



**CITY OF CLEVELAND - CENTRAL COLLECTION AGENCY
CUYAHOGA COUNTY**

REGULAR AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CITY OF CLEVELAND - CENTRAL COLLECTION AGENCY
CUYAHOGA COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Central Collection Agency
Division of Taxation
City of Cleveland
Cuyahoga County
1701 Lakeside Avenue
Cleveland, Ohio 44114

To the Central Collection Agency:

We have audited the accompanying financial statements of the Central Collection Agency Internal Service and Agency Funds, Division of Taxation, City of Cleveland, Ohio, as of and for the year ended December 31, 2000. These financial statements are the responsibility of the Central Collection Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of the Central Collection Agency Internal Service and Agency Funds, Division of Taxation, City of Cleveland, Ohio, as of and for the year ended December 31, 1999 were audited by other auditors whose report dated May 19, 2000, expressed an unqualified opinion on those statements.

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

As discussed in Note 1, the financial statements present only the Central Collection Agency Internal Service and Agency Funds and are not intended to present fairly the financial position of the City of Cleveland and the results of the City of Cleveland's operations and cash flows of its proprietary fund types in conformity with generally accepted accounting principles.

In our opinion, the 2000 financial statements referred to above present fairly, in all material respects, the financial position of the Central Collection Agency Internal Service and Agency Funds, as of December 31, 2000, and the results of its operations and the cash flows for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the 2000 financial statements of the Central Collection Agency Internal Service and Agency Funds taken as a whole. The Schedule of Cash Receipts and Distribution of Funds, the Schedule of Allocation of Net Operating Expenses, and the Schedule of Subsequent Collections of Income Taxes are presented for purposes of additional analysis and are not a required part of the Central Collection Agency Internal Service and Agency Funds financial statements. Such information has been subjected to the auditing procedures applied in the audit of the Central Collection Agency Internal Service and Agency Funds financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the Central Collection Agency Internal Service and Agency financial statements taken as a whole.

Jim Petro
Auditor of State

May 17, 2001

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CENTRAL COLLECTION AGENCY
DIVISION OF TAXATION
CITY OF CLEVELAND, OHIO
STATEMENT OF ASSETS AND LIABILITIES--ALL FUND TYPES
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

	2000		1999	
	Proprietary Fund Type	Fiduciary Fund Type	Proprietary Fund Type	Fiduciary Fund Type
	Internal Service	Agency	Internal Service	Agency
ASSETS				
Cash and cash equivalents	\$1,219,947	\$ 19,414,667	\$1,216,514	\$ 25,810,869
Taxes receivable		51,502,083		60,526,117
Due from other funds of the City of Cleveland	204,215		392,876	
Due from member municipalities		283,898		214,800
TOTAL ASSETS	\$1,424,162	\$71,200,648	\$1,609,390	\$86,551,786
LIABILITIES				
Accounts payable	\$ 87,449		\$ 294,951	
Due to other funds of the City of Cleveland	741,111	\$45,686,546	919,768	\$60,752,249
Due to member municipalities		25,514,102		25,799,537
Accrued wages and benefits	595,602		394,671	
TOTAL LIABILITIES	\$1,424,162	\$71,200,648	\$1,609,390	\$86,551,786

See notes to financial statements.

CENTRAL COLLECTION AGENCY
DIVISION OF TAXATION
CITY OF CLEVELAND, OHIO
STATEMENT OF REVENUES AND EXPENSES--INTERNAL SERVICE FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

	For the Years Ended December 31	
	2000	1999
OPERATING REVENUES		
Charges for services	\$4,370,652	\$4,486,520
OPERATING EXPENSES		
Salaries and wages	2,866,815	2,434,915
Employee benefits	783,671	695,788
Postage and office supplies	478,251	779,966
Allocation of City of Cleveland costs	399,276	452,835
Other administrative expenses	1,041,505	1,004,047
Information system expenses		70,223
TOTAL OPERATING EXPENSES	5,569,518	5,437,774
OPERATING LOSS	(1,198,866)	(951,254)
Interest income	1,198,866	951,254
NET INCOME	\$ 0	\$ 0

See notes to financial statements.

CENTRAL COLLECTION AGENCY
DIVISION OF TAXATION
CITY OF CLEVELAND, OHIO
STATEMENT OF CASH FLOWS-- INTERNAL SERVICE FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

	For the Years Ended December 31	
	2000	1999
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from member municipalities	\$ 4,550,093	\$ 4,656,800
Cash payments to suppliers of goods and services	(2,225,273)	(1,937,451)
Cash payments for employee services and benefits	(3,520,253)	(3,197,793)
Net Cash Used in Operating Activities	(1,195,433)	(478,444)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest earned on investments	1,198,866	951,254
Net Cash Provided By Investing Activities	1,198,866	951,254
Net Decrease In Cash And Cash Equivalents	3,433	472,810
Cash and cash equivalents at beginning of year	1,216,514	743,704
Cash and cash equivalents at end of year	\$1,219,947	\$ 1,216,514
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATIONS:		
Operating loss	\$(1,198,866)	\$ (951,254)
Adjustments to reconcile operating loss to net cash used in operations:		
Changes in assets and liabilities:		
Decrease in due from other funds of the City of Cleveland	188,661	171,191
Decrease in accounts payable	(207,502)	(175,518)
(Decrease) increase in due to other funds of the City of Cleveland	(178,657)	553,649
Increase (decrease) in accrued wages and benefits	200,931	(76,512)
Total Adjustments	3,433	472,810
Net Cash Used In Operating Activities	\$(1,195,433)	\$ (478,444)

See notes to the financial statements.

CENTRAL COLLECTION AGENCY
DIVISION OF TAXATION
CITY OF CLEVELAND, OHIO
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES-- AGENCY FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

	Balance 1/1/2000	Additions	Deductions	Balance 12/31/2000
ASSETS				
Cash and cash equivalents	\$25,810,869	\$436,038,271	\$442,434,473	\$19,414,667
Taxes receivable	60,526,117	51,502,083	60,526,117	51,502,083
Due from member municipalities	214,800	283,898	214,800	283,898
TOTAL ASSETS	\$86,551,786	\$487,824,252	\$503,175,390	\$71,200,648

LIABILITIES				
Due to other funds of the City of Cleveland	\$60,752,249	\$344,265,002	\$359,330,705	\$45,686,546
Due to member municipalities	25,799,537	143,559,250	143,844,685	25,514,102
TOTAL LIABILITIES	\$86,551,786	\$487,824,252	\$503,175,390	\$71,200,648

	Balance 1/1/1999	Additions	Deductions	Balance 12/31/1999
ASSETS				
Cash and cash equivalents	\$19,542,080	\$423,377,926	\$417,109,137	\$25,810,869
Taxes receivable	56,125,360	60,526,117	56,125,360	60,526,117
Due from member municipalities	223,765	214,800	223,765	214,800
TOTAL ASSETS	\$75,891,205	\$484,118,843	\$473,458,262	\$86,551,786

LIABILITIES				
Due to other funds of the City of Cleveland	\$50,134,773	\$337,598,220	\$326,980,744	\$60,752,249
Due to member municipalities	25,756,432	146,520,623	146,477,518	25,799,537
TOTAL LIABILITIES	\$75,891,205	\$484,118,843	\$473,458,262	\$86,551,786

See notes to financial statements.

CENTRAL COLLECTION AGENCY
DIVISION OF TAXATION
CITY OF CLEVELAND, OHIO
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

NOTE A--DESCRIPTION OF OPERATIONS AND BASIS OF PRESENTATION

The Central Collection Agency, Division of Taxation, City of Cleveland, Ohio (the "Agency") is reported as part of the City of Cleveland's primary government and was created for the purpose of collecting city income taxes and disbursing those funds to the respective member municipalities ("members") after payment of related expenses. Allocations of tax collections to members are based upon information provided by the taxpayers on the returns and supporting data. Such allocations are subject to adjustments in the subsequent year, dependent upon final returns filed by taxpayers and final review by the Agency. Refunds for overpayments are offset against allocated collections as amounts are determined.

Basis of Presentation: The financial statements are presented in accordance with Governmental Accounting Standards Board's (GASB) Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) which requires financial statements by fund type. These financial statements present a columnar total for all fund types included in the statement of assets and liabilities.

The following fund types are used by the Agency:

Proprietary Fund Type--Internal Service Fund: This fund is used to account for the services provided to members on a cost-reimbursement basis.

Fiduciary Fund Type--Agency Fund: This fund is used to account for assets held by the Agency as an agent for others.

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Agency are prepared in conformity with generally accepted accounting principles for local government units as prescribed in statements and interpretations issued by the GASB.

Basis of Accounting: All financial transactions for the Agency Fund are recorded on the modified accrual basis of accounting. Under this accounting method, assets and the related liabilities at the end of the year primarily consist of individual income taxes receivable arising from payroll tax withholdings in December and received within 60 days after year end and a receivable for quarterly and annual payments of income taxes pertaining to net profits, self-employment and residents received 60 days after year end. Financial transactions for the Internal Service Fund are recorded on the accrual basis of accounting; revenues are recognized when earned and measurable, and expenses are recognized as incurred.

With respect to proprietary activities, the Central Collection Agency has adopted GASB 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Units that Use Proprietary Accounting. The Agency has elected to apply all applicable GASB pronouncements as well as Financial Accounting Standards Board pronouncements and Accounting Principles Board Opinions issued on or before November 30, 1989, unless those pronouncements conflict or contradict GASB pronouncements.

Supplies: Supplies are expensed when purchased.

CENTRAL COLLECTION AGENCY
DIVISION OF TAXATION
CITY OF CLEVELAND, OHIO
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

Statement of Cash Flows: The City has adopted the direct method of presenting the statement of cash flows as defined by GASB Statement No. 9 for its Internal Service Fund. In a statement of cash flows, cash receipts and cash payments are classified according to operating, non-capital financing, capital and related financing, and investing activities

For purposes of this statement, cash and cash equivalents include highly liquid investments with a maturity of three months or less when purchased and all of the Agency's share of the City of Cleveland's pooled cash account.

Allocation of Expenses: The Agency allocates all operating expenses, net of interest income, to members based upon the arithmetic mean of the percentage of each municipality's transactions to total transactions and the percentage of each municipality's revenue to total revenue.

Allocation of Interest Income: Excess funds are invested on a daily basis and interest income earned on such investments is allocated to members based on the percentage of each municipality's revenue to total revenue. The City of Cleveland receives collections of tax receipts in advance of the regular monthly distribution date, and accordingly, interest income is allocated exclusively to the other members.

NOTE C--INTERFUND TRANSACTIONS

During the course of normal operations, the Agency has numerous transactions between funds including transfers of resources to provide services. Such transactions are generally reflected as due to or due from account balances in the accompanying financial statements.

Individual fund interfund receivables and payables balances as of December 31, 2000 and 1999 are as follows:

	Interfund Receivables	Interfund Payables
2000 Internal Service Fund:		
Agency Fund	\$204,215	
City of Cleveland:		
General Fund		\$ 740,566
Division of Waste Collection		545
Total Internal Service Fund	\$204,215	\$ 741,111
 2000 Agency Fund:		
Internal Service Fund		\$ 204,215
City of Cleveland, General Fund		40,428,739
City of Cleveland, Restricted Income		
Tax Fund		5,053,592
Total Agency Fund		45,686,546
Total All Funds	\$204,215	\$46,427,657

CENTRAL COLLECTION AGENCY
DIVISION OF TAXATION
CITY OF CLEVELAND, OHIO
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

NOTE C--INTERFUND TRANSACTIONS--Continued

	Interfund Receivables	Interfund Payables
1999 Internal Service Fund:		
Agency Fund	\$392,876	
City of Cleveland:		
General Fund		\$ 917,898
Division of Waste Collection		1,870
Total Internal Service Fund	\$392,876	\$ 919,768
1999 Agency Fund:		
Internal Service Fund		\$ 392,876
City of Cleveland, General Fund		53,652,776
City of Cleveland, Restricted Income		
Tax Fund		6,706,597
Total Agency Fund		60,752,249
Total All Funds	\$392,876	\$61,672,017

NOTE D--POOLED AND SEGREGATED CASH AND INVESTMENTS

Cash resources of the City of Cleveland are combined to form a pool of cash and investments which is managed by the Treasurer of the City of Cleveland. Investments in the City of Cleveland Pooled Cash Account, in the amount of \$1,219,947 at December 31, 2000, and \$1,216,514 at December 31, 1999, consist primarily of certificates of deposit, repurchase agreements, U.S. Government securities, the State Treasurer's Asset Reserve Fund ("Star Ohio") and time deposits and are carried at market value which approximates cost. Star Ohio is an investment pool created pursuant to Ohio Statutes and managed by the Treasurer of the State of Ohio. Interest earned on pooled cash and investments is distributed to the appropriate funds utilizing a formula based on weekly average balances of cash and marketable securities of each fund.

Segregated cash amounts of \$11,234,426 for 2000 and \$25,810,869 for 1999 are monies directly under the control of the Agency and are used in daily operations with excess monies invested daily in Star Ohio. These investments are carried at market value which approximates cost. Monies due member agencies are disbursed from these funds on a monthly basis.

The Agency's investments with Star Ohio at December 31, 2000 in the amount of \$8,180,241 are not classified by risk categories because these investments do not meet the criteria established by GASB Statement No. 3. The remaining \$3,054,185 are deposits which are insured and collateralized with securities held by the City or by its agent in the City's name. At December 31, 1999 the amounts were \$22,328,712 and \$3,482,157, respectively. The GASB Statement No. 3 disclosure for the amount in the City of Cleveland Pooled Cash Account is included in the Comprehensive Annual Financial Report for the City of Cleveland.

CENTRAL COLLECTION AGENCY
DIVISION OF TAXATION
CITY OF CLEVELAND, OHIO
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

NOTE E--PENSION AND RETIREMENT PLANS

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

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. The 2000 employer pension contribution rate for the City was 6.54 percent of covered payroll, reduced from 9.35 percent in 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The Central Collection Agency's required employer contributions to PERS for the years ending December 31, 2000, 1999 and 1998 were approximately \$390,000, \$330,000, \$330,000 each year, respectively. The full amount has been contributed for 1999 and 1998. 73 percent has been contributed for 2000 with the remainder being reported as a liability in the Internal Service Fund

NOTE F--OTHER POSTEMPLOYMENT BENEFITS

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

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

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets. The number of active contributing participants at December 31, 2000 was 401,339. The Central Collection Agency's actual contributions for 2000 which were used to fund postemployment benefits were approximately \$155,000. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial liability were \$12,473.6 million and \$1,668.1 million, respectively.

CENTRAL COLLECTION AGENCY
DIVISION OF TAXATION
CITY OF CLEVELAND, OHIO
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

NOTE F--OTHER POSTEMPLOYMENT BENEFIT--Continued

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

NOTE G--RELATED PARTY TRANSACTIONS

The Agency is provided various services by the City of Cleveland. Charges are based on actual use or on a reasonable pro rata basis. The more significant of these costs, as reported in the statement of revenues and expenses of the Internal Service Fund for the years ended December 31, 2000 and 1999, were as follows:

	2000	1999
Data processing	\$ 6,960	\$ 67,017
City administration	211,372	212,038
Office rent	164,592	164,592
Printing services	16,352	9,188
	<u>\$399,276</u>	<u>\$452,835</u>

NOTE H--DUE FROM MEMBER CITIES

The Agency has recorded certain liabilities in the Internal Service Fund related to compensated absences totaling \$283,898 at December 31, 2000 and \$214,800 at December 31, 1999. These amounts are recorded as a receivable due from other member communities in the Agency Fund.

NOTE I—CONTINGENT LIABILITIES

The Agency is a party to legal proceedings. The Agency management is of the opinion that ultimate disposition of these claims will not have a material effect on the financial condition of the Agency.

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CENTRAL COLLECTION AGENCY
 DIVISION OF TAXATION
 CITY OF CLEVELAND, OHIO
 SCHEDULE OF ALLOCATION OF NET OPERATING EXPENSES
 FOR THE YEAR ENDED DECEMBER 31, 2000

Members	Cost Allocation Percent	Interest Allocation Percent	Cost Allocation Before Interest Income	Interest Income of Municipalities Other Than Cleveland	Allocation of Net Operating Expenses
Ada	0.344466%	0.672306%	\$ 19,185.11	\$ 8,060.05	\$ 11,125.06
Andover	0.207871%	0.636366%	11,577.40	7,629.18	3,948.22
Bratenahl	0.323980%	0.806572%	18,044.15	9,669.72	8,374.43
Burton	0.216714%	0.257212%	12,069.92	3,083.62	8,986.30
Chardon	1.093120%	1.933593%	60,881.52	23,181.19	37,700.33
Cleveland	57.847487%	0.000000%	3,221,915.55	-	3,221,915.55
Creston	0.189942%	0.241825%	10,578.84	2,899.16	7,679.68
Dunkirk	0.064033%	0.055873%	3,566.35	669.84	2,896.51
Euclid	7.346690%	21.669259%	409,175.23	259,785.39	149,389.84
Fairport Harbor	0.298565%	0.547953%	16,628.64	6,569.22	10,059.42
Gates Mills	0.540720%	1.112924%	30,115.47	13,342.47	16,773.00
Geneva	0.575025%	0.792224%	32,026.12	9,497.70	22,528.42
Geneva-on-the-Lake	0.119511%	0.106065%	6,656.21	1,271.57	5,384.64
Grand Rapids	0.144993%	0.171117%	8,075.40	2,051.47	6,023.93
Grand River	0.098782%	0.243587%	5,501.68	2,920.29	2,581.39
Highland Hills	0.446053%	1.720750%	24,843.02	20,629.49	4,213.53
Liberty Center	0.108690%	0.110716%	6,053.50	1,327.34	4,726.16
Lindale	0.027352%	0.062476%	1,523.36	749.01	774.35
Madison	0.462795%	0.586405%	25,775.44	7,030.21	18,745.23
Medina	2.866881%	3.588937%	159,671.45	43,026.55	116,644.90
Mentor	7.253783%	21.169993%	404,000.78	253,799.86	150,200.92
Mentor-on-the-Lake	0.454055%	0.527104%	25,288.67	6,319.27	18,969.40
Metamora	0.082864%	0.130763%	4,615.11	1,567.68	3,047.43
Middlefield	0.558977%	1.936870%	31,132.34	23,220.48	7,911.86
Northfield	0.386922%	0.517429%	21,549.71	6,203.28	15,346.43
North Baltimore	0.242829%	0.457184%	13,524.38	5,481.03	8,043.35
North Perry	0.173831%	0.590555%	9,681.54	7,079.97	2,601.57
North Randall	0.480459%	1.380103%	26,759.23	16,545.59	10,213.64
North Royalton	0.425109%	0.490655%	23,587.34	5,882.30	17,705.04
Orwell	0.161024%	0.448556%	8,968.27	5,377.58	3,590.69
Painesville	2.035882%	5.371901%	113,388.84	64,401.90	48,986.94
Peninsula	0.125365%	0.138806%	6,982.25	1,664.10	5,318.15
Perry	0.227766%	0.348069%	12,685.45	4,172.88	8,512.57
Rock Creek	0.070784%	0.069508%	3,942.33	833.31	3,109.02
Rocky River	3.193928%	5.804545%	177,886.39	69,588.71	108,297.68
Seville	0.339848%	0.536242%	18,927.87	6,428.82	12,499.05
South Russell	0.520361%	0.716199%	28,981.58	8,586.26	20,395.32
Timberlake	0.079150%	0.059722%	4,408.26	715.99	3,692.27
Wadsworth	2.085270%	3.919647%	116,139.49	46,991.32	69,148.17
Warrensville Heights	2.238630%	6.574297%	124,680.89	78,817.02	45,863.87
Willoughby	4.072879%	11.201079%	226,839.77	134,285.94	92,553.83
Willoughby Hills	1.466616%	2.294611%	81,683.44	27,509.32	54,174.12
Totals	100.000000%	100.000000%	\$5,569,518.29	\$1,198,866.06	4,370,652.23

CENTRAL COLLECTION AGENCY
 DIVISION OF TAXATION
 CITY OF CLEVELAND, OHIO
 SCHEDULE OF CASH RECEIPTS AND DISTRIBUTION OF FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

Members	Balance Collected and Due Members		Allocation of Net Operating Expenses		Total Disbursements and Expenses		Balance Collected And Due Members December 31, 2000
	January 1, 2000		Cash Receipts	Cash Disbursed			
Ada	\$ 51,885.10	\$ 838,397.00	\$ 890,282.10	\$ 812,993.74	11,125.06	\$ 824,118.80	\$ 66,163.30
Anderson	53,102.57	793,578.29	846,680.86	810,487.47	3,948.22	814,435.69	32,245.17
Bratenahl	24,589.30	1,005,833.51	1,030,422.81	992,281.00	8,374.43	1,000,655.43	29,767.38
Burton	25,433.09	320,433.09	346,188.11	323,893.03	8,986.30	332,879.33	13,308.78
Chardon	201,494.30	2,411,281.26	2,612,775.56	2,437,183.15	37,700.33	2,474,883.48	137,892.08
Cleveland	16,326,216.84	302,756,012.80	319,082,229.64	304,378,313.37	3,221,915.55	307,600,228.92	11,482,000.72
Creston	11,466.69	301,566.83	313,033.52	288,839.89	7,679.68	296,519.57	16,513.95
Dunkirk	3,320.41	69,675.68	72,996.09	65,993.51	2,896.51	68,890.02	4,106.07
Euclid	2,151,752.51	27,022,579.98	29,174,332.49	27,154,185.20	149,389.84	27,303,575.04	1,870,757.45
Fairport Harbor	39,755.93	683,322.85	723,078.78	660,114.02	10,059.42	670,173.44	52,905.34
Gates Mills	92,679.53	1,387,868.32	1,480,547.85	1,388,179.88	16,773.00	1,404,952.88	75,594.97
Geneva	77,985.83	987,940.32	1,065,926.15	986,464.56	22,528.42	1,008,992.98	56,933.17
Geneva-on-the-Lake	9,516.82	132,267.47	141,784.29	122,549.36	5,384.64	127,934.00	13,850.29
Grand Rapids	11,609.54	213,391.38	225,000.92	208,837.81	6,023.93	214,861.74	10,139.18
Grand River	20,781.52	303,764.95	324,546.47	300,252.80	2,581.39	302,834.19	21,712.28
Highland Hills	135,277.64	2,145,856.31	2,281,133.95	2,131,797.20	4,213.53	2,136,010.73	145,123.22
Liberty Center	17,218.63	138,068.22	155,286.85	143,240.18	4,726.16	147,966.34	7,320.51
Linndale	3,909.25	77,910.85	81,820.10	74,266.42	774.35	75,040.77	6,779.33
Madison	43,546.29	731,274.22	774,820.51	732,247.68	18,745.23	750,992.91	23,827.60
Medina	254,638.50	4,475,572.94	4,730,211.44	4,412,180.43	116,644.90	4,528,825.33	201,386.11
Mentor	1,901,578.76	26,399,972.58	28,301,551.34	26,123,872.95	150,200.92	26,274,073.87	2,027,477.47
Mentor-on-the-Lake	43,959.42	657,323.15	701,282.57	643,739.64	18,969.49	662,709.04	38,573.53
Metamora	8,467.68	163,067.95	171,535.63	161,751.68	3,047.43	164,799.11	6,736.52
Middlefield	222,595.29	2,415,367.99	2,637,963.28	2,411,630.84	7,911.86	2,419,542.70	218,420.58
Northfield	40,319.66	645,258.45	685,578.11	619,129.16	15,346.43	634,475.59	51,102.52
North Baltimore	28,373.43	570,130.39	598,503.82	547,129.52	8,043.35	555,172.87	43,330.95
North Perry	41,264.02	736,450.21	777,714.23	724,032.04	2,601.57	726,633.61	51,080.62
North Randall	127,039.26	1,721,053.06	1,848,092.32	1,724,603.85	10,213.64	1,734,817.49	113,274.83
North Royalton	247,141.84	611,870.20	859,012.04	841,307.00	17,705.04	859,012.04	0.00
Orwell	38,155.17	559,369.72	597,524.89	561,086.55	3,590.69	564,677.24	32,847.65
Painesville	511,091.46	6,659,012.51	7,210,103.97	6,730,763.13	48,986.94	6,779,750.07	430,353.90
Peninsula	24,990.47	173,097.77	198,088.24	182,757.82	5,318.15	188,075.97	10,012.27
Perry	32,005.72	434,058.07	466,063.79	432,407.89	8,512.57	440,920.46	25,143.33
Rock Creek	6,256.94	86,679.75	92,936.69	89,511.38	3,109.02	92,620.40	316.29
Rocky River	631,819.40	7,238,538.75	7,870,358.15	7,383,212.01	108,297.68	7,491,509.69	378,848.46
Seville	29,901.02	668,718.33	698,619.35	653,079.66	12,499.05	665,578.71	33,040.64
South Russell	64,338.37	893,133.31	957,471.68	893,350.73	20,395.32	913,746.05	43,725.63
Timberlake	4,777.94	74,475.97	79,253.91	73,189.96	3,692.27	76,882.23	2,371.68
Wadsworth	285,887.42	4,887,983.32	5,173,870.74	4,888,148.96	69,148.17	4,957,297.13	216,573.61
Warrensville Heights	659,311.50	8,198,456.65	8,857,768.15	8,204,417.86	45,863.87	8,250,281.73	607,486.42
Willoughby	1,004,643.94	13,968,270.02	14,972,913.96	13,810,184.01	92,553.83	13,902,737.84	1,070,176.12
Willoughby Hills	223,798.50	2,861,487.90	3,085,286.40	2,854,197.21	54,174.12	2,908,371.33	176,915.07
Totals	\$ 25,733,897.50	\$427,460,694.25	\$453,194,591.75	\$428,977,804.55	\$4,370,652.23	\$433,348,456.78	\$ 19,846,134.97

CENTRAL COLLECTION AGENCY
DIVISION OF TAXATION
CITY OF CLEVELAND, OHIO
SCHEDULE OF SUBSEQUENT COLLECTIONS OF INCOME TAXES
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

	Gross Collections in 2001 Attributable to 2000	Gross Collections in 2000 Attributable to 1999
Ada	\$ 88,473.54	\$ 79,821.72
Andover	89,319.53	84,151.49
Bratenahl	125,187.75	163,314.92
Burton	46,820.17	39,641.79
Chardon	341,528.27	298,262.09
Cleveland	34,000,275.01	44,033,156.30
Creston	59,535.02	52,825.09
Dunkirk	9,564.75	8,622.29
Euclid	4,334,616.98	4,449,815.19
Fairport Harbor	82,256.79	83,573.83
Gates Mills	190,587.42	251,800.31
Geneva	159,521.45	116,424.62
Geneva-on-the-Lake	17,254.86	13,615.24
Grand Rapids	37,219.55	31,800.79
Grand River	201,132.65	45,016.52
Highland Hills	185,250.99	201,338.88
Liberty Center	14,738.35	15,639.47
Linndale	11,049.76	11,704.84
Madison	126,383.43	85,011.64
Medina	633,471.28	542,604.62
Mentor	3,412,660.59	3,118,843.96
Mentor-on-the-Lake	93,596.18	85,400.07
Metamora	20,517.71	18,790.38
Middlefield	233,158.81	213,918.08
Northfield	68,350.72	74,179.46
North Baltimore	73,511.83	64,979.03
North Perry	68,648.77	81,641.75
North Randall	191,044.86	202,559.04
North Royalton	-	304,868.78
Orwell	68,098.53	53,451.15
Painesville	838,747.70	754,667.16
Peninsula	31,504.69	35,014.78
Perry	72,616.54	52,774.32
Rock Creek	12,194.02	11,397.68
Rocky River	1,087,002.16	925,967.30
Seville	107,508.24	78,957.40
South Russell	165,224.70	110,440.51
Timberlake	9,934.10	10,240.35
Wadsworth	680,211.09	638,164.48
Warrensville Heights	1,147,501.27	954,123.54
Willoughby	1,930,250.72	1,715,398.44
Willoughby Hills	435,611.80	412,197.38
	<u>\$ 51,502,082.58</u>	<u>\$ 60,526,116.68</u>



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

CENTRAL COLLECTION AGENCY - CITY OF CLEVELAND

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 24, 2001**