#### D. BUDGETARY DATA

Prior to July 15, the Mayor submits a preliminary budget, based on estimated resources, to Council for the forthcoming year. Council reviews the Mayor's recommendations and adopts the preliminary budget.

During the fourth quarter of each year, the Mayor prepares and Council adopts a temporary budget (based on the preliminary budget) for the first three months of the forthcoming year.

During the first quarter of each year, the Mayor submits a final budget to Council for the current fiscal year. Council reviews the Mayor's recommendations and adopts the final budget prior to March 31.

Additional revenue sources were derived throughout 1999 allowing budgeted revenue estimates representing original appropriations to be modified by Council.

Supplemental appropriations may be adopted by Council action. Amounts shown in the financial statements represent the appropriated budgeted amounts and all supplemental appropriations. During 1999, several supplemental appropriations were necessary but were not considered material in nature. Budgeted expenditure amounts represent the current year's original appropriations adjusted by budget transfers and appropriate amendments.

## CITY OF MAPLE HEIGHTS, OHIO

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

DECEMBER 31, 1999

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#### D. BUDGETARY DATA (CONTINUED)

The City's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP basis). The major difference between the budget basis and the GAAP basis is that financial transactions are recorded on a cash and encumbrance basis as opposed to when susceptible to accrual (GAAP).

Actual results included in the Combined Statement of Revenues and Expenditures - Budget and Actual (Non-GAAP Budgetary Basis) - All Governmental Fund Types are presented in accordance with the City's budgetary process (budget basis) to provide a meaningful comparison of actual results with the budget for those funds for which annual budgets are prepared. Annual budgets are prepared for all funds. Council appropriations are made to personnel costs, (including benefits) other costs, capital outlay, debt service, and transfer accounts for each department. The legal level of budgetary control is at the character level (i.e. personnel costs) whereby the City maintains this control by not permitting expenditures to exceed appropriations for departments of the City without the approval of City Council. Adjustments to the budget can only be made within a department and then within each category. Further legislation is needed in order to move budget authority from "personnel costs" to "other costs" or vice versa, or between departments. Unencumbered appropriations for all governmental and proprietary fund types lapse at year end.

Encumbrance accounting is employed for all governmental fund types. Purchase orders and requisitions, contracts, and other commitments for expenditures are recorded as encumbrances to reserve the applicable portion of the appropriation. Encumbrances outstanding at year end are reported as a reservation of fund balances since they do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

#### E. POOLED CASH AND INVESTMENTS

Cash resources of the individual funds are combined to form a pool of cash and investments. Investments in the Pooled Cash Account consist of certificates of deposit, repurchase agreements, and time deposits and are carried at cost which approximates market value.

##### CASH AND CASH EQUIVALENTS

Cash and cash equivalents are defined as highly liquid investments with a maturity of three months or less when purchased.

#### F. FIXED ASSETS

Fixed assets include land, buildings, improvements and equipment owned by the City. When purchased, such assets are recorded as expenditures in the Governmental Funds and accounted for in the General Fixed Assets Account Group. Infrastructure fixed assets such as streets, sidewalks, curbs, gutters, sewers, and drainage systems are not capitalized. Fixed assets recorded in the Proprietary Funds are capitalized when purchased.

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

## CITY OF MAPLE HEIGHTS, OHIO

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

DECEMBER 31, 1999

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#### F. FIXED ASSETS (CONTINUED)

Interest is capitalized on proprietary fund assets acquired with tax - exempt debt. The City's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 1999, net interest costs incurred on construction projects were not material.

Depreciation is not provided in the General Fixed Assets Account Group. Depreciation for the Enterprise Fund is determined by allocating the cost of the fixed assets over the estimated useful lives of the assets on the straight-line basis.

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

Buildings	30 years
Machinery and Equipment	3-5 years

#### G. INVENTORY OF SUPPLIES

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

#### H. COMPENSATED ABSENCES

City employees earn vacation leave at graduated rates based on length of service. The City accrues the vacation leave benefits as earned.

City employees earn sick leave, which if not taken, accumulates until retirement. Upon retirement, an employee is paid up to 40% of accumulated sick leave, subject to certain limitations, calculated at current wage rates. The estimated earned benefit to be paid at retirement for the governmental funds has been recorded in the General Long-Term Obligations Account Group representing the City's commitment to fund such costs from future operations. A breakdown of the long and short-term portions of compensated absences as of December 31, 1999 is included in Footnote 8.

## CITY OF MAPLE HEIGHTS, OHIO

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

DECEMBER 31, 1999

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#### I. 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 obligations account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

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 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 liability 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.

#### J. CONTRIBUTED CAPITAL

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

#### K. RESERVES OF FUND EQUITY

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

#### L. 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.

## CITY OF MAPLE HEIGHTS, OHIO

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

DECEMBER 31, 1999

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#### L. INTERFUND TRANSACTIONS (CONTINUED)

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

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

#### M. INTERGOVERNMENTAL REVENUES

In governmental funds, federal 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.

#### N. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees; or acts of God. In 1993, the City joined together with other neighboring cities to form the Northern Ohio Risk Management Agency (NORMA), a not-for-profit corporation, for the purpose of obtaining property and liability insurance and providing for a formalized, jointly administered self-insurance fund. The City pays an annual premium to NORMA for its insurance coverage. The agreement for formation of NORMA provides that NORMA will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the limits described in the agreement.

The City continues to carry health insurance through QualChoice and Kaiser Permanente. 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 2 - DEPOSITS AND INVESTMENTS

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

# CITY OF MAPLE HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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

At year end, the carrying amount of the City's deposits was \$1,745,778 and the bank balance was \$1,953,474. Of the bank balance, \$330,321 was covered by the federal depository insurance, by collateral held by the City or by its agent in the name of the City. \$1,623,153 was covered by collateral held by third party trustees pursuant to Section 135.181, Revised Code, in collateral pools securing all public funds on deposit with specific depository institutions.

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

#### Summary of Investments

<u>Description</u>	<u>Risk Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
U.S. Government Securities	\$ <u>4,193,622</u>	\$ 4,193,622	\$ 4,193,622
Investment in State Treasurer's Investment Pool (STAR OHIO)		<u>2,126,108</u>	<u>2,126,108</u>
Total Investments		\$ <u>6,319,730</u>	\$ <u>6,319,730</u>

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

# CITY OF MAPLE HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 3 - INCOME TAXES

The residents of the City are required to pay City income taxes on income they earn outside the City. Prior to January 1, 1990, 100% credit was allowed for all income taxes paid to other municipalities. Effective January 1, 1990, the credit against a person's City income tax liability for municipal income taxes paid at a rate of 2% on the same income to another municipal corporation was reduced from 100% to 75%. Effective January 1, 1995 the credit was increased from 75% to 80%.

Employers within the City are required to withhold income tax on employee compensation and remit this tax to an intermediary collection agency (Regional Income Tax Agency) at least quarterly. Corporations and self-employed individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually with the collection agency. The collection agency remits taxes collected to the City each month.

### NOTE 4 - PROPERTY TAXES

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 1995. 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 being assessed for ad valorem taxation purposes at 25 percent of its true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30; with the remainder payable by September 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property currently is assessed at 100 percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS  
(CONTINUED)

DECEMBER 31, 1999

NOTE 4 - PROPERTY TAXES (CONTINUED)

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

The full tax rate for all City operations for the year ended December 31, 1999, was \$15.00 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	\$ 308,911,830
Tangible Personal	35,777,462
Public Utility	<u>19,612,920</u>
Total	\$ <u>364,302,212</u>

NOTE 5 - FIXED ASSETS

A summary of changes in the General Fixed Assets Account Group follows:

	<u>Balance December 31, 1998</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance December 31, 1999</u>
Land	\$ 298,650			\$ 298,650
Buildings	6,123,626	\$ 46,796		6,170,422
Machinery and Equipment	6,536,265	310,449	\$ (62,378)	6,784,336
Construction in Progress		61,732		61,732
	\$ <u>12,958,541</u>	\$ <u>418,977</u>	\$ <u>(62,378)</u>	\$ <u>13,315,140</u>

A summary of the Enterprise Funds fixed assets and accumulated depreciation at December 31, 1999 follows:

	<u>Balance December 31, 1998</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance December 31, 1999</u>
Building	\$ 225,339			\$ 225,339
Machinery and Equipment	217,880			217,880
	443,219	\$ <u>0</u>	\$ <u>0</u>	443,219
Less Accumulated Depreciation	<u>(384,236)</u>			<u>(385,766)</u>
	\$ <u>58,983</u>			\$ <u>57,453</u>

# CITY OF MAPLE HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 6 - DEFINED BENEFIT PENSION PLANS

#### A. PUBLIC EMPLOYEES RETIREMENT SYSTEM

The City of Maple Heights 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 basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. 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, 1997 were \$573,299, \$553,176, \$555,217, respectively, equal to the required contributions for each year.

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

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

Plan members are required to contribute 10 percent of their annual covered salary, while employers are required to contribute 19.5 percent and 24 percent, respectively for police officers and firefighters. The City of Maple Heights contributions to OP&F for the years ending December 31, 1999, 1998, and 1997, were \$893,591, \$858,065, and \$809,222, respectively, equal required contributions for each year.

In addition to the current contribution, the City also pays installments on the accrued liability incurred when the State of Ohio established the statewide pension system for Police and Firemen in 1967. As of December 31, 1999, the liability of the City was \$410,586, payable in semi-annual payments through the year 2035. This is an accounting liability of the City which will not vary. The liability is reported in the general long-term obligations account group. The current portion is not included as a current liability in either the Police Pension Fund or the Fire Pension Fund because it is not material in amount.

## CITY OF MAPLE HEIGHTS, OHIO

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

DECEMBER 31, 1999

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#### NOTE 7 - POSTEMPLOYMENT BENEFITS

##### A. PUBLIC EMPLOYEES RETIREMENT SYSTEM

The Public Employees Retirement System (PERS) of Ohio provides postretirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credits. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the Retirement System is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on the authority granted by State statute. The employer contribution rate was 13.55 percent of which 4.2 percent was 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 are financed through employer contributions and investments earnings thereon. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely.

Expenditures for OPEB during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1998 was 118,062. The City of Maple Heights' actual contributions for 1999 which were used to fund postemployment benefits were \$257,525.

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 Pension Fund provides postretirement health care coverage to any person who receives or is eligible to receive a monthly benefit check or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of eighteen whether or not the child is attending school or under the age of twenty-two if attending school full-time or on a two thirds basis. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. The Ohio Revised Code provides that health care cost paid from the funds of OP&F shall be included in the employer's contribution plan. The total Police employer contribution rate is 19.50 percent of covered payroll and the total firefighter employer contribution rate is 24 percent of covered payroll.

The Ohio Revised Code provides the statutory authority allowing OP&F's Board of Trustees to provide health care coverage to all eligible individuals.

## CITY OF MAPLE HEIGHTS, OHIO

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

DECEMBER 31, 1999

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#### B. OHIO POLICE AND FIRE PENSION FUND (CONTINUED)

Health care funding an accounting is on a pay-as-you go basis. A percentage of covered payroll, as defined by the Board, is used to pay retiree health care expenses. The Board defined allocation was 6.5 percent and 7.0 percent of covered payroll in 1998 and 1999, respectively. The allocation is 7.25 percent 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 the last date of the last actuarial valuation available, are 11,424 for Police and 9,186 for Firefighters. The City's actual contributions for 1999 that were used to fund postemployment benefits were \$166,031 for police and \$125,688 for firemen. OP&F's total health care expense for the year ending December 31, 1998, the date of the last actuarial valuation available, was \$78,596,790, which was the net of member contributions of \$5,331,515.

#### NOTE 8 - OTHER EMPLOYEE BENEFITS

##### COMPENSATED ABSENCES

Vacation leave is earned at rates which vary depending upon length of service and standard work week. Accumulated vacation leave must be taken by each year end or be forfeited unless approved by the Mayor or Council by motion. City employees are paid for earned, unused vacation leave at the time of termination of employment.

Each department earns sick leave at rates which vary depending upon length of service and standard work week. Each employee with the City is paid a portion of the employee's earned unused sick leave, with a maximum number of hours per department specifications, upon retirement from the City with 5 years of service.

At December 31, 1999 the current amounts of unpaid compensated absences in the governmental fund types and the balance of the liability in the General Long-Term Obligations Account Group were \$480,416 and \$1,755,431 respectively. The liability for compensated absences in the proprietary fund at December 31, 1999 was \$204,536.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS  
(CONTINUED)

DECEMBER 31, 1999

NOTE 9 - DEBT OBLIGATIONS

Note Debt

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

	<u>Balance</u> <u>12/31/98</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance</u> <u>12/31/99</u>
<u>General Obligation Notes</u>				
3.75% Sewer Improvement Notes, Series 1998	\$ 995,000		\$ 995,000	
3.42% Street Improvement Notes, Series 1999		500,000		\$ 500,000
3.92% Capital Purpose Notes, Series 1999		<u>\$ 2,495,000</u>		<u>2,495,000</u>
Total General Obligation Notes	<u>\$ 995,000</u>	<u>\$ 2,995,000</u>	<u>\$ (995,000)</u>	<u>\$ 2,995,000</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.

Bonded Debt and Other Long-Term Obligations

Bonded debt and other long-term obligations outstanding at December 31, 1999 consisted of the following:

	<u>Balance</u> <u>12/31/98</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance</u> <u>12/31/99</u>
<u>General Obligation Bonds</u>				
8% Voted General Obligation Bonds due Through 2000	\$ 250,000		\$ (125,000)	\$ 125,000
5.125% to 10.375% Unvoted General Obligations Bonds due Through 2004	1,107,953		(198,325)	909,628
3.75% to 4.95% Unvoted General Obligation Bonds due Through 2017	5,257,480		(285,000)	4,972,480
8% Unvoted General Obligation Bonds due Through 2013	<u>1,135,000</u>		<u>(50,000)</u>	<u>1,085,000</u>
Total General Obligation Bonds	<u>7,750,433</u>	<u>0</u>	<u>(658,325)</u>	<u>7,092,108</u>
<u>Special Assessment Bonds</u>				
5.125% to 10.375% Special Assessment Obligation Bonds due Through 2004	<u>308,047</u>		<u>(84,675)</u>	<u>223,372</u>
Total Bonded Debt	<u>\$ 8,058,480</u>	<u>\$ 0</u>	<u>\$ (743,000)</u>	<u>\$ 7,315,480</u>

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS  
(CONTINUED)

DECEMBER 31, 1999

NOTE 9 - DEBT OBLIGATIONS (CONTINUED)

	<u>Balance</u> <u>12/31/98</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance</u> <u>12/31/99</u>
<u>Other Long-Term Obligations</u>				
Accrued Employee Benefits:				
Accrued Sick Leave	\$ 1,562,606	\$ 192,825		\$ 1,755,431
Accrued Pension	530,574	8,041		538,615
Capital Lease Obligations	151,171		(30,477)	120,694
Loans Payable:				
Ohio Public Works Commission	786,685		(38,986)	747,699
Ohio Water Development Authority	<u>3,090,328</u>		<u>(122,625)</u>	<u>2,967,703</u>
Total Loans Payable	<u>3,877,013</u>	<u>0</u>	<u>(161,611)</u>	<u>3,715,402</u>
Total Other Long-Term Obligations	\$ <u>6,121,364</u>	\$ <u>200,866</u>	\$ <u>(192,088)</u>	\$ <u>6,130,142</u>
Total of All Long-Term Obligations	\$ <u>14,179,844</u>	\$ <u>200,866</u>	\$ <u>(935,088)</u>	\$ <u>13,445,622</u>

The City's future debt service requirements at December 31, 1999 are:

	<u>General Obligation Bonds</u>		<u>Special Assessment Bonds</u>		<u>Ohio Public</u>	<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Works Loan</u> <u>Principal</u>	
2000	\$ 810,325	\$ 283,255	\$ 84,675	\$ 21,987	\$ 43,627	\$ 1,243,869
2001	721,325	236,587	34,675	14,391	43,627	1,050,605
2002	632,325	199,391	34,675	10,792	43,627	920,810
2003	664,325	165,471	34,675	7,195	43,627	915,293
2004	686,326	129,524	34,672	3,597	43,627	897,746
2005-2009	2,111,004	1,086,467			218,138	3,415,609
2010-2014	1,181,478	649,535			218,138	2,049,151
2015-2019	<u>285,000</u>	<u>29,000</u>			<u>93,288</u>	<u>407,288</u>
Totals	\$ <u>7,092,108</u>	\$ <u>2,779,230</u>	\$ <u>223,372</u>	\$ <u>57,962</u>	\$ <u>747,699</u>	\$ <u>10,900,371</u>

As of December 31, 1999, the City's legal debt margin (the ability to issue additional principal amounts of general obligation bonded debt) was \$32,241,406.

All bonds outstanding are backed by the full faith and credit of the City. It is the City's policy to pay debt service of the Special Assessment bonds from the revenues of those funds.

No reserves or sinking funds exist to cover defaults by property owners related to special assessments bonds; however, property values in excess of amounts owed by the City guarantee payment by property owners.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS  
(CONTINUED)

DECEMBER 31, 1999

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NOTE 9 - DEBT OBLIGATIONS (CONTINUED)

The capital lease obligations are agreements entered into by the City for certain leased equipment. Such agreements are treated as lease purchases (capital leases) and are classified as long-term obligations in the financial statements. Upon satisfaction of the lease obligations, title to the equipment will pass to the City. Future minimum lease payments under capital leases as of December 31, 1999 are \$113,846 from 2000 through 2002 and \$18,974 in 2003. Of these amounts, \$12,126 represents interest resulting in a capital lease obligation outstanding of \$120,694 at December 31, 1999.

The loan payable, from the Ohio Public Works Commission, represents a 20 year interest free loan, with principal only payments, which began July 1, 1996.

The City obtained loans from the Ohio Water Development Authority to be repaid in semi-annual installments. A summary of the future debt service requirements as of December 31, 1999 follows:

	<u>Ohio Water Development Authority</u>				
	<u>Principal</u>	<u>Interest</u>		<u>Principal</u>	<u>Interest</u>
2000	\$ 127,827	\$ 123,303	2004	\$ 150,944	\$ 100,187
2001	\$ 133,251	\$ 117,879	2005-2009	\$ 856,409	\$ 399,245
2002	\$ 138,905	\$ 112,225	2010-2014	\$ 1,054,217	\$ 201,505
2003	\$ 144,799	\$ 106,331	2015-2016	\$ 361,351	\$ 15,348
			Totals	<u>\$ 2,967,703</u>	<u>\$ 1,176,023</u>

In 1998, the City defeased a general obligation bond issue by placing proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the City's General Long-Term Debt Account Group. As of December 31, 1999 the amount of defeased debt outstanding amounted to \$3,855,000.

NOTE 10 - RISK MANAGEMENT

The Northern Ohio Risk Management Association (NORMA) is jointly owned and operated by the Cities of Maple Heights, Bedford Heights, Chagrin Falls, Eastlake, Highland Heights, Mayfield Heights, Richmond Heights, Solon, and South Euclid and the Village of Hudson for the purpose of enabling its members to obtain the maximum exposure protection at the least possible cost. The pool has a complete package of coverage, including property, general liability, automobile liability, employee dishonesty, boiler and machinery, and other coverages, supplemented by an umbrella liability policy. The members formed a not-for-profit corporation known as NORMA, Inc. to administer the pool. NORMA is governed by a board of trustees that consists of one representative from each of the participating members. Each entity must commit to the Association for terms of three years.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS  
(CONTINUED)

DECEMBER 31, 1999

NOTE 10 - RISK MANAGEMENT (CONTINUED)

Each member provides operating resources to NORMA based on actuarially determined rates and shares in NORMA's equity based on the City's percentage of contributions. In the event of losses, the first \$2,500 of any valid claim will be paid by the member. The next payment, up to an additional \$147,500 will be paid from the self-insurance pool. Any additional payment is made from the stop loss coverage carried by the pool. As of December 31, 1998 NORMA had an aggregate stop loss of \$500,000 per policy year. Any losses over these amounts would be the obligation of the excess insurance carriers. If the aggregate claims paid by the pool exceed the available resources, the pool may require the members to make additional supplementary payments up to a maximum of the regular annual payment. (This has not been necessary throughout the twelve-year history of the pool.)

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

NOTE 11 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

Segment information for the Enterprise Funds is summarized as follows:

For the Year Ended December 31, 1999 :	Solid Waste Collection	Transit	Recreation Banner	Total
Total Operating Revenues	\$ 770,711	\$ 3,230,954	\$ 700	\$ 4,002,365
Operating Income (Loss)				
Before Depreciation	(269,032)	708,463	90	439,521
Depreciation		1,530		1,530
Income (Loss) Before Operating Transfers	(267,797)	732,921	491	465,615
Operating Transfers-In	105,000			105,000
Operating Transfers-Out		(212,314)		(212,314)
Net Income (Loss)	(162,797)	520,607	491	358,301
<u>As of December 31, 1999:</u>				
Cash (Used in) Provided by				
Operating Activities	(81,972)	564,678	90	482,796
Total Assets	347,933	1,014,530	7,960	1,370,423
Net Working Capital	148,786	608,716	7,960	765,462
Total Fund Equity	148,786	666,169	7,960	822,915

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS  
(CONTINUED)

DECEMBER 31, 1999

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NOTE 12 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

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 enterprise funds are as follows:

	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis	\$ 87,225	\$ 398,844	\$ 81,682	\$ (562,735)
<u>Increase (Decrease) Due to:</u>				
Revenue accruals	188,814	(384,028)	(25,938)	1,980,895
Expenditure accruals	(302,931)	(375,369)	(206)	89,312
Encumbrances	<u>154,012</u>	<u>138,650</u>	<u>          </u>	<u>18,859</u>
Budget Basis	\$ <u>127,120</u>	\$ <u>(221,903)</u>	\$ <u>55,538</u>	\$ <u>1,526,331</u>

# CITY OF MAPLE HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1999

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### NOTE 12 - BUDGETARY BASIS OF ACCOUNTING (CONTINUED)

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

	<u>Proprietary Fund</u> <u>Enterprise</u>
Net Income	\$ 358,301
<u>Increase (Decrease) Due To:</u>	
Revenue accruals	130,261
Expense accruals	(105,487)
Depreciation expense	1,530
Encumbrances	<u>9,881</u>
Budget Basis	\$ <u>394,486</u>

### NOTE 13 - TRANSIT FUND

The City owns, operates and maintains a public transportation system for its residents, under an agreement with the Regional Transit Authority (RTA). The terms of the agreement with RTA specify that the City will be reimbursed for all costs, including an administration fee, incurred in connection with the system.

### NOTE 14 - ACCOUNTING AND FINANCIAL REPORTING FOR PROPRIETARY FUNDS

Under the guidelines of GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting", the City has elected not to apply 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 15 - CONTINGENT LIABILITIES

The City is a defendant in a number of lawsuits pertaining to matters which are incidental to performing routine governmental and other functions. City officials, after consultation with the City's Law Director, are of the opinion that settlement of potential uninsured claims against the City would not have a material adverse effect on the financial position of the City.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS  
(CONTINUED)

DECEMBER 31, 1999

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NOTE 16 - INTERFUND RECEIVABLES AND PAYABLES

At December 31, 1999 the interfund receivables and payables were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 400,000	
Special Revenue Funds:		
Municipal Income Tax Fund		\$ 652,170
Street Maintenance & Repair	7,591	
Police Pension	123,854	
Fire Pension	120,725	
	<u>\$ 652,170</u>	<u>\$ 652,170</u>

NOTE 17 - FUND EQUITY DEFICITS

At December 31, 1999 the following funds had a deficit fund balance:

	<u>Deficit Fund Balance</u>
Special Revenue:	
Water Use Charge	<u>\$ 319,221</u>
Capital Projects:	
Street Improvement	\$ 224,160
Safety Facilities Building Improvements	325,403
Total Capital Projects	<u>\$ 549,563</u>

The deficits were caused by the application of generally accepted accounting principles to these funds. Bond anticipation note proceeds used to finance the projects are not recognized as "Other Financing Sources", but rather as a fund liability. The deficits in these funds will be eliminated when the projects are near completion and the notes are bonded and/or resources are provided for the retirement of the notes.

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FINANCIAL STATEMENTS  
AND SCHEDULES  
OF INDIVIDUAL FUNDS AND  
ACCOUNTS GROUPS

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND

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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.

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 2,768,696	\$ 2,727,132	\$ (41,564)
Other Local Taxes	15,000	410	(14,590)
Intergovernmental	2,378,537	2,311,940	(66,597)
Charges for Services	84,575	97,973	13,398
Fees, Licenses, Permits	497,950	554,078	56,128
Fines and Forfeitures	449,500	475,068	25,568
Special Assessments	2,000	1,855	(145)
Interest Income	150,000	175,293	25,293
Workers Compensation Settlement and Refunds		30,094	30,094
Miscellaneous Income	<u>171,700</u>	<u>163,532</u>	<u>(8,168)</u>
 Total Revenues	 <u>6,517,958</u>	 <u>6,537,375</u>	 <u>19,417</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Police Department			
Personnel	2,007,882	2,005,369	2,513
Other	<u>281,300</u>	<u>278,972</u>	<u>2,328</u>
Total Police Department	<u>2,289,182</u>	<u>2,284,341</u>	<u>4,841</u>
School Guards			
Personnel	<u>72,400</u>	<u>65,968</u>	<u>6,432</u>
Jail Administrator			
Personnel	477,325	462,814	14,511
Other	<u>140,600</u>	<u>138,259</u>	<u>2,341</u>
Total Jail Administrator	<u>617,925</u>	<u>601,073</u>	<u>16,852</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Fire Department			
Personnel	\$ 1,827,990	\$ 1,810,316	\$ 17,674
Other	<u>242,200</u>	<u>232,308</u>	<u>9,892</u>
Total Fire Department	<u>2,070,190</u>	<u>2,042,624</u>	<u>27,566</u>
Auxiliary Police			
Personnel	<u>89,620</u>	<u>81,868</u>	<u>7,752</u>
Police Administration			
Personnel	<u>661,250</u>	<u>657,341</u>	<u>3,909</u>
Total Security of Persons and Property	<u>5,800,567</u>	<u>5,733,215</u>	<u>67,352</u>
Public Health and Welfare			
Public Health			
Other	<u>74,495</u>	<u>74,495</u>	
Leisure Time Activities			
Parks and Playgrounds			
Personnel	108,600	102,627	5,973
Other	<u>82,815</u>	<u>81,908</u>	<u>907</u>
Total Parks and Playgrounds	<u>191,415</u>	<u>184,535</u>	<u>6,880</u>
Recreation Centers			
Personnel	447,565	430,801	16,764
Other	<u>232,250</u>	<u>231,931</u>	<u>319</u>
Total Recreation Centers	<u>679,815</u>	<u>662,732</u>	<u>17,083</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Human Services			
Personnel	\$ 387,140	\$ 377,127	\$ 10,013
Other	<u>69,950</u>	<u>60,848</u>	<u>9,102</u>
Total Human Services	<u>457,090</u>	<u>437,975</u>	<u>19,115</u>
Administration			
Personnel	171,509	169,419	2,090
Other	<u>27,500</u>	<u>24,535</u>	<u>2,965</u>
Total Administration	<u>199,009</u>	<u>193,954</u>	<u>5,055</u>
Total Leisure Time Activities	<u>1,527,329</u>	<u>1,479,196</u>	<u>48,133</u>
Community Development			
Community Planning			
Personnel	14,972	14,047	925
Other	<u>520</u>	<u>417</u>	<u>103</u>
Total Community Planning	<u>15,492</u>	<u>14,464</u>	<u>1,028</u>
Board of Zoning Appeals			
Personnel	10,513	10,057	456
Other	<u>120</u>	<u>11</u>	<u>109</u>
Total Board of Zoning Appeals	<u>10,633</u>	<u>10,068</u>	<u>565</u>
Building Commissioner			
Personnel	404,885	396,732	8,153
Other	<u>21,120</u>	<u>15,819</u>	<u>5,301</u>
Total Building Commissioner	<u>426,005</u>	<u>412,551</u>	<u>13,454</u>
Total Community Development	<u>452,130</u>	<u>437,083</u>	<u>15,047</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Basic Utility Services			
Sewer Maintenance and Repair			
Personnel	\$ 518,640	\$ 498,807	\$ 19,833
Other	<u>72,300</u>	<u>57,717</u>	<u>14,583</u>
Total Sewer Maintenance and Repair	<u>590,940</u>	<u>556,524</u>	<u>34,416</u>
Mechanics			
Personnel	215,040	211,283	3,757
Other	<u>195,075</u>	<u>181,227</u>	<u>13,848</u>
Total Mechanics	<u>410,115</u>	<u>392,510</u>	<u>17,605</u>
Administration			
Personnel	134,863	132,019	2,844
Other	<u>11,850</u>	<u>10,000</u>	<u>1,850</u>
Total Administration	<u>146,713</u>	<u>142,019</u>	<u>4,694</u>
Total Basic Utility Services	<u>1,147,768</u>	<u>1,091,053</u>	<u>56,715</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government			
Mayor's Office			
Personnel	\$ 127,320	\$ 125,343	\$ 1,977
Other	<u>10,040</u>	<u>8,526</u>	<u>1,514</u>
Total Mayor's Office	<u>137,360</u>	<u>133,869</u>	<u>3,491</u>
Finance Department			
Personnel	221,140	217,389	3,751
Other	<u>67,400</u>	<u>62,915</u>	<u>4,485</u>
Total Finance Department	<u>288,540</u>	<u>280,304</u>	<u>8,236</u>
Legal Department			
Personnel	123,900	122,547	1,353
Other	<u>135,550</u>	<u>123,082</u>	<u>12,468</u>
Total Legal Department	<u>259,450</u>	<u>245,629</u>	<u>13,821</u>
Election Costs			
Other	<u>12,000</u>	<u>9,176</u>	<u>2,824</u>
Engineering			
Personnel	13,630	13,626	4
Other	<u>41,000</u>	<u>26,819</u>	<u>14,181</u>
Total Engineering	<u>54,630</u>	<u>40,445</u>	<u>14,185</u>
Land and Buildings			
Personnel	114,230	108,849	5,381
Other	<u>370,500</u>	<u>351,676</u>	<u>18,824</u>
Total Land and Buildings	<u>484,730</u>	<u>460,525</u>	<u>24,205</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Administrative			
Personnel	\$ 171,000	\$ 142,177	\$ 28,823
Other	<u>102,725</u>	<u>98,675</u>	<u>4,050</u>
Total Administrative	<u>273,725</u>	<u>240,852</u>	<u>32,873</u>
Civil Service Commission			
Personnel	6,865	6,331	534
Other	<u>10,450</u>	<u>9,850</u>	<u>600</u>
Total Civil Service Commission	<u>17,315</u>	<u>16,181</u>	<u>1,134</u>
Human Resources			
Personnel	155,845	152,393	3,452
Other	<u>6,150</u>	<u>6,028</u>	<u>122</u>
Total Human Resources	<u>161,995</u>	<u>158,421</u>	<u>3,574</u>
Economic Development			
Personnel	62,491	59,864	2,627
Other	<u>34,000</u>	<u>31,367</u>	<u>2,633</u>
Total Economic Development	<u>96,491</u>	<u>91,231</u>	<u>5,260</u>
Council			
Personnel	119,354	114,543	4,811
Other	<u>26,650</u>	<u>24,295</u>	<u>2,355</u>
Total Council	<u>146,004</u>	<u>138,838</u>	<u>7,166</u>
Clerk of Council			
Personnel	86,487	84,809	1,678
Other	<u>2,100</u>	<u>1,480</u>	<u>620</u>
Total Clerk of Council	<u>88,587</u>	<u>86,289</u>	<u>2,298</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Mayor's Court			
Personnel	\$ 166,595	\$ 162,801	\$ 3,794
Other	<u>161,700</u>	<u>157,508</u>	<u>4,192</u>
Total Mayor's Court	<u>328,295</u>	<u>320,309</u>	<u>7,986</u>
Total General Government	<u>2,349,122</u>	<u>2,222,069</u>	<u>127,053</u>
Capital Outlay	<u>26,610</u>	<u>23,547</u>	<u>3,063</u>
Total Expenditures	<u>11,378,021</u>	<u>11,060,658</u>	<u>317,363</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,860,063)</u>	<u>(4,523,283)</u>	<u>336,780</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds from Sale of Fixed Assets	4,500	4,089	(411)
Operating Transfers - In	5,181,000	5,227,314	46,314
Operating Transfers - Out	<u>(620,000)</u>	<u>(581,000)</u>	<u>39,000</u>
Total Other Financing Sources (Uses)	<u>4,565,500</u>	<u>4,650,403</u>	<u>84,903</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(294,563)</u>	127,120	421,683
Decertification of Prior Year Encumbrances		74,690	74,690
Fund Balance at Beginning of Year	<u>1,726,636</u>	<u>1,726,636</u>	<u>          </u>
Fund Balance at End of Year	\$ <u>1,432,073</u>	\$ <u>1,928,446</u>	\$ <u>496,373</u>

CITY OF MAPLE HEIGHTS, OHIO

SPECIAL REVENUE FUND

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Street Maintenance and Repair Fund

Required by the Ohio Revised Code to account for that portion of the motor vehicle registration fees and state gasoline tax designated for construction, maintenance and repairs of streets and highways.

State Highway Fund

To account for that portion of the motor vehicle registration fees and state gasoline tax designated for construction, maintenance and repairs of highways.

Municipal Income Tax Fund

To account for the receipt and transfer of income taxes levied by City Ordinance.

Police Pension Fund

To accumulate property taxes levied toward partial payment of the current liability for police disability and pension.

Fire Pension Fund

To accumulate property taxes levied toward partial payment of the current liability for fire disability and pension.

Cable Television Fund

To account for monies received from the Cable T.V. Franchise Contract.

Water Use Charge Fund

To account for monies collected by the Cleveland Water Department under the ordinance levying water use charges to be used for financing the City's portion of major sewer repair projects.

Street Lighting Fund

To accumulate property taxes levied toward payment of the current liability for street lighting throughout the City.

Ambulance Billing Service Fund

To account for monies received from insurance and state agencies per usual customary rates established by such agencies for City's squad services.

Continued

## CITY OF MAPLE HEIGHTS, OHIO

### SPECIAL REVENUE FUND (CONTINUED)

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#### Municipal Motor Vehicle License Tax Fund

To account for monies received from the municipal motor vehicle license tax.

#### Drug Law Enforcement Fund

To account for monies received from confiscation during police action involving drugs. Expenditures are strictly enforced per Ohio Revised Code.

#### Computer Fee Fund

To account for monies received from court fines to fund the computerization of the Mayor's Court.

#### Litter Prevention and Recycling Fund

To account for monies received from the State to purchase recreation department materials and supplies, including trash cans, park benches, picnic tables and bike racks, which are manufactured from recycled materials.

#### COPS Fast Grant Fund

To account for the proceeds and disbursements for a federal grant used for community police programs.

#### Building FAST Grant Fund

To account for the proceeds and disbursements for a state grant used for a customer service center.

#### Police Services Levy Fund

To accumulate property taxes levied toward payment of the current liability for police services throughout the City.

#### Fire Services Levy Fund

To accumulate property taxes levied toward payment of the current liability for fire services throughout the City.

CITY OF MAPLE HEIGHTS, OHIO

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

DECEMBER 31, 1999

	<u>Street Maintenance &amp; Repair</u>	<u>State Highway</u>	<u>Municipal Income Tax</u>	<u>Police Pension</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 153,019	\$ 41,820	\$ 704,839	\$ 7,521
Receivables:				
Taxes			904,002	117,481
Accounts				
Interest	1,395	335		
Intergovernmental	67,396	5,328		
Interfund	7,591			123,854
Due from Other Governments	_____	_____	_____	_____
Total Assets	<u>\$ 229,401</u>	<u>\$ 47,483</u>	<u>\$ 1,608,841</u>	<u>\$ 248,856</u>
<u>Liabilities</u>				
Accounts Payable	\$ 6,711	\$ 459	\$ 13,939	
Interfund Payable			652,170	
Accrued Wages and Benefits	9,715	4,456		
Accrued Compensated Absences	27,772			
Due to Other Governments	1,446	138		
Deferred Revenues				\$ 78,828
Accrued Pension	23,752	793		170,028
Notes Payable	_____	_____	_____	_____
Total Liabilities	<u>69,396</u>	<u>5,846</u>	<u>666,109</u>	<u>248,856</u>
<u>Fund Equity</u>				
Fund Balances:				
Reserved for Encumbrances	104,453	7,879		
Unreserved:				
Undesignated (Deficit)	<u>55,552</u>	<u>33,758</u>	<u>942,732</u>	_____
Total Fund Equity	<u>160,005</u>	<u>41,637</u>	<u>942,732</u>	<u>0</u>
Total Liabilities and Fund Equity	<u>\$ 229,401</u>	<u>\$ 47,483</u>	<u>\$ 1,608,841</u>	<u>\$ 248,856</u>

<u>Fire Pension</u>	<u>Cable Television</u>	<u>Water Use Charge</u>	<u>Street Lighting</u>	<u>Ambulance Billing Service</u>	<u>Municipal Motor Vehicle License Tax</u>
\$ 2,812	\$ 84,055	\$ 570,212	\$ 97,546	\$ 149,919	\$ 6,282
117,481			391,559		
	27,168			57,310	
	766	5,198	889	1,367	57
120,725					11,000
<u>241,018</u>	<u>111,989</u>	<u>785,026</u>	<u>489,994</u>	<u>208,596</u>	<u>17,339</u>
		\$ 109,247	\$ 57,367	\$ 4,071	
				1,147	
				2,494	
				153	
\$ 78,828			262,715		
162,190				2,669	
<u>241,018</u>	<u>0</u>	<u>995,000</u>	<u>320,082</u>	<u>10,534</u>	<u>0</u>
		9,237		3,177	
	<u>111,989</u>	<u>(328,458)</u>	<u>169,912</u>	<u>194,885</u>	<u>17,339</u>
<u>0</u>	<u>111,989</u>	<u>(319,221)</u>	<u>169,912</u>	<u>198,062</u>	<u>17,339</u>
\$ <u>241,018</u>	\$ <u>111,989</u>	\$ <u>785,026</u>	\$ <u>489,994</u>	\$ <u>208,596</u>	\$ <u>17,339</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 1999

	<u>Drug Law Enforcement</u>	<u>Computer Fee</u>	<u>Litter Prevention &amp; Recycling</u>	<u>COPS Fast Grant</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 8,550	\$ 37,767		\$ 24,702
Receivables:				
Taxes				
Accounts				
Interest	77			
Intergovernmental				
Interfund				
Due from Other Governments				
Total Assets	\$ <u>8,627</u>	\$ <u>37,767</u>	\$ <u>0</u>	\$ <u>24,702</u>
<u>Liabilities</u>				
Accounts Payable				
Interfund Payable				
Accrued Wages and Benefits				\$ 2,545
Accrued Compensated Absences				
Due to Other Governments				511
Deferred Revenues				
Accrued Pension				1,571
Notes Payable				
Total Liabilities	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>4,627</u>
<u>Fund Equity</u>				
Fund Balances:				
Reserved for Encumbrances				
Unreserved:				
Undesignated (Deficit)	<u>8,627</u>	<u>37,767</u>		<u>20,075</u>
Total Fund Equity	<u>8,627</u>	<u>37,767</u>	<u>0</u>	<u>20,075</u>
Total Liabilities and Fund Equity	\$ <u>8,627</u>	\$ <u>37,767</u>	\$ <u>0</u>	\$ <u>24,702</u>

<u>Building Fast Grant</u>	<u>Police Services Levy</u>	<u>Fire Services Levy</u>	<u>Total</u>
	\$ 108,022	\$ 119,563	\$ 2,116,629
	583,375	583,375	2,697,273
	985	1,090	84,478
			12,159
			83,724
			252,170
			<u>209,616</u>
<u>\$ 0</u>	<u>\$ 692,382</u>	<u>\$ 704,028</u>	<u>\$ 5,456,049</u>
			\$ 191,794
			652,170
	\$ 7,309	\$ 7,783	32,955
	20,151	19,244	69,661
	961	854	4,063
	390,442	390,442	1,201,255
	7,494	7,838	376,335
			<u>995,000</u>
<u>\$ 0</u>	<u>426,357</u>	<u>426,161</u>	<u>3,523,233</u>
			124,746
	<u>266,025</u>	<u>277,867</u>	<u>1,808,070</u>
<u>0</u>	<u>266,025</u>	<u>277,867</u>	<u>1,932,816</u>
<u>\$ 0</u>	<u>\$ 692,382</u>	<u>\$ 704,028</u>	<u>\$ 5,456,049</u>

# CITY OF MAPLE HEIGHTS, 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 &amp; Repair</u>	<u>State Highway</u>	<u>Municipal Income Tax</u>	<u>Police Pension</u>
<u>Revenues</u>				
Property Taxes				\$ 106,418
Municipal Income Taxes			\$ 6,330,445	
Intergovernmental	\$ 584,811	\$ 46,798		
Charges for Services				
Fees, Licenses, Permits				
Interest Income	5,657	1,525		
Miscellaneous Income				
Total Revenues	<u>590,468</u>	<u>48,323</u>	<u>6,330,445</u>	<u>106,418</u>
<u>Expenditures</u>				
Current Operations and Maintenance:				
Security of Persons and Property				460,616
Community Development				
Basic Utility Services				
Transportation	889,838	80,900		
General Government			230,510	
Capital Outlay	47,475			
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total Expenditures	<u>937,313</u>	<u>80,900</u>	<u>230,510</u>	<u>460,616</u>
Excess of Revenues Over (Under) Expenditures	<u>(346,845)</u>	<u>(32,577)</u>	<u>6,099,935</u>	<u>(354,198)</u>
<u>Other Financing Sources (Uses)</u>				
Proceeds from Sale of Debt				
Operating Transfers - In	442,591	35,000	1,603	354,198
Operating Transfers - Out			(5,738,371)	
Total Other Financing Sources (Uses)	<u>442,591</u>	<u>35,000</u>	<u>(5,736,768)</u>	<u>354,198</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>95,746</u>	<u>2,423</u>	<u>363,167</u>	
Fund Balances at Beginning of Year	<u>64,259</u>	<u>39,214</u>	<u>579,565</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$ 160,005</u>	<u>\$ 41,637</u>	<u>\$ 942,732</u>	<u>\$ 0</u>

<u>Fire Pension</u>	<u>Cable Television</u>	<u>Water Use Charge</u>	<u>Street Lighting</u>	<u>Ambulance Billing Service</u>	<u>Municipal Motor Vehicle License Tax</u>
\$ 106,418			\$ 354,726		
		\$ 447,161			\$ 622
		331,500		\$ 373,421	157,368
	\$ 111,050	56,041	5,797	7,465	717
	6,493				
<u>106,418</u>	<u>117,543</u>	<u>834,702</u>	<u>360,523</u>	<u>380,886</u>	<u>158,707</u>
503,300				111,177	
		137,489			
			372,790		
		859,272		203,509	
		156,968			
		165,820			
<u>503,300</u>	<u>0</u>	<u>1,319,549</u>	<u>372,790</u>	<u>314,686</u>	<u>0</u>
<u>(396,882)</u>	<u>117,543</u>	<u>(484,847)</u>	<u>(12,267)</u>	<u>66,200</u>	<u>158,707</u>
396,882					
	<u>(111,500)</u>			<u>(100,000)</u>	<u>(155,000)</u>
<u>396,882</u>	<u>(111,500)</u>	<u>0</u>	<u>0</u>	<u>(100,000)</u>	<u>(155,000)</u>
	6,043	(484,847)	(12,267)	(33,800)	3,707
<u>0</u>	<u>105,946</u>	<u>165,626</u>	<u>182,179</u>	<u>231,862</u>	<u>13,632</u>
\$ <u>0</u>	\$ <u>111,989</u>	\$ <u>(319,221)</u>	\$ <u>169,912</u>	\$ <u>198,062</u>	\$ <u>17,339</u>

# CITY OF MAPLE HEIGHTS, OHIO

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

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Drug Law Enforcement</u>	<u>Computer Fee</u>	<u>Litter Prevention &amp; Recycling</u>	<u>COPS Fast Grant</u>
<u>Revenues</u>				
Property Taxes				
Municipal Income Taxes				
Intergovernmental				\$ 109,167
Charges for Services		\$ 19,649		
Fees, Licenses, Permits				
Interest Income	\$ 609			
Miscellaneous Income	6,698			
Total Revenues	<u>7,307</u>	<u>19,649</u>	<u>\$ 0</u>	<u>109,167</u>
<u>Expenditures</u>				
Current Operations and Maintenance:				
Security of Persons and Property	2,273			203,571
Community Development				
Basic Utility Services				
Transportation				
General Government		10,049		
Capital Outlay	13,529	2,165		
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total Expenditures	<u>15,802</u>	<u>12,214</u>	<u>0</u>	<u>203,571</u>
Excess of Revenues Over (Under) Expenditures	<u>(8,495)</u>	<u>7,435</u>	<u>0</u>	<u>(94,404)</u>
<u>Other Financing Sources (Uses)</u>				
Proceeds from Sale of Debt				
Operating Transfers - In				50,000
Operating Transfers - Out			(1,603)	(34,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(1,603)</u>	<u>16,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(8,495)	7,435	(1,603)	(78,404)
Fund Balances at Beginning of Year	<u>17,122</u>	<u>30,332</u>	<u>1,603</u>	<u>98,479</u>
Fund Balances (Deficit) at End of Year	<u>\$ 8,627</u>	<u>\$ 37,767</u>	<u>\$ 0</u>	<u>\$ 20,075</u>

<u>Building Fast Grant</u>	<u>Police Services Levy</u>	<u>Fire Services Levy</u>	<u>Total</u>
	728,275	728,275	\$ 2,024,112
			6,330,445
			1,188,559
			724,570
			268,418
	6,714	6,892	97,910
			6,698
\$ <u>0</u>	<u>734,989</u>	<u>735,167</u>	<u>10,640,712</u>
9,153	403,964	383,300	2,068,201
			9,153
			137,489
			970,738
			613,349
			1,125,950
			156,968
			165,820
<u>9,153</u>	<u>403,964</u>	<u>383,300</u>	<u>5,247,668</u>
<u>(9,153)</u>	<u>331,025</u>	<u>351,867</u>	<u>5,393,044</u>
5,000	(65,000)	(74,000)	1,285,274
			(6,279,474)
<u>5,000</u>	<u>(65,000)</u>	<u>(74,000)</u>	<u>(4,994,200)</u>
(4,153)	266,025	277,867	398,844
<u>4,153</u>	<u>0</u>	<u>0</u>	<u>1,533,972</u>
\$ <u>0</u>	<u>266,025</u>	<u>277,867</u>	\$ <u>1,932,816</u>

CITY OF MAPLE HEIGHTS, OHIO

STREET MAINTENANCE AND REPAIR SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	\$ 570,000	\$ 581,956	\$ 11,956
Interest Income	<u>2,000</u>	<u>4,985</u>	<u>2,985</u>
Total Revenues	<u>572,000</u>	<u>586,941</u>	<u>14,941</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Transportation			
Maintenance and Repair			
Personnel	649,505	633,336	16,169
Other	<u>110,500</u>	<u>95,200</u>	<u>15,300</u>
Total Maintenance and Repair	<u>760,005</u>	<u>728,536</u>	<u>31,469</u>
Snow Removal			
Personnel	30,000	26,433	3,567
Other	<u>200,000</u>	<u>190,038</u>	<u>9,962</u>
Total Snow Removal	<u>230,000</u>	<u>216,471</u>	<u>13,529</u>
Total Transportation	990,005	945,007	44,998
Capital Outlay	<u>105,000</u>	<u>102,030</u>	<u>2,970</u>
Total Expenditures	<u>1,095,005</u>	<u>1,047,037</u>	<u>47,968</u>
Excess of Revenues Over (Under) Expenditures	(523,005)	(460,096)	62,909
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>503,000</u>	<u>435,000</u>	<u>(68,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(20,005)	(25,096)	(5,091)
Decertification of Prior Year Encumbrances		31,342	31,342
Fund Balance at Beginning of Year	<u>36,327</u>	<u>36,327</u>	
Fund Balance at End of Year	\$ <u>16,322</u>	\$ <u>42,573</u>	\$ <u>26,251</u>

# CITY OF MAPLE HEIGHTS, OHIO

## STATE HIGHWAY SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$ 51,500	\$ 46,703	\$ (4,797)
Interest Income	<u>500</u>	<u>1,565</u>	<u>1,065</u>
Total Revenues	<u>52,000</u>	<u>48,268</u>	<u>(3,732)</u>
<b>Expenditures</b>			
Current Operations and Maintenance:			
Transportation			
Maintenance and Repair			
Personnel	13,000	10,116	2,884
Other	<u>10,500</u>	<u>9,046</u>	<u>1,454</u>
Total Maintenance and Repair	<u>23,500</u>	<u>19,162</u>	<u>4,338</u>
Snow Removal			
Personnel	71,000	48,047	22,953
Other	<u>24,500</u>	<u>23,319</u>	<u>1,181</u>
Total Snow Removal	<u>95,500</u>	<u>71,366</u>	<u>24,134</u>
Total Expenditures	<u>119,000</u>	<u>90,528</u>	<u>28,472</u>
Excess of Revenues Over (Under) Expenditures	(67,000)	(42,260)	24,740
<b>Other Financing Sources (Uses)</b>			
Operating Transfers - In	<u>30,000</u>	<u>35,000</u>	<u>5,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(37,000)	(7,260)	29,740
Decertification of Prior Year Encumbrances		2,923	2,923
Fund Balance at Beginning of Year	<u>37,855</u>	<u>37,855</u>	
Fund Balance at End of Year	<u>\$ 855</u>	<u>\$ 33,518</u>	<u>\$ 32,663</u>

CITY OF MAPLE HEIGHTS, OHIO

MUNICIPAL INCOME TAX SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Municipal Income Taxes	\$ <u>5,700,000</u>	\$ <u>6,304,865</u>	\$ <u>604,865</u>
 <u>Expenditures</u>			
Current Operations and Maintenance:			
General Government			
Other	<u>245,000</u>	<u>232,564</u>	<u>12,436</u>
Excess of Revenues Over (Under) Expenditures	<u>5,455,000</u>	<u>6,072,301</u>	<u>617,301</u>
 <u>Other Financing Sources (Uses)</u>			
Operating Transfers - In		1,603	1,603
Operating Transfers - Out	<u>(5,899,000)</u>	<u>(5,833,700)</u>	<u>65,300</u>
Total Other Financing Sources (Uses)	<u>(5,899,000)</u>	<u>(5,832,097)</u>	<u>66,903</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(444,000)</u>	240,204	684,204
 Fund Balance at Beginning of Year	<u>464,635</u>	<u>464,635</u>	<u>          </u>
 Fund Balance at End of Year	\$ <u>20,635</u>	\$ <u>704,839</u>	\$ <u>684,204</u>

CITY OF MAPLE HEIGHTS, OHIO

POLICE PENSION SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ <u>109,291</u>	\$ <u>107,782</u>	\$ <u>(1,509)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property Personnel	<u>500,000</u>	<u>462,481</u>	<u>37,519</u>
Excess of Revenues Over (Under) Expenditures	(390,709)	(354,699)	36,010
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>399,000</u>	<u>361,000</u>	<u>(38,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	8,291	6,301	(1,990)
Fund Balance at Beginning of Year	<u>1,220</u>	<u>1,220</u>	<u>          </u>
Fund Balance at End of Year	\$ <u>9,511</u>	\$ <u>7,521</u>	\$ <u>(1,990)</u>

CITY OF MAPLE HEIGHTS, OHIO

FIRE PENSION SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ <u>109,291</u>	\$ <u>107,782</u>	\$ <u>(1,509)</u>
<u>Expenditures</u>			
Current Operations and Maintenance: Security of Persons and Property Personnel	<u>525,000</u>	<u>499,503</u>	<u>25,497</u>
Excess of Revenues Over (Under) Expenditures	(415,709)	(391,721)	23,988
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>419,000</u>	<u>393,000</u>	<u>(26,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	3,291	1,279	(2,012)
Fund Balance at Beginning of Year	<u>1,533</u>	<u>1,533</u>	
Fund Balance at End of Year	\$ <u>4,824</u>	\$ <u>2,812</u>	\$ <u>(2,012)</u>

CITY OF MAPLE HEIGHTS, OHIO

CABLE TELEVISION SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Fees, Licenses, Permits	\$ 90,000	\$ 107,191	\$ 17,191
Interest Income	<u>2,500</u>	<u>6,455</u>	<u>3,955</u>
Total Revenues	<u>92,500</u>	<u>113,646</u>	<u>21,146</u>
Excess of Revenues Over (Under) Expenditures	92,500	113,646	21,146
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(130,000)</u>	<u>(111,500)</u>	<u>18,500</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(37,500)	2,146	39,646
Fund Balance at Beginning of Year	<u>81,909</u>	<u>81,909</u>	<u>          </u>
Fund Balance at End of Year	\$ <u>44,409</u>	\$ <u>84,055</u>	\$ <u>39,646</u>

CITY OF MAPLE HEIGHTS, OHIO

WATER USE CHARGE SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	\$ 225,000	\$ 382,160	\$ 157,160
Charges for Services	330,000	326,776	(3,224)
Interest Income	<u>55,000</u>	<u>65,289</u>	<u>10,289</u>
Total Revenues	<u>610,000</u>	<u>774,225</u>	<u>164,225</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Basic Utility Services			
Other	<u>245,000</u>	<u>130,636</u>	<u>114,364</u>
Capital Outlay	<u>1,208,402</u>	<u>982,606</u>	<u>225,796</u>
Debt Service:			
Principal Retirement	161,613	161,611	2
Interest and Fiscal Charges	<u>163,387</u>	<u>161,177</u>	<u>2,210</u>
Total Expenditures	<u>1,778,402</u>	<u>1,436,030</u>	<u>342,372</u>
Excess of Revenues Over (Under) Expenditures	(1,168,402)	(661,805)	506,597
Decertification of Prior Year Encumbrances		1,700	1,700
Fund Balance at Beginning of Year	<u>1,221,079</u>	<u>1,221,079</u>	<u>          </u>
Fund Balance at End of Year	\$ <u>52,677</u>	\$ <u>560,974</u>	\$ <u>508,297</u>

CITY OF MAPLE HEIGHTS, OHIO

STREET LIGHTING SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 364,301	\$ 359,274	\$ (5,027)
Interest Income	<u>3,000</u>	<u>5,591</u>	<u>2,591</u>
Total Revenues	<u>367,301</u>	<u>364,865</u>	<u>(2,436)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
General Government			
Other	<u>360,000</u>	<u>344,075</u>	<u>15,925</u>
Excess of Revenues Over (Under) Expenditures	7,301	20,790	13,489
Fund Balance at Beginning of Year	<u>76,756</u>	<u>76,756</u>	<u>          </u>
Fund Balance at End of Year	\$ <u>84,057</u>	\$ <u>97,546</u>	\$ <u>13,489</u>

CITY OF MAPLE HEIGHTS, OHIO

AMBULANCE BILLING SERVICE SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for Services	\$ 370,000	\$ 366,217	\$ (3,783)
Interest Income	<u>6,000</u>	<u>7,789</u>	<u>1,789</u>
Total Revenues	<u>376,000</u>	<u>374,006</u>	<u>(1,994)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Personnel	69,840	68,752	1,088
Other	<u>53,300</u>	<u>45,707</u>	<u>7,593</u>
Total Security of Persons and Property	<u>123,140</u>	<u>114,459</u>	<u>8,681</u>
Capital Outlay	<u>203,300</u>	<u>200,930</u>	<u>2,370</u>
Total Expenditures	<u>326,440</u>	<u>315,389</u>	<u>11,051</u>
Excess of Revenues Over (Under) Expenditures	49,560	58,617	9,057
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(100,000)</u>	<u>(100,000)</u>	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(50,440)	(41,383)	9,057
Decertification of Prior Year Encumbrances		1,982	1,982
Fund Balance at Beginning of Year	<u>182,409</u>	<u>182,409</u>	
Fund Balance at End of Year	\$ <u>131,969</u>	\$ <u>143,008</u>	\$ <u>11,039</u>

CITY OF MAPLE HEIGHTS, OHIO

MUNICIPAL MOTOR VEHICLE LICENSE TAX SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Fees, Licenses, Permits	\$ 153,000	\$ 157,369	\$ 4,369
Interest Income	<u>1,500</u>	<u>688</u>	<u>(812)</u>
Total Revenues	<u>154,500</u>	<u>158,057</u>	<u>3,557</u>
Excess of Revenues Over (Under) Expenditures	154,500	158,057	3,557
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(155,000)</u>	<u>(155,000)</u>	<u>          </u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(500)	3,057	3,557
Fund Balance at Beginning of Year	<u>3,225</u>	<u>3,225</u>	<u>          </u>
Fund Balance at End of Year	<u>\$ 2,725</u>	<u>\$ 6,282</u>	<u>\$ 3,557</u>

CITY OF MAPLE HEIGHTS, OHIO

DRUG LAW ENFORCEMENT SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Interest Income	\$ 500	\$ 687	\$ 187
Miscellaneous Income	<u>3,000</u>	<u>6,698</u>	<u>3,698</u>
Total Revenues	<u>3,500</u>	<u>7,385</u>	<u>3,885</u>
<u>Expenditures</u>			
<i>Current Operations and Maintenance:</i>			
Security of Persons & Property			
Other	<u>3,000</u>	<u>2,273</u>	<u>727</u>
Capital Outlay	<u>13,600</u>	<u>13,582</u>	<u>18</u>
Total Expenditures	<u>16,600</u>	<u>15,855</u>	<u>745</u>
Excess of Revenues Over (Under) Expenditures	(13,100)	(8,470)	4,630
Fund Balance at Beginning of Year	<u>17,020</u>	<u>17,020</u>	
Fund Balance at End of Year	<u>\$ 3,920</u>	<u>\$ 8,550</u>	<u>\$ 4,630</u>

CITY OF MAPLE HEIGHTS, OHIO

COMPUTER FEE SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for Services	\$ <u>20,000</u>	\$ <u>19,649</u>	\$ <u>(351)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
General Government			
Other	<u>17,850</u>	<u>10,489</u>	<u>7,361</u>
Capital Outlay	<u>6,200</u>	<u>5,918</u>	<u>282</u>
Total Expenditures	<u>24,050</u>	<u>16,407</u>	<u>7,643</u>
Excess of Revenues Over (Under) Expenditures	(4,050)	3,242	7,292
Fund Balance at Beginning of Year	<u>30,772</u>	<u>30,772</u>	<u>          </u>
Fund Balance at End of Year	\$ <u>26,722</u>	\$ <u>34,014</u>	\$ <u>7,292</u>

CITY OF MAPLE HEIGHTS, OHIO

LITTER PREVENTION AND RECYCLING SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	\$ <u>(1,603)</u>	\$ <u>(1,603)</u>	\$ <u>    0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,603)	(1,603)	
Fund Balance at Beginning of Year	<u>    1,603</u>	<u>    1,603</u>	<u>    </u>
Fund Balance at End of Year	\$ <u>    0</u>	\$ <u>    0</u>	\$ <u>    0</u>

CITY OF MAPLE HEIGHTS, OHIO

COPS FAST GRANT SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	\$ <u>180,000</u>	\$ <u>211,669</u>	\$ <u>31,669</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Personnel	<u>223,507</u>	<u>204,443</u>	<u>19,064</u>
Excess of Revenues Over (Under) Expenditures	<u>(43,507)</u>	<u>7,226</u>	<u>50,733</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	82,000	50,000	(32,000)
Operating Transfers - Out	<u>(34,000)</u>	<u>(34,000)</u>	<u>          </u>
Total Other Financing Sources (Uses)	<u>48,000</u>	<u>16,000</u>	<u>(32,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	4,493	23,226	18,733
Fund Balance at Beginning of Year	<u>1,476</u>	<u>1,476</u>	<u>          </u>
Fund Balance at End of Year	\$ <u><u>5,969</u></u>	\$ <u><u>24,702</u></u>	\$ <u><u>18,733</u></u>

CITY OF MAPLE HEIGHTS, OHIO

BUILDING FAST GRANT SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Community Development			
Personnel	\$ 5,000	\$ 5,000	
Other	<u>4,116</u>	<u>4,116</u>	
Total Expenditures	<u>9,116</u>	<u>9,116</u>	
Excess of Revenues Over (Under) Expenditures	(9,116)	(9,116)	
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>5,000</u>	<u>5,000</u>	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,116)	(4,116)	
Fund Balance at Beginning of Year	<u>4,116</u>	<u>4,116</u>	
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CITY OF MAPLE HEIGHTS, OHIO

POLICE SERVICES LEVY SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 546,453	\$ 535,342	\$ (11,111)
Interest Income	<u>                    </u>	<u>5,729</u>	<u>5,729</u>
Total Revenues	<u>546,453</u>	<u>541,071</u>	<u>(5,382)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property Personnel	<u>385,000</u>	<u>368,049</u>	<u>16,951</u>
Excess of Revenues Over (Under) Expenditures	161,453	173,022	11,569
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(65,000)</u>	<u>(65,000)</u>	<u>                    </u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	96,453	108,022	11,569
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>                    </u>
Fund Balance at End of Year	<u>\$ 96,453</u>	<u>\$ 108,022</u>	<u>\$ 11,569</u>

CITY OF MAPLE HEIGHTS, OHIO

FIRE SERVICES LEVY SPECIAL REVENUE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 546,453	\$ 535,342	\$ (11,111)
Interest Income		<u>5,802</u>	<u>5,802</u>
Total Revenues	<u>546,453</u>	<u>541,144</u>	<u>(5,309)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property Personnel	<u>376,000</u>	<u>347,581</u>	<u>28,419</u>
Excess of Revenues Over (Under) Expenditures	170,453	193,563	23,110
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(74,000)</u>	<u>(74,000)</u>	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	96,453	119,563	23,110
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	
Fund Balance at End of Year	<u>\$ 96,453</u>	<u>\$ 119,563</u>	<u>\$ 23,110</u>

# CITY OF MAPLE HEIGHTS, OHIO

## TOTAL SPECIAL REVENUE FUNDS

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 1,675,789	\$ 1,645,522	\$ (30,267)
Municipal Income Taxes	5,700,000	6,304,865	604,865
Intergovernmental	1,026,500	1,222,488	195,988
Charges for Services	720,000	712,642	(7,358)
Fees, Licenses, Permits	243,000	264,560	21,560
Interest Income	71,000	104,580	33,580
Miscellaneous Income	<u>3,000</u>	<u>6,698</u>	<u>3,698</u>
Total Revenues	<u>9,439,289</u>	<u>10,261,355</u>	<u>822,066</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Personnel	2,082,347	1,953,082	129,265
Other	<u>53,300</u>	<u>45,707</u>	<u>7,593</u>
Total Security of Persons and Property	<u>2,135,647</u>	<u>1,998,789</u>	<u>136,858</u>
Community Development			
Personnel	<u>9,116</u>	<u>9,116</u>	
Basic Utility Services			
Other	<u>245,000</u>	<u>130,636</u>	<u>114,364</u>
Transportation			
Maintenance and Repair			
Personnel	662,505	643,452	19,053
Other	<u>121,000</u>	<u>104,246</u>	<u>16,754</u>
Total Maintenance and Repair	<u>783,505</u>	<u>747,698</u>	<u>35,807</u>
Snow Removal			
Personnel	101,000	74,480	26,520
Other	<u>224,500</u>	<u>213,357</u>	<u>11,143</u>
Total Snow Removal	<u>325,500</u>	<u>287,837</u>	<u>37,663</u>
Total Transportation	<u>1,109,005</u>	<u>1,035,535</u>	<u>73,470</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

TOTAL SPECIAL REVENUE FUNDS

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

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
General Government			
Other	<u>622,850</u>	<u>587,128</u>	<u>35,722</u>
Capital Outlay	1,536,502	1,305,066	231,436
Debt Service:			
Principal Retirement	161,613	161,611	2
Interest and Fiscal Charges	<u>163,387</u>	<u>161,177</u>	<u>2,210</u>
Total Expenditures	<u>5,983,120</u>	<u>5,389,058</u>	<u>594,062</u>
Excess of Revenues Over (Under) Expenditures	<u>3,456,169</u>	<u>4,872,297</u>	<u>1,416,128</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	1,438,000	1,280,603	(157,397)
Operating Transfers - Out	<u>(6,458,603)</u>	<u>(6,374,803)</u>	<u>83,800</u>
Total Other Financing Sources (Uses)	<u>(5,020,603)</u>	<u>(5,094,200)</u>	<u>(73,597)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,564,434)	(221,903)	1,342,531
Decertification of Prior Years Encumbrances		37,947	37,947
Fund Balance at Beginning of Year	<u>2,161,935</u>	<u>2,161,935</u>	<u>          </u>
Fund Balance at End of Year	\$ <u>597,501</u>	\$ <u>1,977,979</u>	\$ <u>1,380,478</u>

CITY OF MAPLE HEIGHTS, OHIO

CAPITAL PROJECT FUNDS

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City Hall Improvement Fund

To account for improvements to the City Hall building and parking lot.

Street Improvement Fund

To account for the financing and construction of street improvements.

Other Capital Project Funds

The nature of the operations of the other funds presented are self-explanatory based on the program name.

CITY OF MAPLE HEIGHTS, OHIO

COMBINING BALANCE SHEET - ALL CAPITAL PROJECT FUNDS

DECEMBER 31, 1999

	<u>City Hall Improvement</u>	<u>Street Improvement</u>	<u>Lee Road Improvement</u>	<u>Fire Truck Rehabilitation</u>	<u>Home Exterior Maintenance Program</u>	<u>Safety Facilities Building Improvements</u>
<u>Assets</u>						
Cash and Cash Equivalents	\$ 214,011	\$ 279,530	\$ 100,250	\$ 28,439	\$ 12,405	\$1,351,956
Receivables:						
Interest		2,320		259		13,580
Intergovernmental					<u>27,710</u>	
Total Assets	<u>\$ 214,011</u>	<u>\$ 281,850</u>	<u>\$ 100,250</u>	<u>\$ 28,698</u>	<u>\$ 40,115</u>	<u>\$1,365,536</u>
<u>Liabilities</u>						
Accounts Payable		\$ 6,010				\$ 190,939
Notes Payable		<u>500,000</u>				<u>1,500,000</u>
Total Liabilities	<u>\$ 0</u>	<u>506,010</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>1,690,939</u>
<u>Fund Equity</u>						
<u>Fund Balances:</u>						
Reserved for Encumbrances					332	18,527
Unreserved:						
Undesignated (Deficit)	<u>214,011</u>	<u>(224,160)</u>	<u>100,250</u>	<u>28,698</u>	<u>39,783</u>	<u>(343,930)</u>
Total Fund Equity	<u>214,011</u>	<u>(224,160)</u>	<u>100,250</u>	<u>28,698</u>	<u>40,115</u>	<u>(325,403)</u>
Total Liabilities and Fund Equity	<u>\$ 214,011</u>	<u>\$ 281,850</u>	<u>\$ 100,250</u>	<u>\$ 28,698</u>	<u>\$ 40,115</u>	<u>\$1,365,536</u>

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<u>Master Plan</u>	<u>Sidewalk Improvement</u>	<u>Broadway Streetscape</u>	<u>Total</u>
\$ 36	\$ 19,435	\$ 107,191	\$ 2,113,253
	177		16,336
<u>10,400</u>	<u>          </u>	<u>          </u>	<u>38,110</u>
\$ <u>10,436</u>	\$ <u>19,612</u>	\$ <u>107,191</u>	\$ <u>2,167,699</u>
	\$ 7,388		\$ 204,337
<u>          </u>	<u>          </u>	<u>          </u>	<u>2,000,000</u>
\$ <u>0</u>	<u>7,388</u>	\$ <u>0</u>	<u>2,204,337</u>
<u>10,436</u>	<u>12,224</u>	<u>107,191</u>	18,859
			<u>(55,497)</u>
<u>10,436</u>	<u>12,224</u>	<u>107,191</u>	<u>(36,638)</u>
\$ <u>10,436</u>	\$ <u>19,612</u>	\$ <u>107,191</u>	\$ <u>2,167,699</u>

# CITY OF MAPLE HEIGHTS, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL CAPITAL PROJECT FUNDS FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>City Hall Improvement</u>	<u>Street Improvement</u>	<u>Lee Road Improvement</u>	<u>Fire Truck Rehabilitation</u>	<u>Home Exterior Maintenance Program</u>	<u>Safety Facilities Building Improvements</u>
<u>Revenues</u>						
Intergovernmental					\$ 108,598	\$ 25,964
Interest Income		\$ 14,777		\$ 1,204		
Miscellaneous Income						
<b>Total Revenues</b>	<b>\$ 0</b>	<b>14,777</b>	<b>\$ 0</b>	<b>1,204</b>	<b>108,598</b>	<b>25,964</b>
<u>Expenditures</u>						
Current Operations and Maintenance:						
Security of Persons and Property						94,502
Community Development					82,184	
Transportation		86,078				
Capital Outlay		<u>518,559</u>		<u>89,317</u>		<u>256,865</u>
<b>Total Expenditures</b>	<b>0</b>	<b>604,637</b>	<b>0</b>	<b>89,317</b>	<b>82,184</b>	<b>351,367</b>
Excess of Revenues Over (Under) Expenditures	0	(589,860)	0	(88,113)	26,414	(325,403)
<u>Other Financing Sources (Uses)</u>						
Operating Transfers - In		<u>210,000</u>		<u>100,000</u>		
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	(379,860)	0	11,887	26,414	(325,403)
Fund Balances at Beginning of Year	<u>214,011</u>	<u>155,700</u>	<u>100,250</u>	<u>16,811</u>	<u>13,701</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<b>\$ 214,011</b>	<b>\$ (224,160)</b>	<b>\$ 100,250</b>	<b>\$ 28,698</b>	<b>\$ 40,115</b>	<b>\$ (325,403)</b>

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<u>Master Plan</u>	<u>Sidewalk Improvement</u>	<u>Broadway Streetscape</u>	<u>Total</u>
\$ 24,918	\$ 873	\$ 9,214	\$ 143,776
<u>24,918</u>	<u>41,951</u>	<u>1,300</u>	<u>43,251</u>
<u>24,918</u>	<u>42,824</u>	<u>10,514</u>	<u>228,799</u>
			94,502
31,882	44,089	26,323	184,478
<u>31,882</u>	<u>116,935</u>	<u>26,323</u>	<u>981,676</u>
<u>31,882</u>	<u>161,024</u>	<u>26,323</u>	<u>1,346,734</u>
(6,964)	(118,200)	(15,809)	(1,117,935)
<u>10,700</u>	<u>111,500</u>	<u>123,000</u>	<u>555,200</u>
3,736	(6,700)	107,191	(562,735)
<u>6,700</u>	<u>18,924</u>	<u>107,191</u>	<u>526,097</u>
\$ <u>10,436</u>	\$ <u>12,224</u>	\$ <u>107,191</u>	\$ <u>(36,638)</u>

CITY OF MAPLE HEIGHTS, OHIO

CITY HALL IMPROVEMENT CAPITAL PROJECTS FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0
Fund Balance at Beginning of Year	<u>214,011</u>	<u>214,011</u>	<u>          </u>
Fund Balance at End of Year	\$ <u>214,011</u>	\$ <u>214,011</u>	\$ <u>          0</u>

CITY OF MAPLE HEIGHTS, OHIO

STREET IMPROVEMENT CAPITAL PROJECTS FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Interest Income	<u>-</u>	\$ <u>13,828</u>	\$ <u>13,828</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Transportation			
Other	\$ <u>105,000</u>	<u>80,067</u>	<u>24,933</u>
Capital Outlay	<u>725,000</u>	<u>518,559</u>	<u>206,441</u>
Total Expenditures	<u>830,000</u>	<u>598,626</u>	<u>231,374</u>
Excess of Revenues Over (Under) Expenditures	<u>(830,000)</u>	<u>(584,798)</u>	<u>245,202</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds from Sale of Debt	500,000	500,000	-
Operating Transfers - In	<u>180,000</u>	<u>210,000</u>	<u>30,000</u>
Total Other Financing Sources (Uses)	<u>680,000</u>	<u>710,000</u>	<u>30,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(150,000)	125,202	275,202
Fund Balance at Beginning of Year	<u>154,328</u>	<u>154,328</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>4,328</u>	\$ <u>279,530</u>	\$ <u>275,202</u>

CITY OF MAPLE HEIGHTS, OHIO

LEE ROAD IMPROVEMENT CAPITAL PROJECTS FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0
Fund Balance at Beginning of Year	<u>100,250</u>	<u>100,250</u>	<u>          </u>
Fund Balance at End of Year	\$ <u>100,250</u>	\$ <u>100,250</u>	\$ <u>          0</u>

CITY OF MAPLE HEIGHTS, OHIO

FIRE TRUCK REHABILITATION CAPITAL PROJECTS FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Interest Income	<u>                    </u>	\$ <u>1,569</u>	\$ <u>1,569</u>
<u>Expenditures</u>			
Capital Outlay	\$ <u>150,000</u>	<u>143,327</u>	<u>6,673</u>
Excess of Revenues Over (Under) Expenditures	(150,000)	(141,758)	8,242
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>100,000</u>	<u>100,000</u>	<u>                    </u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(50,000)	(41,758)	8,242
Fund Balance at Beginning of Year	<u>70,197</u>	<u>70,197</u>	<u>                    </u>
Fund Balance at End of Year	\$ <u>20,197</u>	\$ <u>28,439</u>	\$ <u>8,242</u>

CITY OF MAPLE HEIGHTS, OHIO

HOME EXTERIOR MAINTENANCE PROGRAM CAPITAL PROJECTS FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	\$ <u>86,400</u>	\$ <u>113,983</u>	\$ <u>27,583</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Community Development			
Other	<u>118,536</u>	<u>103,046</u>	<u>15,490</u>
Excess of Revenues Over (Under) Expenditures	(32,136)	10,937	43,073
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>40,000</u>	<u>0</u>	<u>(40,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	7,864	10,937	3,073
Fund Balance at Beginning of Year	<u>1,136</u>	<u>1,136</u>	<u>          </u>
Fund Balance at End of Year	\$ <u>9,000</u>	\$ <u>12,073</u>	\$ <u>3,073</u>

CITY OF MAPLE HEIGHTS, OHIO

SAFETY FACILITY BUILDING IMPROVEMENT CAPITAL PROJECTS FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Interest Income	<u>-</u>	\$ <u>12,384</u>	\$ <u>12,384</u>
<u>Expenditures</u>			
<u>Current Operations and Maintenance:</u>			
Security of Persons and Property			
Other	\$ <u>200,000</u>	<u>94,502</u>	<u>105,498</u>
Capital Outlay	<u>1,300,000</u>	<u>84,453</u>	<u>1,215,547</u>
Total Expenditures	<u>1,500,000</u>	<u>178,955</u>	<u>1,321,045</u>
Excess of Revenues Over (Under) Expenditures	(1,500,000)	(166,571)	1,333,429
<u>Other Financing Sources (Uses)</u>			
Sale of Notes	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	1,333,429	1,333,429
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>0</u>	\$ <u>1,333,429</u>	\$ <u>1,333,429</u>

CITY OF MAPLE HEIGHTS, OHIO

MASTER PLAN CAPITAL PROJECTS FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	\$ <u>26,000</u>	\$ <u>14,600</u>	\$ <u>(11,400)</u>
 <u>Expenditures</u>			
Current Operations and Maintenance:			
General Government			
Other	<u>35,197</u>	<u>34,461</u>	<u>736</u>
 Excess of Revenues Over (Under) Expenditures	 (9,197)	 (19,861)	 (10,664)
 <u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>-</u>	<u>10,700</u>	<u>10,700</u>
 Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	 (9,197)	 (9,161)	 36
 Fund Balance at Beginning of Year	 <u>9,197</u>	 <u>9,197</u>	 <u>-</u>
 Fund Balance at End of Year	 <u>\$ 0</u>	 <u>\$ 36</u>	 <u>\$ 36</u>

CITY OF MAPLE HEIGHTS, OHIO

SIDEWALK IMPROVEMENT CAPITAL PROJECTS FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Interest Income	\$ 500	\$ 864	\$ 364
Miscellaneous Income	<u>30,000</u>	<u>41,951</u>	<u>11,951</u>
Total Revenues	<u>30,500</u>	<u>42,815</u>	<u>12,315</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Community Development			
Other	<u>60,000</u>	<u>36,890</u>	<u>23,110</u>
Capital Outlay	<u>120,000</u>	<u>116,934</u>	<u>3,066</u>
Total Expenditures	<u>180,000</u>	<u>153,824</u>	<u>26,176</u>
Excess of Revenues Over (Under) Expenditures	(149,500)	(111,009)	38,491
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>140,000</u>	<u>111,500</u>	<u>(28,500)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,500)	491	9,991
Fund Balance at Beginning of Year	<u>18,944</u>	<u>18,944</u>	<u>          </u>
Fund Balance at End of Year	\$ <u>9,444</u>	\$ <u>19,435</u>	\$ <u>9,991</u>

CITY OF MAPLE HEIGHTS, OHIO

BROADWAY STREETScape IMPROVEMENT CAPITAL PROJECTS FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental		\$ 9,215	\$ 9,215
Miscellaneous Income		<u>1,300</u>	<u>1,300</u>
Total Revenues		<u>10,515</u>	<u>10,515</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Community Development			
Other	\$ <u>50,000</u>	<u>26,324</u>	<u>23,676</u>
Capital Outlay	<u>20,000</u>		<u>20,000</u>
Total Expenditures	<u>70,000</u>	<u>26,324</u>	<u>43,676</u>
Excess of Revenues Over (Under) Expenditures	(70,000)	(15,809)	54,191
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>123,000</u>	<u>123,000</u>	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	53,000	107,191	54,191
Fund Balance at Beginning of Year			
Fund Balance at End of Year	\$ <u>53,000</u>	\$ <u>107,191</u>	\$ <u>54,191</u>

CITY OF MAPLE HEIGHTS, OHIO

TOTAL CAPITAL PROJECTS FUNDS

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	\$ 112,400	\$ 137,798	\$ 25,398
Interest Income	500	28,645	28,145
Miscellaneous Income	<u>30,000</u>	<u>43,251</u>	<u>13,251</u>
Total Revenues	<u>142,900</u>	<u>209,694</u>	<u>66,794</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Other	<u>200,000</u>	<u>94,502</u>	<u>105,498</u>
Community Development			
Other	<u>228,536</u>	<u>166,260</u>	<u>62,276</u>
Transportation			
Other	<u>105,000</u>	<u>80,067</u>	<u>24,933</u>
General Government			
Other	<u>35,197</u>	<u>34,461</u>	<u>736</u>
Capital Outlay	<u>2,315,000</u>	<u>863,273</u>	<u>1,451,727</u>
Total Expenditures	<u>2,883,733</u>	<u>1,238,563</u>	<u>1,645,170</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,740,833)</u>	<u>(1,028,869)</u>	<u>1,711,964</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds from Sale of Debt	2,000,000	2,000,000	
Operating Transfers - In	<u>583,000</u>	<u>555,200</u>	<u>(27,800)</u>
Total Other Financing Sources (Uses)	<u>2,583,000</u>	<u>2,555,200</u>	<u>(27,800)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(157,833)</u>	1,526,331	1,684,164
Fund Balance at Beginning of Year	<u>568,063</u>	<u>568,063</u>	
Fund Balance at End of Year	\$ <u>410,230</u>	\$ <u>2,094,394</u>	\$ <u>1,684,164</u>

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CITY OF MAPLE HEIGHTS, OHIO

ENTERPRISE FUND

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Solid Waste Collection

To account for the operations of the refuse pick-up and hauling system provided by the City.

Transit Fund

To account for the operations of the Maple Heights Transit System.

Recreation Banner

To account for revenues from sales of advertising banners at the recreation park.

CITY OF MAPLE HEIGHTS, OHIO

COMBINING BALANCE SHEET - ALL ENTERPRISE FUNDS

DECEMBER 31, 1999

	<u>Solid Waste Collection</u>	<u>Transit</u>	<u>Recreation Banner</u>	<u>Total</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 57,407	\$ 629,923	\$ 7,887	\$ 695,217
Receivables:				
Accounts	290,009	321,411		611,420
Accrued Interest	517	5,743	73	6,333
Fixed Assets, (Net Where Applicable of Accumulated Depreciation)	<u>          </u>	<u>57,453</u>	<u>          </u>	<u>57,453</u>
 Total Assets	 <u>\$ 347,933</u>	 <u>\$ 1,014,530</u>	 <u>\$ 7,960</u>	 <u>\$ 1,370,423</u>
<u>Liabilities</u>				
Accounts Payable	\$ 83,417	\$ 10,692		\$ 94,109
Accrued Wages and Benefits	579	37,783		38,362
Accrued Compensated Absences	3,455	201,081		204,536
Due to Other Governments	84	5,524		5,608
Deferred Revenue	110,195			110,195
Accrued Pension	<u>1,417</u>	<u>93,281</u>	<u>          </u>	<u>94,698</u>
 Total Liabilities	 <u>199,147</u>	 <u>348,361</u>	 <u>\$ 0</u>	 <u>547,508</u>
<u>Fund Equity</u>				
Contributed Capital	55,579	27,093		82,672
Retained Earnings	<u>93,207</u>	<u>639,076</u>	<u>7,960</u>	<u>740,243</u>
 Total Fund Equity	 <u>148,786</u>	 <u>666,169</u>	 <u>7,960</u>	 <u>822,915</u>
 Total Liabilities and Fund Equity	 <u>\$ 347,933</u>	 <u>\$ 1,014,530</u>	 <u>\$ 7,960</u>	 <u>\$ 1,370,423</u>

## CITY OF MAPLE HEIGHTS, OHIO

### COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - ALL ENTERPRISE FUNDS FOR THE YEAR ENDED DECEMBER 31, 1999

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	<u>Solid Waste Collection</u>	<u>Transit</u>	<u>Recreation Banner</u>	<u>Total</u>
<u>Operating Revenues</u>				
Charges for Services	\$ <u>770,711</u>	\$ <u>3,230,954</u>	\$ <u>700</u>	\$ <u>4,002,365</u>
 <u>Operating Expenses</u>				
Personnel	39,624	2,384,641		2,424,265
Contractual Services	990,514	46,709		1,037,223
Materials and Supplies	9,605	40,853		50,458
Repairs and Maintenance		44,493	610	45,103
Other		5,795		5,795
Depreciation		1,530		1,530
 Total Operating Expenses	<u>1,039,743</u>	<u>2,524,021</u>	<u>610</u>	<u>3,564,374</u>
 Operating Income (Loss)	(269,032)	706,933	90	437,991
 <u>Non-Operating Revenues (Expenses)</u>				
Interest Income	<u>1,235</u>	<u>25,988</u>	<u>401</u>	<u>27,624</u>
 Income (Loss) Before Operating Transfers	(267,797)	732,921	491	465,615
 Operating Transfers - In	105,000			105,000
Operating Transfers - Out		<u>(212,314)</u>		<u>(212,314)</u>
 Net Income (Loss)	(162,797)	520,607	491	358,301
 Retained Earnings at Beginning of Year	<u>256,004</u>	<u>118,469</u>	<u>7,469</u>	<u>381,943</u>
 Retained Earnings at End of Year	93,207	639,076	7,960	740,243
 Contributed Capital at End of Year	<u>55,579</u>	<u>27,093</u>		<u>82,672</u>
 Fund Equity at End of Year	\$ <u>148,786</u>	\$ <u>666,169</u>	\$ <u>7,960</u>	\$ <u>822,915</u>

CITY OF MAPLE HEIGHTS, OHIO

SOLID WASTE COLLECTION ENTERPRISE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for Services	\$ 910,000	\$ 950,444	\$ 40,444
Interest Income	1,000	1,015	15
Miscellaneous Income	<u>          </u>	<u>10,975</u>	<u>10,975</u>
Total Revenues	<u>911,000</u>	<u>962,434</u>	<u>51,434</u>
<u>Expenses</u>			
Current Operations and Maintenance:			
Personnel	38,957	37,863	1,094
Other	1,007,800	1,007,239	561
Capital Outlay	<u>850</u>	<u>818</u>	<u>32</u>
Total Expenses	<u>1,047,607</u>	<u>1,045,920</u>	<u>1,687</u>
Excess of Revenues Over (Under) Expenses	(136,607)	(83,486)	53,121
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>130,000</u>	<u>105,000</u>	<u>(25,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(6,607)	21,514	28,121
Decertification of Prior Year Encumbrances		769	769
Fund Balance at Beginning of Year	<u>29,672</u>	<u>29,672</u>	<u>          </u>
Fund Balance at End of Year	<u>\$ 23,065</u>	<u>\$ 51,955</u>	<u>\$ 28,890</u>

CITY OF MAPLE HEIGHTS, OHIO

TRANSIT ENTERPRISE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for Services	\$ 2,637,000	\$ 3,174,084	\$ 537,084
Interest Income	13,000	22,513	9,513
Miscellaneous Income	<u>                    </u>	<u>125</u>	<u>125</u>
Total Revenues	<u>2,650,000</u>	<u>3,196,722</u>	<u>546,722</u>
<u>Expenses</u>			
Current Operations and Maintenance:			
Personnel	2,525,100	2,475,670	49,430
Other	128,900	127,375	1,525
Capital Outlay	<u>9,000</u>	<u>8,875</u>	<u>125</u>
Total Expenses	<u>2,663,000</u>	<u>2,611,920</u>	<u>51,080</u>
Excess of Revenues Over (Under) Expenses	(13,000)	584,802	597,802
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(225,000)</u>	<u>(212,314)</u>	<u>12,686</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(238,000)	372,488	610,488
Decertification of Prior Year Encumbrances		3,655	3,655
Fund Balance at Beginning of Year	<u>249,351</u>	<u>249,351</u>	<u>                    </u>
Fund Balance at End of Year	\$ <u>11,351</u>	\$ <u>625,494</u>	\$ <u>614,143</u>

CITY OF MAPLE HEIGHTS, OHIO

RECREATION BANNER ENTERPRISE FUND

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for Services	\$ 1,000	\$ 700	\$ (300)
Interest Income	<u>200</u>	<u>394</u>	<u>194</u>
Total Revenues	<u>1,200</u>	<u>1,094</u>	<u>(106)</u>
<u>Expenses</u>			
Current Operations and Maintenance:			
Other	<u>4,000</u>	<u>610</u>	<u>3,390</u>
Excess of Revenues Over (Under) Expenses	(2,800)	484	3,284
Decertification of prior year encumbrances		1,026	1,026
Fund Balance at Beginning of Year	<u>6,377</u>	<u>6,377</u>	
Fund Balance at End of Year	\$ <u>3,577</u>	\$ <u>7,887</u>	\$ <u>4,310</u>

CITY OF MAPLE HEIGHTS, OHIO

TOTAL ENTERPRISE FUNDS

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for Services	\$ 3,548,000	\$ 4,125,228	\$ 577,228
Interest Income	14,200	23,922	9,722
Miscellaneous Income	<u>                    </u>	<u>11,100</u>	<u>11,100</u>
Total Revenues	<u>3,562,200</u>	<u>4,160,250</u>	<u>598,050</u>
<u>Expenses</u>			
Current Operations and Maintenance:			
Personnel	2,564,057	2,513,533	50,524
Other	1,140,700	1,135,224	5,476
Capital Outlay	<u>9,850</u>	<u>9,693</u>	<u>157</u>
Total Expenses	<u>3,714,607</u>	<u>3,658,450</u>	<u>56,157</u>
Excess of Revenues Over (Under) Expenses	<u>(152,407)</u>	<u>501,800</u>	<u>654,207</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	130,000	105,000	(25,000)
Operating Transfer - Out	<u>(225,000)</u>	<u>(212,314)</u>	<u>12,686</u>
Total Other Financing Sources (Uses)	<u>(95,000)</u>	<u>(107,314)</u>	<u>(12,314)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	<u>(247,407)</u>	394,486	641,893
Decertification of Prior Year Encumbrances		5,450	5,450
Fund Balance at Beginning of Year	<u>285,400</u>	<u>285,400</u>	<u>                    </u>
Fund Balance at End of Year	\$ <u>37,993</u>	\$ <u>685,336</u>	\$ <u>647,343</u>

CITY OF MAPLE HEIGHTS, OHIO

COMBINING STATEMENT OF CASH FLOWS - ALL ENTERPRISE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Solid Waste Collection</u>	<u>Transit</u>	<u>Recreation Banner</u>	<u>Total</u>
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows From Operating Activities</u>				
Cash Received from Customers	\$ 961,419	\$ 3,150,965	\$ 700	\$ 4,113,084
Other Operating Revenue		23,243		23,243
Cash Payments to Employees for Services	(37,863)	(2,475,670)		(2,513,533)
Cash Payments to Suppliers for Goods or Services	<u>(1,005,528)</u>	<u>(133,860)</u>	<u>(610)</u>	<u>(1,139,998)</u>
Net Cash Provided by (Used in) Operating Activities	<u>(81,972)</u>	<u>564,678</u>	<u>90</u>	<u>482,796</u>
<u>Cash Flows From Non-Capital Financing Activities</u>				
Cash Transfers to Other Funds		(212,314)		(212,314)
Cash Transfers from Other Funds	<u>105,000</u>			<u>105,000</u>
Net Cash Provided by (Used in) Non-Capital Financing Activities	<u>105,000</u>	<u>(212,314)</u>	<u>0</u>	<u>(107,314)</u>
<u>Cash Flows From Investing Activities</u>				
Interest Earned on Investments	<u>1,015</u>	<u>22,513</u>	<u>394</u>	<u>23,922</u>
Net Increase in Cash and Cash Equivalents	24,043	374,877	484	399,404
Cash and Cash Equivalents at Beginning of Year	<u>33,364</u>	<u>255,046</u>	<u>7,403</u>	<u>295,813</u>
Cash and Cash Equivalents at End of Year	\$ <u>57,407</u>	\$ <u>629,923</u>	\$ <u>7,887</u>	\$ <u>695,217</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

COMBINING STATEMENT OF CASH FLOWS - ALL ENTERPRISE FUNDS  
(CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Solid Waste Collection</u>	<u>Transit</u>	<u>Recreation Banner</u>	<u>Total</u>
<u>Reconciliation of Operating Income (Loss) to Net</u>				
<u>Cash From Operating Activities</u>				
Operating Income (Loss)	\$ (269,032)	\$ 706,933	\$ 90	\$ 437,991
Adjustments to Reconcile Operating Income (Loss) to Net Cash From Operating Activities:				
Depreciation		1,530		1,530
Changes in Assets and Liabilities:				
(Increase) Decrease in Receivables	184,538	(56,746)		(127,792)
Increase (Decrease) in Accounts Payable	(5,410)	3,990		(1,420)
Increase (Decrease) in Accrued Wages and Benefits	130	(59,933)		(59,803)
Increase (Decrease) in Accrued Compensated Absences	1,998	640		2,638
Increase (Decrease) in Accrued Pension	48	(10,391)		(10,343)
Increase in Deferred Revenue	6,171			6,171
Increase (Decrease) in Due to Other Governments	(415)	(21,345)		(21,760)
Total Adjustments	<u>187,060</u>	<u>(142,255)</u>	<u>0</u>	<u>44,805</u>
Net Cash Provided by (Used in) Operating Activities	\$ <u>(81,972)</u>	\$ <u>564,678</u>	\$ <u>90</u>	\$ <u>482,796</u>

## CITY OF MAPLE HEIGHTS, OHIO

### AGENCY FUNDS

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#### Performance Permits

To account for contractors deposits received by the City and held until a specific performance has been completed in accordance with the building permit.

#### Street Openings

To account for deposits received by the City for the opening of a new street or subdivision.

#### Tree Deposits

To account for deposits received by the City for the planting of trees in connection with the construction of a new home or subplot.

#### Architect and Engineering Deposits

To account for deposits received by the City to cover architect and engineer fees for reviewing building and subdivision plans.

#### Final Inspection Deposits

To account for deposits received by the City to cover engineer fees for the final inspection for newly constructed homes.

#### D.A.R.E.

To account for donations received by the City for the D.A.R.E. drug abuse program conducted by the Maple Heights Police Department.

#### Office on Aging Donation Trust

To account for donations from the Western Reserve Area Agency on Aging for senior citizen programs.

#### Nutrition Agency

To account for revenues received by the City for the "Meals on Wheels" senior citizen program.

## CITY OF MAPLE HEIGHTS, OHIO

### AGENCY FUNDS (CONTINUED)

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#### Enterprise Park Trust

To account for monies generated from an enterprise zone agreement to be used for improvements to and equipment for the parks and playgrounds within the City of Maple Heights.

#### Pepsi Trust

To account for monies received from the Pepsi-Cola Company to be used for the parks and playgrounds within the City of Maple Heights.

#### 3% OBBS Fees

To account for monies collected on behalf of the State of Ohio for building permit fees.

CITY OF MAPLE HEIGHTS, OHIO

COMBINING BALANCE SHEET - AGENCY FUNDS

DECEMBER 31, 1999

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	<u>Performance Permits</u>	<u>Street Openings</u>	<u>Tree Deposits</u>	<u>Architect &amp; Engineering Deposits</u>	<u>Final Inspection Deposits</u>	<u>D.A.R.E.</u>
<u>Assets</u>						
Cash and Cash Equivalents	\$ <u>17,382</u>	\$ <u>8,425</u>	\$ <u>10,600</u>	\$ <u>88,549</u>	\$ <u>1,515</u>	\$ <u>6,775</u>
Total Assets	\$ <u>17,382</u>	\$ <u>8,425</u>	\$ <u>10,600</u>	\$ <u>88,549</u>	\$ <u>1,515</u>	\$ <u>6,775</u>
<u>Liabilities</u>						
Deposits	\$ <u>17,382</u>	\$ <u>8,425</u>	\$ <u>10,600</u>	\$ <u>88,549</u>	\$ <u>1,515</u>	\$ <u>6,775</u>
Total Liabilities	\$ <u>17,382</u>	\$ <u>8,425</u>	\$ <u>10,600</u>	\$ <u>88,549</u>	\$ <u>1,515</u>	\$ <u>6,775</u>

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<u>Office On Aging Donation Trust</u>	<u>Nutrition Agency</u>	<u>Enterprise Park Trust</u>	<u>Pepsi Trust</u>	<u>3% OBBS Fees</u>	<u>Total</u>
\$ <u>35,173</u>	\$ <u>52,456</u>	\$ <u>12,916</u>	\$ <u>475</u>	\$ <u>1,048</u>	\$ <u>235,314</u>
\$ <u>35,173</u>	\$ <u>52,456</u>	\$ <u>12,916</u>	\$ <u>475</u>	\$ <u>1,048</u>	\$ <u>235,314</u>
\$ <u>35,173</u>	\$ <u>52,456</u>	\$ <u>12,916</u>	\$ <u>475</u>	\$ <u>1,048</u>	\$ <u>235,314</u>
\$ <u>35,173</u>	\$ <u>52,456</u>	\$ <u>12,916</u>	\$ <u>475</u>	\$ <u>1,048</u>	\$ <u>235,314</u>

CITY OF MAPLE HEIGHTS, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1999

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	<u>Performance Permits</u>	<u>Street Openings</u>	<u>Tree Deposits</u>	<u>Architect &amp; Engineering Deposits</u>	<u>Final Inspection Deposits</u>	<u>D.A.R.E.</u>
Cash and Offsetting Agent						
Liability Balances,						
December 31, 1998	\$ 17,982	\$ 6,225	\$ 7,200	\$ 111,356	\$ 1,515	\$ 11,308
Additions	600	2,200	3,400	22,116		574
Deductions	<u>(1,200)</u>	<u>          </u>	<u>          </u>	<u>(44,923)</u>	<u>          </u>	<u>(5,107)</u>
Cash and Offsetting Agent						
Liability Balances,						
December 31, 1999	\$ <u>17,382</u>	\$ <u>8,425</u>	\$ <u>10,600</u>	\$ <u>88,549</u>	\$ <u>1,515</u>	\$ <u>6,775</u>

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<u>Office On Aging Donation Trust</u>	<u>Nutrition Agency</u>	<u>Enterprise Park Trust</u>	<u>Pepsi Trust</u>	<u>3% OBBS Fees</u>	<u>Total</u>
\$ 31,749	\$ 23,856	\$ 4,707	\$ 2,925	\$ 569	\$ 219,392
9,819	28,649	60,525	2,082	1,198	131,163
<u>(6,395)</u>	<u>(49)</u>	<u>(52,316)</u>	<u>(4,532)</u>	<u>(719)</u>	<u>(115,241)</u>
<u>\$ 35,173</u>	<u>\$ 52,456</u>	<u>\$ 12,916</u>	<u>\$ 475</u>	<u>\$ 1,048</u>	<u>\$ 235,314</u>

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FIXED ASSETS ACCOUNT GROUP

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Account group used to present the fixed assets of the City used in its general operations.

CITY OF MAPLE HEIGHTS, OHIO

SCHEDULE OF GENERAL FIXED ASSETS BY PROGRAM AND DEPARTMENT

AS OF DECEMBER 31, 1999

<u>Program and Department</u>	<u>Land</u>	<u>Buildings</u>	<u>Machinery &amp; Equipment</u>	<u>Total</u>
Security of Persons and Property				
Police	\$ 29,500	\$ 1,459,104	\$ 1,069,967	\$ 2,558,571
Fire	<u>6,639</u>	<u>498,592</u>	<u>2,448,147</u>	<u>2,953,378</u>
Total Security of Persons and Property	<u>36,139</u>	<u>1,957,696</u>	<u>3,518,114</u>	<u>5,511,949</u>
Leisure Time Activities				
Parks and Public Land	57,487	56,114	458,499	572,100
Recreation Centers	1,200	613,543	167,374	782,117
Maintenance Building		<u>121,840</u>	<u>6,342</u>	<u>128,182</u>
Total Leisure Time Activities	<u>58,687</u>	<u>791,497</u>	<u>632,215</u>	<u>1,482,399</u>
Community Development				
Senior Citizen Center	100	385,368	53,684	439,152
Library	140,948	2,500,000		2,640,948
Building Commission			<u>27,595</u>	<u>27,595</u>
Total Community Development	<u>141,048</u>	<u>2,885,368</u>	<u>81,279</u>	<u>3,107,695</u>
Basic Utility Services				
Service Director			21,930	21,930
Mechanics			<u>45,651</u>	<u>45,651</u>
Total Basic Utility Services	<u>0</u>	<u>0</u>	<u>67,581</u>	<u>67,581</u>
Transportation				
Public Works		<u>82,329</u>	<u>2,328,464</u>	<u>2,410,793</u>
General Government				
City Hall		290,113	123,555	413,668
Lands and Buildings	<u>62,776</u>	<u>163,419</u>	<u>33,128</u>	<u>259,323</u>
Total General Government	<u>62,776</u>	<u>453,532</u>	<u>156,683</u>	<u>672,991</u>
Construction in Progress		<u>61,732</u>		<u>61,732</u>
Total General Fixed Assets	\$ <u>298,650</u>	\$ <u>6,232,154</u>	\$ <u>6,784,336</u>	\$ <u>13,315,140</u>

CITY OF MAPLE HEIGHTS, OHIO

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY PROGRAM AND DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1999

<u>PROGRAM AND DEPARTMENT</u>	<u>General Fixed Assets 12/31/98</u>	<u>Additions</u>	<u>Disposals</u>	<u>General Fixed Assets 12/31/99</u>
Security of Persons and Property				
Police	\$ 2,476,515	\$ 94,915	\$ (12,859)	\$ 2,558,571
Fire	<u>2,853,119</u>	<u>149,778</u>	<u>(49,519)</u>	<u>2,953,378</u>
Total Security of Persons and Property	<u>5,329,634</u>	<u>244,693</u>	<u>(62,378)</u>	<u>5,511,949</u>
Leisure Time Activities				
Parks and Public Land	538,304	33,796		572,100
Recreation Centers	761,014	21,103		782,117
Maintenance Building	<u>128,182</u>			<u>128,182</u>
Total Leisure Time Activities	<u>1,427,500</u>	<u>54,899</u>	<u>0</u>	<u>1,482,399</u>
Community Development				
Senior Citizen Center	439,152			439,152
Library	2,640,948			2,640,948
Building Commission	<u>24,442</u>	<u>3,153</u>		<u>27,595</u>
Total Community Development	<u>3,104,542</u>	<u>3,153</u>	<u>0</u>	<u>3,107,695</u>
Basic Utility Services				
Service Director	21,930			21,930
Mechanics	<u>45,651</u>			<u>45,651</u>
Total Basic Utility Services	<u>67,581</u>		<u>0</u>	<u>67,581</u>
Transportation				
Public Works	<u>2,363,658</u>	<u>47,135</u>	<u>0</u>	<u>2,410,793</u>
General Government				
City Hall	408,648	5,020		413,668
Lands and Buildings	<u>256,978</u>	<u>2,345</u>		<u>259,323</u>
Total General Government	<u>665,626</u>	<u>7,365</u>	<u>0</u>	<u>672,991</u>
Construction in Progress		<u>61,732</u>		<u>61,732</u>
Total General Fixed Assets	\$ <u>12,958,541</u>	\$ <u>418,977</u>	\$ <u>(62,378)</u>	\$ <u>13,315,140</u>

CITY OF MAPLE HEIGHTS, OHIO

SCHEDULE OF GENERAL FIXED ASSETS BY SOURCES

AS OF DECEMBER 31, 1999

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GENERAL FIXED ASSETS

Land	\$ 298,650
Buildings	6,170,422
Machinery and Equipment	6,784,336
Construction in Progress	<u>61,732</u>
Total General Fixed Assets	\$ <u>13,315,140</u>

INVESTMENTS IN GENERAL FIXED ASSETS

General Fund	\$ 264,802
Special Revenue Funds	7,496,307
Capital Projects Funds	640,469
General Obligation Bonds	<u>4,913,562</u>
Total Investment in General Fixed Assets	\$ <u>13,315,140</u>

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# STATISTICAL SECTION

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND REVENUES BY SOURCE

LAST TEN FISCAL YEARS

TABLE 1

	<u>1990 (1)</u>	<u>1991 (1)</u>	<u>1992 (1)</u>	<u>1993 (2)</u>	<u>1994 (2)</u>	<u>1995 (2)</u>	<u>1996 (2)</u>	<u>1997 (2)</u>	<u>1998 (2)</u>	<u>1999 (2)</u>
Revenues:										
Property Taxes	\$2,453,575	\$2,145,164	\$2,265,444	\$2,232,012	\$2,367,680	\$2,577,341	\$2,716,501	\$2,544,267	\$2,643,854	\$2,655,082
Other Local Taxes	29,591	71,217	161,634	17,669	18,132	20,474	22,140	15,558	3,116	410
Intergovernmental	1,654,688	2,052,372	1,828,136	1,963,298	2,457,004	1,656,026	2,004,702	2,376,005	2,672,013	2,268,774
Charges for Services	124,244	134,015	115,814	151,903	137,543	119,392		92,821	106,734	97,973
Fees, Licenses and Permits	102,972	151,712	173,818	213,882	219,299	443,239	533,008	610,479	526,821	554,078
Fines and Forfeitures	302,865	282,783	411,970	378,392	364,005	351,377	406,177	407,747	478,738	475,068
Special Assessments								6,101	2,165	1,855
Interest Income	25,333	63,584	73,835	87,285	77,730	97,982	131,105	218,505	192,863	180,369
Workers Compensation										
Settlement and Refunds									312,639	30,094
Miscellaneous Income	<u>2,509</u>	<u>243,303</u>	<u>210,458</u>	<u>313,532</u>	<u>260,405</u>	<u>149,008</u>	<u>220,620</u>	<u>226,496</u>	<u>201,280</u>	<u>184,858</u>
Total Revenues	<u>\$4,695,777</u>	<u>\$5,144,150</u>	<u>\$5,241,109</u>	<u>\$5,357,973</u>	<u>\$5,901,798</u>	<u>\$5,414,839</u>	<u>\$6,034,253</u>	<u>\$6,497,979</u>	<u>\$7,140,223</u>	<u>\$6,448,561</u>

(1) Table based on the Budget Basis Accounting.

(2) Presented on a GAAP basis.

Source: City of Maple Heights, Finance Department.

# CITY OF MAPLE HEIGHTS, OHIO

## GENERAL FUND EXPENDITURES BY FUNCTION

### LAST TEN FISCAL YEARS

TABLE 2

	<u>1990 (1)</u>	<u>1991 (1)</u>	<u>1992 (1)</u>	<u>1993 (1)</u>	<u>1994 (2)</u>	<u>1995 (2)</u>	<u>1996 (2)</u>	<u>1997 (2)</u>	<u>1998 (2)</u>	<u>1999 (2)</u>
<b>Expenditures:</b>										
<b>Security of Persons and</b>										
Property	\$4,129,124	\$4,209,765	\$4,527,191	\$4,870,629	\$5,181,465	\$5,408,631	\$5,690,687	\$6,024,695	\$6,493,366	\$5,621,150
Public Health and Welfare	57,091	59,531	62,468	60,138	60,138	66,097	66,097	69,090	69,890	74,495
Leisure Time Activities	719,781	796,960	988,572	1,176,294	1,203,636	1,338,281	1,256,388	1,455,285	1,552,711	1,444,961
Community Development	208,116	156,487	243,532	336,704	421,664	319,020	378,941	443,621	341,668	430,717
Basic Utility Services	871,984	804,780	915,027	921,436	1,044,082	1,056,315	1,054,848	1,043,528	997,813	1,064,941
Transportation			4,461	5,408	1,250	730	551			
General Government	1,695,081	1,645,883	1,696,646	1,776,431	1,673,263	2,022,159	2,175,938	2,146,652	2,007,645	2,249,905
Capital Outlay	<u>91,951</u>	<u>91,951</u>	<u>150,155</u>	<u>186,679</u>	<u>140,855</u>	<u>119,159</u>	<u>48,944</u>	<u>29,925</u>	<u>64,492</u>	<u>25,570</u>
<b>Total Expenditures</b>	<b><u>\$7,681,177</u></b>	<b><u>\$7,765,357</u></b>	<b><u>\$8,588,052</u></b>	<b><u>\$9,333,719</u></b>	<b><u>\$9,726,353</u></b>	<b><u>\$10,330,392</u></b>	<b><u>\$10,672,394</u></b>	<b><u>\$11,212,796</u></b>	<b><u>\$11,527,585</u></b>	<b><u>\$10,911,739</u></b>

(1) Table based on the Budget Basis Accounting.

(2) Presented on GAAP basis.

Source: City of Maple Heights, Finance Department.

CITY OF MAPLE HEIGHTS, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS - REAL AND PUBLIC UTILITY

LAST TEN FISCAL YEARS

TABLE 3

Tax Year/ Collection Year	Current Levy	Current Collections	Current Levy Collected	Collection Including Deficiencies	Total Collections As Percent Of Current Levy	Accumulated Delinquent Taxes
1989/1990	\$3,097,524	\$3,021,967	97.6%	\$3,073,907	99.2%	\$ 138,372
1990/1991	3,088,661	3,009,268	97.4	3,095,423	100.2	172,765
1991/1992	3,405,363	3,309,201	97.2	3,345,990	98.3	243,274
1992/1993	3,398,662	3,289,737	96.8	3,379,998	99.5	266,210
1993/1994	3,408,920	3,339,441	98.0	3,425,642	100.5	235,456
1994/1995	3,601,860	3,520,581	97.7	3,585,014	99.5	209,894
1995/1996	3,583,233	3,483,333	97.2	3,552,281	99.1	224,937
1996/1997	3,601,204	3,491,419	96.3	3,622,816	100.6	181,891
1997/1998	4,357,694	4,200,283	96.4	4,336,645	99.5	400,285
1998/1999	4,966,965	4,710,213	94.8	4,911,751	98.8	311,224

Note - Table excludes "tangible personal tax".

Source: Cuyahoga County Auditor's Office.

CITY OF MAPLE HEIGHTS, OHIO

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY - REAL AND PUBLIC UTILITY

LAST TEN FISCAL YEARS TABLE 4

Tax Year/ Collection Year	Real Property		Personal Property Assessed Value	Public Utilities Assessed Value	Total Assessed Value
	Assessed Value	Estimated Actual Value*			
1990/1991	\$227,691,860	\$650,548,171	\$48,468,122	\$22,120,940	\$298,280,922
1991/1992	228,598,590	653,138,829	47,329,357	23,008,800	298,936,747
1992/1993	255,371,860	729,633,886	48,338,855	23,802,360	327,513,075
1993/1994	256,360,760	732,459,315	35,519,669	23,207,580	315,088,009
1994/1995	275,198,970	786,282,772	34,282,957	24,244,590	333,726,517
1995/1996	275,245,930	786,416,943	36,672,974	21,708,390	333,627,294
1996/1997	276,886,230	791,103,514	38,267,796	20,972,810	336,126,836
1997/1998	307,270,120	877,914,628	31,793,599	20,040,070	359,103,789
1998/1999	308,911,830	882,605,229	35,777,462	19,612,920	364,302,212
1999/2000	313,364,500	895,327,143	31,911,123	17,619,230	362,894,853

\* Real property based on assessed value at 35% of estimated market value.

Source: Cuyahoga County Auditor's Office.

CITY OF MAPLE HEIGHTS, OHIO

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

LAST TEN FISCAL YEARS TABLE 5

Tax Year/ Collection Year	General Fund	City of Maple Heights			Maple Heights School District	Cuyahoga County	Total
		Special Revenue Funds	Debt Service Funds	Total			
1990/1991	\$7.56	\$1.60	\$3.14	\$12.30	\$49.80	\$17.80	\$79.90
1991/1992	7.30	1.60	3.30	12.20	48.60	17.80	78.60
1992/1993	7.30	1.60	3.30	12.20	48.60	17.80	78.60
1993/1994	7.30	1.60	3.30	12.20	57.20	17.80	87.20
1994/1995	7.50	1.60	3.00	12.10	56.70	18.20	87.00
1995/1996	7.50	1.60	3.00	12.10	56.70	18.00	86.80
1996/1997	7.50	1.60	3.00	12.10	56.80	18.00	86.90
1997/1998	7.30	1.60	3.10	12.00	56.30	18.00	86.30
1998/1999	7.60	4.60	2.80	15.00	56.10	16.70	87.80
1999/2000	7.30	4.60	3.10	15.00	56.60	16.70	88.30

Source: Cuyahoga County Auditor's Office.

CITY OF MAPLE HEIGHTS, OHIO

SPECIAL ASSESSMENT COLLECTIONS

LAST TEN FISCAL YEARS

TABLE 6

<u>Fiscal Year</u>	<u>Current Billing</u>	<u>Current Collections</u>	<u>Current Billing Collection</u>	<u>Collection Including Deficiencies</u>	<u>Total Collections As Percent Of Current Billing</u>	<u>Cumulative Delinquency</u>
1989/1990	\$ 273,648	\$ 258,273	94.4%	\$ 266,132	97.3%	\$ 85,755
1990/1991	207,422	202,542	97.6	211,882	102.1	96,015
1991/1992	205,595	196,920	95.8	200,799	97.7	93,043
1992/1993	215,151	206,143	95.8	211,291	98.2	102,660
1993/1994	202,477	193,890	95.8	207,281	102.4	95,518
1994/1995	158,282	153,105	96.7	162,249	102.5	73,692
1995/1996	157,421	151,576	96.3	156,375	99.3	81,034
1996/1997	144,237	138,525	96.0	143,489	103.5	74,973
1997/1998	142,773	136,900	95.8	142,086	99.5	82,717
1998/1999	160,605	132,936	82.7	137,662	85.7	104,501

Source: Cuyahoga County Auditor's Office.

CITY OF MAPLE HEIGHTS, OHIO

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

LAST TEN FISCAL YEARS

TABLE 7

<u>Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross General Bonded Debt</u>	<u>Less Balance In Debt Service Fund</u>	<u>Net General Bonded Debt</u>	<u>Ratio Of Net Bonded Debt To Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
1990	27,089	\$298,280,922	\$3,308,675	\$ 1,245,439	\$2,063,236	.69%	\$ 76.17
1991	27,089	298,936,747	8,867,126	2,523,836	6,343,290	2.12	234.16
1992	27,089	327,513,075	8,290,607	2,018,649	6,271,958	1.92	231.53
1993	27,089	315,088,009	9,064,088	1,171,602	7,892,486	2.50	291.35
1994	27,089	333,726,517	9,105,260	1,056,305	8,048,955	2.41	297.13
1995	27,089	332,784,474	8,402,432	847,323	7,555,109	2.27	278.90
1996	27,089	336,126,836	7,683,603	690,908	6,992,695	2.08	258.14
1997	27,089	359,103,789	7,012,278	991,885	6,020,393	1.68	222.24
1998	27,089	364,302,212	7,750,433	1,147,872	6,602,561	1.81	243.74
1999	27,089	362,894,853	7,092,108	1,229,554	5,862,554	1.62	216.42

Source: Cuyahoga County Auditor's Office.

CITY OF MAPLE HEIGHTS, OHIO

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS

LAST TEN FISCAL YEARS

TABLE 8

Year	New Construction (A)		Cuyahoga County Bank Deposits (In Thousands) (B)	Assessed Value (A)	
	Number Of Permits	Value		Commercial	Residential
1990	565	\$4,764,108	\$19,188,641	\$123,804,092	\$174,476,830
1991	513	5,634,128	18,392,243	124,216,797	174,719,950
1992	529	3,960,596	19,379,280	132,297,255	195,215,820
1993	696	6,909,019	21,009,421	120,539,313	195,382,000
1994	823	3,461,892	20,885,453	119,888,209	195,708,230
1995	837	8,296,208	22,694,304	124,372,447	209,351,070
1996	1,741	15,190,380	27,068,211	123,170,934	209,613,540
1997	1,855	16,600,345	53,941,971	126,310,946	209,815,890
1998	1,625	6,473,052	58,904,596	125,498,199	233,605,590
1999	1,737	10,323,920	57,816,942	130,916,732	233,385,480

(A) Source: City Records.

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

CITY OF MAPLE HEIGHTS, OHIO

COMPUTATION OF LEGAL DEBT MARGIN

DECEMBER 31, 1999

TABLE 9

Total of all City Debt Outstanding	\$ 7,315,480
Less Special Assessment Debt Exempt from Calculation	<u>223,372</u>
Total (Voted and Unvoted) Subject to 10.5% Limitation	7,092,108
Less Debt Service Fund Balance	<u>1,229,554</u>
Net Indebtedness Subject to 10.5% Limitation	\$ <u>5,862,554</u>
Assessed Valuation of City	\$ <u>362,894,853</u>
10.5% of Valuation (Maximum Voted and Unvoted General Obligation Debt Allowed)	\$ 38,103,960
Less Debt Outstanding Subject to 10.5% Limitation	<u>(5,862,554)</u>
Legal Debt Margin within 10.5% Limitation	\$ <u>32,241,406</u>
5.5% of Valuation (Maximum of Unvoted General Obligation Debt Allowed)	\$ 19,959,217
Less Debt Outstanding Subject to 5.5% Limitation	<u>(5,862,554)</u>
Legal Debt Margin within 5.5% Limitation	\$ <u>14,096,663</u>

Source: City Records.

CITY OF MAPLE HEIGHTS, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
GENERAL OBLIGATION BONDED DEBT

DECEMBER 31, 1999

TABLE 10

	Net Debt Outstanding	(1)	Percentage Applicable To To City Of Maple Heights	Amount Applicable To To City Of Maple Heights
Direct:				
City of Maple Heights	\$ 5,862,554		100.00%	\$ 5,862,554
Overlapping:				
Maple Heights City School District	2,008,000		100.00%	2,008,000
Cuyahoga County	269,083,366		1.42%	3,820,984
Greater Cleveland Regional Transit	<u>101,865,000</u>		1.42%	<u>1,446,483</u>
Total	\$ <u>378,818,920</u>			\$ <u>13,138,021</u>

Source: Cuyahoga County Auditor's Office.

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

CITY OF MAPLE HEIGHTS, OHIO

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

LAST TEN FISCAL YEARS TABLE 11

<u>Year</u>	<u>Debt Service For General Bonded Debt (1)</u>	<u>General Fund Expenditures</u>	<u>Ratio Of Tax Supported Debt Service To General Fund Expenditure</u>
1990	\$229,816	\$7,681,177 (2)	2.99%
1991	196,549	7,765,357 (3)	2.53
1992	446,519	8,588,052 (3)	5.20
1993	466,519	9,333,719 (3)	5.00
1994	493,828	9,726,353 (3)	5.08
1995	572,828	10,330,392 (3)	5.55
1996	588,829	10,672,394 (3)	5.52
1997	532,325	11,212,796 (3)	4.75
1998	548,325	11,527,585 (3)	4.76
1999	658,325	10,911,739 (3)	4.91

(1) Excluding debt service for short-term notes.

(2) Presented on budgetary basis.

(3) Presented on GAAP basis.

Source: City Records.

CITY OF MAPLE HEIGHTS, OHIO

PRINCIPAL TAXPAYERS

DECEMBER 31, 1999

TABLE 12

<u>Taxpayer</u>	<u>Real Property Assessed Valuation</u>	<u>Percentage Of Total Real Property Assessed Valuation</u>
Southgate U.S.A.	\$ 11,491,430	3.72
First National Supermarkets	5,665,910	1.83
Crickham Maple Trust	3,601,500	1.17
Q.R.S.	2,171,470	0.70
Commercial Lease Realty	2,019,330	0.65
Seaway Foods Service, Inc.	1,879,540	0.61
Turney Dunham Association	1,575,000	0.51
Rockside Distribution	1,514,800	0.49
PFZ, Inc.	1,150,100	0.37
THEM of Ohio Inc.	<u>1,106,000</u>	<u>0.36</u>
Total	\$ <u>32,175,080</u>	<u>10.41%</u>
Total City Real Property Valuation	\$ <u>308,911,830</u>	

Source: Cuyahoga County Auditor's Office.

CITY OF MAPLE HEIGHTS, OHIO

DEMOGRAPHIC STATISTICS

DECEMBER 31, 1999

TABLE 13

	1980	1990
	29,735	27,089
Population		
Per capita income	\$ 7,748	\$ 12,792
Number of dwelling units	10,771	10,791
Persons per household	2.76	2.55
% Owner-occupied dwelling units	85.06%	84.98%
Median family income	\$ 22,322	\$ 29,568
Median value owner-occupied housing units	\$ 47,225	\$ 57,900
Household income distribution:		
Under \$25,000	(1)	4,254
\$25,000 - \$34,999	(1)	2,064
\$35,000 - \$49,999	(1)	2,419
\$50,000 +	(1)	1,827
Household Units In: Structure		
1 - Unit, Detached		9,254
1 - Unit, Attached		181
2 to 4 Units		219
5 to 9 Units		326
10 or More Units		750
Other		61
Persons 25 years and older by education:		
% High school graduates	63.33%	72.2%
% With four years college	6.65%	8.1%

(1) - 1980 Income and age information is not available for the criteria specified above.

Source: U.S. Census 1980 and 1990  
Cuyahoga County Auditor's Office  
The Cleveland Plain Dealer

CITY OF MAPLE HEIGHTS, OHIO

TEN LARGEST EMPLOYERS

DECEMBER 31, 1999

TABLE 14

<u>TAXPAYER</u>	<u>Withholding Taxes Reported</u>
Maple Heights Board of Education	\$ 303,245
Tops Markets, Inc.	268,103
Cuyahoga County Auditor	186,510
United Staffing of America	154,953
Metal Processing Corporation	117,630
Beverage Management Co.	72,697
Home Depot	71,398
K-Mart	56,139
Ameritech	61,358
Wine Distributors	41,210

Source: Regional Income Tax Agency.

CITY OF MAPLE HEIGHTS, OHIO

OTHER STATISTICS

DECEMBER 31, 1999

TABLE 15

Chartered	January 1, 1932
Form of Government	Mayor-Council
Area in Square Miles	5.5
Miles of Streets	105
Number of Street Lights	2,536
Fire Protection:	
Number of Stations	2
Number of Firemen Officers	42
Fire Hydrants	1,097
Police Protection:	
Number of Stations	1
Number of Police Officers	47
Number of Auxiliary Police	30
Number of Dispatchers	15
Traffic Lights	206
Sewer:	
Miles of Storm Sewers	105
Miles of Sanitary Sewers	105
Building:	
Permits Issued in 1999	1,737
Dollar Valuation of Construction - 1999	10,323,920
Parks and Recreation:	
Number of Parks	9
Number of Pools	2
Number of Tennis Courts	6
Number of Ball Diamonds	14
Number of Volleyball Courts	3
Number of Basketball Courts	5

Source: City Records.

**City Of Maple Heights, Ohio**

**SINGLE AUDIT REPORTS**

**DECEMBER 31, 1999**

**SONI & PANICHI**  
**INC.**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
**BUSINESS CONSULTING FIRM**

# **City Of Maple Heights, Ohio**

**SINGLE AUDIT REPORTS**

**DECEMBER 31, 1999**

**CITY OF MAPLE HEIGHTS, OHIO**

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

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

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

We have audited the financial statements of the City of Maple Heights, Ohio as of and for the year ended December 31, 1999, and have issued our report thereon dated April 10, 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 Maple Heights, Ohio's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 99-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Maple Heights, Ohio's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the City of Maple Heights, Ohio, in a separate letter dated April 10, 2000.

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

*Ciuni & Panichi, Inc.*

Cleveland, Ohio  
April 10, 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 Maple Heights, Ohio

Compliance

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

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

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

Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the City of Maple Heights, Ohio, in a separate letter dated April 10, 2000.

Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of the City of Maple Heights, Ohio as of and for the year ended December 31, 1999, and have issued our report thereon dated April 10, 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.

*Cimini & Cametta, Inc.*

Cleveland, Ohio  
April 10, 2000

**CITY OF MAPLE HEIGHTS, OHIO**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Housing and Urban Development:			
Community Development Block Grant Entitlement Grant	14.218	N/A	\$ <u>335,629</u>
U.S. Department of Justice:			
COPS Fast Grant	16.726	95-CF-WX-5665	<u>75,000</u>
U.S. Department of Health and Human Services:			
Special Programs for the Aging – Title III, Part C – Nutrition Services	93.045	N/A	<u>37,500</u>
Total Expenditures of Federal Awards			\$ <u>448,129</u>

**CITY OF MAPLE HEIGHTS, OHIO**

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

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

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**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards is a summary of the activity of the City's federal award program. The Schedule has been prepared on the cash basis of accounting.

N/A – Not applicable

CFDA – Catalog of Federal Domestic Assistance

# CITY OF MAPLE HEIGHTS, OHIO

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

**DECEMBER 31, 1999**

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### I. SUMMARY OF AUDITOR'S RESULTS

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

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

99-1 In accordance with ORC Section 5705.41(B) and (D), no orders or contracts involving the expenditure of money is to be made unless there is attached a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriated fund free from any previous encumbrances.

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

**CITY OF MAPLE HEIGHTS, OHIO**

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

**DECEMBER 31, 1999**

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3. FINDINGS FOR FEDERAL AWARDS

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

**CITY OF MAPLE HEIGHTS, OHIO**

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

**DECEMBER 31, 1999**

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

**CITY OF MAPLE HEIGHTS, OHIO**  
**5353 LEE ROAD**  
**MAPLE HEIGHTS, OHIO 44137**  
**(216) 662-6000**

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

<b>Finding Number</b>	<b>Planned Corrective Action</b>	<b>Anticipated Completion Date</b>	<b>Responsible Contact Person</b>
99-1	The City has modified the encumbrance policy to ensure that purchase orders have been properly issued to be in compliance with Section 5705.41(B) and (D).	9/1/2000	Keith Schuster



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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800-282-0370

Facsimile 614-466-4490

CITY OF MAPLE HEIGHTS

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

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

By: Susan Babbitt

Date: JUNE 13, 2000