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*Comprehensive Annual Financial Report*



CLEVELAND HEIGHTS, OHIO  
FOR THE YEAR ENDING DECEMBER 31, 2000





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

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**JIM PETRO, AUDITOR OF STATE**

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

We have reviewed the Independent Auditor's Report of the City of Cleveland Heights, Cuyahoga County, prepared by Ciuni & Panichi, Inc., for the audit period January 1, 2000 to December 31, 2000. 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 Cleveland Heights is responsible for compliance with these laws and regulations.

**JIM PETRO**  
Auditor of State

June 26, 2001



# COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDING DECEMBER 31, 2000

	<p>PREPARED BY THE DEPARTMENT OF FINANCE THOMAS K. MALONE, DIRECTOR SHARON E. MCGUIRE, CPA, ASSISTANT DIRECTOR NICK VITALONE, SUPERVISOR OF FISCAL CONTROL</p>					

CLEVELAND  
HEIGHTS,  
OHIO











# **CITY OF CLEVELAND HEIGHTS, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2000**

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May 30, 2001

Dear Members of Council and Residents of the  
City of Cleveland Heights:

The purpose of this letter is to acquaint you with the City's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2000. The City, and more specifically the Department of Finance, assumes 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.

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 and the Department of Finance; 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 2000 fiscal year; and the Statistical Section which details selected financial, economic, and demographic information about the City for the past ten years.

#### CITY ORGANIZATION

The City of Cleveland Heights, located in northeastern Ohio immediately east of Cleveland, is a residential community which covers 8.2 square miles. The City's population from the 2000 Federal Census was 49,958. The City, incorporated under Ohio law in February 1921, operates under its own charter, which was adopted in August, 1921. The Charter provides that the City operate under the council/manager form of government. The City Manager, appointed by the seven member elected Council, is the chief administrative officer of the City.

The City Manager, under authority granted by the City Charter, has the power to appoint and to remove all administrative officers and employees. His appointment of the Directors of Law, Finance, and Planning requires the approval of a majority of the members of Council. A Vice City Manager and two Assistants to the City Manager work with the City Manager in handling the administrative operations of the City, including the areas of Personnel, Budget and Capital Projects.

City Council holds its regular bi-monthly council meetings on the first and third Mondays of each month. The Charter provides procedures for special or emergency meetings, if the need arises. The City Manager and his administrative staff together with the various Department Directors attend all regular council meetings. City Council generally meets in committee or as a committee of the whole on those Mondays when there is no regularly scheduled meeting.

### ECONOMIC CONDITIONS

The City continued to enjoy economic strength during 2000 in part due to its proximity to the major cultural, educational, and medical facilities in northeastern Ohio. These facilities include the University Circle area comprised of Case Western Reserve University and its associated University Hospitals, Severance Hall for the Performing Arts which also serves as resident base to the internationally-acclaimed Cleveland Symphony Orchestra, and the Cleveland Clinic, a world-renowned medical research and treatment facility. In addition, the City is strategically located to facilitate efficient and quick access to the revitalized downtown Cleveland business district, sports facilities for the Cleveland Indians major league baseball team, the Cleveland Cavaliers professional basketball team, the Cleveland Browns professional football team, the Great Lakes Science Center, and the National Rock and Roll Hall of Fame. As a result, the City's unemployment rate in December 2000 was 2.5% as compared to the county rate of 4.0%, a State of Ohio rate of 3.7%, and a national rate of 3.7%.

Property values have soared on average by over 66% since 1989. This is a key indicator of this City's economic health and stability where the primary "industry" is its housing. All indications are that the City will continue to be a highly desirable place in which to live, further contributing to an appreciation in property values which outpaces the rate of inflation.

2000 income tax collections remained strong and continued to account for over 55% of all General Fund revenues.

### HIGHLIGHTS OF 2000 AND PROSPECTS FOR THE FUTURE

Through a variety of municipal services and programs, together with public/private partnerships and citizen cooperation, there have been continued efforts to maintain and improve the exceptional environmental, economic, and social quality of life to which the residents of the City of Cleveland Heights have become accustomed.

Cain Park, the municipally-owned and operated outdoor theatrical complex, is home to both the Alma Theater and the Dina Rees Evans Amphitheater. Orchestral, dance, and theatrical performances produced during 2000 included: Brian Wilson, k.d. lang, Lee Greenwood, Mark Dendy Dance and Theatre, Moody Blues, Natalie McMaster, Rick Springfield, Robert Mirabal, Cleveland Jazz and Pops Orchestras, Violet, and Damn Yankees. The Cain Park Arts Festival is recognized as one of the ten best such events in the United States.

Our commercial districts, integral to the City's residential neighborhoods, are home to the many new businesses which open in Cleveland Heights every year, complementing wonderful existing enterprises.

Severance Town Center began its life in 1963 as the area's first enclosed shopping mall. After an extensive \$100 million redevelopment, the new Severance Town Center has been successful in attracting a number of new occupants to the remodeled retail space. Home Depot and Wal-Mart have opened very busy stores which also anchor the new Severance. In addition to these successful stores, many other new businesses have located in Severance. Among these are Office Max, Borders Books and Café, and Marshall's. Regal Cinemas opened a fourteen-theatre complex during the first quarter of 2000.

In addition to the revitalization of the retail spaces of Town Center, Severance Circle, which surrounds the shopping area, has seen significant capital investments in commercial projects. Among these are \$26 million for a new Kaiser Permanente medical facility which was completed in 1999 and \$5 million for a new U.S. Post Office which was completed in 1998.

The first new housing subdivision in the City since the mid 1980's will consist of 22 new town homes built by Zaremba, Inc. The ground breaking took place in December, 1999. Phase I is to be completed in the spring of 2001 while Phase II is expected to be completed in the fall of 2001. Phase I was well received and all eleven units sold quickly. The City of Cleveland Heights is participating in this development project by establishing a linked deposit program with Third Federal Savings Bank. This program offers reduced mortgage interest rates to initial buyers of the new town homes. In addition to these single-family residences, Homewood Residence at Rockefeller Gardens is a \$15 million assisted living complex with 130 units that opened in January 2000.

The City purchases water in bulk from the City of Cleveland through master meters and then distributes the water to City residents through the City's water mains. The City owns and maintains its water mains and also bills all water users for their consumption of water. While the City collects sewage through its own sewerage system, the Northeastern Ohio Regional Sewer District handles the treatment of sewage. The City bills for sewage disposal as a part of the billing for water consumption. The City's Automatic Water Meter Reading System (AMR) utilizes water meters which are read by radio signals rather than by conventional meter reader personnel, allowing staff to read the entire City in less than three working days. For convenience and safety, the meters are read in the middle of the night. The monthly water bills are sent with the billing information, a return envelope, and a message section that serves as an informative reminder of City events. As a matter of convenience, customers can now pay their water and sewer bills by credit card or ACH debit from their checking account. In addition, the City altered its relationship with the Northeast Ohio Sewer District from master meter to that of a direct billing agent. This change resulted in residents receiving a direct statement each quarter from the Sewer District. A major benefit of this change is that residents are able to participate in the summer sprinkling program, which results in savings because of increased water usage in the summer.

The Cleveland Electric Illuminating Company and the Dominion East Ohio Gas Company, both independent, publicly-owned utilities provide City residents with electricity and natural gas.

#### Community Development Block Grant Program

The Community Development Block Grant (CDBG) Program is administered by the Planning and Development Department. In 2000, the City received \$2.42 million in CDBG dollars which were allocated to an array of projects including housing preservation, commercial district improvements, youth programs, senior services, and fair housing.

#### CITY SERVICES

The City provides the following services for its citizens: Police and Fire Protection, Emergency Medical Services, Refuse, Recyclable and Yard Waste Collection, Street Maintenance, Recreation Programs, Municipal Court, Public Health, Community Development, Public Improvements, Water and Sewer Services, and General Administrative Services.

In addition to the basic services just described, the City continues to offer superior recreational facilities for its residents. The City operates a total of six municipal parks, which include two swimming pools, an ice skating pavilion, and the usual sports, playground, and picnic facilities. The Recreation Pavilion was originally built in 1968. Work is nearing completion on the expansion of this facility into a full-service community center. The center will provide an expanded senior center, community rooms, childcare space, a gymnasium, track, and a year-round ice facility. This project is currently on schedule with an anticipated completion in the fall of 2001.

The curbside recycling program continued to be successful due to the cooperation of the residents. Included in the recycling collection are newspapers, magazines and catalogs, mixed paper (including cereal and dry good boxes), corrugated cardboard, metal, glass and #1 and #2 plastic containers. In addition, the City diverted most of its yard waste from the landfill to composting facilities. Cleveland Heights promotes the use of products made from recycled material whenever possible.

In keeping with its primarily residential character, the City operates an urban forestry department which is funded mainly through an annual special assessment on all properties. With the addition of new equipment and manpower, the department was able to concentrate on removing and replanting Cleveland Heights' aging urban forest. During 2000, the Forestry Department provided free split firewood for residents, planted 324 trees (size 2.5" - 3" caliper), and removed 365 hazardous trees. Additionally, all small trees were trimmed on sixty-six of the City's streets. The purchase of a stump grinder allowed City staff to remove 340 tree stumps in the City. The City received its 22nd Tree City USA Award, sponsored by the National Arbor Day Foundation in cooperation with the U.S. Forest Service, the U.S. Conference of Mayors, the National Association of State Foresters, and the National League of Cities.

The annual street resurfacing program involves removal of the asphalt street surface to its base, making base repairs, replacing curbs, catch basin and manhole castings as needed, setting all castings flush to the new street level and placing a new asphalt surface which is crowned and graded for proper drainage. The primary sources of funding for this program are motor vehicle license fees and gasoline excise tax, which generate about \$1.3 million per year. An additional \$240,001 of CDBG funds were used on streets in low/moderate income districts. The annual street surface treatment program extends the life of the road's surface by application of crack fillers, chip sealing, and single pass asphalt recycling, a method of reclaiming the top inch of loose asphalt.

#### REPORTING ENTITY

The City has reviewed its reporting entity definition in order to insure conformance with the Statements issued by the Governmental Accounting Standards Board. The financial reporting entity consists of the City (the primary government) as well as any component units for which the elected officials of the City are financially accountable. A component unit is a legally separate organization which would be included in the City's reporting entity because of the significance of its operational or financial relationship with the City.

Based upon this review, these financial statements do not include any component units.

#### ACCOUNTING POLICIES AND BUDGETARY CONTROL

The City of Cleveland Heights reports on a modified accrual/accrual basis of accounting, which conforms to generally accepted accounting principles (GAAP), as applicable to local governments. Under this system, the Governmental and Fiduciary Fund Types utilize a modified accrual basis of accounting. On this basis revenues are recognized when measurable and available to finance current expenditures; expenditures are recognized when goods and services are received and liabilities are incurred. The Proprietary Fund Types are accounted for on the accrual basis of accounting. On this basis revenues are recognized when earned; expenses are recognized when incurred.



The City maintains its legal level of budgetary control at the fund level. However, management control is exercised at the department level (Public Safety, Public Health, Culture and Recreation, Community Development, Sanitation, Transportation, and General Government). The City Manager is authorized to transfer amounts between objects of expenditure within and between departments so long as the total appropriation for each fund does not exceed that of the Council approved appropriation. The City's fully automated financial system maintains this budgetary control through its purchase order/encumbrance feature. The purchase order, required before making any purchase, creates the encumbrance against the current budget. No purchase order will be generated unless there is sufficient unobligated budget to accept the encumbrance without a budget overrun.

### INTERNAL ACCOUNTING AND REPORTING CONTROL

As part of its continuing commitment to excellence in financial reporting, the City utilizes a fully integrated, computerized financial accounting, budgeting and reporting system. Because the system is integrated, the financial and budgetary information maintained by the system is immediately available to the City's management. The timeliness and accuracy of the information provided by the City's accounting, budgeting and reporting system provides each member of the City's management with a solid, informed financial basis for daily decision-making, performance evaluation and planning.

The City has built internal accounting controls into its financial accounting, budgeting and reporting system to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss resulting from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The internal accounting controls built into the City's system were developed within the framework of the concept of reasonable assurance. This concept recognizes that the cost of control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires estimates and judgments by management. Regular reviews of internal control occur within this policy framework. We believe that the City's internal accounting controls adequately safeguard the City's assets and provide reasonable assurance of proper recording and reporting of financial transactions.

### FUND AND ACCOUNT GROUP STRUCTURE

The City has organized its Funds and Account Groups as follows:

#### Governmental Funds

General Fund - To account for all financial resources except those required to be accounted for in a separate fund. Most of the City's basic services are accounted for in this fund.

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

Debt Service Fund - To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds - To account for financial resources to be used for the acquisition or construction of major capital facilities, except for those financed by Proprietary or Trust Funds.

## Proprietary Funds

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

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

## Fiduciary Funds

Trust and Agency Funds - To account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The City's Trust Funds are all considered to be expendable.

## Account Groups

General Fixed Assets Account Group - To account for all fixed assets of the City, except those accounted for in the Proprietary and Trust Funds.

General Long-Term Debt Account Group - To account for all long-term obligations of the City, except for those accounted for in the Proprietary and Trust Funds.

## GENERAL GOVERNMENTAL REVENUES AND EXPENDITURES

Revenues for general governmental functions are classified under the following sources:

Property Taxes - amounts levied against the taxable or assessed value of all real and public utility property, and tangible personal property used in business. Real property is assessed at 35% of true (market) value. The true value of personal property is based on composite annual allowances and is assessed at 88%, except electric utility production equipment which is assessed at 100% of true value (50% of cost), and personal property of rural electric companies which is assessed at 50% of true value, and the personal property of railroads which is assessed at 25% of true value. Effective in tax year 1995, all interexchange telephone personal property is assessed at 25 percent. Local exchange telephone personal property added to the tax roles during tax year 1995 and thereafter is assessed at 25% of true value; existing personal property is assessed at 88%.

Municipal Income Taxes - taxes levied at a rate of 2% on all wages, other compensation, and net profits earned within the City, as well as on the income of residents which is earned outside the City. In the latter case the City allows a tax credit of 50% of the tax paid to another municipality up to a maximum credit of one-half of one percent of income earned outside the City.

Other Local Taxes - includes admission taxes levied on theatre, special event, athletic clubs and golf course gross revenues, hotel/motel taxes on gross rentals, and cable TV franchise taxes.

State Levied Shared Taxes - includes local government taxes received from both the State of Ohio and Cuyahoga County, inheritance taxes, cigarette taxes, and liquor and beer permit fees all of which are distributed to the City according to various formulae.

Intergovernmental Grants and Contracts - includes local, state and federal grants, such as Community Development Block Grant, COPS Ahead, and local intergovernmental operating contracts.

Charges for Services - includes charges for general governmental services such as health and vital statistics fees, refuse collection, sewer cleaning, parking meters, swimming pools, and other recreation programs.

Fees, Licenses, and Permits - includes charges for zoning appeals fees, building trade licenses, permits and inspections.

Interest Earnings - interest and other profits earned on investments.

Special Assessments - includes revenues from assessments levied on various parcels of property to finance special benefits conferred upon the parcels.

Fines and Forfeitures - payments received by the City through the Cleveland Heights Municipal Court from fines, costs, and bond forfeitures for both civil and criminal cases. This also includes parking fines which are not received through the Court but rather directly from the payor.

All Other Revenue - miscellaneous revenues not otherwise accounted for.

The following summary schedule compares revenues and other financing sources for general governmental functions which include the General, Special Revenue, Debt Service, Capital Projects, and Expendable Trust Funds and includes a discussion of material differences from 1999 to 2000.

<u>Revenue Source</u>	<u>Year ended December 31,</u>		<u>Increase (Decrease) from 1999</u>
	<u>2000</u>	<u>1999</u>	
Property taxes	\$ 9,506,799	\$ 9,334,149	\$ 172,650
Municipal income taxes	20,135,111	19,609,170	525,941
Other local taxes	490,099	438,001	52,098
State levied, shared taxes	5,754,536	6,391,439	(636,903)
Intergovernmental grants and contracts	3,348,733	3,110,374	238,359
Charges for services	1,524,971	1,659,907	(134,936)
Fees, licenses, and permits	1,165,156	1,282,469	(117,313)
Interest earnings	2,472,355	2,173,847	298,508
Special assessments	1,073,912	1,058,733	15,179
Fines and forfeitures	2,223,951	2,055,224	168,727
All other revenue	<u>2,239,142</u>	<u>1,840,791</u>	<u>398,351</u>
Subtotal	49,934,765	48,954,104	980,661
Other financing sources	<u>3,594,658</u>	<u>7,538,353</u>	<u>(3,943,695)</u>
Total	\$ <u>53,529,423</u>	\$ <u>56,492,457</u>	\$ <u>(2,963,034)</u>

The increase in municipal income tax was a result of the effectiveness of an ongoing non-filer program and the implementation of a collection system to pursue delinquent accounts.

The net decrease in state-levied, shared taxes was due to the unpredictability of inheritance taxes which experienced a significant decrease from 1999 to 2000.

The increase in all other revenues was due to additional monies received from the Kensington project equity participation in the General Fund. Also, Issue II loan proceeds were received in year 2000 in the Street Construction Fund and there were increases in special assessment water delinquency revenues in the Water Fund.

The decrease in other financing sources was due to the issuance of Ohio Pension Fund Bonds in the amount of \$2 million in 1999. Also, operating transfers decreased by approximately \$1.6 million from 1999 to 2000.

Expenditures for general governmental functions are classified under the following categories:

Public Safety - expenditures for police and fire protection, traffic signs and signals, animal control, and other activities where the primary purpose is to reduce the amounts and effects of external harm to individuals.

Public Health - expenditures for health services, assistance to the aged, and other activities which provide for the physical and mental health of citizens by reducing the number, length, and severity of illnesses and disabilities.

Culture and Recreation - expenditures for activities which provide year-round leisure time opportunities for citizens such as parks, recreation programs, swimming pools, and playgrounds.

Community Development - expenditures for community planning and zoning, housing and building code enforcement, community relations, and public relations, all aimed at providing citizens with decent, safe and sanitary housing as well as improving the general economic environment of the City.

Sanitation - expenditures for storm sewers and drains, refuse collection and disposal.

Transportation - expenditures for street maintenance and repair, parking meters, and vehicle maintenance.

General Government - expenditures for the administration of activities such as City Council, City Manager, Finance, Law, Municipal Court, and Community Services, as well as costs of independent audits, workers compensation, employee health benefits, County Auditor's deductions, and overall administrative support.

Capital Outlay - expenditures for the purchase of land, buildings, equipment, or improvements to any of the foregoing, which have a unit cost of at least five thousand dollars or more.

Debt Service - expenditures for the principal and interest on the City's general obligation bonds, notes, and other long-term debt.

The following summary schedule compares expenditures and other financing uses for general governmental functions which include the General, Special Revenue, Debt Service, Capital Projects, and Expendable Trust Funds and includes a discussion of material differences from 1999 to 2000.

<u>Function</u>	<u>Year ended December 31,</u>		<u>Increase (Decrease) from 1999</u>
	<u>2000</u>	<u>1999</u>	
Public Safety	\$ 15,901,028	\$ 15,021,518	\$ 879,510
Public Health	386,699	359,960	26,739
Culture and Recreation	11,657,511	2,938,783	8,718,728
Community Development	7,302,622	7,481,488	(178,866)
Sanitation	3,221,364	2,944,514	276,850
Transportation	4,737,175	3,723,768	1,013,407
General Government	11,529,977	11,100,883	429,094
Capital Outlay	2,305,910	563,223	1,742,687
Debt Service	<u>3,676,089</u>	<u>3,695,506</u>	<u>(19,417)</u>
Subtotal	60,718,375	47,829,643	12,888,732
Other financing uses	<u>3,401,922</u>	<u>8,234,670</u>	<u>(4,832,748)</u>
Total	\$ <u>64,120,297</u>	\$ <u>56,064,313</u>	\$ <u>8,055,984</u>

The sharp increase in culture and recreation expenditures is due to construction costs for the new recreation and community center that is expected to be completed in the fall of 2001.

Transportation expenditures increased due to increases in construction costs for road improvement projects. In addition, the City paid 10 percent of the construction costs for the Cedar Road project that was administered through Cuyahoga County.

Sharp increases in capital outlay was due primarily to the purchase of several properties for economic development and revitalization. Properties include the United Cab Company and the Hillside Dairy properties.

In 1999, the City paid off the unfunded pension liability to the Ohio Police and Fire Pension Fund and defeased the HUD Section 108 Loan. There were no such payoffs in year 2000. These were the primary reasons for the sharp decline in other financing uses.

## GENERAL FUND REVENUES AND EXPENDITURES

As the primary operating fund of the City, the General Fund traditionally accounts for most of the general governmental revenues and expenditures. Consequently, schedules comparing fiscal year 2000 revenues and expenditures with fiscal year 1999 revenues and expenditures follow.

<u>Revenues</u>	<u>Year ended December 31,</u>		Increase (Decrease) from 1999
	<u>2000</u>	<u>1999</u>	
Property taxes	\$ 4,481,708	\$ 4,394,599	\$ 87,109
Income taxes	20,135,111	19,609,170	525,941
Other local taxes	186,459	141,458	45,001
State levied shared taxes	4,666,608	5,283,800	(617,192)
Intergovernmental grants and contracts	657,585	614,922	42,663
Charges for services	1,186,295	1,318,896	(132,601)
Fees, Licenses, and Permits	941,980	978,009	(36,029)
Interest earnings	1,415,494	1,219,641	195,853
Fines and forfeitures	2,082,131	1,987,761	94,370
All other revenue	<u>680,213</u>	<u>597,969</u>	<u>82,244</u>
Subtotal	36,433,584	36,146,225	287,359
Other financing sources	<u>3,826</u>	<u>616,879</u>	<u>(613,053)</u>
Total	\$ <u>36,437,410</u>	\$ <u>36,763,104</u>	\$ <u>(325,694)</u>

The increase in municipal income tax was a result of the effectiveness of an ongoing non-filer program and the implementation of a collection system used to pursue delinquent accounts.

The net decrease in state-levied, shared taxes was due to the unpredictability of inheritance taxes which experienced a significant decrease from 1999 to 2000.

<u>Expenditures</u>	<u>Year ended December 31,</u>		Increase (Decrease) from 1999
	<u>2000</u>	<u>1999</u>	
Public Safety	\$ 12,692,494	\$ 11,861,707	\$ 830,787
Public Health	381,495	359,111	22,384
Culture and Recreation	1,569,774	1,432,760	137,014
Community Development	2,725,883	2,361,960	363,923
Sanitation	2,863,542	2,756,424	107,118
Transportation	2,737,375	2,457,930	279,445
General Government	<u>11,191,191</u>	<u>10,752,575</u>	<u>438,616</u>
Subtotal	34,161,754	31,982,467	2,179,287
Other Financing Uses	<u>2,942,150</u>	<u>4,031,983</u>	<u>(1,089,833)</u>
Total	\$ <u>37,103,904</u>	\$ <u>36,014,450</u>	\$ <u>1,089,454</u>

Public safety expenditures increased primarily as a result of wage and fringe benefit increases in the Police and Fire Departments.

Expenditures for general government increased due to wage and fringe benefit increases in year 2000.

Operating transfers out of the General Fund decreased by approximately \$1 million from 1999 to year 2000.

## FUND EQUITY

Governmental operations during the year produced the following changes in fund equity for the various governmental fund types and Expendable Trust Funds.

<u>Fund Types</u>	Year ended December 31,		Increase
	<u>2000</u>	<u>1999</u>	(Decrease) <u>from 1999</u>
General	\$ 8,767,842	\$ 9,421,329	\$ (653,487)
Special Revenue	5,844,994	5,366,296	478,698
Debt Service	3,223,776	3,067,926	155,850
Capital Projects	4,747,422	15,299,549	(10,552,127)
Expendable Trust	338,393	345,194	(6,801)

Fund Equity in the General Fund decreased primarily because revenues remained flat from 1999 to 2000, while expenditures over most functions increased.

Fund Equity in the Capital Projects Fund Type decreased sharply due to expenditures associated with the construction of the recreation and community center which is expected to be completed by the fall of 2001.

## CASH MANAGEMENT

The City's investment policy is to ensure safety of principal while maintaining adequate liquidity with competitive yields on its portfolio. The cash resources of all funds are combined and invested to the extent available in treasury bills, treasury notes, and other authorized instruments. Interest earned is first distributed on a pro-rata basis to all restricted funds with the remainder distributed to the General Fund. Investments and deposits at December 31, 2000, totaled \$36,099,089 and are stated at fair value. The total interest earned during fiscal year 2000 was \$2,707,165.

## RISK MANAGEMENT

As a means of providing superior coverage and at a cost lower than conventional insurance, the City developed and implemented its own self-funded insurance plan which covers all areas of risk including general liability, property, vehicle coverage, law enforcement professional and public official coverage. This plan utilizes the services of a third-party administrator, with the City maintaining a self-insured retention overlaid with conventional excess coverage.

In addition, the City maintains two health insurance plans for its employees. One plan is an HMO; the other is a self-funded program which is reinsured through a commercial insurance company and administered through a third-party administrator. Cost containment and enhanced control over health benefit levels have resulted from the City's health plan initiatives.

The City applied for and was accepted into the State of Ohio Workers Compensation Retrospective Rating Plan. Under the terms of this plan, the City initially pays a fraction of the premium (the minimum premium) it would pay as an experience-rated risk. As costs for the employer's injured workers' claims are incurred, the employer must reimburse the State fund for those costs, subject to the plan's individual claim cost limitation and the employer's premium limitation. The City's retrospective rating plan provides for a \$250,000 catastrophic limit per claim and an unlimited claim limit.

## GENERAL FIXED ASSETS

The General Fixed Assets of the City include all city-owned land, buildings, improvements, and equipment used in the performance of general governmental functions. The General Fixed Assets exclude the fixed assets of the Proprietary Funds. Infrastructure such as roads, curbs, and sidewalks are not included in the fixed assets of the General Fixed Assets Account Group. As of December 31, 2000, the general fixed assets of the City amounted to \$36,753,655.

This amount represents the historical cost or estimated historical cost, if actual historical cost is not available, net of accumulated depreciation, and is less than their market value. Depreciation of general fixed assets is recorded in the General Fixed Assets Account Group.

## LONG-TERM OBLIGATIONS

At December 31, 2000, the City's outstanding long-term debt obligations including rates of interest ranges were as follows:

Capital Lease Commitments	\$ 376,021
General Obligation Bonded Debt	
Voted (3.0% to 6.375%)	\$ 17,895,000
Unvoted (3.0% to 6.25%)	\$ 6,460,000
Accrued Compensated Absences	\$ 2,278,765
Issue II Loans	\$ 1,055,721

The City's current bond ratings are as follows:

Moody's Investors Service, Inc.	Aa2
Standard & Poor's Corporation	AA

## PENSION OBLIGATIONS

All employees of the City belong to one of two state sponsored pension plans. Non-uniformed employees and basic patrol officers are members of the Public Employees Retirement System of Ohio (PERS). Police and Fire personnel are members of the Ohio Police and Fire Pension Fund (OP&F). Both PERS and OP&F are cost-sharing multiple employer public employee retirement systems. More detailed discussion of both pension plans can be found in the Notes to the Financial Statements in the Financial Section of this Report.

## INDEPENDENT AUDIT

The financial records, books of accounts, and transactions of the City of Cleveland Heights, Ohio for the year ended December 31, 2000, have been audited by the firm of Ciuni & Panichi, Inc., Certified Public Accountants. The auditor's unqualified opinion has been included in this report.

In addition, the City is required to undergo an annual single audit in conformity with the provisions of the Federal Single Audit Act of 1984 and the Single Audit Act Amendments of 1997 in accordance with U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Based upon prior experience, management believes that no material weakness in internal controls exist or questioned costs, if any, will have an adverse material effect on the financial condition of the City.



## CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

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 Cleveland Heights, Ohio, for its comprehensive annual financial report for the fiscal year ended December 31, 1999. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of only one year. The City of Cleveland Heights, Ohio, has received a Certificate of Achievement for the last sixteen (16) consecutive years (fiscal years ended December 31, 1984, through December 31, 1999). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

### ACKNOWLEDGMENTS

Successful preparation of a report of this scope depends upon the dedicated contributions of many employees. The sincere appreciation of those primarily responsible for its completion is extended to all contributors, but especially to those employees in the Departments of Finance, Planning, and Public Relations who have spent their time and energy on various parts of the project. Finally, City Staff wants to extend its appreciation to the Mayor and City Council for their support and commitment to responsible fiscal reporting.

### POSTSCRIPT

All of the programs and offerings noted in this letter of transmittal are aimed at supporting the City's mission:

“Cleveland Heights is a mature residential community with a racially and culturally diverse population. We recognize this diversity as a primary strength and seek to retain our current population mix which contributes to a wholesome integrated community. In order to accomplish these objectives, we commit ourselves not only to traditional mandated services but to the following actions:

To maintain our housing stock at optimum value.

To maintain a high quality of life through recreational and cultural opportunities.

To maintain and support our commercial districts to ensure access to goods and services.

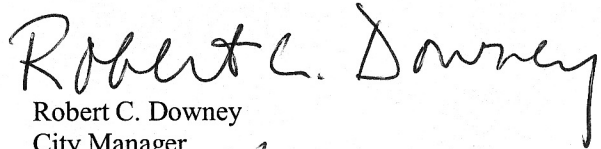
To actively engage in an on-going dialogue with neighborhood groups and residents so that changing needs of our community shape our services.

To remain competitive in relation to other surrounding communities in attracting new residents through developing new housing, controlling taxes and enhancing the quality of our community life through new and existing programs.

To assure a high return to our residents on every tax dollar.”

As employees of the City of Cleveland Heights, we are proud of the community in which we work and live. We pledge our continued dedication to providing the highest possible level of service to the citizens of the City, and we commit ourselves to helping enhance the quality of life which our residents, our greatest asset, enjoy.

Respectfully submitted,

Handwritten signature of Robert C. Downey in black ink.

Robert C. Downey  
City Manager

Handwritten signature of Thomas K. Malone in black ink.

Thomas K. Malone  
Director of Finance

# **CITY OF CLEVELAND HEIGHTS, OHIO**

## **LISTING OF PRINCIPAL CITY OFFICIALS**

**DECEMBER 31, 2000**

---

### **ELECTED OFFICIALS**

Mayor.....	Edward J. Kelley
Vice Mayor .....	Kenneth R. Montlack
Councilmember.....	Bonita W. Caplan
Councilmember.....	Nancy J. Dietrich
Councilmember.....	Phyllis L. Evans
Councilmember.....	Jimmie Hicks, Jr.
Councilmember.....	Dennis R. Wilcox
Municipal Judge.....	Lynn C. Toler

### **APPOINTED OFFICIALS**

City Manager .....	Robert C. Downey
Vice City Manager.....	Kathleen A. Ruane
Assistant to the City Manager.....	Eddie L. Carter
Assistant to the City Manager.....	Carl Czaga
Director of Community Services .....	Susanna Niermann O'Neil
Director of Finance .....	Thomas K. Malone
Assistant Director of Finance.....	Sharon E. McGuire
Director of Law .....	John H. Gibbon
First Assistant Director of Law .....	Laure A. Wagner
Assistant Director of Law .....	William R. Hanna
Assistant Director of Law .....	R. Todd Hunt
Assistant Director of Law .....	L. James Juliano, Jr.
Assistant Director of Law .....	Kim Segebarth
Assistant Director of Law .....	Jennifer Sorce
Director of Planning.....	Richard E. Wong
Assistant Director of Planning.....	Kimberly Steigerwald
Director of Public Safety .....	Robert C. Downey
Director of Public Works .....	Raymond M. Brenner
Chief of Fire.....	Stanley J. Powaski
Chief of Police .....	Martin G. Lentz

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Cleveland Heights,  
Ohio

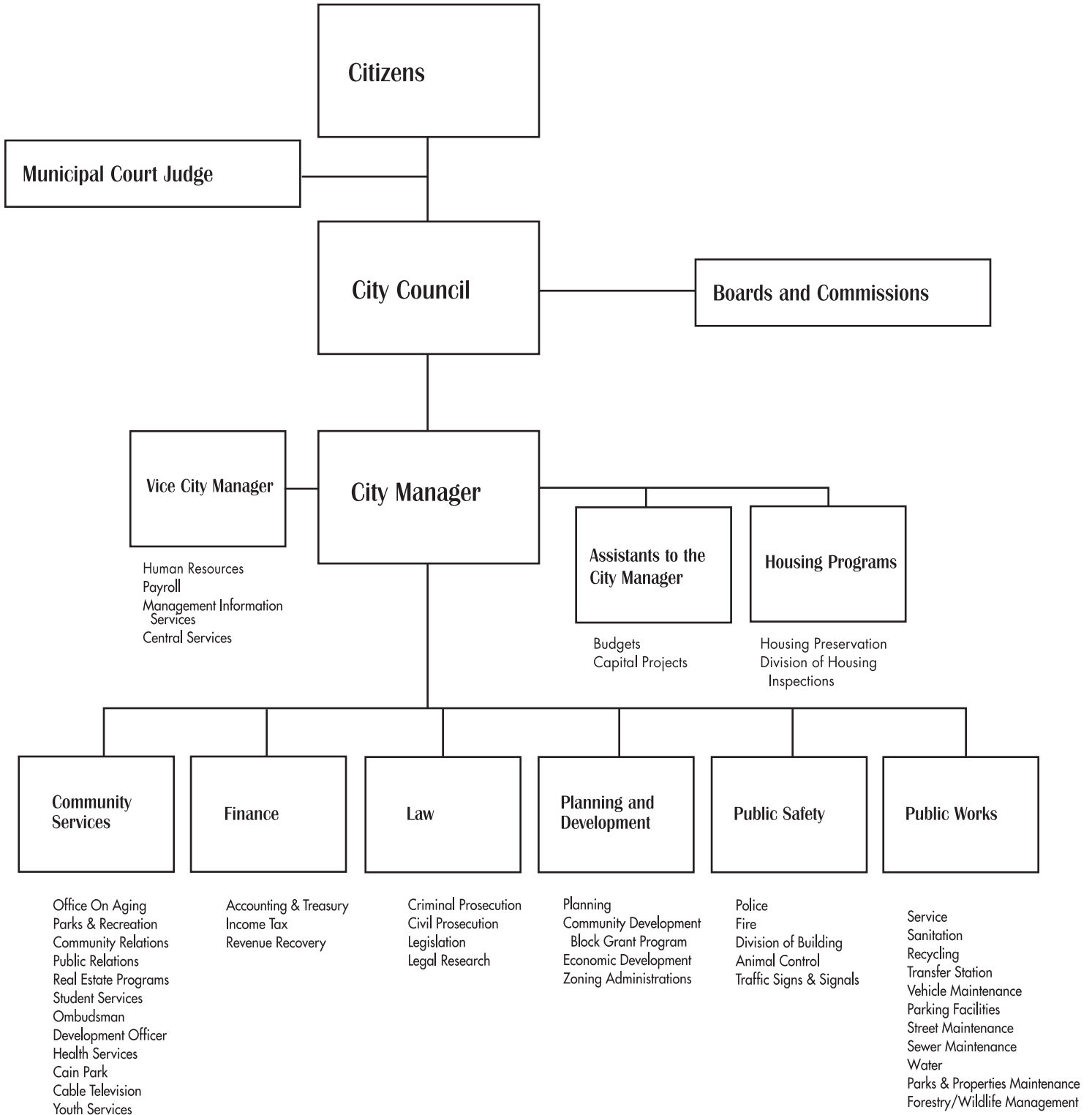
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1999

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

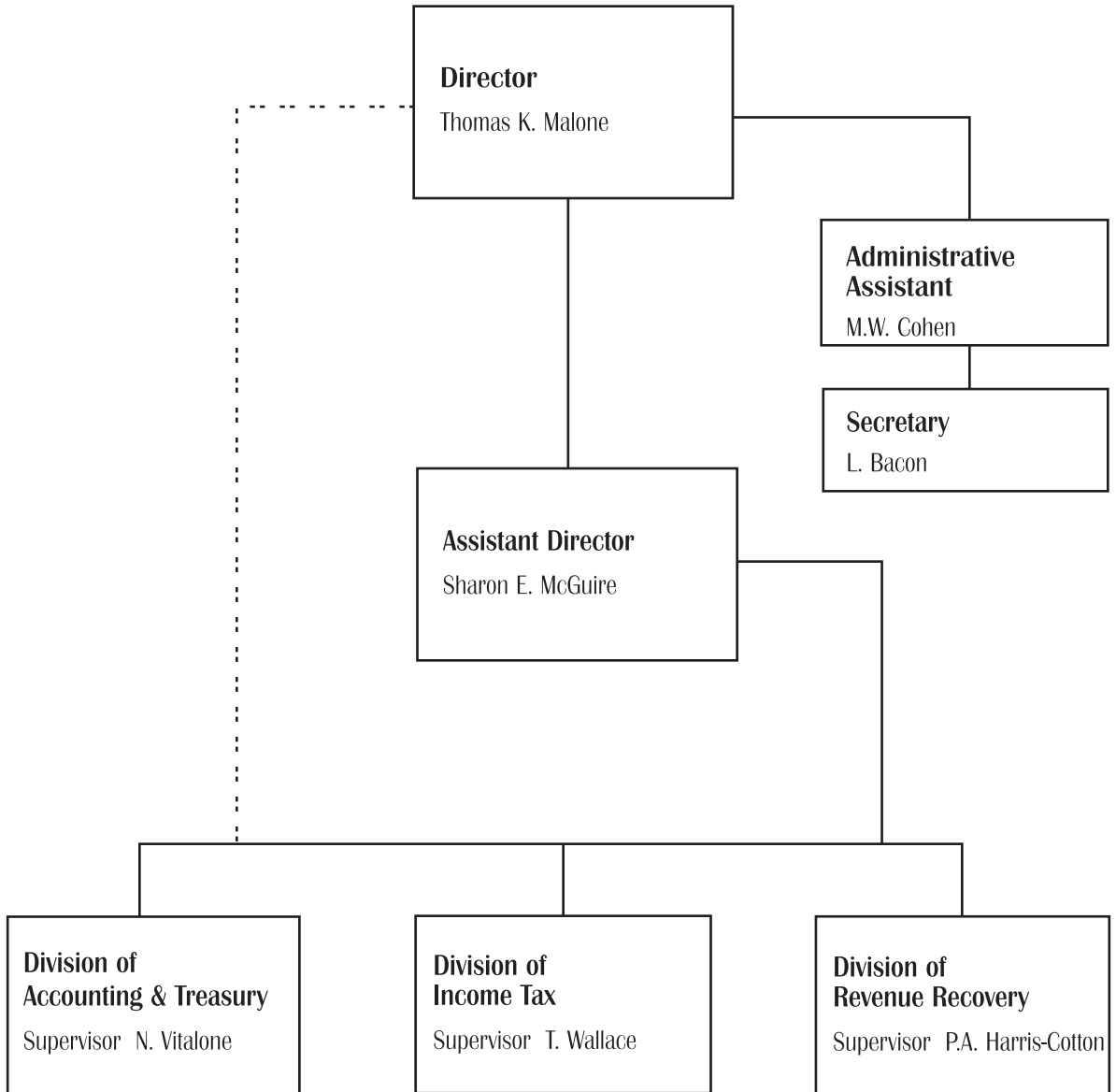


*Anne Spray Kinney*  
President

*Jeffrey L. Esser*  
Executive Director



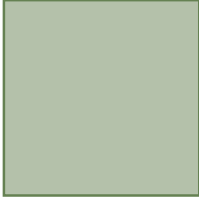
**DEPARTMENT OF FINANCE ORGANIZATION** as of December 31, 2000



# FINANCIAL SECTION



**HOMES FOR TODAY...**  
CLEVELAND HEIGHTS PRIDES ITSELF ON ITS DIVERSE ARRAY OF HOUSING, FROM SMALL BUNGALOWS TO STATELY TUDORS. IN 2000, GROUND WAS BROKEN FOR SEVERAL NEW TOWNHOME DEVELOPMENTS, PERFECT FOR EMPTY NESTERS OR WORKING COUPLES. THE GREYTON COURT DEVELOPMENT OF 22 TOWNHOMES IN THE NOBLE NELA AREA HAS BEEN VERY SUCCESSFUL. BY EARLY 2001, ALL ELEVEN OF THE UNITS COMPLETED OR UNDER CONSTRUCTION HAD BEEN SOLD AND WORK WAS STARTING ON THE THIRD OF FOUR BUILDINGS PLANNED.







## INDEPENDENT AUDITORS' REPORT

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

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

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Cleveland Heights, Ohio as of December 31, 2000 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 11, 2001 on our consideration of the City of Cleveland Heights' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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 Cleveland Heights, Ohio. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

*Ciuni & Panichi, Inc.*

Cleveland, Ohio  
April 11, 2001  
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# **CITY OF CLEVELAND 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 proprietary fund types.

# CITY OF CLEVELAND HEIGHTS, OHIO

## **COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS**

**DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<u>Assets and Other Debits</u>				
Assets:				
Equity in City Treasury Cash	\$ 9,008,497	\$ 5,585,276	\$ 3,311,339	\$ 11,719,320
Receivables (Net of Allowance for Uncollectibles):				
Taxes	7,074,694	576,931	4,889,124	-
Accounts	82,652	-	-	-
Deferred Special Assessments	-	1,329,846	-	-
Accrued Interest	244,176	11,925	-	11,902
Loans	-	1,121,075	-	-
Due from Other Governments	-	86,371	-	-
Due from Other Funds	173,316	781,398	-	87,562
Inventory of Supplies	267,556	-	-	-
Restricted Assets: Deposits	-	-	-	-
Fixed Assets, (Net of Accumulated Depreciation)	-	-	-	-
Other Debits:				
Amount Available in Debt Service Fund	-	-	-	-
Amount to be Provided for Retirement of General Long-Term Obligations	-	-	-	-
Total Assets	\$ <u>16,850,891</u>	\$ <u>9,492,822</u>	\$ <u>8,200,463</u>	\$ <u>11,818,784</u>

The accompanying notes are an integral part of these combined financial statements

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>	
<u>Enterprise</u>	<u>Internal Service</u>	<u>Trust and Agency</u>	<u>General Fixed Assets</u>	<u>General Long-Term Obligations</u>	<u>2000</u>	<u>1999</u>
\$ 4,313,181	\$ 290,957	\$ 899,208	\$ -	\$ -	\$ 35,127,778	\$ 43,231,294
-	-	-	-	-	12,540,749	12,130,969
2,829,530	-	-	-	-	2,912,182	2,636,707
-	-	-	-	-	1,329,846	2,420,989
37,334	19,650	580	-	-	325,567	333,538
-	-	-	-	-	1,121,075	872,201
40,698	-	-	-	-	127,069	474,309
38,293	1,715,000	-	-	-	2,795,569	705,791
189,604	-	-	-	-	457,160	458,752
971,311	-	-	-	-	971,311	1,020,000
20,193,561	-	-	36,753,655	-	56,947,216	47,448,236
-	-	-	-	3,223,776	3,223,776	3,067,926
				<u>23,786,010</u>	<u>23,786,010</u>	<u>25,777,326</u>
<u>\$ 28,613,512</u>	<u>\$ 2,025,607</u>	<u>\$ 899,788</u>	<u>\$ 36,753,655</u>	<u>\$ 27,009,786</u>	<u>\$ 141,665,308</u>	<u>\$ 140,578,038</u>

Continued

# CITY OF CLEVELAND HEIGHTS, OHIO

## COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS – CONTINUED DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR 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, Equity And Other Credits</u>				
Liabilities:				
Vouchers and Accounts Payable	\$ 624,651	\$ 299,489	\$ -	\$ 1,104,925
Accrued Wages and Benefits	1,263,998	1,335,739	-	-
Contracts Payable - Retainage				
Percentage	-	54,993	-	739,513
Lease Commitments Payable	-	-	-	-
Due to Other Funds	235,826	82,955	87,562	2,286,362
Due to Other Governments	-	-	-	-
Deferred Revenue	5,884,862	1,806,998	4,889,125	-
Restricted/Refundable Deposits	-	-	-	-
Bond Anticipation Notes Payable	-	-	-	2,853,000
Accrued Interest Payable	-	-	-	87,562
Accrued General Liability Reserve	73,712	-	-	-
Loans Payable	-	67,654	-	-
General Obligation Bonds Payable	-	-	-	-
Accrued Compensated Absences	-	-	-	-
Total Liabilities	<u>8,083,049</u>	<u>3,647,828</u>	<u>4,976,687</u>	<u>7,071,362</u>
Equity and Other Credits:				
Investment in General Fixed Assets	-	-	-	-
Contributed Capital:				
Contributed from Special Assessments	-	-	-	-
Contributed from Governments	-	-	-	-
Contributed from Other Funds	-	-	-	-
Capital Grants (Net of Accumulated Amortization)	-	-	-	-
Retained Earnings:				
Reserved for Workers' Compensation	-	-	-	-
Unreserved	-	-	-	-
Fund Balance:				
Reserved for Encumbrances	210,895	290,929	-	8,381,212
Reserved for Loans	-	1,121,075	-	-
Reserved for Inventory of Supplies	267,556	-	-	-
Unreserved; Undesignated (Deficit)	<u>8,289,391</u>	<u>4,432,990</u>	<u>3,223,776</u>	<u>(3,633,790)</u>
Total Fund Equity and Other Credits	<u>8,767,842</u>	<u>5,844,994</u>	<u>3,223,776</u>	<u>4,747,422</u>
Total Liabilities, Equity, and Other Credits	<u>\$ 16,850,891</u>	<u>\$ 9,492,822</u>	<u>\$ 8,200,463</u>	<u>\$ 11,818,784</u>

The accompanying notes are an integral part of these combined financial statements

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>	
<u>Enterprise</u>	<u>Internal Service</u>	<u>Trust and Agency</u>	<u>General Fixed Assets</u>	<u>General Long-Term Obligations</u>	<u>2000</u>	<u>1999</u>
\$ 69,375	\$ -	\$ -	\$ -	\$ -	\$ 2,098,440	\$ 2,015,599
237,509	832,781	-	-	-	3,670,027	3,730,183
22,582	-	-	-	-	817,088	96,718
-	-	-	-	376,021	376,021	339,842
-	-	102,864	-	-	2,795,569	705,791
-	420,638	98,373	-	-	519,011	555,195
-	-	-	-	-	12,580,985	13,287,398
1,020,027	-	360,158	-	-	1,380,185	1,414,748
-	-	-	-	-	2,853,000	2,070,000
-	-	-	-	-	87,562	27,730
-	-	-	-	-	73,712	102,863
1,055,721	-	-	-	-	1,123,375	1,095,844
-	-	-	-	24,355,000	24,355,000	26,470,000
-	-	-	-	<u>2,278,765</u>	<u>2,278,765</u>	<u>2,035,410</u>
<u>2,405,214</u>	<u>1,253,419</u>	<u>561,395</u>	<u>-</u>	<u>27,009,786</u>	<u>55,008,740</u>	<u>53,947,321</u>
-	-	-	36,753,655	-	36,753,655	27,647,308
32,963	-	-	-	-	32,963	32,963
2,376,110	-	-	-	-	2,376,110	2,099,485
3,509,430	-	-	-	-	3,509,430	3,608,807
42,586	-	-	-	-	42,586	53,859
-	772,188	-	-	-	772,188	649,943
20,247,209	-	-	-	-	20,247,209	19,038,058
-	-	-	-	-	8,883,036	2,115,107
-	-	-	-	-	1,121,075	872,201
-	-	-	-	-	267,556	254,549
-	-	338,393	-	-	<u>12,650,760</u>	<u>30,258,437</u>
<u>26,208,298</u>	<u>772,188</u>	<u>338,393</u>	<u>36,753,655</u>	<u>-</u>	<u>86,656,568</u>	<u>86,630,717</u>
\$ <u>28,613,512</u>	\$ <u>2,025,607</u>	\$ <u>899,788</u>	\$ <u>36,753,655</u>	\$ <u>27,009,786</u>	\$ <u>141,665,308</u>	\$ <u>140,578,038</u>

## CITY OF CLEVELAND HEIGHTS, OHIO

### **COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Revenues</b>				
Property Taxes	\$ 4,481,708	\$ 363,381	\$ 3,778,636	\$ 883,074
Municipal Income Taxes	20,135,111	-	-	-
Other Local Taxes	186,459	303,640	-	-
State Levied Shared Taxes	4,666,608	1,087,928	-	-
Intergovernmental Grants and Contracts	657,585	2,691,148	-	-
Charges for Services	1,186,295	338,676	-	-
Fees, Licenses, and Permits	941,980	223,176	-	-
Interest Earnings	1,415,494	86,396	-	965,354
Special Assessments	-	1,073,912	-	-
Fines and Forfeitures	2,082,131	141,820	-	-
All Other Revenue	<u>680,213</u>	<u>1,518,778</u>	<u>135</u>	<u>34,820</u>
Total Revenues	<u>36,433,584</u>	<u>7,828,855</u>	<u>3,778,771</u>	<u>1,883,248</u>
<b>Expenditures</b>				
Current:				
Public Safety	12,692,494	3,208,534	-	-
Public Health	381,495	4,362	-	-
Culture and Recreation	1,569,774	586,110	-	9,501,627
Community Development	2,725,883	3,827,814	-	748,925
Sanitation	2,863,542	8,489	-	349,333
Transportation	2,737,375	1,743,366	-	256,434
General Government	11,191,191	165,662	25,906	130,952
Capital Outlay	-	36,880	-	2,269,030
Debt Service:				
Principal	-	-	2,115,000	-
Interest and Fiscal Charges	-	-	1,422,183	138,906
Total Expenditures	<u>34,161,754</u>	<u>9,581,217</u>	<u>3,563,089</u>	<u>13,395,207</u>
Excess of Revenues Over (Under)				
Expenditures	<u>2,271,830</u>	<u>(1,752,362)</u>	<u>215,682</u>	<u>(11,511,959)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Refunding Bonds	-	67,910	-	-
Operating Transfers - In	-	2,448,090	-	959,832
Operating Transfers - Out	(2,942,150)	(399,940)	(59,832)	-
Other Financing Sources	-	-	-	-
Other Financing Uses	-	-	-	-
Sale of Assets	3,826	-	-	-
Inception of Capital Lease	-	115,000	-	-
Total Other Financing Sources (Uses)	<u>(2,938,324)</u>	<u>2,231,060</u>	<u>(59,832)</u>	<u>959,832</u>

The accompanying notes are an integral part of these combined financial statements



Fiduciary Fund Type	Totals	
	(Memorandum Only)	
	2000	1999
Expendable Trust		
\$ -	\$ 9,506,799	\$ 9,334,149
-	20,135,111	19,609,170
-	490,099	438,001
-	5,754,536	6,391,439
-	3,348,733	3,110,374
-	1,524,971	1,659,907
-	1,165,156	1,282,469
5,111	2,472,355	2,173,847
-	1,073,912	1,058,733
-	2,223,951	2,055,224
<u>5,196</u>	<u>2,239,142</u>	<u>1,840,791</u>
<u>10,307</u>	<u>49,934,765</u>	<u>48,954,104</u>
-	15,901,028	15,021,518
842	386,699	359,960
-	11,657,511	2,938,783
-	7,302,622	7,481,488
-	3,221,364	2,944,514
-	4,737,175	3,723,768
16,266	11,529,977	11,100,883
-	2,305,910	563,223
-	2,115,000	2,040,000
-	1,561,089	1,655,506
<u>17,108</u>	<u>60,718,375</u>	<u>47,829,643</u>
<u>(6,801)</u>	<u>(10,783,610)</u>	<u>1,124,461</u>
-	67,910	2,000,000
-	3,407,922	4,787,470
-	(3,401,922)	(4,784,880)
-	-	750,883
-	-	(584,823)
-	3,826	(2,134,387)
-	115,000	(730,580)
<u>-</u>	<u>192,736</u>	<u>(696,317)</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS (CONTINUED)**

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999**

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	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(666,494)	478,698	155,850	(10,552,127)
Fund Balance at Beginning of Year	9,421,329	5,366,296	3,067,926	15,299,549
Increase (Decrease) in Reserve for Inventory	<u>13,007</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	\$ <u>8,767,842</u>	\$ <u>5,844,994</u>	\$ <u>3,223,776</u>	\$ <u>4,747,422</u>

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Fiduciary Fund Type	Totals (Memorandum Only)	
Expendable Trust	2000	1999
(6,801)	(10,590,874)	428,144
345,194	33,500,294	33,098,832
<u>-</u>	<u>13,007</u>	<u>(26,682)</u>
\$ <u><u>338,393</u></u>	\$ <u><u>22,922,427</u></u>	\$ <u><u>33,500,294</u></u>

## CITY OF CLEVELAND HEIGHTS, OHIO

### **COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL GOVERNMENTAL FUND TYPES**

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

	<u>General Fund</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 4,938,752	\$ 4,481,711	\$ (457,041)
Municipal Income Taxes	18,736,983	20,178,041	1,441,058
Other Local Taxes	173,143	186,459	13,316
State Levied Shared Taxes	4,239,145	4,565,175	326,030
Intergovernmental Grants and Contracts	611,833	658,888	47,055
Charges for Services	1,094,962	1,179,070	84,108
Fees, Licenses, and Permits	874,707	941,980	67,273
Interest Earnings	1,255,883	1,352,472	96,589
Fines and Forfeitures	2,015,810	2,170,845	155,035
Other Revenue	631,635	680,213	48,578
Total Revenues	<u>34,572,853</u>	<u>36,394,854</u>	<u>1,822,001</u>
<u>Expenditures</u>			
Current:			
Public Safety	12,881,865	12,555,703	326,162
Public Health	398,457	384,215	14,242
Culture and Recreation	1,813,461	1,681,915	131,546
Community Development	2,833,970	2,572,215	261,755
Sanitation	2,936,185	2,827,602	108,583
Transportation	2,743,200	2,563,660	179,540
General Government	11,650,017	11,189,620	460,397
Total Expenditures	<u>35,257,155</u>	<u>33,774,930</u>	<u>1,482,225</u>
Excess of Revenues Over (Under) Expenditures	<u>(684,302)</u>	<u>2,619,924</u>	<u>3,304,226</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	(2,731,000)	(2,743,935)	(12,935)
Advances - In	407,455	407,455	-
Advances - Out	-	(82,955)	(82,955)
Sale of Fixed Assets	3,826	3,826	-
Total Other Financing Sources (Uses)	<u>(2,319,719)</u>	<u>(2,415,609)</u>	<u>(95,890)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(3,004,021)</u>	<u>204,315</u>	<u>3,208,336</u>

(Continued)

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES, AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL GOVERNMENTAL FUND TYPES – CONTINUED**

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

	<u>General Fund</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
Cash Fund Balance at Beginning of Year	8,902,544	8,902,544	-
Current Year Charges Against Prior Year's Cash Fund Balance:			
Reserved for Encumbrances	<u>(52,071)</u>	<u>(566,718)</u>	<u>(514,647)</u>
Cash Fund Balance at End of Year:			
Unreserved	5,846,452	8,540,141	2,693,689
Reserved for Encumbrances	<u>-</u>	<u>406,435</u>	<u>406,435</u>
Total Cash Fund Balance at End of Year	\$ <u>5,846,452</u>	\$ <u>8,946,576</u>	\$ <u>3,100,124</u>

(Continued)

The accompanying notes are an integral part of these combined financial statements

## CITY OF CLEVELAND HEIGHTS, OHIO

### **COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL GOVERNMENTAL FUND TYPES – CONTINUED**

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

	Special Revenue Funds		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 400,454	\$ 363,381	\$ (37,073)
Other Local Taxes	262,336	323,135	60,799
State Levied Shared Taxes	1,108,671	1,101,880	(6,791)
Intergovernmental Grants and Contracts	5,079,545	3,019,745	(2,059,800)
Charges for Services	402,267	453,676	51,409
Fees, Licenses, and Permits	200,068	236,014	35,946
Interest Earnings	83,012	81,058	(1,954)
Special Assessments	950,116	1,073,913	123,797
Fines and Forfeitures	154,715	142,173	(12,542)
Other Revenue	<u>1,371,539</u>	<u>1,269,905</u>	<u>(101,634)</u>
Total Revenues	<u>10,012,723</u>	<u>8,064,880</u>	<u>(1,947,843)</u>
<u>Expenditures</u>			
Current:			
Public Safety	3,280,079	3,074,260	205,819
Culture and Recreation	591,520	574,348	17,172
Community Development	5,613,071	3,715,269	1,897,802
Sanitation	6,073	4,478	1,595
Transportation	1,957,724	2,019,612	(61,888)
General Government	<u>203,825</u>	<u>136,403</u>	<u>67,422</u>
Total Expenditures	<u>11,652,292</u>	<u>9,524,370</u>	<u>2,127,922</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,639,569)</u>	<u>(1,459,490)</u>	<u>180,079</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	1,996,375	2,249,875	253,500
Operating Transfers - Out	(490,594)	(978,313)	(487,719)
Advances - In	82,955	82,955	-
Advances - Out	(628,428)	(400,444)	227,984
Loan Proceeds	<u>67,910</u>	<u>67,910</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,028,218</u>	<u>1,021,983</u>	<u>(6,235)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(611,351)</u>	<u>(437,507)</u>	<u>173,844</u>

(Continued)

The accompanying notes are an integral part of these combined financial statements

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES, AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL GOVERNMENTAL FUND TYPES – CONTINUED**

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

	<u>Special Revenue Funds</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Cash Fund Balances at Beginning of Year	5,935,036	5,935,036	-
Current Year Charges Against Prior Year's Cash Fund Balances:			
Reserved for Encumbrances	<u>(137,052)</u>	<u>(428,183)</u>	<u>(291,131)</u>
Cash Fund Balances at End of Year:			
Unreserved	5,186,633	5,069,346	(117,287)
Reserved for Encumbrances	<u>-</u>	<u>512,227</u>	<u>512,227</u>
Total Cash Fund Balances at End of Year	\$ <u>5,186,633</u>	\$ <u>5,581,573</u>	\$ <u>394,940</u>

(Continued)

The accompanying notes are an integral part of these combined financial statements

## CITY OF CLEVELAND HEIGHTS, OHIO

### **COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL GOVERNMENTAL FUND TYPES – CONTINUED**

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

	<u>Debt Service Fund</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 4,538,296	\$ 4,661,711	\$ 123,415
Other Revenue	-	135	135
Total Revenues	<u>4,538,296</u>	<u>4,661,846</u>	<u>123,550</u>
<u>Expenditures</u>			
Current:			
General Government	25,986	25,906	80
Debt Service:			
Principal	4,198,070	4,185,000	13,070
Interest and Fiscal Charges	<u>1,505,944</u>	<u>1,501,257</u>	<u>4,687</u>
Total Expenditures	<u>5,730,000</u>	<u>5,712,163</u>	<u>17,837</u>
Excess of Revenues Over (Under) Expenditures	(1,191,704)	(1,050,317)	141,387
<u>Other Financing Sources (Uses)</u>			
Note Proceeds	<u>1,130,000</u>	<u>1,266,000</u>	<u>136,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(61,704)	215,683	277,387
Cash Fund Balance at Beginning of Year	<u>3,095,656</u>	<u>3,095,656</u>	<u>-</u>
Cash Fund Balance at End of Year:			
Unreserved	3,033,952	3,311,339	277,387
Reserved for Encumbrances	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Fund Balance at End of Year	\$ <u>3,033,952</u>	\$ <u>3,311,339</u>	\$ <u>277,387</u>

(Continued)

The accompanying notes are an integral part of these combined financial statements



## CITY OF CLEVELAND HEIGHTS, OHIO

### **COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL GOVERNMENTAL FUND TYPES – CONTINUED**

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

	Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Interest Earnings	\$ 1,167,104	\$ 925,880	\$ (241,224)
Other Revenue	<u>81,536</u>	<u>34,820</u>	<u>(46,716)</u>
Total Revenues	<u>1,248,640</u>	<u>960,700</u>	<u>(287,940)</u>
<u>Expenditures</u>			
Current:			
Culture and Recreation	17,200,000	17,152,621	47,379
Community Development	1,326,259	1,297,463	28,796
Sanitation	284,507	232,499	52,008
Transportation	241,075	189,076	51,999
General Government	82,637	66,491	16,146
Capital Outlay	<u>1,808,781</u>	<u>1,896,719</u>	<u>(87,938)</u>
Total Expenditures	<u>20,943,259</u>	<u>20,834,869</u>	<u>108,390</u>
Excess of Revenues Over (Under) Expenditures	<u>(19,694,619)</u>	<u>(19,874,169)</u>	<u>(179,550)</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	3,186,362	3,186,362	-
Note Proceeds	<u>1,586,000</u>	<u>1,587,000</u>	<u>1,000</u>
Total Other Financing Sources (Uses)	<u>4,772,362</u>	<u>4,773,362</u>	<u>1,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(14,922,257)	(15,100,807)	(178,550)
Cash Fund Balances at Beginning of Year	18,244,498	18,244,498	-
Current Year Charges Against Prior Year's Cash Fund Balances:			
Reserved for Encumbrances	<u>(291,187)</u>	<u>(1,552,082)</u>	<u>(1,260,895)</u>
Cash Fund Balances at End of Year:			
Unreserved	3,031,054	1,591,609	(1,439,445)
Reserved for Encumbrances	<u>-</u>	<u>10,085,323</u>	<u>10,085,323</u>
Total Cash Fund Balances at End of Year	\$ <u><u>3,031,054</u></u>	\$ <u><u>11,676,932</u></u>	\$ <u><u>8,645,878</u></u>

The accompanying notes are an integral part of these combined financial statements

## CITY OF CLEVELAND HEIGHTS, OHIO

### **COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ALL PROPRIETARY FUND TYPES**

#### **FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999**

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
			<u>2000</u>	<u>1999</u>
<b><u>Operating Revenues</u></b>				
Charges for Services	\$ 10,984,216	\$ -	\$ 10,984,216	\$ 11,628,131
Other Income	<u>98,404</u>	<u>1,323</u>	<u>99,727</u>	<u>465,998</u>
Total Operating Revenues	<u>11,082,620</u>	<u>1,323</u>	<u>11,083,943</u>	<u>12,094,129</u>
<b><u>Operating Expenses</u></b>				
Personal Services	1,149,053	-	1,149,053	1,072,366
Fringe Benefits	294,143	7,689	301,832	310,346
Contractual Services	7,180,606	-	7,180,606	6,282,478
Materials and Supplies	191,373	-	191,373	131,139
Utilities	80,370	-	80,370	58,430
Other Operating	405,243	-	405,243	715,981
Depreciation	<u>815,853</u>	<u>-</u>	<u>815,853</u>	<u>754,672</u>
Total Operating Expenses	<u>10,116,641</u>	<u>7,689</u>	<u>10,124,330</u>	<u>9,325,412</u>
Operating Income (Loss)	965,979	(6,366)	959,613	2,768,717
<b><u>Non-Operating Revenues (Expenses)</u></b>				
Interest Income	230,499	128,611	359,110	301,361
Loss on Sale of Assets	(140,351)	-	(140,351)	-
Reimbursement - Capital Outlay	-	-	-	589
Interest and Fiscal Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,724)</u>
Total Non-Operating Revenues (Expenses)	<u>90,148</u>	<u>128,611</u>	<u>218,759</u>	<u>293,226</u>
Net Income Before Operating Transfers	1,056,127	122,245	1,178,372	3,061,943
Operating Transfers - In	-	-	-	910
Operating Transfers - Out	<u>(6,000)</u>	<u>-</u>	<u>(6,000)</u>	<u>-</u>
Net Income	1,050,127	122,245	1,172,372	3,062,853
Add Depreciation on Fixed Assets Acquired by Contribution	<u>159,024</u>	<u>-</u>	<u>159,024</u>	<u>171,676</u>
Increase in Retained Earnings	1,209,151	122,245	1,331,396	3,234,529
Retained Earnings at Beginning of Year	<u>19,038,058</u>	<u>649,943</u>	<u>19,688,001</u>	<u>16,453,472</u>
Retained Earnings at End of Year	\$ <u>20,247,209</u>	\$ <u>772,188</u>	\$ <u>21,019,397</u>	\$ <u>19,688,001</u>

The accompanying notes are an integral part of these combined financial statements

# CITY OF CLEVELAND HEIGHTS, OHIO

## COMBINED STATEMENT OF CASH FLOWS – ALL PROPRIETARY FUND TYPES

### FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999

	Enterprise	Internal Service	Totals (Memorandum Only)	
			2000	1999
Operating Activities:				
Cash Received from				
Customers	\$ 10,715,967	\$ -	\$ 10,715,967	\$ 11,738,144
Cash Payments to Suppliers	(8,180,927)	-	(8,180,927)	(7,193,411)
Cash Payments to Employees	(1,458,050)	(137,413)	(1,595,463)	(1,386,388)
Other Operating Receipts	<u>57,706</u>	<u>1,323</u>	<u>59,029</u>	<u>67,529</u>
Net Cash Provided by (Used For) Operating Activities	<u>1,134,696</u>	<u>(136,090)</u>	<u>998,606</u>	<u>3,225,874</u>
Noncapital Financing Activities:				
Operating Transfers - Out	<u>(6,000)</u>	<u>(1,715,000)</u>	<u>(1,721,000)</u>	<u>(103,457)</u>
Capital and Related Financing Activities:				
Issue II Loan Proceeds	15,441	-	15,441	536,642
Acquisition and Construction of Capital Assets	(1,023,837)	-	(1,023,837)	(3,118,606)
Principal Paid on Loan	(55,564)	-	(55,564)	-
Principal Paid on Notes	-	-	-	(343,000)
Interest Paid on Notes	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,308)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(1,063,960)</u>	<u>-</u>	<u>(1,063,960)</u>	<u>(2,938,272)</u>
Investing Activities:				
Interest Earned on Investments	<u>235,070</u>	<u>131,831</u>	<u>366,901</u>	<u>280,900</u>
Net Increase (Decrease) in Cash and Cash Equivalents	299,806	(1,719,259)	(1,419,453)	465,045
Cash and Cash Equivalents at Beginning of Year	<u>4,984,686</u>	<u>2,010,216</u>	<u>6,994,902</u>	<u>6,529,857</u>
Cash and Cash Equivalents at End of Year	\$ <u>5,284,492</u>	\$ <u>290,957</u>	\$ <u>5,575,449</u>	\$ <u>6,994,902</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## COMBINED STATEMENT OF CASH FLOWS – ALL PROPRIETARY FUND TYPES

### FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999

	Enterprise	Internal Service	Totals (Memorandum Only)	
			2000	1999
<u>Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities</u>				
Operating Income (Loss)	\$ 965,979	\$ (6,366)	\$ 959,613	\$ 2,768,717
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities:				
Depreciation	815,853	-	815,853	754,672
Change in Operating Assets and Liabilities:				
Receivables	(268,250)	-	(268,250)	(293,537)
Inventory	14,599	-	14,599	(11,385)
Due from Other Governments	17,337	-	17,337	22,661
Vouchers and Accounts Payable	(380,857)	-	(380,857)	266,239
Accrued Wages and Benefits Payable	(14,854)	(129,724)	(144,578)	(220,007)
Customer Deposits	(15,111)	-	(15,111)	(61,486)
Total Adjustments	<u>168,717</u>	<u>(129,724)</u>	<u>38,993</u>	<u>457,157</u>
Net Cash Provided by (Used For) Operating Activities	\$ <u>1,134,696</u>	\$ <u>(136,090)</u>	\$ <u>998,606</u>	\$ <u>3,225,874</u>

#### Noncash Investing, Capital and Financing Activities

In 1999, the Utilities Enterprise Fund recorded an interfund receivable as a result of OPWC proceeds received in the General Fund and required to be recorded in the Utilities Fund. At December 31, 2000, this amount has not yet been transferred.

In 2000, the Utilities Enterprise Fund recorded contributed capital of \$325,000 which consisted of C.D.B.G. funding of \$150,000 for Caledonia Road water lines and \$175,000 for North Coventry Road water lines.

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

**DECEMBER 31, 2000**

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. REPORTING ENTITY

The City of Cleveland Heights is a home rule municipal corporation operating under its own charter since August 9, 1921. The charter provides that the City operate under the council/manager form of government. The city manager, appointed by the seven-member elected Council, is the chief administrative officer of the City. The City provides the following services: Public Safety, Street Maintenance, Refuse Collection, Recreation Programs, Municipal Court, Public Health, Community Development, Public Improvements, Water and Sewer Services, and General Administrative Services.

As defined by generally accepted accounting principles established by the Governmental Accounting Standards Board (GASB Statement No. 14), the financial reporting entity consists of the City (the primary government), as well as its component units. Component units are defined as legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

Based upon the foregoing criteria, these financial statements do not include any component units.

#### B. BASIS OF PRESENTATION

The financial reporting practices of the City conform to generally accepted accounting principles as applicable to local governments.

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. Individual funds and account groups which are used by the City and are summarized in the accompanying combined financial statements are classified as follows:

##### Governmental Funds

General Fund - To account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available for any purpose, provided it is expended or transferred in accordance with the Charter and legislation of the City of Cleveland Heights and/or the general laws of the State of Ohio.

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

Debt Service Funds - To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

#### B. BASIS OF PRESENTATION - CONTINUED

Capital Projects Funds - To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary or Trust Funds).

#### Proprietary Funds

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

Internal Service Fund - To account for the financing of services provided by one department to other departments of the City on a cost reimbursement basis.

#### Fiduciary Funds

Trust And Agency Funds - To account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The City's Trust Funds are all considered to be expendable. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

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

#### Account Groups

General Fixed Assets Account Group - To account for all fixed assets of the City except those accounted for in the Proprietary Funds.

General Long-Term Obligations Account Group - To account for all unmatured long-term obligations of the City except those accounted for in the Proprietary and Trust Funds.

#### C. BASIS OF ACCOUNTING

Basis of accounting refers to the method by which revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made regardless of the measurement focus applied.

# **CITY OF CLEVELAND HEIGHTS, OHIO**

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

**DECEMBER 31, 2000**

---

### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

#### **C. BASIS OF ACCOUNTING - CONTINUED**

All Governmental and Expendable Trust Funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. Under this basis revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Agency fund assets and liabilities are recognized on the modified accrual basis and do not involve a measurement focus.

#### **Revenue Recognition**

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available (i.e., collectible within the current period or soon enough thereafter to be used to pay obligations of the current period): investment earnings, income taxes withheld by employers, inheritance taxes, fines and forfeitures, and state-levied locally shared taxes (including motor vehicle fees). Reimbursements due for federally funded projects are accrued as revenue at the time eligible expenditures are made.

Property taxes and special assessments though measurable, are not available soon enough in the subsequent year to finance current period obligations. Therefore, property tax and special assessment receivables are recorded and deferred until they become available.

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

#### **Expenditure Recognition**

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related liability is incurred except for unmatured principal and interest on general long-term debt which are recognized when paid. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

All proprietary type funds are accounted for using the accrual basis of accounting and the economic resources measurement focus. These funds account for operations that are primarily financed by user charges. The measurement focus concerns determining costs as a means of maintaining the capital investment and management control. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred. Allocations of costs, such as depreciation, are recorded in proprietary funds. Unbilled utility service receivables are recorded at each year end.

# **CITY OF CLEVELAND HEIGHTS, OHIO**

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

**DECEMBER 31, 2000**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

#### **D. INVESTMENTS**

Investments at December 31, 2000, amounted to \$35,387,079 and are stated at fair value which equals the carrying amount. None of the investments are reported at amortized cost.

#### **E. CASH AND CASH EQUIVALENTS**

For the purpose of the statement of cash flows, the Proprietary Fund Types consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

#### **F. INVENTORY**

Inventories are stated at cost in the Governmental Funds and at the lower of cost or market in the Proprietary Funds, on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the Governmental and Expendable Trust Funds when purchased and expenses in the Proprietary Funds when used.

#### **G. FIXED ASSETS**

Fixed assets include land, buildings, improvements, and equipment owned by the City. When purchased, such assets are recorded as expenditures in the Governmental Funds and are accounted for in the General Fixed Assets Account Group.

Infrastructure fixed assets such as streets, sidewalks, curbs and gutters are not capitalized by the City and are not reported as part of the General Fixed Assets Account Group.

Fixed assets in the Proprietary Funds are capitalized in the individual funds in which they are utilized.

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

Depreciation on fixed assets used in Proprietary Funds is computed and recorded using the straight-line method. Accumulated depreciation on fixed assets used in Governmental Funds is not recorded in the Governmental Funds, but instead is recorded in the General Fixed Assets Account Group also utilizing the straight-line method.

Depreciation recognized on assets acquired or constructed with contributed capital is closed to the appropriate contributed capital account. Net income or loss, adjusted by the amount of depreciation on fixed assets acquired with contributed capital, is closed to retained earnings.



# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

#### G. FIXED ASSETS - CONTINUED

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

Buildings	30-50 years
Improvements/Infrastructure	10-50 years
Equipment	3-10 years

#### H. INTERGOVERNMENTAL REVENUES

Federal grants awarded on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlements occur. All other federal reimbursable-type grants are recorded as intergovernmental receivables and revenues when the related expenditures are incurred.

#### I. 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 combined financial statements generally reflect such transactions as operating transfers. To the extent that certain transactions between funds had not been paid or received as of December 31, 2000, interfund amounts receivable or payable have been recorded.

#### J. ACCOUNTING AND FINANCIAL REPORTING FOR PROPRIETARY FUNDS

Under the guidelines of Governmental Accounting Standards Board Statement 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 proprietary activities. The adoption of this approach to accounting for proprietary activities by the City required no change from prior years.

#### K. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles, nor are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

#### L. COMPARATIVE DATA

Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the City's financial position and results of operations.

# **CITY OF CLEVELAND HEIGHTS, OHIO**

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

**DECEMBER 31, 2000**

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### **NOTE 2 - LEGAL COMPLIANCE-BUDGETS**

#### **General Budget Policies**

By July 15, the City Manager submits an annual operating budget for all funds for the following fiscal year to City Council for consideration and passage. While the City adopts a budget for all funds, the City is legally required to report on such budgets only for its Governmental Fund Type funds. The adopted budget is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

The County Budget Commission certifies its actions relative to the annual budget to the City by September 1. As part of this certification, the City receives an Official Certificate of Estimated Resources which states projected revenues by fund. On or about January 1, this certificate is amended to include any unencumbered fund balances from the preceding year. Prior to December 31, the City must revise its budget so that the total estimated expenditures from any fund during the ensuing fiscal year will not exceed the amount as stated on the Amended Official Certificate of Resources. The revised budget then serves as the basis for the annual appropriation ordinance.

An appropriation ordinance (the appropriated budget) to control the level of expenditures must be legally enacted on or about January 1. The ordinance may be temporary in nature in that its effectiveness applies from the date on which it is enacted to the date on which a permanent appropriation ordinance must be passed. Ohio law requires the permanent appropriation ordinance to be passed no later than April 1 of the fiscal year for which it applies.

The City maintains its legal level of budgetary control at the fund level. However, management control is exercised at the department level (Police, Fire, Law, etc.) within each function (Public Safety, Public Health, Culture and Recreation, Community Development, Sanitation, Transportation, and General Government). The City Manager is authorized to transfer budgeted amounts within each fund (between departments), so long as the total amount appropriated by Council for each individual fund is not exceeded. Amendments to the 2000 appropriation ordinance were approved by City Council as provided by the City Charter. Amendments to the 2000 appropriation ordinance by fund type were immaterial in nature.

Unencumbered appropriation balances lapse at year end and revert to the respective funds from which they were originally appropriated, thus becoming available for future appropriation.

#### **Encumbrances**

As part of formal budgetary control over governmental funds, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the Non-GAAP budget basis in order to reserve that portion of the applicable appropriation. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balance for subsequent-year expenditures for the governmental funds.

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 2 - LEGAL COMPLIANCE-BUDGETS - CONTINUED

#### Budget Basis Of Accounting

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

The Combined Statement of Revenues, Expenditures, Encumbrances and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types is presented on the budgetary basis to provide a relevant comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are:

- (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- (2) Expenditures are recorded when paid in cash or encumbered (budget) as opposed to when susceptible to accrual (GAAP).
- (3) Encumbrances are recorded as the equivalent of expenditures (budget) as opposed to reservation of fund balance (GAAP).

The adjustments necessary to convert results of operations and fund balances at the end of the year on the GAAP basis to the budget basis 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 (as reported)	\$ (666,494)	\$ 478,698	\$ 155,850	\$ (10,552,127)
Increase (decrease) due to:				
Revenue Accruals	368,725	(239,381)	2,149,075	2,890,982
Expenditure Accruals	341,801	(592,780)	(2,089,242)	1,093,579
Encumbrances:				
Current year charges against prior year's cash fund balance reserved for encumbrances	566,718	428,183	-	1,552,082
Encumbered at December 31, 2000, but recorded as the equivalent of cash expenditures for budgetary purposes	<u>(406,435)</u>	<u>(512,227)</u>	<u>-</u>	<u>(10,085,323)</u>
Non-GAAP Budget Basis	\$ <u>204,315</u>	\$ <u>(437,507)</u>	\$ <u>215,683</u>	\$ <u>(15,100,807)</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 3 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible (used in business) personal property located in the City. Real property taxes and public utility taxes are levied after October 1 on the assessed value listed as of the prior January 1, the lien date. Tangible personal property taxes attach as a lien and are levied on January 1 of the current year.

Real property is assessed at 35% of true (market) value. The County Auditor is required to reappraise all real estate once every six years. Equalization adjustments are then made in the third year following reappraisal. The true value of personal property is based on composite annual allowances and is assessed at 88%, except public utility production equipment which is assessed at 100% of true value (50% of cost), the personal property of rural electric companies which is assessed at 50% of true value, and the personal property of railroads which is assessed at 25% of true value. Effective in tax year 1995, all interexchange telephone personal property is assessed at 25%. Local exchange telephone personal property added to the tax roles during tax year 1995 and thereafter is assessed at 25% of true value; existing personal property is assessed at 88%. All other tangible personal property used in a business is assessed at 25% of true value.

The assessed valuation upon which the 2000 levy [fourteen and eight-tenths mills (\$.0148) on each dollar of tax valuation] was based is as follows:

	<u>Assessed Value</u>
Real property (other than public utility)	\$ 726,866,140
Public utility real and personal tangible property	27,071,690
Tangible personal property (other than public utility)	<u>29,093,694</u>
<b>TOTAL ASSESSED VALUATION</b>	<b>\$ <u>783,031,524</u></b>

Real Property taxes are payable annually or semi-annually. If paid annually, payment is due January 20; if paid semi-annually, the first payment is due January 20 with the remainder payable by June 20. Taxes not paid become delinquent after December 31 of the year in which payable. Under certain circumstances, state statute permits earlier or later payment dates to be established.

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the City.

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 4 - INCOME TAXES

The City levies a municipal income tax of 2% on all salaries, wages, commissions and other compensation, and net profits earned within the City as well as incomes of residents earned outside the City. In the latter case the City allows a credit of 50% of the tax paid to another municipality to a maximum of one-half of one percent of income earned outside the City.

Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly as required. Corporations and other individual taxpayers are required to pay their estimated tax quarterly (if the annual estimated tax is greater than ten dollars) and file a declaration annually.

### NOTE 5 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments through cooperative agreements and grants receivable at December 31, 2000, are as follows:

<u>Fund Type</u>	<u>Federal</u>	<u>Local</u>	<u>Total</u>
Special Revenue	\$ 82,955	\$ 3,416	\$ 86,371
Enterprise	-	40,698	40,698
Total	\$ <u>82,955</u>	\$ <u>44,114</u>	\$ <u>127,069</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 6 - INTERFUND BALANCES

Individual fund interfund receivable and payable balances at December 31, 2000, are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
<u>Current</u>		
General	\$ <u>173,316</u>	\$ <u>235,826</u>
Special Revenue Funds:		
Communications System Operating	16,608	-
Earned Benefits	180,925	-
Municipal Court Computerization	12,503	-
HOME Program	-	82,955
Local Programming	<u>571,362</u>	<u>-</u>
Total Special Revenue Funds	<u>781,398</u>	<u>82,955</u>
Debt Service Funds:		
General Obligation Bond Retirement	<u>-</u>	<u>87,562</u>
Capital Projects Funds:		
Capital Improvements	87,562	-
Recreation Improvements	<u>-</u>	<u>2,286,362</u>
Total Capital Project Funds	<u>87,562</u>	<u>2,286,362</u>
Enterprise Fund:		
Utilities	<u>38,293</u>	<u>-</u>
Internal Service Fund:		
Worker's Compensation Self-Insurance	<u>1,715,000</u>	<u>-</u>
Trust And Agency Funds:		
Municipal Court	<u>-</u>	<u>102,864</u>
Total Current Interfund Receivables/Payables At December 31, 2000	\$ <u>2,795,569</u>	\$ <u>2,795,569</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 7 - CHANGES IN GENERAL FIXED ASSETS

Changes in general fixed assets during the year ended December 31, 2000, were as follows:

<u>Class</u>	<u>Balance December 31 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31 2000</u>
Land	\$ 4,159,056	\$ 217,537	\$ 732,455	\$ 3,644,138
Buildings	17,768,901	2,272,801	201,254	19,840,448
Improvements	9,349,289	-	58,746	9,290,543
Equipment	10,714,878	1,340,969	102,391	11,953,456
Construction in Progress	<u>1,978,006</u>	<u>9,636,597</u>	<u>1,442,768</u>	<u>10,171,835</u>
TOTALS	43,970,130	\$ <u>13,467,904</u>	\$ <u>2,537,614</u>	54,900,420
Accumulated Depreciation	<u>(16,322,822)</u>			<u>(18,146,765)</u>
Net of Accumulated Depreciation	\$ <u>27,647,308</u>			\$ <u>36,753,655</u>

### NOTE 8 - PROPRIETARY FUNDS FIXED ASSETS

Proprietary Funds fixed assets at December 31, 2000, were as follows:

<u>Class</u>	<u>Total Proprietary</u>
Land	\$ 1,393,655
Buildings	4,651,832
Improvements/Infrastructure	13,783,387
Machinery And Equipment	<u>5,794,475</u>
TOTALS	25,623,349
Less Accumulated Depreciation	<u>(5,429,788)</u>
Fixed Assets, Net Of Accumulated Depreciation	\$ <u>20,193,561</u>

### NOTE 9 - PENSION PLAN OBLIGATIONS

#### Plan Description

Most police officers and all firefighters participate in the Ohio Police and Fire Pension Fund (OP&F). Some police officers are members of the Public Employees Retirement System (PERS) of Ohio's Law Enforcement Division and all other City employees are required to be members of the PERS Local Government Employee's Division. Both OP&F and PERS are cost-sharing, multiple-employer defined benefit pension plans. Both plans provide retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries.

# **CITY OF CLEVELAND HEIGHTS, OHIO**

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

**DECEMBER 31, 2000**

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### **NOTE 9 - PENSION PLAN OBLIGATIONS - CONTINUED**

Benefit provisions are established and may be amended by the Ohio State Legislature and are codified in Chapter 742 (OP&F) and Chapter 145 (PERS) of the Ohio Revised Code. Both OP&F and PERS issue publicly available financial reports that include financial information and required supplementary information for the plan. The OP&F report may be obtained by writing to them at 140 East Town Street, Columbus, Ohio 43215-5164. Parties wishing to obtain a copy of the PERS report may submit a written request to them at 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

#### **Funding Policy**

The Ohio Revised Code provides statutory authority for employee and employer contributions to OP&F and PERS. The rates stated below were the actuarially-determined contribution requirements for OP&F and PERS. Required contributions to OP&F and PERS are used to fund pension obligations and health care programs.

OP&F members are required to contribute 10% of their annual covered salary, and the City is required to contribute 19.5% and 24.0% respectively for police officers and firefighters. The City's contributions to OP&F for the years ending December 31, 2000, 1999, and 1998 were \$1,774,764, \$1,664,933, and \$1,556,738, respectively, equal to 100% of the required contribution for each year.

The employee contribution rates to PERS are 8.5% for employees other than law enforcement. Law enforcement employees contribute 9.0% of covered salary. The retirement board instituted a temporary employer contribution rate rollback for calendar year 2000. The rate rollback was 20% for local governments and 6% for law enforcement divisions. The 2000 employer contribution rate for local government employer units was 15.70% of covered payroll for law enforcement. The employer rate was 10.84% of covered payroll other than law enforcement. The 1999 employer contribution rate for employees other than law enforcement was 13.55% of covered payroll. The law enforcement employer rate was 16.70% of covered payroll. The City's required contributions to PERS for the years ending December 31, 2000, 1999, and 1998 were \$1,786,468, \$1,888,571, and \$1,794,194, respectively, and are equal to 100% of the dollar amount billed.

### **NOTE 10 - COMPENSATED ABSENCES**

In accordance with Governmental Accounting Standards' Board (GASB) Statement 16, the City has accrued a liability for compensated absences (vacation and sick leave) at December 31, 2000, along with any salary-related payments associated with the payment of compensated absences. For governmental and similar trust funds, the City recognized the current portion of this liability at December 31, 2000, that is expected to be liquidated with expendable available financial resources. The remainder of the compensated absences liability for governmental and similar trust funds is reported in the general long-term debt account group. Proprietary funds report the entire liability for compensated absences calculated at December 31, 2000.



# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 10 - COMPENSATED ABSENCES – CONTINUED

Each bargaining unit and the management staff earn vacation at different rates and based upon length of service. No more than the amount of vacation accrued in the previous twelve-month period can be carried forward into the next calendar year without written consent of the City Manager. Without this approval, any excess is eliminated from the employee's leave balance. In the case of death, termination, or retirement an employee (or his estate), who has worked six months or more, is paid for the unused vacation up to a maximum of the two year accrual or greater amount as approved by the City Manager.

All full-time employees earn sick leave at the rate of 4.6 hours for each 80 hours worked. It is the policy of the City that an employee with at least two consecutive years' of service who terminates employment or whose employment is terminated with the City (for other than disciplinary reasons) is entitled to receive payment for accumulated sick leave according to various formulae to a maximum of between 347 to 565 hours.

As of December 31, 2000, the total estimated liability for all unpaid compensated absences was \$3,449,930 for all funds and account groups.

### NOTE 11 – CONSTRUCTION COMMITMENTS

At December 31, 2000, uncompleted construction contracts were as follows:

<u>Description</u>	<u>Remaining Construction Committed</u>
Community Center	\$ 9,772,969
Street Improvements	324,058
Street Resurfacing	131,407
Forest Hill Park Pavilion	216
Sewer/Waterline Improvements/Infrastructure	31,081
Veteran's Memorial Renovations	49,699
Parks	41,230
Total	\$ <u>10,350,660</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 12 - LEASE COMMITMENTS

#### Capital Leases

The City is obligated under certain leases accounted for as capital leases. The leased assets and related obligations are accounted for in the General Fixed Assets Account Group and the General Long-Term Debt Account Group, respectively. Assets acquired under capital leases totaled \$554,290 as of December 31, 2000. The following is a schedule by years of the future minimum lease payments for capital leases together with the present value of the net minimum lease payments as of December 31, 2000:

<u>Year Ending</u> <u>December 31</u>	<u>Amounts</u>
2001	\$ 134,768
2002	137,464
2003	116,123
2004	<u>32,075</u>
Minimum lease payments for all capital leases	420,430
Less: amount representing interest	<u>(44,409)</u>
Present value of net minimum lease payments	\$ <u><u>376,021</u></u>

#### Operating Leases

The City is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore the results of the lease agreements are not reflected in the City's account groups.

The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining non-cancelable lease terms in excess of one year as of December 31, 2000:

<u>Year Ending</u> <u>December 31</u>	<u>Amounts</u>
2001	105,774
2002	105,933
2003	71,133
2004	4,509
2005	4,509
2006 and thereafter	<u>8,642</u>
Total minimum payments required	\$ <u><u>300,500</u></u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 13 - CLAIMS AND JUDGMENTS

The City is currently a defendant in several lawsuits. It is the opinion of legal counsel that none of this litigation will have a material adverse affect on the financial condition of the City.

In addition, there are several unasserted claims, the results of which, if asserted, would not have a material effect on the financial statements at December 31, 2000.

The City has received several federal and state grants for specific purposes which are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to grantor agencies for expenditures disallowed under the terms of the Grant. Based upon prior experience, City management believes such disallowances, if any, will be immaterial.

### NOTE 14 – SHORT-TERM DEBT

Notes payable at December 31, 2000, consist of the bond anticipatory note issues listed below. Each of the motorized equipment notes issued is dated August 24, 2000, and due on August 25, 2001, at an interest rate of 4.45%. The real estate acquisition note was issued April 27, 2000, due on April 27, 2001, at an interest rate of 4.55%. A summary of all short-term debt activity for the year ended December 31, 2000, follows:

<u>Year</u>	<u>Description</u>	<u>Interest Rate</u>	<u>Balance December 31, 1999</u>	<u>Additions (Reductions)</u>	<u>Balance December 31, 2000</u>
1995	Motorized Equipment Note	3.82%	\$ 135,000	\$ (135,000)	\$ -
1996	Motorized Equipment Note	3.82%	260,000	(260,000)	-
1997	Road Improvement Note	3.82%	173,000	(173,000)	-
1997	Motorized Equipment Note	3.82%	378,000	(378,000)	-
1998	Motorized Equipment Note	3.82%	538,000	(538,000)	-
1999	Motorized Equipment Note	3.82%	586,000	(586,000)	-
1996	Motorized Equipment Note	4.45%	-	135,000	135,000
1997	Motorized Equipment Note	4.45%	-	253,000	253,000
1998	Motorized Equipment Note	4.45%	-	405,000	405,000
1999	Motorized Equipment Note	4.45%	-	473,000	473,000
2000	Motorized Equipment Note	4.45%	-	587,000	587,000
2000	Real Estate Acquisition Note	4.55%	-	1,000,000	1,000,000
	<b>TOTALS</b>		<b>\$ 2,070,000</b>	<b>\$ 783,000</b>	<b>\$ 2,853,000</b>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 15 – LONG-TERM OBLIGATIONS

Long-term obligations of the City at December 31, 2000, are as follows:

<u>Year</u>	<u>Description</u>	<u>Interest Rate</u>	<u>Balance December 31, 1999</u>	<u>Additions (Reductions)</u>	<u>Balance December 31, 2000</u>
	Capital Lease Commitments		\$ <u>339,842</u>	\$ <u>36,179</u>	\$ <u>376,021</u>
	General Obligation Bonds				
	Voted Issues:				
1986	Sewer Improvement due 2000	5.625%	185,000	(185,000)	-
1992	Recreational Facilities Improvements – Refunding due 2004	3.000-5.800%	5,130,000	(920,000)	4,210,000
1997	Recreational Facilities Improvements due 2017	3.850-6.375%	<u>14,190,000</u>	<u>(505,000)</u>	<u>13,685,000</u>
	Total Voted Issues		<u>19,505,000</u>	<u>(1,610,000)</u>	<u>17,895,000</u>
	Unvoted Issues:				
1986	City Hall Construction due 2009	6.250%	2,750,000	(275,000)	2,475,000
1992	Off-Street Parking Facilities due 2012	3.000-6.200%	2,315,000	(125,000)	2,190,000
1999	Pension Fund due 2013	3.050-4.500%	<u>1,900,000</u>	<u>(105,000)</u>	<u>1,795,000</u>
	Total Unvoted Issues		<u>6,965,000</u>	<u>(505,000)</u>	<u>6,460,000</u>
	Total General Obligation Bonds		<u>26,470,000</u>	<u>(2,115,000)</u>	<u>24,355,000</u>
	Accrued Compensated Absences		<u>2,035,410</u>	<u>243,355</u>	<u>2,278,765</u>
	Total General Long-Term Obligations		<u>\$28,845,252</u>	\$ <u>(1,835,466)</u>	\$ <u>27,009,786</u>
	Enterprise Fund Long-Term Obligations OPWC Loans		\$ <u>1,095,844</u>	\$ <u>(40,123)</u>	\$ <u>1,055,721</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 15 - LONG-TERM OBLIGATIONS - CONTINUED

In 1999, the City defeased the unfunded pension liability by placing proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old liability. 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, 2000, the amount of defeased debt outstanding amounted to \$2,967,985.

As of December 31, 2000, the City's legal debt margin (the ability to issue additional principal amounts of general obligation bonded debt) was approximately \$58,234,086. Principal and interest requirements to retire long-term obligations outstanding at December 31, 2000, are:

	<u>Capital Lease Obligations</u>	<u>General Obligation Bonds</u>	<u>OPWC Loan</u>	<u>Total</u>
2001	\$ 134,768	\$ 3,323,884	\$ 55,564	\$ 3,514,216
2002	137,464	3,305,186	55,564	3,498,214
2003	116,123	3,285,349	55,564	3,457,036
2004	32,075	3,268,886	55,564	3,356,525
2005	-	2,050,134	55,564	2,105,698
2006-2010	-	9,708,025	277,820	9,985,845
2011-2015	-	7,271,860	277,820	7,549,680
2016-2020	-	2,487,640	250,042	2,737,682
Total	\$ <u>420,430</u>	\$ <u>34,700,964</u>	\$ <u>1,083,502</u>	\$ <u>36,204,896</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 16 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

Included in the services provided by the City which are financed primarily by user charges are delivery of water, collection and disposal of sewage, off-street parking facilities, and ambulance services. The key financial information for the year ended December 31, 2000, for these enterprise activities is as follows:

	<u>Utilities</u>	<u>Off-Street Parking</u>	<u>Ambulance Services</u>	<u>Totals</u>
Operating Revenues	\$ 9,786,594	\$ 702,706	\$ 593,320	\$ 11,082,620
Operating Expenses				
Before Depreciation	8,675,735	475,035	150,018	9,300,788
Depreciation	<u>479,932</u>	<u>170,049</u>	<u>165,872</u>	<u>815,853</u>
Operating Income	630,927	57,622	277,430	965,979
Net Non-Operating Revenue (Expense)	<u>177,640</u>	<u>(87,492)</u>	<u>-</u>	<u>90,148</u>
Net Income (Loss) Before Transfers	808,567	(29,875)	277,430	1,056,127
Operating Transfers - Out	<u>-</u>	<u>-</u>	<u>(6,000)</u>	<u>(6,000)</u>
Net Income (Loss)	\$ <u>808,567</u>	\$ <u>(29,870)</u>	\$ <u>271,430</u>	\$ <u>1,050,127</u>
Current Contributed Capital	\$ <u>325,000</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>325,000</u>
Property, Plant and Equipment Additions	\$ <u>1,161,417</u>	\$ <u>-</u>	\$ <u>187,420</u>	\$ <u>1,348,837</u>
Net Working Capital	\$ <u>5,423,563</u>	\$ <u>983,859</u>	\$ <u>711,752</u>	\$ <u>7,119,174</u>
Total Assets	\$ <u>19,807,929</u>	\$ <u>6,824,350</u>	\$ <u>1,981,233</u>	\$ <u>28,613,512</u>
Loans Payable	\$ <u>1,055,721</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1,055,721</u>
Total Fund Equity	\$ <u>17,457,050</u>	\$ <u>6,791,035</u>	\$ <u>1,960,213</u>	\$ <u>26,208,298</u>

### NOTE 17 - DEFICIT FUND BALANCES

The following funds had a deficit balance at December 31, 2000:

Special Revenue Funds	
C.D.B.G. Resource	\$ (64,602)
Communications System Operating	(6,164)
Street Lighting	(31,191)
Capital Projects Funds	
Capital Improvements	(1,750,592)

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 17 - DEFICIT FUND BALANCES - CONTINUED

The C.D.B.G. Resource Fund is funded by a federal grant. The Communications System Operating Fund is funded jointly with the City of Shaker Heights. The fund deficit is caused by the recognition of expenditures on the modified accrual basis of accounting which is substantially greater than those recognized on a cash basis.

The primary revenue source of the Street Lighting Fund is the ongoing collection of a service type special assessment fee which is collected by the County Auditor and remitted to the City semi-annually in June and December of each year. The special assessment fee receivable for street lighting due the City at year end is measurable; however, it does not meet our available criteria, and, therefore, has been offset as deferred revenue at year end. This treatment of the year end receivable as well as the recognition of expenditures on the modified accrual basis of accounting caused the fund deficit.

The deficit in the Capital Improvements Fund arises from the issuance of short-term bond anticipation notes which are used to finance capital expenses until bonds are issued. Once bonds are issued and the liability is reported in the General Long-Term Debt Account Group rather than in the Capital Projects Fund, the deficit will be eliminated.

### NOTE 18 - CONTRIBUTED CAPITAL

During the year, changes in contributed capital were as follows:

	<u>Utilities</u>	<u>Off-Street Parking</u>	<u>Ambulance Services</u>
Contributed Capital Additions	\$ 325,000	\$ -	\$ -
Depreciation On Fixed Assets Acquired By Contribution	(64,181)	(94,844)	-
Contributed Capital, January 1, 2000	<u>2,049,275</u>	<u>3,731,763</u>	<u>14,076</u>
Contributed Capital, December 31, 2000	\$ <u>2,310,094</u>	\$ <u>3,636,919</u>	\$ <u>14,076</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 19 - DEPOSITS WITH FINANCIAL INSTITUTIONS, INVESTMENTS (INCLUDING REPURCHASE AGREEMENTS) AND REVERSE REPURCHASE AGREEMENTS

The captions on the combined balance sheet related to cash and investments and the amounts in the total (memorandum only) column are as follows:

	Total (Memorandum Only)
Cash	\$ 712,010
Investments	<u>35,387,079</u>
Total Deposits And Investments	36,099,089
Less:	
Restricted Assets: Deposits	<u>(971,311)</u>
Equity In City Treasury Cash	\$ <u>35,127,778</u>

#### Deposits

All deposits are in the financial institutions noted below and are carried at cost.

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Fund</u>
<u>Insured</u>			
(FDIC) Key Bank	\$ (521,522)	\$ 100,000	Pool
(FDIC) Fifth Third Bank	100,000	100,000	Muni Court
(FDIC) Fifth Third Bank	54,891	54,891	Utility
(FDIC) Fifth Third Bank	44,988	44,988	Utility
(FDIC) Firststar	100,000	100,000	General
(FDIC) National City Bank	100,000	100,000	General
(FDIC) Third Federal Bank	100,000	100,000	General
(FDIC) Bank One	5,041	5,041	General
<u>Uninsured</u>			
Collateral Held By City's Agent in the Financial Institution's Name:			
Key Bank	-	113,053	Pool
Fifth Third Bank	96,125	96,448	Muni Court
Bank One	1,737	-	General
Firststar	<u>630,750</u>	<u>84,048</u>	General
Total Deposits	\$ <u>712,010</u>	\$ <u>898,469</u>	



# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 19 - DEPOSITS WITH FINANCIAL INSTITUTIONS, INVESTMENTS (INCLUDING REPURCHASE AGREEMENTS) AND REVERSE REPURCHASE AGREEMENTS - CONTINUED

	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Fund</u>
<u>Investments</u>			
Held By City's Counterparty:			
Centennial Tax Exempt Fund	\$ 41,476	\$ 41,476	Nelson Trust/Pool
Held By The City Or Its Agent			
In The City's Name:			
U.S. Treasury Notes	14,115,960	14,115,960	Pool
U.S. Government Agencies	11,575,367	11,575,367	Pool
State Treasury Asset Reserve Of Ohio	<u>9,654,276</u>	<u>9,654,276</u>	Pool
 Total Investments	 \$ <u>35,387,079</u>	 \$ <u>35,387,079</u>	

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in City Treasury Cash".

Deposits - At year end, the carrying amount of the City's deposits were \$712,010 and the bank balance was \$898,469. Of the bank balance, \$604,920 was covered by federal depository insurance and \$293,549 was covered by collateral held by third party trustees in collateral pools in the name of the respective depository institutions securing all public funds on deposit.

Investments - The City's ordinances authorize the City to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, repurchase agreements, bonds and notes of the State of Ohio, bonds and notes of any municipal corporation, including city, county, township or other political subdivisions of Ohio, certificates of deposit and the State Treasury Asset Reserve of Ohio fund (STAR Ohio).

The City of Cleveland Heights has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during fiscal year 2000. STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2000. The amounts invested with STAR Ohio 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 CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 19 - DEPOSITS WITH FINANCIAL INSTITUTIONS, INVESTMENTS (INCLUDING REPURCHASE AGREEMENTS) AND REVERSE REPURCHASE AGREEMENTS - CONTINUED

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.

	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
U.S. Government Securities	\$ 25,691,327	\$ -	\$ 25,691,327	\$ 25,691,327
Centennial Tax Exempt Fund	<u>-</u>	<u>41,476</u>	<u>41,476</u>	<u>41,476</u>
	\$ <u>25,691,327</u>	\$ <u>41,476</u>	\$ 25,732,803	\$ 25,732,803
State Treasury Asset Reserve of Ohio			<u>9,654,276</u>	<u>9,654,276</u>
Total Investments			\$ <u>35,387,079</u>	\$ <u>35,387,079</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 20 - OPERATING TRANSFERS

The City's Combined Statement of Revenues, Expenditures, and Changes in Fund Equity for all governmental fund types and expendable trust funds and the Statement of Revenues, Expenses, and Changes in Retained Earnings for all proprietary fund types display the total of operating transfers in and out for the fiscal year ended December 31, 2000. A reconciliation of these operating transfers is detailed as follows:

<u>Fund</u>	<u>Operating Transfers - In</u>	<u>Operating Transfers - Out</u>
General Fund	\$ <u>-</u>	\$ <u>2,942,150</u>
Special Revenue Funds:		
C.D.B.G. Resource	399,940	-
C.D.B.G. Program Income	-	399,940
Communications System Operating	169,177	-
Cain Park	150,000	-
Street Lighting	13,335	-
Tree	9,600	-
Police Pension	541,000	-
Fire Pension	838,000	-
Earned Benefits	<u>327,038</u>	<u>-</u>
Total Special Revenue Funds	2,448,090	399,940
Debt Service Fund	-	59,832
Capital Projects Funds:		
Capital Improvements	59,832	-
Economic Development	<u>900,000</u>	<u>-</u>
Total Capital Projects Funds	959,832	-
Enterprise Funds:		
Ambulance Services	<u>-</u>	<u>6,000</u>
Totals	\$ <u>3,407,922</u>	\$ <u>3,407,922</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 21 - CASH AND CASH EQUIVALENTS

The cash resources of all funds are combined and invested to the extent available in the State of Ohio's Investment Pool, treasury notes, and other authorized instruments. Interest earned is first distributed on a pro rata basis to all restricted funds with the remainder being distributed to the General Fund. The total interest earned during the year ended December 31, 2000, was \$2,831,465.

A summary of interest earned by the various fund categories is as follows:

	<u>Amount</u>	<u>Percentage of Total</u>
General Fund	\$ 1,415,494	50.0%
Special Revenue Funds	86,396	3.1
Capital Projects Funds	965,354	34.1
Enterprise Funds	230,499	8.1
Internal Service Fund	128,611	4.5
Trust and Agency Funds	<u>5,111</u>	<u>0.2</u>
Total	\$ <u>2,831,465</u>	<u>100.0%</u>

### NOTE 22 - RISK MANAGEMENT

The City is exposed to various risks of loss related to property and casualty, general liability, workers' compensation and employee health and dental benefits.

The City has contracted with a commercial insurance company to provide property and liability insurance with the following claim limits and deductibles:

<u>Coverage</u>	Self-Insured Retention (per <u>Occurrence</u> )	<u>Liability Limits</u>	
		<u>Per Occurrence</u>	<u>Annual Aggregate</u>
General Liability	\$ 100,000	\$ 10,000,000	\$ 14,000,000
Property	\$ 50,000	(1)	Unlimited
Auto	\$ 100,000	\$ 10,000,000	Unlimited
Law Enforcement Professional	\$ 100,000	\$ 12,000,000	\$ 12,000,000
Public Official	\$ 100,000	\$ 10,000,000	\$ 11,000,000

(1) Estimated Actual Value

# CITY OF CLEVELAND HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

**DECEMBER 31, 2000**

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### NOTE 22 - RISK MANAGEMENT - CONTINUED

The City accounts for its property and liability insurance premiums as well as its deductibles in the General Fund. The claims liability of \$73,713 reported in the General Fund at December 31, 2000, is based on the requirements of Government Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable.

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.

The City maintains two hospitalization plans for its full-time employees and their dependents. Some City employees choose to belong to an HMO whereby the City makes a premium payment to the HMO and all risk is effectively transferred. Most City employees are enrolled in the City's self-funded program which is reinsured through a commercial insurance company. The City carries a \$80,000 specific stop/loss policy for catastrophic coverage, plus an aggregate policy set at 125% of expected claims. All full-time City employees receive dental benefits through the City's self-funded employee benefits program. Employee health and dental benefits are charged to the various funds of the City in accordance to where an employee's salary is charged. Based on historical estimates, a total of \$296,334 has been accrued at year end in the various funds of the City as a component of accrued wages and benefits.

The City is required to purchase workers' compensation insurance through the State of Ohio. The City applied for and was accepted into the State's Retrospective Rating Plan whereby the City initially pays a fraction of the premium (the minimum premium) it would pay as an experience-rated risk. As costs for the City's injured workers' claims are incurred, the City must reimburse the State fund for those costs, subject to the plan's individual claim cost limitation and the City's premium limitation.

The City has established a Workers' Compensation Self-Insurance Fund (an Internal Service Fund) to account for and pay workers' compensation claims from accumulated assets of the fund. The City's retrospective rating plan provides for a \$250,000 catastrophic limit per claim and an unlimited claim limit.

At December 31, 2000, \$757,781 has been accrued for workers' compensation claims representing estimates of amounts to be paid for reported claims and incurred but not reported claims based upon the current available information.

The schedule below presents the changes in claims liabilities for the past two fiscal years.

	Property And Casualty		Employee Benefits		Workers' Compensation	
	2000	1999	2000	1999	2000	1999
Beginning of Fiscal Year Liability	\$ 102,863	\$ 79,001	\$ 365,448	\$ 282,888	\$ 962,505	\$ 1,178,839
Current Year Claims and Changes						
in Estimates	131,961	75,141	2,846,562	2,764,103	(67,311)	279,330
Claim Payments	(161,111)	(51,279)	(2,915,676)	(2,681,543)	(137,413)	(495,664)
Balance at Fiscal Year End	\$ <u>73,713</u>	\$ <u>102,863</u>	\$ <u>296,334</u>	\$ <u>365,448</u>	\$ <u>757,781</u>	\$ <u>962,505</u>

# **CITY OF CLEVELAND HEIGHTS, OHIO**

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

**DECEMBER 31, 2000**

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### **NOTE 23 - OTHER POST EMPLOYMENT BENEFITS**

In addition to the pension benefits described in Note 9, Ohio Law provides that the City fund post retirement health care benefits through employer contributions to the Public Employees Retirement System (PERS) of Ohio and the Ohio Police and Fire Pension Fund (OP&F).

#### **PERS**

The Public Employees Retirement System provides post retirement health care coverage to age and service retirees with 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The Ohio Revised Code provides the statutory authority requiring the City to fund post retirement health care through their contributions to PERS. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The health care coverage provided by the retirement system is considered an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 12. The employer contribution rate was rolled back for the year 2000. For local government employer units, the rate was 10.84% of covered payroll, of which 4.3% was used to fund health care for the year. The law enforcement employer rate was 15.70%, of which 4.3% was used to fund health care for the year. During 2000, the City's portion that was used to fund health care was \$708,654 representing 4.3% of covered payroll.

The post-retirement health care coverage is advance-funded on an actuarially determined basis. The following assumptions and calculations were based on PERS's latest actuarial review performed as of December 31, 1999: an entry age normal actuarial cost method of valuation is used in determining the present value of benefit liabilities; the difference between assumed and actual experience is part of the unfunded actuarial accrued liability; the investment assumption rate for 1999 was 7.75%; all investments are carried at market value; for actuarial valuation purposes, a smoothed market approach is used – meaning that assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets; individual pay increases are assumed to increase 4.75% compounded annually, with no change in the number of active employees; annual pay increases over and above the 4.75% base increase were assumed to range from 0.54% to 5.1%; and health care costs are assumed to increase 4.75% annually.

As of December 31, 1999, the estimated net assets available for future OPEB payments were \$10,805.5 million. The number of benefit recipients eligible for OPEB at December 31, 2000 was 401,339. The actuarially accrued liability and the unfunded actuarial accrued liability based on the actuarial cost method used were \$12,473.6 million and \$1,668.1 million, respectively.

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% 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.

# **CITY OF CLEVELAND HEIGHTS, OHIO**

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

**DECEMBER 31, 2000**

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### **NOTE 23 - OTHER POST EMPLOYMENT BENEFITS - CONTINUED**

OP&F

OP&F operates under the authority of the Ohio Revised Code and provides post-retirement health care coverage to any person who received or is eligible to receive a monthly benefit check or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of 18, whether or not the child is attending school, or under the age of 22 if attending school full-time or on a part-time basis. The health care coverage provided by the retirement system is considered an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 12. There were 12,467 police officers and 9,807 firefighters eligible to receive health care benefits, as of December 31, 1999, the last actuarial valuation available.

Ohio Law provides that health care costs paid from the funds of the OP&F shall be included in the employer's contribution rate. For 2000, the total police employer contribution rate was 19.5% of covered payroll, and the total firefighter's employer contribution rate was 24% of covered payroll. For 2000, actual City contributions to OP&F used to pay post employment benefits was \$274,018 for police and \$313,487 for firefighters.

Health care funding and accounting is on a pay-as-you-go basis. A percentage of covered payroll, as defined by the Board, is used to pay retiree health care expenses. The Board-defined allocation was 7.0% and 7.25% of covered payroll in 1999 and 2000, respectively. The allocation is 7.50% in 2001. 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. OP&F's total health care expenses for the year ended December 31, 1999, the last actuarial valuation available, was \$95,004,633, which was net of member contributions of \$5,518,098.

### **NOTE 24 - SOLID WASTE**

In accordance with a notice letter received from the Ohio Environmental Protection Agency, the City of Cleveland Heights executed the final closure financial assurance instrument for the solid waste transfer station by the required September 30, 2000 deadline. The sum of post-closure cost estimate assured by the financial test was \$200,000 and the City met all of the requirements set forth by Ohio Administrative Code Rule 3745-27-17.

# **CITY OF CLEVELAND HEIGHTS, OHIO**

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

### **DECEMBER 31, 2000**

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#### **NOTE 25 – HUD SECTION 108 LOAN**

The City of Cleveland Heights was the guarantor of a HUD Section 108 loan for the benefit of the 1800 Merchants Group, Inc. All payments from the 1800 Merchants Group, Inc. were directed to the City which in turn made the scheduled payments to HUD.

On June 5, 1999, the amount of \$601,650 was agreed upon between the City and the 1800 Merchants Group, Inc. as the payoff amount for a HUD Section 108 loan. The 1992 loan arrangement between the City and the 1800 Merchants Group, Inc. allowed for payments to the City based on a twenty year mortgage amortization of \$700,000 at 8.75% interest rate, however the maturity of the loan was in ten years (2002) with payment due in full by that time. This method calculated a payment by 1800 Merchants Group, Inc. that was in excess of the amount of interest due to HUD semiannually. These semiannual payments by the City were interest only with the full \$700,000 of principal due in 2002. Any monies paid by the 1800 Merchants Group, Inc. in excess of the interest due to HUD were deposited into an escrow account and invested in US government securities. The balance of the escrow fund could be made available in the event of default or other emergency experienced by the 1800 Merchants Group, Inc.

The agreed payoff amount along with funds made available from the previously established escrow account were used by the City to purchase State and Local Government Securities (SLGS) with interest and maturity dates corresponding to the remaining interest due dates and final principal payoff in 2002. These SLGS were deposited in an escrow account for the sole purpose of satisfying the principal and interest payments due from the City to HUD. This met the requirements of an in-substance defeasance.

As of December 31, 2000, the outstanding principal balance of the defeased loan would have amounted to \$700,000.

#### **NOTE 26 – SUBSEQUENT EVENTS**

On April 5, 2001, the City of Cleveland Heights issued the following debt:

- \$2,385,000 for the purpose of providing funds to advance refund all or a portion of the City's General Obligation Bonds, Series 1992A dated October 1, 1992. Proceeds were originally issued to finance various improvements. Aggregate principal of the outstanding bonds was \$2,190,000 at December 31, 2000. Overall net savings at present day value was \$88,050.
- \$1,000,000 in notes in anticipation of the issuance of bonds for the purpose of acquiring and improving real estate for municipal purposes.
- Bonds not to exceed \$4,000,000 for the purpose of acquiring, constructing, renovating, furnishing and equipping park, cultural and recreational facilities, acquiring necessary real estate, and making site improvements.



*Financial Statement of  
Individual Funds and Account Groups*





**CITY OF CLEVELAND HEIGHTS, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

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**GENERAL FUND**

The General Fund accounts for all financial resources except those required to be accounted for in a separate fund.

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMPARATIVE BALANCE SHEET – GENERAL FUND**

**DECEMBER 31, 2000 AND 1999**

	<u>Totals</u>	
	<u>2000</u>	<u>1999</u>
<u>Assets</u>		
Equity in City Treasury Cash	\$ 9,008,497	\$ 8,902,544
Receivables (Net of Allowance for Uncollectibles):		
Taxes	7,074,694	6,564,086
Accounts	82,652	75,427
Accrued Interest	244,176	243,075
Due from Other Governments	-	1,303
Due from Other Funds	173,316	600,643
Inventory of Supplies	<u>267,556</u>	<u>254,549</u>
Total Assets	\$ <u>16,850,891</u>	\$ <u>16,641,627</u>
<u>Liabilities and Fund Balances</u>		
Liabilities:		
Vouchers and Accounts Payable	\$ 624,651	\$ 327,344
Accrued Wages and Benefits	1,263,998	1,305,612
Due to Other Funds	235,826	51,724
Deferred Revenue	5,884,862	5,432,755
Accrued General Liability Reserve	<u>73,712</u>	<u>102,863</u>
Total Liabilities	<u>8,083,049</u>	<u>7,220,298</u>
Fund Balance:		
Reserved for Encumbrances	210,895	358,100
Reserved for Inventory of Supplies	267,556	254,549
Unreserved; Undesignated	<u>8,289,391</u>	<u>8,808,680</u>
Total Fund Balance	<u>8,767,842</u>	<u>9,421,329</u>
Total Liabilities and Fund Balance	\$ <u>16,850,891</u>	\$ <u>16,641,627</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES – GENERAL FUND**

**DECEMBER 31, 2000 AND 1999**

	<u>Totals</u>	
	<u>2000</u>	<u>1999</u>
<u>Revenues</u>		
Property Taxes	\$ 4,481,708	\$ 4,394,599
Municipal Income Taxes	20,135,111	19,609,170
Other Local Taxes	186,459	141,458
State Levied Shared Taxes	4,666,608	5,283,800
Intergovernmental Grants and Contracts	657,585	614,922
Charges for Services	1,186,295	1,318,896
Fees, Licenses, and Permits	941,980	978,009
Interest Earnings	1,415,494	1,219,641
Fines and Forfeitures	2,082,131	1,987,761
All Other Revenue	<u>680,213</u>	<u>597,969</u>
Total Revenues	<u>36,433,584</u>	<u>36,146,225</u>
<u>Expenditures</u>		
Current:		
Public Safety	12,692,494	11,861,707
Public Health	381,495	359,111
Culture and Recreation	1,569,774	1,432,760
Community Development	2,725,883	2,361,960
Sanitation	2,863,542	2,756,424
Transportation	2,737,375	2,457,930
General Government	<u>11,191,191</u>	<u>10,752,575</u>
Total Expenditures	<u>34,161,754</u>	<u>31,982,467</u>
Excess of Revenues Over (Under) Expenditures	<u>2,271,830</u>	<u>4,163,758</u>
<u>Other Financing Sources (Uses)</u>		
Operating Transfers – In	-	21,630
Operating Transfers - Out	(2,942,150)	(4,031,983)
Other Financing Sources	-	595,249
Sale of Assets	<u>3,826</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(2,938,324)</u>	<u>(3,415,104)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(666,494)	748,654
Fund Balance at Beginning of Year	9,421,329	8,699,357
Increase (Decrease) in Reserve for Inventory	<u>13,007</u>	<u>(26,682)</u>
Fund Balance at End of Year	\$ <u>8,767,842</u>	\$ <u>9,421,329</u>

## CITY OF CLEVELAND HEIGHTS, OHIO

### **DETAILED SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGET) – GENERAL FUND**

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

	General Fund		
	Budget	Actual	Variance
<u>Revenues</u>			
Property Taxes:			
Real Estate and Public Utility	\$ 4,729,896	\$ 4,292,183	\$ (437,713)
Tangible and Personal	<u>208,856</u>	<u>189,528</u>	<u>(19,328)</u>
Total Property Taxes	<u>4,938,752</u>	<u>4,481,711</u>	<u>(457,041)</u>
Municipal Income Taxes	18,736,983	20,178,041	1,441,058
Other Local Taxes	173,143	186,459	13,316
State Levied Shared Taxes:			
Local Government Fund – County	2,439,362	2,626,972	187,610
Local Government Fund – State	346,914	373,595	26,681
Inheritance	1,121,433	1,207,682	86,249
Miscellaneous	<u>331,436</u>	<u>356,926</u>	<u>25,490</u>
Total State Levied Shared Taxes	<u>4,239,145</u>	<u>4,565,175</u>	<u>326,030</u>
Intergovernmental Grants and Contracts:			
Federal	34,459	37,109	2,650
State	549,098	591,329	42,231
Local	<u>28,276</u>	<u>30,450</u>	<u>2,174</u>
Total Intergovernmental Grants and Contracts	<u>611,833</u>	<u>658,888</u>	<u>47,055</u>
Charges for Services:			
General Government	17,641	18,997	1,356
Refuse Collection and Disposal	528,993	569,677	40,684
Parking Meters (On-Street)	126,524	136,254	9,730
Swimming Pools	80,198	86,365	6,167
Parks and Recreation Programs	240,646	259,053	18,407
Recreation Pavilion	<u>100,960</u>	<u>108,724</u>	<u>7,764</u>
Total Charges for Services	<u>1,094,962</u>	<u>1,179,070</u>	<u>84,108</u>
Fees, Licenses, and Permits:			
Fees	650,259	700,270	50,011
Licenses	41,062	44,220	3,158
Permits	<u>183,386</u>	<u>197,490</u>	<u>14,104</u>
Total Fees, Licenses, and Permits	<u>874,707</u>	<u>941,980</u>	<u>67,273</u>
Interest Earnings	1,255,883	1,352,472	96,589
Fines and Forfeitures	2,015,810	2,170,845	155,035
All Other Revenue	<u>631,635</u>	<u>680,213</u>	<u>48,578</u>
Total Revenues	<u>34,572,853</u>	<u>36,394,854</u>	<u>1,822,001</u>

## CITY OF CLEVELAND HEIGHTS, OHIO

### **DETAILED SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGET) – GENERAL FUND – CONTINUED**

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

	General Fund		
	Budget	Actual	Variance
<u>Expenditures</u>			
Current:			
Public Safety	\$ 12,881,865	\$ 12,555,703	\$ 326,162
Public Health	398,457	384,215	14,242
Culture and Recreation	1,813,461	1,681,915	131,546
Community Development	2,833,970	2,572,215	261,755
Sanitation	2,936,185	2,827,602	108,583
Transportation	2,743,200	2,563,660	179,540
General Government	<u>11,650,017</u>	<u>11,189,620</u>	<u>460,397</u>
Total Expenditures	<u>35,257,155</u>	<u>33,774,930</u>	<u>1,482,225</u>
Excess of Revenues Over (Under) Expenditures	<u>(684,302)</u>	<u>2,619,924</u>	<u>3,304,226</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	(2,731,000)	(2,743,935)	(12,935)
Advances - In	407,455	407,455	-
Advances - Out	-	(82,955)	(82,955)
Sale of Fixed Assets	<u>3,826</u>	<u>3,826</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(2,319,719)</u>	<u>(2,415,609)</u>	<u>(95,890)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,004,021)	204,315	3,208,336
Cash Fund Balance at Beginning of Year	8,902,544	8,902,544	-
Current Year Charges Against Prior Year's Cash Fund Balance:			
Reserved for Encumbrances	<u>(52,071)</u>	<u>(566,718)</u>	<u>(514,647)</u>
Cash Fund Balance at End of Year:			
Unreserved	5,846,452	8,540,141	2,693,689
Reserved for Encumbrances	<u>-</u>	<u>406,435</u>	<u>406,435</u>
Total Cash Fund Balance at End of Year	<u>\$ 5,846,452</u>	<u>\$ 8,946,576</u>	<u>\$ 3,100,124</u>

# **CITY OF CLEVELAND HEIGHTS, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

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

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#### **SPECIAL REVENUE FUNDS**

**STREET CONSTRUCTION, MAINTENANCE AND REPAIR** - Required by the Ohio Revised Code to account for that portion of the state gasoline tax and motor vehicle registration fees designated for repair and maintenance of streets within the City.

**COMMUNITY DEVELOPMENT BLOCK GRANT (C.D.B.G.) RESOURCE** - To account for monies received from the federal government under Community Development Block Grant programs for a wide variety of projects such as commercial area rehabilitation, residential winterization, and fair housing activities. The C.D.B.G. Resource Fund accounts for the grant of the current year and unspent grants from prior years.

**C.D.B.G. PROGRAM INCOME** - To account for monies generated by C.D.B.G. programs, such as interest on low-income loans, resale of rehabilitated homes, and other housing programs where the City receives revenue.

**COMMUNICATION SYSTEM OPERATING** - To account for the operations of the fire department dispatch office serving Cleveland Heights and a neighboring community.

**LAW ENFORCEMENT TRUST** - To account for monies received from certain civil penalties permitted by state law and collected by the City and costs of complex investigations and prosecutions and other law enforcement purposes as determined by Council.

**DRUG LAW ENFORCEMENT TRUST** - To account for monies received from confiscated property to be used solely for drug law enforcement purposes.

**LOCAL TELEVISION (T.V.) PROGRAMMING** - To account for monies received pursuant to the franchise agreement with the local cable T.V. network and used for programming of local events.

**CAIN PARK** - To account for the operation and maintenance of the Cain Park Summer Theater.

**STREET LIGHTING** - To account for monies received from the levy of special assessments for the purpose of paying the cost of street lighting.

**TREE** - To account for monies received from the levy of special assessments for the purpose of paying the cost of maintaining trees on the public right-of-way.

**POLICE PENSION TRUST** - To account for property taxes levied for the partial payment of the current and accrued liability for police disability and pension due the State pension agency.

**FIRE PENSION TRUST** - To account for property taxes levied for the partial payment of the current and accrued liability for fire disability and pension due the State pension agency.



# **CITY OF CLEVELAND HEIGHTS, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

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

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#### **SPECIAL REVENUE FUNDS – CONTINUED**

FOUNDATION GRANTS - To account for grants received from various non-profit organizations used for community development and public health purposes.

COURT SECURITY GRANT – To account for grants received from the State of Ohio used for the improvement of Court security.

OHIO DEPARTMENT OF NATURAL RESOURCES (ODNR) RECYCLING GRANTS - To account for monies received from the Ohio Department of Natural Resources (ODNR) for recycling programs.

EARNED BENEFITS - To account for the accumulation of resources for those employees eligible to retire.

INDIGENT (DUI) DRIVER'S ALCOHOL TREATMENT - To account for the City's portion of fines collected by the State of Ohio to pay for the cost of an alcohol and other drug addiction treatment program for those unable to pay for such attendance.

SECTION 108 LOAN GUARANTEE - To account for receipts and disbursements made as an agency for the HUD Section 108 loan program financed by the issuance of \$700,000 in U.S. Government Guaranteed Notes.

MUNICIPAL COURT CLERK COMPUTERIZATION - To account for costs charged in all civil and/or criminal traffic convictions to be used by the court for computer-related expenditures.

DUI ENFORCEMENT AND EDUCATION - To account for the City's portion of fines collected on all DUI-related offense convictions collected by the court and controlled by the police agency at their discretion for DUI-related law enforcement and education.

HOME PROGRAM - To account for the City's portion of the funds available through the Cuyahoga Housing Consortium which includes Cuyahoga County, and the Cities of Euclid, Lakewood, Parma and East Cleveland pursuant to the Home Investment Partnership Program.

# CITY OF CLEVELAND HEIGHTS, OHIO

## COMBINING BALANCE SHEET – SPECIAL REVENUE FUNDS

**DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999**

	<u>Street Construction Maintenance, And Repair</u>	<u>C.D.B.G. Resource</u>	<u>C.D.B.G. Program Income</u>	<u>Communi- cations System Operating</u>
<u>Assets</u>				
Equity in City Treasury Cash	\$ 971,808	\$ -	\$ 3,450	\$ 502
Receivables (Net of Allowance for Uncollectibles):				
Taxes	61,454	-	-	-
Deferred Special Assessments	-	-	233,144	-
Accrued Interest	9,516	-	-	-
Loans	-	-	1,121,075	-
Due from Other Governments	-	-	-	3,416
Due from Other Funds	-	-	-	16,608
Total Assets	<u>\$ 1,042,778</u>	<u>\$ -</u>	<u>\$ 1,357,669</u>	<u>\$ 20,526</u>
<u>Liabilities and Fund Balance</u>				
Liabilities:				
Vouchers and Accounts Payable	\$ 176,765	\$ 45,720	-	\$ 9,541
Accrued Wages and Benefits	-	18,882	-	17,149
Contracts Payable - Retainage				
Percentage	54,993	-	-	-
Due to Other Funds	-	-	-	-
Deferred Revenue	-	-	233,144	-
Loans Payable	-	-	-	-
Total Liabilities	<u>231,758</u>	<u>64,602</u>	<u>233,144</u>	<u>26,690</u>
Fund Balance:				
Reserved for Encumbrances	243,509	-	-	-
Reserved for Loans	-	-	1,121,075	-
Unreserved (Deficit);				
Undesignated	<u>567,511</u>	<u>(64,602)</u>	<u>3,450</u>	<u>(6,164)</u>
Total Fund Balance	<u>811,020</u>	<u>(64,602)</u>	<u>1,124,525</u>	<u>(6,164)</u>
 Total Liabilities and Fund Balance	 <u>\$ 1,042,778</u>	 <u>\$ -</u>	 <u>\$ 1,357,669</u>	 <u>\$ 20,526</u>

<u>Law Enforcement Trust</u>	<u>Drug Law Enforcement Trust</u>	<u>Local T.V. Programming</u>	<u>Cain Park</u>	<u>Street Lighting</u>	<u>Tree</u>
\$ 7,315	\$ 241,887	\$ 910,019	\$ 95,567	\$ 25,547	\$ 220,569
-	-	38,325	-	-	-
-	-	-	-	670,798	425,904
72	2,337	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	571,362	-	-	-
<u>\$ 7,387</u>	<u>\$ 244,224</u>	<u>\$ 1,519,706</u>	<u>\$ 95,567</u>	<u>\$ 696,345</u>	<u>\$ 646,473</u>
\$ -	\$ 4,978	\$ -	\$ 2,440	\$ 56,738	\$ 454
-	60	2,700	1,329	-	20,013
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	670,798	425,904
-	-	-	-	-	67,654
<u>-</u>	<u>5,038</u>	<u>2,700</u>	<u>3,769</u>	<u>727,536</u>	<u>514,025</u>
-	(1,014)	201	322	-	47,361
-	-	-	-	-	-
<u>7,387</u>	<u>240,200</u>	<u>1,516,805</u>	<u>91,476</u>	<u>(31,191)</u>	<u>85,087</u>
<u>7,387</u>	<u>239,186</u>	<u>1,517,006</u>	<u>91,798</u>	<u>(31,191)</u>	<u>132,448</u>
<u>\$ 7,387</u>	<u>\$ 244,224</u>	<u>\$ 1,519,706</u>	<u>\$ 95,567</u>	<u>\$ 696,345</u>	<u>\$ 646,473</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING BALANCE SHEET – SPECIAL REVENUE FUNDS - CONTINUED**

**DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999**

	<u>Police Pension Trust</u>	<u>Fire Pension Trust</u>	<u>Foundation Grants</u>	<u>Court Security Grant</u>
<u>Assets</u>				
Equity in City Treasury Cash	\$ 533,008	\$ 855,030	\$ 1,463	\$ -
Receivables (Net of Allowance for Uncollectibles):				
Taxes	238,576	238,576	-	-
Deferred Special Assessments	-	-	-	-
Accrued Interest	-	-	-	-
Loans	-	-	-	-
Due from Other Governments	-	-	-	-
Due from Other Funds	-	-	-	-
Total Assets	<u>\$ 771,584</u>	<u>\$ 1,093,606</u>	<u>\$ 1,463</u>	<u>\$ -</u>
<u>Liabilities and Fund Balance</u>				
Liabilities:				
Vouchers and Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued Wages and Benefits	210,095	306,270	-	-
Contracts Payable - Retainage				
Percentage	-	-	-	-
Due to Other Funds	-	-	-	-
Deferred Revenue	238,576	238,576	-	-
Loans Payable	-	-	-	-
Total Liabilities	<u>448,671</u>	<u>544,846</u>	<u>-</u>	<u>-</u>
Fund Balance:				
Reserved for Encumbrances	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved (Deficit);				
Undesignated	<u>322,913</u>	<u>548,760</u>	<u>1,463</u>	<u>-</u>
Total Fund Balance	<u>322,913</u>	<u>548,760</u>	<u>1,463</u>	<u>-</u>
 Total Liabilities and Fund Balance	 <u>\$ 771,584</u>	 <u>\$ 1,093,606</u>	 <u>\$ 1,463</u>	 <u>\$ -</u>

<u>ODNR Recycling Grants</u>	<u>Earned Benefits</u>	<u>Indigent Drivers' Alcohol Treatment</u>	<u>Section 108 Loan Guarantee</u>	<u>Municipal Court Clerk Computeriz- ation</u>	<u>DUI Enforce- ment and Education</u>
\$ 5,054	\$ 578,316	\$ 29,854	\$ 28,964	\$ 1,055,927	\$ 20,996
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	180,925	-	-	12,503	-
<u>\$ 5,054</u>	<u>\$ 759,241</u>	<u>\$ 29,854</u>	<u>\$ 28,964</u>	<u>\$ 1,068,430</u>	<u>\$ 20,996</u>
\$ 2,450	\$ -	\$ -	\$ -	\$ 403	\$ -
-	759,241	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,450</u>	<u>759,241</u>	<u>-</u>	<u>-</u>	<u>403</u>	<u>-</u>
550	-	-	-	-	-
-	-	-	-	-	-
<u>2,054</u>	<u>-</u>	<u>29,854</u>	<u>28,964</u>	<u>1,068,027</u>	<u>20,996</u>
<u>2,604</u>	<u>-</u>	<u>29,854</u>	<u>28,964</u>	<u>1,068,027</u>	<u>20,996</u>
<u>\$ 5,054</u>	<u>\$ 759,241</u>	<u>\$ 29,854</u>	<u>\$ 28,964</u>	<u>\$ 1,068,430</u>	<u>\$ 20,996</u>

Continued

# CITY OF CLEVELAND HEIGHTS, OHIO

## COMBINING BALANCE SHEET – SPECIAL REVENUE FUNDS – CONTINUED

DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999

	HOME	Totals	
	Program	2000	1999
<u>Assets</u>			
Equity in City Treasury Cash	\$ -	\$ 5,585,276	\$ 5,935,036
Receivables (Net of Allowance for Uncollectibles):			
Taxes	-	576,931	573,723
Deferred Special Assessments	-	1,329,846	2,420,989
Accrued Interest	-	11,925	10,289
Loans	-	1,121,075	872,201
Due from Other Governments	82,955	86,371	414,971
Due from Other Funds	-	781,398	39,125
Total Assets	\$ <u>82,955</u>	\$ <u>9,492,822</u>	\$ <u>10,266,334</u>
<u>Liabilities and Fund Balance</u>			
Liabilities:			
Vouchers and Accounts Payable	\$ -	\$ 299,489	\$ 382,473
Accrued Wages and Benefits	-	1,335,739	1,209,703
Contracts Payable - Retainage - Percentage	-	54,993	24,811
Due to Other Funds	82,955	82,955	421,568
Deferred Revenue	-	1,806,998	2,861,483
Loans Payable	-	67,654	-
Total Liabilities	<u>82,955</u>	<u>3,647,828</u>	<u>4,900,038</u>
Fund Balance:			
Reserved for Encumbrances	-	290,929	275,262
Reserved for Loans	-	1,121,075	872,201
Unreserved (Deficit); Undesignated	-	4,432,990	4,218,833
Total Fund Balance	<u>-</u>	<u>5,844,994</u>	<u>5,366,296</u>
Total Liabilities and Fund Balance	\$ <u>82,955</u>	\$ <u>9,492,822</u>	\$ <u>10,266,334</u>



## CITY OF CLEVELAND HEIGHTS, OHIO

### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – SPECIAL REVENUE FUNDS DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999

	<u>Street Construction Maintenance, And Repair</u>	<u>C.D.B.G. Resource</u>	<u>C.D.B.G. Program Income</u>	<u>Communi- cations System Operating</u>
<u>Revenues</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	178,878	-	-	-
State Levied Shared Taxes	1,087,928	-	-	-
Intergovernmental Grants and Contracts	-	2,265,035	-	149,968
Charges for Services	-	-	-	-
Fees, Licenses, and Permits	-	-	-	-
Interest Earnings	73,715	-	-	-
Special Assessments	-	-	-	-
Fines and Forfeitures	-	-	-	-
All Other Revenue	467,844	-	863,086	192
Total Revenues	<u>1,808,365</u>	<u>2,265,035</u>	<u>863,086</u>	<u>150,160</u>
<u>Expenditures</u>				
Current:				
Public Safety	17,970	-	-	363,034
Public Health	-	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	2,774,548	210,822	-
Sanitation	-	-	-	-
Transportation	1,740,025	-	-	-
General Government	4,476	-	-	-
Capital Outlay	36,880	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>1,799,351</u>	<u>2,774,548</u>	<u>210,822</u>	<u>363,034</u>
Excess of Revenues Over (Under) Expenditures	<u>9,014</u>	<u>(509,513)</u>	<u>652,264</u>	<u>(212,874)</u>
<u>Other Financing Sources (Uses)</u>				
Proceeds from Refunding Bonds	67,910	-	-	-
Operating Transfers - In	-	399,940	-	169,177
Operating Transfers - Out	-	-	(399,940)	-
Other Financing Sources	-	-	-	-
Other Financing Uses	-	-	-	-
Payment to the OP&F Pension Fund				
Bond Principal Retirement	-	-	-	-
Payment to Refunded Loan Escrow				
Agent	-	-	-	-
Inception of Capital Lease	-	-	-	-
Total Other Financing Sources (Uses)	<u>67,910</u>	<u>399,940</u>	<u>(399,940)</u>	<u>169,177</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	76,924	(109,573)	252,324	(43,697)
Fund Balance (Deficit) at Beginning of Year	<u>734,096</u>	<u>44,971</u>	<u>872,201</u>	<u>37,533</u>
Fund Balance (Deficit) at End of Year	\$ <u>811,020</u>	\$ <u>(64,602)</u>	\$ <u>1,124,525</u>	\$ <u>(6,164)</u>



<u>Law Enforcement Trust</u>	<u>Drug Law Enforcement Trust</u>	<u>Local T.V. Programming</u>	<u>Cain Park</u>	<u>Street Lighting</u>	<u>Tree</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	124,762	-	-	-
-	-	-	-	-	-
-	-	-	22,123	-	-
-	-	-	338,676	-	-
-	-	-	-	-	91
655	12,026	-	-	-	-
-	-	-	-	659,363	414,549
22,886	113,146	-	-	-	-
-	1,189	172,100	13,817	-	50
<u>23,541</u>	<u>126,361</u>	<u>296,862</u>	<u>374,616</u>	<u>659,363</u>	<u>414,690</u>
25,886	98,096	-	-	668,247	-
-	-	-	-	-	-
-	-	-	568,662	-	-
-	-	104,309	-	-	486,537
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>25,886</u>	<u>98,096</u>	<u>104,309</u>	<u>568,662</u>	<u>668,247</u>	<u>486,537</u>
<u>(2,345)</u>	<u>28,265</u>	<u>192,553</u>	<u>(194,046)</u>	<u>(8,884)</u>	<u>(71,847)</u>
-	-	-	-	-	-
-	-	-	150,000	13,335	9,600
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	115,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>13,335</u>	<u>124,600</u>
(2,345)	28,265	192,553	(44,046)	4,451	52,753
<u>9,732</u>	<u>210,921</u>	<u>1,324,453</u>	<u>135,844</u>	<u>(35,642)</u>	<u>79,695</u>
\$ <u>7,387</u>	\$ <u>239,186</u>	\$ <u>1,517,006</u>	\$ <u>91,798</u>	\$ <u>(31,191)</u>	\$ <u>132,448</u>

## CITY OF CLEVELAND HEIGHTS, OHIO

### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – SPECIAL REVENUE FUNDS – CONTINUED DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999

	<u>Police Pension Trust</u>	<u>Fire Pension Trust</u>	<u>Foundation Grants</u>	<u>Court Security Grant</u>
<u>Revenues</u>				
Property Taxes	\$ 181,690	\$ 181,691	\$ -	\$ -
Other Local Taxes	-	-	-	-
State Levied Shared Taxes	-	-	-	-
Intergovernmental Grants and Contracts	23,973	23,973	-	-
Charges for Services	-	-	-	-
Fees, Licenses, and Permits	-	-	-	-
Interest Earnings	-	-	-	-
Special Assessments	-	-	-	-
Fines and Forfeitures	-	-	-	-
All Other Revenue	-	-	500	-
Total Revenues	205,663	205,664	500	-
<u>Expenditures</u>				
Current:				
Public Safety	743,189	1,063,681	-	-
Public Health	-	-	-	-
Culture and Recreation	-	-	400	-
Community Development	-	-	10,000	-
Sanitation	-	-	-	-
Transportation	-	-	-	-
General Government	-	-	-	4,150
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	743,189	1,063,681	10,400	4,150
Excess of Revenues Over (Under) Expenditures	(537,526)	(858,017)	(9,900)	(4,150)
<u>Other Financing Sources (Uses)</u>				
Proceeds from Refunding Bonds	-	-	-	-
Operating Transfers - In	541,000	838,000	-	-
Operating Transfers - Out	-	-	-	-
Other Financing Sources	-	-	-	-
Other Financing Uses	-	-	-	-
Payment to the OP&F Pension Fund				
Bond Principal Retirement	-	-	-	-
Payment to Refunded Loan Escrow Agent	-	-	-	-
Inception of Capital Lease	-	-	-	-
Total Other Financing Sources (Uses)	541,000	838,000	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	3,474	(20,017)	(9,900)	(4,150)
Fund Balance (Deficit) at Beginning of Year	319,439	568,777	11,363	4,150
Fund Balance (Deficit) at End of Year	\$ 322,913	\$ 548,760	\$ 1,463	\$ -

<u>ODNR Recycling Grants</u>	<u>Earned Benefits</u>	<u>Indigent Drivers' Alcohol Treatment</u>	<u>Section 108 Loan Guarantee</u>	<u>Municipal Court Clerk Computeriz- ation</u>	<u>DUI Enforce- ment and Education</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
39,117	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	223,085	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,738	-	-	2,050
-	-	-	-	-	-
<u>39,117</u>	<u>-</u>	<u>3,738</u>	<u>-</u>	<u>223,085</u>	<u>2,050</u>
-	228,431	-	-	-	-
-	4,362	-	-	-	-
-	17,048	-	-	-	-
61,935	12,704	-	-	-	-
-	8,489	-	-	-	-
-	3,341	-	-	-	-
-	57,047	-	-	99,989	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>61,935</u>	<u>331,422</u>	<u>-</u>	<u>-</u>	<u>99,989</u>	<u>-</u>
<u>(22,818)</u>	<u>(331,422)</u>	<u>3,738</u>	<u>-</u>	<u>123,096</u>	<u>2,050</u>
-	-	-	-	-	-
-	327,038	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>327,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(22,818)	(4,384)	3,738	-	123,096	2,050
<u>25,422</u>	<u>4,384</u>	<u>26,116</u>	<u>28,964</u>	<u>944,931</u>	<u>18,946</u>
\$ <u>2,604</u>	\$ <u>-</u>	\$ <u>29,854</u>	\$ <u>28,964</u>	\$ <u>1,068,027</u>	\$ <u>20,996</u>

## CITY OF CLEVELAND HEIGHTS, OHIO

### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – SPECIAL REVENUE FUNDS – CONTINUED DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999

	<u>HOME</u>	<u>Totals</u>	
	<u>Program</u>	<u>2000</u>	<u>1999</u>
<u>Revenues</u>			
Property Taxes	\$ -	\$ 363,381	\$ 356,582
Other Local Taxes	-	303,640	296,543
State Levied Shared Taxes	-	1,087,928	1,107,639
Intergovernmental Grants and Contracts	166,959	2,691,148	2,495,452
Charges for Services	-	338,676	341,011
Fees, Licenses, and Permits	-	223,176	304,460
Interest Earnings	-	86,396	81,827
Special Assessments	-	1,073,912	1,058,733
Fines and Forfeitures	-	141,820	67,463
All Other Revenue	-	1,518,778	1,215,404
Total Revenues	<u>166,959</u>	<u>7,828,855</u>	<u>7,325,114</u>
<u>Expenditures</u>			
Current:			
Public Safety	-	3,208,534	3,159,811
Public Health	-	4,362	-
Culture and Recreation	-	586,110	578,649
Community Development	166,959	3,827,814	3,450,213
Sanitation	-	8,489	3,712
Transportation	-	1,743,366	1,127,152
General Government	-	165,662	142,732
Capital Outlay	-	36,880	24,811
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	50,980
Total Expenditures	<u>166,959</u>	<u>9,581,217</u>	<u>8,538,060</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(1,752,362)</u>	<u>(1,212,946)</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds from Refunding Bonds	-	67,910	2,000,000
Operating Transfers - In	-	2,448,090	2,905,840
Operating Transfers - Out	-	(399,940)	(752,897)
Other Financing Sources	-	-	155,634
Other Financing Uses	-	-	(584,823)
Payment to the OP&F Pension Fund Bond			
Principal Retirement	-	-	(2,134,387)
Payment to Refunded Loan Escrow Agent	-	-	(730,580)
Inception of Capital Lease	-	115,000	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>2,231,060</u>	<u>858,787</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>-</u>	<u>478,698</u>	<u>(354,159)</u>
Fund Balance (Deficit) at Beginning of Year	<u>-</u>	<u>5,366,296</u>	<u>5,720,455</u>
Fund Balance (Deficit) at End of Year	\$ <u>-</u>	\$ <u>5,844,994</u>	\$ <u>5,366,296</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL SPECIAL REVENUE FUNDS**

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

	<u>Street Construction, Maintenance, and Repair</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Other Local Taxes	\$ 183,645	\$ 182,520	\$ (1,125)
State Levied Shared Taxes	1,108,671	1,101,880	(6,791)
Interest Earnings	69,048	68,625	(423)
Other Revenue	<u>470,727</u>	<u>467,844</u>	<u>(2,883)</u>
Total Revenues	<u>1,832,091</u>	<u>1,820,869</u>	<u>(11,222)</u>
<u>Expenditures</u>			
Current:			
Public Safety	22,275	17,970	4,305
Transportation	1,937,715	2,004,858	(67,143)
General Government	<u>5,552</u>	<u>4,476</u>	<u>1,076</u>
Total Expenditures	<u>1,965,542</u>	<u>2,027,304</u>	<u>(61,762)</u>
Excess of Revenues Over (Under) Expenditures	(133,451)	(206,435)	(72,984)
<u>Other Financing Sources (Uses)</u>			
Loan Proceeds	<u>67,910</u>	<u>67,910</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(65,541)	(138,525)	(72,984)
Cash Fund Balance at Beginning of Year	665,588	665,588	-
Current Year Charges Against Prior Year's Cash Fund Balance:			
Reserved for Encumbrances	<u>(128,749)</u>	<u>(18,269)</u>	<u>110,480</u>
Cash Fund Balance at End of Year:			
Unreserved	471,298	508,794	37,496
Reserved for Encumbrances	<u>-</u>	<u>459,868</u>	<u>459,868</u>
Total Cash Fund Balance at End of Year	\$ <u>471,298</u>	\$ <u>968,662</u>	\$ <u>497,364</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>C.D.B.G. Resource</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Intergovernmental Grants and Contracts	\$ <u>4,255,060</u>	\$ <u>2,420,440</u>	\$ <u>(1,834,620)</u>
<u>Expenditures</u>			
Current:			
Community Development	<u>4,407,380</u>	<u>2,664,974</u>	<u>1,742,406</u>
Excess of Revenues Over (Under) Expenditures	<u>(152,320)</u>	<u>(244,534)</u>	<u>(92,214)</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	399,940	399,940	-
Advances - Out	<u>(243,620)</u>	<u>(155,406)</u>	<u>88,214</u>
Total Other Financing Sources (Uses)	<u>156,320</u>	<u>244,534</u>	<u>88,214</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	4,000	-	(4,000)
Cash Fund Balance at Beginning of Year	146,500	146,500	-
Current Year Charges Against Prior Year's Cash Fund Balance:			
Reserved for Encumbrances	<u>-</u>	<u>(146,500)</u>	<u>(146,500)</u>
Cash Fund Balance at End of Year:			
Unreserved	150,500	-	(150,500)
Reserved for Encumbrances	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Fund Balance at End of Year	\$ <u>150,500</u>	\$ <u>-</u>	\$ <u>(150,500)</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>C.D.B.G. Program Income</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Other Revenue	\$ <u>750,000</u>	\$ <u>614,212</u>	\$ <u>(135,788)</u>
<u>Expenditures</u>			
Current:			
Community Development	<u>191,574</u>	<u>210,822</u>	<u>(19,248)</u>
Excess of Revenues Over (Under) Expenditures	558,426	403,390	(155,036)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(363,426)</u>	<u>(399,940)</u>	<u>(36,514)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	195,000	3,450	(191,550)
Cash Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Fund Balance at End of Year	\$ <u>195,000</u>	\$ <u>3,450</u>	\$ <u>(191,550)</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Communications System Operating</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Intergovernmental Grants and Contracts	\$ 183,770	\$ 154,067	\$ (29,703)
Other Revenue	<u>231</u>	<u>193</u>	<u>(38)</u>
Total Revenues	<u>184,001</u>	<u>154,260</u>	<u>(29,741)</u>
<u>Expenditures</u>			
Current:			
Public Safety	<u>366,595</u>	<u>357,231</u>	<u>9,364</u>
Excess of Revenues Over (Under) Expenditures	(182,594)	(202,971)	(20,377)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>166,000</u>	<u>166,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(16,594)	(36,971)	(20,377)
Cash Fund Balance at Beginning of Year	37,533	37,533	-
Current Year Charges Against Prior Year's Cash Fund Balance:			
Reserved for Encumbrances	<u>(754)</u>	<u>(60)</u>	<u>694</u>
Cash Fund Balance at End of Year:			
Unreserved	20,185	502	(19,683)
Reserved for Encumbrances	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Fund Balance at End of Year	\$ <u>20,185</u>	\$ <u>502</u>	\$ <u>(19,683)</u>

Continued



**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Law Enforcement Trust</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Interest Earnings	\$ 1,138	\$ 902	\$ (236)
Fines and Forfeitures	<u>28,863</u>	<u>22,889</u>	<u>(5,974)</u>
Total Revenues	<u>30,001</u>	<u>23,791</u>	<u>(6,210)</u>
<u>Expenditures</u>			
Current:			
Public Safety	<u>30,000</u>	<u>25,886</u>	<u>4,114</u>
Excess of Revenues Over (Under) Expenditures	1	(2,095)	(2,096)
Cash Fund Balance at Beginning of Year	<u>9,377</u>	<u>9,377</u>	<u>-</u>
Cash Fund Balance at End of Year:			
Unreserved	9,378	7,282	(2,096)
Reserved for Encumbrances	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Fund Balance at End of Year	\$ <u>9,378</u>	\$ <u>7,282</u>	\$ <u>(2,096)</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Drug Law Enforcement Trust</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Interest Earnings	\$ 12,826	\$ 11,531	\$ (1,295)
Fines and Forfeitures	125,852	113,146	(12,706)
Other Revenue	<u>1,323</u>	<u>1,189</u>	<u>(134)</u>
Total Revenues	<u>140,001</u>	<u>125,866</u>	<u>(14,135)</u>
<u>Expenditures</u>			
Current:			
Public Safety	<u>229,000</u>	<u>95,863</u>	<u>133,137</u>
Excess of Revenues Over (Under) Expenditures	(88,999)	30,003	119,002
Cash Fund Balance at Beginning of Year	<u>211,361</u>	<u>211,361</u>	<u>-</u>
Total Cash Fund Balance at End of Year	\$ <u>122,362</u>	\$ <u>241,364</u>	\$ <u>119,002</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Local T.V. Programming</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Other Local Taxes	\$ 78,691	\$ 140,615	\$ 61,924
Other Revenue	<u>96,310</u>	<u>172,100</u>	<u>75,790</u>
Total Revenues	<u>175,001</u>	<u>312,715</u>	<u>137,714</u>
<u>Expenditures</u>			
Current:			
Community Development	<u>65,143</u>	<u>96,321</u>	<u>(31,178)</u>
Excess of Revenues Over (Under) Expenditures	109,858	216,394	106,536
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(120,157)</u>	<u>(571,362)</u>	<u>(451,205)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(10,299)	(354,968)	(344,669)
Cash Fund Balance at Beginning of Year	1,478,431	1,478,431	-
Current Year Charges Against Prior Year's Cash Fund Balance:			
Reserved for Encumbrances	<u>(927)</u>	<u>(213,645)</u>	<u>(212,718)</u>
Cash Fund Balance at End of Year:			
Unreserved	1,467,205	909,818	(557,387)
Reserved for Encumbrances	<u>-</u>	<u>200</u>	<u>200</u>
Total Cash Fund Balance at End of Year	\$ <u>1,467,205</u>	\$ <u>910,018</u>	\$ <u>(557,187)</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Budget</u>	<u>Cain Park Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Intergovernmental Grants and Contracts	\$ 20,670	\$ 22,123	\$ 1,453
Charges for Services	316,422	338,676	22,254
Other Revenue	<u>12,910</u>	<u>13,817</u>	<u>907</u>
Total Revenues	<u>350,002</u>	<u>374,616</u>	<u>24,614</u>
<u>Expenditures</u>			
Current:			
Culture and Recreation	<u>583,515</u>	<u>568,414</u>	<u>15,101</u>
Excess of Revenues Over (Under) Expenditures	(233,513)	(193,798)	39,715
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(83,513)	(43,798)	39,715
Cash Fund Balance at Beginning of Year	<u>137,817</u>	<u>137,817</u>	<u>-</u>
Cash Fund Balance at End of Year:			
Unreserved	54,304	94,019	39,715
Reserved for Encumbrances	<u>-</u>	<u>1,548</u>	<u>1,548</u>
Total Cash Fund Balance at End of Year	\$ <u>54,304</u>	\$ <u>95,567</u>	\$ <u>41,263</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Street Lighting</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Special Assessments	\$ <u>640,665</u>	\$ <u>659,364</u>	\$ <u>18,699</u>
<u>Expenditures</u>			
Current:			
Public Safety	<u>670,000</u>	<u>666,717</u>	<u>3,283</u>
Excess of Revenues Over (Under) Expenditures	(29,335)	(7,353)	21,982
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>13,335</u>	<u>13,335</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(16,000)	5,982	21,982
Cash Fund Balance at Beginning of Year	<u>19,565</u>	<u>19,565</u>	<u>-</u>
Total Cash Fund Balance at End of Year	\$ <u><u>3,565</u></u>	\$ <u><u>25,547</u></u>	\$ <u><u>21,982</u></u>

Continued

## CITY OF CLEVELAND HEIGHTS, OHIO

### **COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

		<u>Tree</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Charges for Services	\$ 85,845	\$ 115,000	\$ 29,155
Fees, Licenses, and Permits	68	90	22
Special Assessments	309,451	414,549	105,098
Other Revenue	<u>38</u>	<u>50</u>	<u>12</u>
Total Revenues	<u>395,402</u>	<u>529,689</u>	<u>134,287</u>
<u>Expenditures</u>			
Current:			
Community Development	<u>503,031</u>	<u>468,710</u>	<u>34,321</u>
Excess of Revenues Over (Under) Expenditures	(107,629)	60,979	168,608
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>9,600</u>	<u>9,600</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(98,029)	70,579	168,608
Cash Fund Balance at Beginning of Year	104,464	104,464	-
Current Year Charges Against Prior Year's Cash Fund Balance:			
Reserved for Encumbrances	<u>(539)</u>	<u>(2,085)</u>	<u>(1,546)</u>
Cash Fund Balance at End of Year:			
Unreserved	5,896	172,958	167,062
Reserved for Encumbrances	<u>-</u>	<u>47,611</u>	<u>47,611</u>
Total Cash Fund Balance at End of Year	\$ <u>5,896</u>	\$ <u>220,569</u>	\$ <u>214,673</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Police Pension Trust</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Property Taxes	\$ 200,227	\$ 181,690	\$ (18,537)
Intergovernmental Grants and Contracts	<u>-</u>	<u>23,973</u>	<u>23,973</u>
Total Revenues	<u>200,227</u>	<u>205,663</u>	<u>5,436</u>
<u>Expenditures</u>			
Current:			
Public Safety	<u>740,000</u>	<u>737,014</u>	<u>2,986</u>
Excess of Revenues Over (Under) Expenditures	(539,773)	(531,351)	8,422
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>500,000</u>	<u>541,000</u>	<u>41,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(39,773)	9,649	49,422
Cash Fund Balance at Beginning of Year	<u>523,359</u>	<u>523,359</u>	<u>-</u>
Total Cash Fund Balance at End of Year	\$ <u>483,586</u>	\$ <u>533,008</u>	\$ <u>49,422</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Fire Pension Trust</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Property Taxes	\$ 200,227	\$ 181,691	\$ (18,536)
Intergovernmental Grants and Contracts	<u>-</u>	<u>23,973</u>	<u>23,973</u>
Total Revenues	<u>200,227</u>	<u>205,664</u>	<u>5,437</u>
<u>Expenditures</u>			
Current:			
Public Safety	<u>1,038,000</u>	<u>1,037,750</u>	<u>250</u>
Excess of Revenues Over (Under) Expenditures	(837,773)	(832,086)	5,687
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>757,500</u>	<u>838,000</u>	<u>80,500</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(80,273)	5,914	86,187
Cash Fund Balance at Beginning of Year	<u>849,116</u>	<u>849,116</u>	<u>-</u>
Cash Fund Balance at End of Year	\$ <u>768,843</u>	\$ <u>855,030</u>	\$ <u>86,187</u>

Continued



**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Foundation Grants</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Other Revenue	\$ <u>40,000</u>	\$ <u>500</u>	\$ <u>(39,500)</u>
<u>Expenditures</u>			
Current:			
Culture and Recreation	500	400	100
Community Development	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Total Expenditures	<u>60,500</u>	<u>60,400</u>	<u>100</u>
Excess of Revenues Over (Under) Expenditures	(20,500)	(59,900)	(39,400)
Cash Fund Balance at Beginning of Year	<u>61,363</u>	<u>61,363</u>	<u>-</u>
Total Cash Fund Balance at End of Year	\$ <u>40,863</u>	\$ <u>1,463</u>	\$ <u>(39,400)</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Court Security Grant</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Cash Fund Balance at Beginning of Year	\$ 4,150	\$ 4,150	\$ -
Current Year Charges Against Prior Year's Cash Fund Balance:			
Reserved for Encumbrances	<u>(4,150)</u>	<u>(4,150)</u>	<u>-</u>
Total Cash Fund Balance at End of Year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>ODNR Recycling Grants</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Intergovernmental Grants and Contracts	\$ <u>53,000</u>	\$ <u>46,127</u>	\$ <u>(6,873)</u>
<u>Expenditures</u>			
Current:			
Community Development	<u>45,620</u>	<u>37,063</u>	<u>8,557</u>
Excess of Revenues Over (Under) Expenditures	7,380	9,064	1,684
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(7,011)</u>	<u>(7,011)</u>	<u>-</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	369	2,053	1,684
Cash Fund Balance at Beginning of Year	25,422	25,422	-
Current Year Charges Against Prior Year's Cash Fund Balance:			
Reserved for Encumbrances	<u>-</u>	<u>(25,421)</u>	<u>(25,421)</u>
Cash Fund Balance at End of Year:			
Unreserved	25,791	2,054	(23,737)
Reserved for Encumbrances	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Total Cash Fund Balance at End of Year	\$ <u>25,791</u>	\$ <u>5,054</u>	\$ <u>(20,737)</u>

Continued

## CITY OF CLEVELAND HEIGHTS, OHIO

### **COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Earned Benefits</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Expenditures</u>			
Current:			
Public Safety	\$ 184,209	\$ 135,829	\$ 48,380
Culture and Recreation	7,505	5,534	1,971
Community Development	14,131	10,420	3,711
Sanitation	6,073	4,478	1,595
Transportation	20,009	14,754	5,255
General Government	<u>68,073</u>	<u>50,194</u>	<u>17,879</u>
Total Expenditures	<u>300,000</u>	<u>221,209</u>	<u>78,791</u>
Excess of Revenues Over (Under) Expenditures	(300,000)	(221,209)	78,791
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>-</u>	<u>132,000</u>	<u>132,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(300,000)	(89,209)	210,791
Cash Fund Balance at Beginning of Year	<u>667,525</u>	<u>667,525</u>	<u>-</u>
Total Cash Fund Balance at End of Year	\$ <u>367,525</u>	\$ <u>578,316</u>	\$ <u>210,791</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Indigent Driver's Alcohol Treatment</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Fines and Forfeitures	\$ <u>-</u>	\$ <u>3,888</u>	\$ <u>3,888</u>
<u>Expenditures</u>			
Current:			
Community Development	<u>14,000</u>	<u>-</u>	<u>14,000</u>
Excess of Revenues Over (Under) Expenditures	(14,000)	3,888	17,888
Cash Fund Balance at Beginning of Year	<u>25,966</u>	<u>25,966</u>	<u>-</u>
Total Cash Fund Balance at End of Year	\$ <u>11,966</u>	\$ <u>29,854</u>	\$ <u>17,888</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Section 108 Loan Guarantee</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Expenditures</u>			
Current:			
Community Development	\$ <u>50,000</u>	\$ <u>-</u>	\$ <u>50,000</u>
Excess of Revenues Over (Under) Expenditures	(50,000)	-	50,000
Cash Fund Balance at Beginning of Year	<u>28,964</u>	<u>28,964</u>	<u>-</u>
Total Cash Fund Balance at End of Year	\$ <u>(21,036)</u>	\$ <u>28,964</u>	\$ <u>50,000</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Municipal Court Clerk Computerization</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Fees, Licenses, and Permits	\$ <u>200,000</u>	\$ <u>235,924</u>	\$ <u>35,924</u>
<u>Expenditures</u>			
Current:			
General Government	<u>130,200</u>	<u>81,733</u>	<u>48,467</u>
Excess of Revenues Over (Under) Expenditures	69,800	154,191	84,391
Cash Fund Balance at Beginning of Year	919,789	919,789	-
Current Year Charges Against Prior Year's Cash Fund Balance:			
Reserved for Encumbrances	<u>(1,933)</u>	<u>(18,053)</u>	<u>(16,120)</u>
Cash Fund Balance at End of Year:			
Unreserved	987,656	1,055,927	68,271
Reserved for Encumbrances	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Fund Balance at End of Year	\$ <u>987,656</u>	\$ <u>1,055,927</u>	\$ <u>68,271</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>DUI Enforcement and Education</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Fines and Forfeitures	\$ <u>          -</u>	\$ <u>      2,250</u>	\$ <u>      2,250</u>
Excess of Revenues Over (Under) Expenditures	-	2,250	2,250
Cash Fund Balance at Beginning of Year	<u>      18,746</u>	<u>      18,746</u>	<u>          -</u>
Total Cash Fund Balance at End of Year	\$ <u>      18,746</u>	\$ <u>      20,996</u>	\$ <u>      2,250</u>

Continued



**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>HOME Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Intergovernmental Grants and Contracts	\$ <u>567,045</u>	\$ <u>329,042</u>	\$ <u>(238,003)</u>
<u>Expenditures</u>			
Current:			
Community Development	<u>262,192</u>	<u>166,959</u>	<u>95,233</u>
Excess of Revenues Over (Under) Expenditures	<u>304,853</u>	<u>162,083</u>	<u>(142,770)</u>
<u>Other Financing Sources (Uses)</u>			
Advances - In	82,955	82,955	-
Advances - Out	<u>(384,808)</u>	<u>(245,038)</u>	<u>139,770</u>
Total Other Financing Sources (Uses)	<u>(301,853)</u>	<u>(162,083)</u>	<u>139,770</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	3,000	-	(3,000)
Cash Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Fund Balance at End of Year	\$ <u>3,000</u>	\$ <u>-</u>	\$ <u>(3,000)</u>

Continued

## CITY OF CLEVELAND HEIGHTS, OHIO

### **COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Totals</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Property Taxes	\$ 400,454	\$ 363,381	\$ (37,073)
Other Local Taxes	262,336	323,135	60,799
State Levied Shared Taxes	1,108,671	1,101,880	(6,791)
Intergovernmental Grants and Contracts	5,079,545	3,019,745	(2,059,800)
Charges for Services	402,267	453,676	51,409
Fees, Licenses, and Permits	200,068	236,014	35,946
Interest Earnings	83,012	81,058	(1,954)
Special Assessments	950,116	1,073,913	123,797
Fines and Forfeitures	154,715	142,173	(12,542)
Other Revenue	<u>1,371,539</u>	<u>1,269,905</u>	<u>(101,634)</u>
Total Revenues	<u>10,012,723</u>	<u>8,064,880</u>	<u>(1,947,843)</u>
<u>Expenditures</u>			
Current:			
Public Safety	3,280,079	3,074,260	205,819
Culture and Recreation	591,520	574,348	17,172
Community Development	5,613,071	3,715,269	1,897,802
Sanitation	6,073	4,478	1,595
Transportation	1,957,724	2,019,612	(61,888)
General Government	<u>203,825</u>	<u>136,403</u>	<u>67,422</u>
Total Expenditures	<u>11,652,292</u>	<u>9,524,370</u>	<u>2,127,922</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,639,569)</u>	<u>(1,459,490)</u>	<u>180,079</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	1,996,375	2,249,875	253,500
Operating Transfers - Out	(490,594)	(978,313)	(487,719)
Advances - In	82,955	82,955	-
Advances - Out	(628,428)	(400,444)	227,984
Loan Proceeds	<u>67,910</u>	<u>67,910</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,028,218</u>	<u>1,021,983</u>	<u>(6,235)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(611,351)</u>	<u>(437,507)</u>	<u>173,844</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL SPECIAL REVENUE FUNDS – CONTINUED**

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

	<u>Budget</u>	<u>Totals Actual</u>	<u>Variance</u>
Cash Fund Balances at Beginning of Year	5,935,036	5,935,036	-
Current Year Charges Against Prior Year's Cash Fund Balances:			
Reserved for Encumbrances	<u>(137,052)</u>	<u>(428,183)</u>	<u>(291,131)</u>
Cash Fund Balances at End of Year:			
Unreserved	5,186,633	5,069,346	(117,287)
Reserved for Encumbrances	<u>-</u>	<u>512,227</u>	<u>512,227</u>
Total Cash Fund Balances at End of Year	\$ <u>5,186,633</u>	\$ <u>5,581,573</u>	\$ <u>394,940</u>



# **CITY OF CLEVELAND HEIGHTS, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

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

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#### **CAPITAL PROJECTS FUNDS**

**CAPITAL IMPROVEMENTS** - To account for the annual purchase of capital equipment and certain capital improvements financed by unvoted general obligation bond anticipation notes and General Fund operating transfers.

**ECONOMIC DEVELOPMENT** - To account for transactions relative to the economic development of the City.

**CITY HALL MAINTENANCE AND REPAIR** - To account for the costs of major maintenance and repair of City Hall.

**RECREATION IMPROVEMENTS** – To account for transactions relative to the voted 1.8735-mill Recreation Bond Issue for the purpose of acquiring, constructing, renovating, furnishing and equipping park, cultural and recreational facilities and acquiring any necessary real estate.

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING BALANCE SHEET – CAPITAL PROJECTS FUNDS**

**DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999**

	<u>Capital Improvements</u>	<u>Economic Development</u>	<u>City Hall Maintenance And Repair</u>	<u>Recreation Improvements</u>
<u>Assets</u>				
Equity in City Treasury Cash	\$ 1,190,059	\$ 590,303	\$ 84,782	\$ 9,854,176
Accrued Interest	11,902	-	-	-
Due from Other Funds	<u>87,562</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Assets	 \$ <u>1,289,523</u>	 \$ <u>590,303</u>	 \$ <u>84,782</u>	 \$ <u>9,854,176</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Vouchers and Accounts Payable	95,929	3,546	-	1,005,450
Contracts Payable – Retainage Percentage	3,624	-	-	735,889
Due to Other Funds	-	-	-	2,286,362
Bond Anticipation Notes Payable	2,853,000	-	-	-
Accrued Interest Payable	<u>87,562</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>3,040,115</u>	<u>3,546</u>	<u>-</u>	<u>4,027,701</u>
 Fund Balances:				
Reserved for Encumbrances	174,243	24,377	-	8,182,592
Unreserved (Deficit); Undesignated	<u>(1,924,835)</u>	<u>562,380</u>	<u>84,782</u>	<u>(2,356,117)</u>
Total Fund Balances	<u>(1,750,592)</u>	<u>586,757</u>	<u>84,782</u>	<u>5,826,475</u>
 Total Liabilities and Fund Balances	 \$ <u>1,289,523</u>	 \$ <u>590,303</u>	 \$ <u>84,782</u>	 \$ <u>9,854,176</u>

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<u>Totals</u>	
<u>2000</u>	<u>1999</u>
\$ 11,719,320	\$ 18,244,498
11,902	14,818
<u>87,562</u>	<u>27,730</u>
\$ <u>11,818,784</u>	\$ <u>18,287,046</u>
\$ 1,104,925	\$ 855,553
739,513	34,214
2,286,362	-
2,853,000	2,070,000
<u>87,562</u>	<u>27,730</u>
<u>7,071,362</u>	<u>2,987,497</u>
8,381,212	1,481,745
<u>(3,633,790)</u>	<u>13,817,804</u>
<u>4,747,422</u>	<u>15,299,549</u>
\$ <u>11,818,784</u>	\$ <u>18,287,046</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999**

	<u>Capital Improvements</u>	<u>Economic Development</u>	<u>City Hall Maintenance And Repair</u>	<u>Recreation Improvements</u>
<u>Revenues</u>				
Property Taxes	\$ 883,074	\$ -	\$ -	\$ -
Interest Earnings	102,754	12,245	-	850,355
Other Revenue	-	<u>25,520</u>	-	<u>9,300</u>
Total Revenues	<u>985,828</u>	<u>37,765</u>	<u>-</u>	<u>859,655</u>
<u>Expenditures</u>				
Current:				
Culture and Recreation	-	-	-	9,501,627
Community Development	-	748,925	-	-
Sanitation	349,333	-	-	-
Transportation	256,434	-	-	-
General Government	103,638	-	27,314	-
Capital Outlay	1,842,952	-	-	426,078
Debt Service:				
Interest and Fiscal Charges	<u>138,906</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,691,263</u>	<u>748,925</u>	<u>27,314</u>	<u>9,927,705</u>
Excess of Revenues Over (Under) Expenditures	(1,705,435)	(711,160)	(27,314)	(9,068,050)
<u>Other Financing Sources (Uses)</u>				
Operating Transfers - In	<u>59,832</u>	<u>900,000</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,645,603)	188,840	(27,314)	(9,068,050)
Fund Balance (Deficit) at Beginning of Year	<u>(104,989)</u>	<u>397,917</u>	<u>112,096</u>	<u>14,894,525</u>
Fund Balance (Deficit) at End of Year	\$ <u>(1,750,592)</u>	\$ <u>586,757</u>	\$ <u>84,782</u>	\$ <u>5,826,475</u>



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<u>Totals</u>	
<u>2000</u>	<u>1999</u>
\$ 883,074	\$ 1,038,206
965,354	867,896
<u>34,820</u>	<u>12,382</u>
<u>1,883,248</u>	<u>1,918,484</u>
9,501,627	927,374
748,925	1,669,315
349,333	184,378
256,434	138,686
130,952	113,179
2,269,030	538,412
<u>138,906</u>	<u>89,487</u>
<u>13,395,207</u>	<u>3,660,831</u>
(11,511,959)	(1,742,347)
<u>959,832</u>	<u>1,855,281</u>
(10,552,127)	112,934
<u>15,299,549</u>	<u>15,186,615</u>
\$ <u>4,747,422</u>	\$ <u>15,299,549</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL CAPITAL PROJECTS FUNDS**

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

	<u>Capital Improvements</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Interest Earnings	\$ -	\$ 101,043	\$ 101,043
<u>Expenditures</u>			
Current:			
Sanitation	284,507	232,499	52,008
Transportation	241,075	189,076	51,999
General Government	62,637	46,647	15,990
Capital Outlay	<u>1,808,781</u>	<u>1,896,719</u>	<u>(87,938)</u>
Total Expenditures	<u>2,397,000</u>	<u>2,364,941</u>	<u>32,059</u>
Excess of Revenues Over (Under) Expenditures	(2,397,000)	(2,263,898)	133,102
<u>Other Financing Sources (Uses)</u>			
Note Proceeds	<u>1,586,000</u>	<u>1,587,000</u>	<u>1,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(811,000)	(676,898)	134,102
Cash Fund Balance at Beginning of Year	2,002,442	2,002,442	-
Current Year Charges Against Prior Year's Cash Fund Balance:			
Reserved for Encumbrances	<u>(16,710)</u>	<u>(384,107)</u>	<u>(367,397)</u>
Cash Fund Balance at End of Year:			
Unreserved	1,174,732	941,437	(233,295)
Reserved for Encumbrances	<u>-</u>	<u>243,997</u>	<u>243,997</u>
Total Cash Fund Balance at End of Year	\$ <u>1,174,732</u>	\$ <u>1,185,434</u>	\$ <u>10,702</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) –  
ALL CAPITAL PROJECTS FUNDS – CONTINUED**

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

	<u>Economic Development</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Interest Earnings	\$ 31,454	\$ 11,710	\$ (19,744)
Other Revenue	<u>68,547</u>	<u>25,520</u>	<u>(43,027)</u>
Total Revenues	<u>100,001</u>	<u>37,230</u>	<u>(62,771)</u>
<u>Expenditures</u>			
Current:			
Community Development	<u>1,326,259</u>	<u>1,297,463</u>	<u>28,796</u>
Excess of Revenues Over (Under) Expenditures	(1,226,258)	(1,260,233)	(33,975)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>900,000</u>	<u>900,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(326,258)	(360,233)	(33,975)
Cash Fund Balance at Beginning of Year	<u>925,624</u>	<u>925,624</u>	<u>-</u>
Cash Fund Balance at End of Year:			
Unreserved	599,366	565,391	(33,975)
Reserved for Encumbrances	<u>-</u>	<u>24,377</u>	<u>24,377</u>
Total Cash Fund Balance at End of Year	\$ <u>599,366</u>	\$ <u>589,768</u>	\$ <u>(9,598)</u>

Continued

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL CAPITAL PROJECTS FUNDS – CONTINUED**

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

	<u>City Hall Maintenance and Repair</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Expenditures</u>			
Current:			
General Government	\$ <u>20,000</u>	\$ <u>19,844</u>	\$ <u>156</u>
Excess of Revenues Over (Under) Expenditures	(20,000)	(19,844)	156
Cash Fund Balance at Beginning of Year	112,096	112,096	-
Current Year Charges Against Prior Year's Cash Fund Balance:			
Reserved for Encumbrances	<u>-</u>	<u>(7,470)</u>	<u>(7,470)</u>
Cash Fund Balance at End of Year:			
Unreserved	92,096	84,782	(7,314)
Reserved for Encumbrances	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Fund Balance at End of Year	\$ <u><u>92,096</u></u>	\$ <u><u>84,782</u></u>	\$ <u><u>(7,314)</u></u>

Continued

## CITY OF CLEVELAND HEIGHTS, OHIO

### **COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL CAPITAL PROJECTS FUNDS – CONTINUED**

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

	<u>Recreation Improvements</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Interest Earnings	\$ 1,135,650	\$ 813,127	\$ (322,523)
Other Revenue	<u>12,989</u>	<u>9,300</u>	<u>(3,689)</u>
Total Revenues	<u>1,148,639</u>	<u>822,427</u>	<u>(326,212)</u>
<u>Expenditures</u>			
Current:			
Culture and Recreation	<u>17,200,000</u>	<u>17,152,621</u>	<u>47,379</u>
Excess of Revenues Over (Under) Expenditures	(16,051,361)	(16,330,194)	(278,833)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>2,286,362</u>	<u>2,286,362</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(13,764,999)	(14,043,832)	(278,833)
Cash Fund Balance at Beginning of Year	15,204,336	15,204,336	-
Current Year Charges Against Prior Year's Cash Fund Balance:			
Reserved for Encumbrances	<u>(274,477)</u>	<u>(1,160,505)</u>	<u>(886,028)</u>
Cash Fund Balance at End of Year:			
Unreserved	1,164,860	(1)	(1,164,861)
Reserved for Encumbrances	<u>-</u>	<u>9,816,949</u>	<u>9,816,949</u>
Total Cash Fund Balance at End of Year	\$ <u>1,164,860</u>	\$ <u>9,816,948</u>	\$ <u>8,652,088</u>

Continued

## CITY OF CLEVELAND HEIGHTS, OHIO

### **COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGET) – ALL CAPITAL PROJECTS FUNDS – CONTINUED**

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

	<u>Totals</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Revenues</u>			
Interest Earnings	\$ 1,167,104	\$ 925,880	\$ (241,224)
Other Revenue	<u>81,536</u>	<u>34,820</u>	<u>(46,716)</u>
Total Revenues	<u>1,248,640</u>	<u>960,700</u>	<u>(287,940)</u>
<u>Expenditures</u>			
Current:			
Culture and Recreation	17,200,000	17,152,621	47,379
Community Development	1,326,259	1,297,463	28,796
Sanitation	284,507	232,499	52,008
Transportation	241,075	189,076	51,999
General Government	82,637	66,491	16,146
Capital Outlay	<u>1,808,781</u>	<u>1,896,719</u>	<u>(87,938)</u>
Total Expenditures	<u>20,943,259</u>	<u>20,834,869</u>	<u>108,390</u>
Excess of Revenues Over (Under) Expenditures	<u>(19,694,619)</u>	<u>(19,874,169)</u>	<u>(179,550)</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	3,186,362	3,186,362	-
Note Proceeds	<u>1,586,000</u>	<u>1,587,000</u>	<u>1,000</u>
Total Other Financing Sources (Uses)	<u>4,772,362</u>	<u>4,773,362</u>	<u>1,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(14,922,257)	(15,100,807)	(178,550)
Cash Fund Balances at Beginning of Year	18,244,498	18,244,498	-
Current Year Charges Against Prior Year's Cash Fund Balances:			
Reserved for Encumbrances	<u>(291,187)</u>	<u>(1,552,082)</u>	<u>(1,260,895)</u>
Cash Fund Balances at End of Year:			
Unreserved	3,031,054	1,591,609	(1,439,445)
Reserved for Encumbrances	<u>-</u>	<u>10,085,323</u>	<u>10,085,323</u>
Total Cash Fund Balances at End of Year	\$ <u>3,031,054</u>	\$ <u>11,676,932</u>	\$ <u>8,645,878</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

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**ENTERPRISE FUNDS**

**UTILITIES** - To account for the monies received from water and sewer billings and the cost of furnishing water and sewer services.

**OFF-STREET PARKING** - To account for the monies received from metered and permit charges for parking in municipal lots and the cost of maintaining such lots.

**AMBULANCE SERVICES** - To account for the monies received from pre-hospital life support services.

# CITY OF CLEVELAND HEIGHTS, OHIO

## COMBINING BALANCE SHEET – ENTERPRISE FUNDS

### DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999

	<u>Utilities</u>	<u>Off-Street Parking</u>	<u>Ambulance Services</u>	<u>Totals</u>	
	<u>2000</u>			<u>2000</u>	<u>1999</u>
<u>Assets</u>					
Current Assets:					
Equity in City Treasury					
Cash	\$ 2,841,007	\$ 970,571	\$ 501,603	\$ 4,313,181	\$ 3,964,686
Receivables (Net of Allowance for Uncollectibles):					
Accounts	2,639,086	-	190,444	2,829,530	2,561,280
Accrued Interest	27,826	9,508	-	37,334	41,903
Due from Other Governments	-	-	40,698	40,698	58,035
Due from Other Funds	38,293	-	-	38,293	38,293
Inventory of Supplies	<u>152,509</u>	<u>37,095</u>	<u>-</u>	<u>189,604</u>	<u>204,203</u>
Total Current Assets	<u>5,698,721</u>	<u>1,017,174</u>	<u>732,745</u>	<u>7,448,640</u>	<u>6,868,400</u>
Restricted Assets:					
Deposits	<u>971,311</u>	<u>-</u>	<u>-</u>	<u>971,311</u>	<u>1,020,000</u>
Property, Plant, and Equipment:					
Land	-	1,393,655	-	1,393,655	1,516,686
Buildings	-	4,293,252	358,580	4,651,832	4,651,832
Improvements/Infrastructure	11,675,161	2,052,980	55,246	13,783,387	12,663,224
Machinery and Equipment	<u>4,060,765</u>	<u>61,810</u>	<u>1,671,900</u>	<u>5,794,475</u>	<u>5,583,121</u>
	15,735,926	7,801,697	2,085,726	25,623,349	24,414,863
Less: Accumulated Depreciation	<u>(2,598,029)</u>	<u>(1,994,521)</u>	<u>(837,238)</u>	<u>(5,429,788)</u>	<u>(4,613,935)</u>
Net Property, Plant, and Equipment	<u>13,137,897</u>	<u>5,807,176</u>	<u>1,248,488</u>	<u>20,193,561</u>	<u>19,800,928</u>
Total Assets	\$ <u>19,807,929</u>	\$ <u>6,824,350</u>	\$ <u>1,981,233</u>	\$ <u>28,613,512</u>	\$ <u>27,689,328</u>
<u>Liabilities and Equity</u>					
Liabilities:					
Current Liabilities (Payable from Current Assets):					
Vouchers and Accounts Payable	\$ 36,227	\$ 12,174	\$ 20,974	\$ 69,375	\$ 450,229
Accrued Wages and Benefits	216,349	21,141	19	237,509	252,363
Contracts Payable – Retainage Percentage	22,582	-	-	22,582	37,693
Due to Other Funds	-	-	-	-	-
Bond Anticipation Notes Payable	-	-	-	-	-
Accrued Interest Payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Current Liabilities	<u>275,158</u>	<u>33,315</u>	<u>20,993</u>	<u>329,466</u>	<u>740,285</u>

Continued



# **CITY OF CLEVELAND HEIGHTS, OHIO**

## **COMBINING BALANCE SHEET – ENTERPRISE FUNDS (CONTINUED)**

### **DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999**

	<u>Utilities</u>	<u>Off-Street Parking</u>	<u>Ambulance Services</u>	<u>Totals</u>	
				<u>2000</u>	<u>1999</u>
Current Liabilities (Payable from Current Assets):					
Restricted Deposits	1,020,000	-	27	1,020,027	1,020,027
Long-Term Liabilities:					
Issue II Loans Payable	<u>1,055,721</u>	<u>-</u>	<u>-</u>	<u>1,055,721</u>	<u>1,095,844</u>
Total Liabilities	<u>2,350,879</u>	<u>33,315</u>	<u>21,020</u>	<u>2,405,214</u>	<u>2,856,156</u>
Equity:					
Contributed Capital:					
Contributed from Special Assessments	-	32,963	-	32,963	32,963
Contributed from Governments	2,310,094	51,940	14,076	2,376,110	2,099,485
Contributed from Other Funds	-	3,509,430	-	3,509,430	3,608,807
Capital Grants (Net of Accumulated Amortization)	-	42,586	-	42,586	53,859
Retained Earnings:					
Unreserved	<u>15,146,956</u>	<u>3,154,116</u>	<u>1,946,137</u>	<u>20,247,209</u>	<u>19,038,058</u>
Total Equity	<u>17,457,050</u>	<u>6,791,035</u>	<u>1,960,213</u>	<u>26,208,298</u>	<u>24,833,172</u>
Total Liabilities and Equity	\$ <u>19,807,929</u>	\$ <u>6,824,350</u>	\$ <u>1,981,233</u>	\$ <u>28,613,512</u>	\$ <u>27,689,328</u>

## CITY OF CLEVELAND HEIGHTS, OHIO

### **COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ENTERPRISE FUNDS**

#### **FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999**

	Utilities	Off-Street Parking	Ambulance Services	Totals	
				2000	1999
Operating Revenues:					
Charges for Services	\$ 9,786,536	\$ 651,646	\$ 546,034	\$ 10,984,216	\$ 11,628,131
Other Income	<u>58</u>	<u>51,060</u>	<u>47,286</u>	<u>98,404</u>	<u>62,448</u>
Total Operating Revenues	<u>9,786,594</u>	<u>702,706</u>	<u>593,320</u>	<u>11,082,620</u>	<u>11,690,579</u>
Operating Expenses:					
Personal Services	1,036,796	90,034	22,223	1,149,053	1,072,366
Fringe Benefits	274,038	19,913	192	294,143	310,346
Contractual Services	7,162,594	-	18,012	7,180,606	6,282,478
Materials and Supplies	138,396	30,966	22,011	191,373	131,139
Utilities	-	80,370	-	80,370	58,430
Other Expenses	63,911	253,752	87,580	405,243	438,649
Depreciation	<u>479,932</u>	<u>170,049</u>	<u>165,872</u>	<u>815,853</u>	<u>754,672</u>
Total Operating Expenses	<u>9,155,667</u>	<u>645,084</u>	<u>315,890</u>	<u>10,116,641</u>	<u>9,048,080</u>
Operating Income	<u>630,927</u>	<u>57,622</u>	<u>277,430</u>	<u>965,979</u>	<u>2,642,499</u>
Non-Operating Revenues (Expenses):					
Interest Earnings	177,640	52,859	-	230,499	195,742
Loss on Sale of Assets	-	(140,351)	-	(140,351)	-
Reimbursements – Capital Outlay	-	-	-	-	589
Interest and Fiscal Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,724)</u>
Total Non-Operating Revenues (Expenses)	<u>177,640</u>	<u>(87,492)</u>	<u>-</u>	<u>90,148</u>	<u>187,607</u>
Net Income (Loss) Before Operating Transfers	808,567	(29,870)	277,430	1,056,127	2,830,106
Operating Transfers - In	-	-	-	-	-
Operating Transfers - Out	<u>-</u>	<u>-</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>910</u>
Net Income (Loss)	808,567	(29,870)	271,430	1,050,127	2,831,016
Add Depreciation on Fixed Assets Acquired by Contribution	<u>64,181</u>	<u>94,843</u>	<u>-</u>	<u>159,024</u>	<u>171,676</u>
Increase in Retained Earnings	872,748	64,973	271,430	1,209,151	3,002,692
Retained Earnings at Beginning of Year	<u>14,274,208</u>	<u>3,089,143</u>	<u>1,674,707</u>	<u>19,038,058</u>	<u>16,035,366</u>
Retained Earnings at End of Year	\$ <u>15,146,956</u>	\$ <u>3,154,116</u>	\$ <u>1,946,137</u>	\$ <u>20,247,209</u>	\$ <u>19,038,058</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## COMPARATIVE COMBINING STATEMENT OF CASH FLOWS – ENTERPRISE FUNDS

### FOR THE FISCAL YEARS ENDED DECEMBER 31, 2000 AND DECEMBER 31, 1999

	<u>Utilities</u>	<u>Off-Street Parking</u>	<u>Ambulance Services</u>	<u>Totals</u>	
				<u>2000</u>	<u>1999</u>
<b>Operating Activities:</b>					
Cash Received from					
Customers	\$ 9,522,303	\$ 651,646	\$ 542,018	\$ 10,715,967	\$ 11,334,594
Cash Payments to Suppliers	(7,698,022)	(370,999)	(111,906)	(8,180,927)	(6,699,745)
Cash Payments to Employees	(1,326,009)	(109,531)	(22,510)	(1,458,050)	(1,386,388)
Other Operating Receipts	<u>58</u>	<u>51,060</u>	<u>6,588</u>	<u>57,706</u>	<u>67,529</u>
Net Cash Provided by Operating Activities	<u>498,330</u>	<u>222,176</u>	<u>414,190</u>	<u>1,134,696</u>	<u>3,315,990</u>
<b>Noncapital Financing Activities:</b>					
Operating Transfers - Out	<u>-</u>	<u>-</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(103,457)</u>
<b>Capital and Related Financing Activities:</b>					
Issue II Loan Proceeds	15,441	-	-	15,441	536,642
Acquisition and Construction of Capital Assets	(836,417)	-	(187,420)	(1,023,837)	(3,118,606)
Principal Paid on Loan	(55,564)	-	-	(55,564)	-
Principal Paid on Notes	-	-	-	-	(343,000)
Interest Paid on Notes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,308)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(876,540)</u>	<u>-</u>	<u>(187,420)</u>	<u>(1,063,960)</u>	<u>(2,938,272)</u>
<b>Investing Activities:</b>					
Interest Earned on Investments	<u>183,794</u>	<u>51,276</u>	<u>-</u>	<u>235,070</u>	<u>181,919</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(194,416)	273,452	220,770	299,806	456,180
<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>4,006,734</u>	<u>697,119</u>	<u>280,833</u>	<u>4,984,686</u>	<u>4,528,506</u>
<b>Cash and Cash Equivalents at End of Year</b>	\$ <u><u>3,812,318</u></u>	\$ <u><u>970,571</u></u>	\$ <u><u>501,603</u></u>	\$ <u><u>5,284,492</u></u>	\$ <u><u>4,984,686</u></u>

Continued

## CITY OF CLEVELAND HEIGHTS, OHIO

### COMPARATIVE COMBINING STATEMENT OF CASH FLOWS – ENTERPRISE FUNDS (CONTINUED) FOR THE FISCAL YEARS ENDED DECEMBER 31, 2000 AND DECEMBER 31, 1999

	<u>Utilities</u>	<u>Off-Street Parking</u>	<u>Ambulance Services</u>	<u>Totals</u>	
	<u>2000</u>	<u>1999</u>			
<u>Reconciliation of Operating Income to Net Cash From Operating Activities</u>					
Operating Income	\$ 630,927	\$ 57,622	\$ 277,430	\$ 965,979	\$ 2,642,499
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	479,932	170,049	165,872	815,853	754,672
Change in Operating Assets and Liabilities:					
Receivables	(264,233)	-	(4,017)	(268,250)	(293,537)
Inventory	13,967	631	1	14,599	(11,385)
Due from Other Governments	58,035	-	(40,698)	17,337	22,661
Vouchers and Accounts Payable	(394,742)	(1,812)	15,697	(380,857)	266,239
Accrued Wages and Benefits Payable	(15,175)	416	(95)	(14,854)	(3,673)
Customer Deposits	(10,381)	(4,730)	-	(15,111)	(61,486)
Total Adjustments	<u>(132,597)</u>	<u>164,554</u>	<u>136,760</u>	<u>168,717</u>	<u>673,491</u>
Net Cash Provided by Operating Activities	<u>\$ 498,330</u>	<u>\$ 222,176</u>	<u>\$ 414,190</u>	<u>\$ 1,134,696</u>	<u>\$ 3,315,990</u>

Noncash Investing, Capital and  
Financing Activities

In 1999, the Utilities Fund recorded an interfund receivable as a result of OPWC proceeds received in the General Fund and required to be recorded in the Utilities Fund. At December 31, 2000, this amount has not yet been transferred.

In 2000, the Utilities Enterprise Fund recorded contributed capital of \$325,000 which consisted of C.D.B.G. funding of \$150,000 for Caledonia Road water lines and \$175,000 for North Coventry Road water lines.

**CITY OF CLEVELAND HEIGHTS, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

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**TRUST AND AGENCY FUNDS**

OFFICE ON AGING DONATION - To account for the Martin bequest and other donations and their related expenditures.

JAMES A. NELSON TRUST - To account for the proceeds and disbursements of a Charitable Remainder Annuity Trust.

ANIMAL ADOPTION TRUST - To account for a donation made to facilitate the adoption of animals by needy individuals.

GENERAL LIABILITY CONTINGENCY - To account for the accumulation of resources to pay for extraordinary losses which may arise as a result of legal action against the City.

YOUTH RECREATION DONATION – To account for donations made to benefit Youth Recreation.

CLEVELAND HEIGHTS MUNICIPAL COURT AGENCY - To account for assets received and disbursed by the Cleveland Heights Municipal Court pursuant to the laws of the State.

CONSTRUCTION DEPOSIT AGENCY - To account for the receipt of refundable construction deposits required for the issuance of certain building permits.

SALES TAX AGENCY - To account for any sales tax collected by the City and due the State Department of Taxation.

MISCELLANEOUS AGENCY - To account for miscellaneous receipts received in an agency capacity by the City.

N.E.O.R.S.D. (NORTHEAST OHIO REGIONAL SEWER DISTRICT) - To account for the financial transactions associated with the City acting as a billing agent for the Northeast Ohio Regional Sewer District.

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING BALANCE SHEET – FIDUCIARY FUNDS**

**DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999**

	<u>Expendable Trust Funds</u>			
	<u>Office On Aging Donation</u>	<u>James A. Nelson Trust</u>	<u>Animal Adoption</u>	<u>General Liability</u>
<u>Assets</u>				
Equity in City Treasury Cash	\$ 59,253	\$ 33,512	\$ 292	\$ 244,756
Accrued Interest	580	-	-	-
Total Assets	<u>\$ 59,833</u>	<u>\$ 33,512</u>	<u>\$ 292</u>	<u>\$ 244,756</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	-	-	-	-
Restricted /Refundable Deposits	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Revenue	<u>59,833</u>	<u>33,512</u>	<u>292</u>	<u>244,756</u>
Total Liabilities and Fund Balances	<u>\$ 59,833</u>	<u>\$ 33,512</u>	<u>\$ 292</u>	<u>\$ 244,756</u>

Agency Funds							
Youth Recreation Donation	Municipal Court	Construction Deposit	Sales Tax	Miscellane- ous Agency	NEORS	Total	
						2000	1999
\$ 2,863	\$ 196,448	\$ 148,056	\$ 63	\$ 115,592	\$ 98,373	\$ 899,208	\$ 1,078,658
-	-	-	-	-	-	580	583
<u>\$ 2,863</u>	<u>\$ 196,448</u>	<u>\$ 148,056</u>	<u>\$ 63</u>	<u>\$ 115,592</u>	<u>\$ 98,373</u>	<u>\$ 899,788</u>	<u>\$ 1,079,241</u>
\$ -	\$ 102,864	\$ -	\$ -	\$ -	\$ -	\$ 102,864	\$ 204,769
-	-	-	-	-	98,373	98,373	134,557
<u>2,863</u>	<u>93,584</u>	<u>148,056</u>	<u>63</u>	<u>115,592</u>	<u>-</u>	<u>360,158</u>	<u>394,721</u>
<u>2,863</u>	<u>196,448</u>	<u>148,056</u>	<u>63</u>	<u>115,592</u>	<u>98,373</u>	<u>561,395</u>	<u>734,047</u>
-	-	-	-	-	-	338,393	345,194
<u>\$ 2,863</u>	<u>\$ 196,448</u>	<u>\$ 148,056</u>	<u>\$ 63</u>	<u>\$ 115,592</u>	<u>\$ 98,373</u>	<u>\$ 899,788</u>	<u>\$ 1,079,241</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – EXPENDABLE TRUST FUND**

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999**

	<u>Office On Aging Donations</u>	<u>James A. Nelson Trust</u>	<u>Animal Adoption</u>	<u>General Liability</u>	<u>Totals</u>	
					<u>2000</u>	<u>1999</u>
<b><u>Revenues</u></b>						
Interest Earnings \$	3,664	\$ 1,447	\$ -	\$ -	\$ 5,111	\$ 4,483
Other Other Revenue	<u>5,196</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,196</u>	<u>13,114</u>
Total Revenues	<u>8,860</u>	<u>1,447</u>	<u>-</u>	<u>-</u>	<u>10,307</u>	<u>17,597</u>
<b><u>Expenditures</u></b>						
Public Safety	-	-	-	-	-	-
Public Health	842	-	-	-	842	849
General Government	<u>-</u>	<u>3,500</u>	<u>-</u>	<u>12,766</u>	<u>16,266</u>	<u>3,500</u>
Total Expenditures	<u>842</u>	<u>3,500</u>	<u>-</u>	<u>12,766</u>	<u>17,108</u>	<u>4,349</u>
Excess of Revenues Over (Under) Expenditures	8,018	(2,053)	-	(12,766)	(6,801)	13,248
Fund Balance at Beginning of Year	<u>51,815</u>	<u>35,565</u>	<u>292</u>	<u>257,522</u>	<u>345,194</u>	<u>331,946</u>
Fund Balance at End of Year	\$ <u>59,833</u>	\$ <u>33,512</u>	\$ <u>292</u>	\$ <u>244,756</u>	\$ <u>338,393</u>	\$ <u>345,194</u>



## CITY OF CLEVELAND HEIGHTS, OHIO

### COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – ALL AGENCY FUNDS

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

	<u>Balance December 31, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2000</u>
<u>MUNICIPAL COURT</u>				
<u>Assets</u>				
Equity in City Treasury Cash	\$ <u>328,510</u>	\$ <u>2,880,824</u>	\$ <u>3,012,886</u>	\$ <u>196,448</u>
Total Assets	\$ <u>328,510</u>	\$ <u>2,880,824</u>	\$ <u>3,012,886</u>	\$ <u>196,448</u>
<u>Liabilities</u>				
Due to Other Funds	\$ 204,769	\$ 1,829,267	\$ 1,931,172	\$ 102,864
Restricted Deposits	<u>123,741</u>	<u>1,051,557</u>	<u>1,081,714</u>	<u>93,584</u>
Total Liabilities	\$ <u>328,510</u>	\$ <u>2,880,824</u>	\$ <u>3,012,886</u>	\$ <u>196,448</u>
<u>CONSTRUCTION DEPOSITS</u>				
<u>Assets</u>				
Equity in City Treasury Cash	\$ <u>158,949</u>	\$ <u>1,970</u>	\$ <u>12,863</u>	\$ <u>148,056</u>
Total Assets	\$ <u>158,949</u>	\$ <u>1,970</u>	\$ <u>12,863</u>	\$ <u>148,056</u>
<u>Liabilities</u>				
Restricted Deposits	\$ <u>158,949</u>	\$ <u>1,970</u>	\$ <u>12,863</u>	\$ <u>148,056</u>
Total Liabilities	\$ <u>158,949</u>	\$ <u>1,970</u>	\$ <u>12,863</u>	\$ <u>148,056</u>
<u>N.E.O.R.S.D. FUND</u>				
<u>Assets</u>				
Equity in City Treasury Cash	\$ <u>134,557</u>	\$ <u>5,477,798</u>	\$ <u>5,513,982</u>	\$ <u>98,373</u>
Total Assets	\$ <u>134,557</u>	\$ <u>5,477,798</u>	\$ <u>5,513,982</u>	\$ <u>98,373</u>
<u>Liabilities</u>				
Due to Other Governments	\$ <u>134,557</u>	\$ <u>5,477,798</u>	\$ <u>5,513,982</u>	\$ <u>98,373</u>
Total Liabilities	\$ <u>134,557</u>	\$ <u>5,477,798</u>	\$ <u>5,513,982</u>	\$ <u>98,373</u>
<u>OTHER AGENCY FUNDS</u>				
<u>Assets</u>				
Equity in City Treasury Cash	\$ <u>112,031</u>	\$ <u>90,923</u>	\$ <u>84,436</u>	\$ <u>118,518</u>
Total Assets	\$ <u>112,031</u>	\$ <u>90,923</u>	\$ <u>84,436</u>	\$ <u>118,518</u>
<u>Liabilities</u>				
Restricted Deposits	\$ <u>112,031</u>	\$ <u>90,923</u>	\$ <u>84,436</u>	\$ <u>118,518</u>
Total Liabilities	\$ <u>112,031</u>	\$ <u>90,923</u>	\$ <u>84,436</u>	\$ <u>118,518</u>

Continued

## CITY OF CLEVELAND HEIGHTS, OHIO

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

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

	Balance December 31, <u>1999</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>2000</u>
<u>TOTALS - ALL AGENCY FUNDS</u>				
<u>Assets</u>				
Equity in City Treasury Cash	\$ <u>734,047</u>	\$ <u>8,451,515</u>	\$ <u>8,624,167</u>	\$ <u>561,395</u>
Total Assets	\$ <u>734,047</u>	\$ <u>8,451,515</u>	\$ <u>8,624,167</u>	\$ <u>561,395</u>
<u>Liabilities</u>				
Due to Other Funds	\$ 204,769	\$ 1,829,267	\$ 1,931,172	\$ 102,864
Due to Other Governments	134,557	5,477,798	5,513,982	98,373
Restricted Deposits	<u>394,721</u>	<u>1,144,450</u>	<u>1,179,013</u>	<u>360,158</u>
Total Liabilities	\$ <u>734,047</u>	\$ <u>8,451,515</u>	\$ <u>8,624,167</u>	\$ <u>561,395</u>

**CITY OF CLEVELAND HEIGHTS, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

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**GENERAL FIXED ASSETS ACCOUNT GROUP**

The General Fixed Assets Account Group accounts for all general fixed assets of the City, except those accounted for in the Proprietary Funds.

# **CITY OF CLEVELAND HEIGHTS, OHIO**

## **COMPARATIVE SCHEDULE OF FIXED ASSETS – BY SOURCE**

**DECEMBER 31, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
<u>General Fixed Assets</u>		
Land	\$ 3,644,138	\$ 4,159,056
Buildings	19,840,448	17,768,901
Improvements other than Buildings	9,290,543	9,349,289
Equipment	11,953,456	10,714,878
Construction in Progress	<u>10,171,835</u>	<u>1,978,006</u>
Total General Fixed Assets	54,900,420	43,970,130
Less Accumulated Depreciation	<u>18,146,765</u>	<u>16,322,822</u>
Net General Fixed Assets	\$ <u>36,753,655</u>	\$ <u>27,647,308</u>
 <u>Investment In General Fixed Assets By Source</u>		
General Fund Revenues	\$ 11,239,927	\$ 10,877,999
Special Revenue Funds Revenue	1,808,830	1,766,762
Bond Retirement Funds Revenue	39,000	39,000
Capital Projects Funds Revenue	41,412,595	30,886,301
Trust and Agency Funds Revenue	173,453	173,453
Donated from Proprietary Fund	<u>226,615</u>	<u>226,615</u>
Total Investment in General Fixed Assets	54,900,420	43,970,130
Less Accumulated Depreciation	<u>18,146,765</u>	<u>16,322,822</u>
Net Investment in General Fixed Assets	\$ <u>36,753,655</u>	\$ <u>27,647,308</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

**DECEMBER 31, 2000**

Function And Activity	<u>Total</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Equipment</u>
<b>Public Safety</b>					
Traffic Signs and Signals	\$ 209,144	\$ -	\$ -	\$ 19,655	\$ 189,489
Police Administration	2,631,342	-	7,480	9,974	2,613,888
Drug Law Enforcement	222,074	-	-	5,220	216,854
Police Academy	542,498	117,600	355,904	60,739	8,255
Fire Administration	2,839,115	164,890	2,200,280	86,720	387,225
Joint Dispatch	291,377	-	193,473	-	97,904
Animal Control	19,329	-	-	-	19,329
Total Public Safety	<u>6,754,879</u>	<u>282,490</u>	<u>2,757,137</u>	<u>182,308</u>	<u>3,532,944</u>
<b>Public Health</b>					
Office on Aging	<u>58,344</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,344</u>
Total Public Health	<u>58,344</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,344</u>
<b>Culture and Recreation</b>					
Parks and Recreation	631,462	389,280	-	207,235	34,947
Playgrounds	93,452	6,295	-	12,489	74,668
Swimming Pools	592,127	-	181,891	299,040	111,196
Cain Park	823,969	105,930	485,014	220,315	12,710
Soccer Facility	1,396,462	-	-	1,396,642	-
Superior Road Schoolhouse	592,294	-	592,294	-	-
Recreation Pavilion	<u>799,642</u>	<u>-</u>	<u>761,267</u>	<u>31,050</u>	<u>7,145</u>
Total Culture and Recreation	<u>4,929,408</u>	<u>501,505</u>	<u>2,020,466</u>	<u>2,166,771</u>	<u>240,666</u>
<b>Community Development</b>					
Planning and Development	356,178	193,530	130,085	12,080	20,483
Housing Preservation	50,200	50,200	-	-	-
Building Services	10,548	-	-	-	10,548
Forestry	441,957	-	-	-	441,957
Cable TV Administration	430,554	-	-	-	430,554
Public Relations Administration	12,413	-	-	-	12,413
Recreation Improvements	12,000	-	-	-	12,000
Forest Hill Park Improvement	42,000	-	-	42,000	-
Commercial Area Improvement	194,164	52,676	-	141,488	-
Other Parks Renovation	<u>10,027,566</u>	<u>59,859</u>	<u>4,038,474</u>	<u>5,833,119</u>	<u>96,114</u>
Total Community Development	<u>11,577,580</u>	<u>356,265</u>	<u>4,168,559</u>	<u>6,028,687</u>	<u>1,024,069</u>
<b>Sanitation</b>					
Refuse Collection	1,736,144	-	-	-	1,736,144
Recycling	226,643	-	-	-	226,643
Transfer Station	1,369,588	-	611,548	87,242	670,798
Sewer Maintenance	<u>62,517</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,517</u>
Total Sanitation	<u>3,394,892</u>	<u>-</u>	<u>611,548</u>	<u>87,242</u>	<u>2,696,102</u>
<b>Transportation</b>					
Vehicle Maintenance	1,768,744	-	1,360,332	181,242	227,170
Street Maintenance	<u>1,972,671</u>	<u>-</u>	<u>44,460</u>	<u>-</u>	<u>1,928,211</u>
Total Transportation	<u>3,741,415</u>	<u>-</u>	<u>1,404,792</u>	<u>181,242</u>	<u>2,155,381</u>

Continued

# CITY OF CLEVELAND HEIGHTS, OHIO

## SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY – CONTINUED

**DECEMBER 31, 2000**

	Total	Land	Buildings	Improvements Other Than Buildings	Equipment
General Government					
City Manager's Office	66,082	-	-	-	66,082
Management Information					
Service	451,936	-	-	-	451,936
Finance Administration	180,812	-	20,079	150,185	10,548
Central Services	131,293	-	-	-	131,293
Service Administration	212,592	-	170,600	-	41,992
Community Services Adminis- tration	10,548	-	-	-	10,548
Public Properties	5,475,374	1,458,868	2,544,129	365,707	1,106,670
Park Maintenance	342,866	-	7,596	89,954	245,316
Municipal Court	112,706	-	-	-	112,706
Noble-Nela Acquisition	30,400	30,400	-	-	-
General Operations	478,360	364,610	88,141	-	25,609
City Hall Construction	<u>6,779,098</u>	<u>650,000</u>	<u>6,047,401</u>	<u>38,447</u>	<u>43,250</u>
Total General Government	<u>14,272,067</u>	<u>2,503,878</u>	<u>8,877,946</u>	<u>644,293</u>	<u>2,245,950</u>
Construction in Progress	<u>10,171,835</u>	<u>8,820</u>	<u>10,082,834</u>	<u>80,181</u>	<u>-</u>
Total General Fixed Assets	\$ <u>54,900,420</u>	\$ <u>3,652,958</u>	\$ <u>29,923,282</u>	\$ <u>9,370,724</u>	\$ <u>11,953,456</u>

# CITY OF CLEVELAND HEIGHTS, OHIO

## SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

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

Function and Activity	General Fixed Assets December 31, <u>1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	General Fixed Assets December 31, <u>2000</u>
Public Safety					
Traffic Signs and Signals	\$ 299,481	\$ -	\$ -	\$ (90,337)	\$ 209,144
Police Administration	2,221,267	410,075	-	-	2,631,342
Drug Law Enforcement	222,074	-	-	-	222,074
Police Academy	542,498	-	-	-	542,498
Fire Administration	2,839,115	-	-	-	2,839,115
Joint Dispatch	291,377	-	-	-	291,377
Animal Control	<u>19,329</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,329</u>
Total Public Safety	<u>6,435,141</u>	<u>410,075</u>	<u>-</u>	<u>(90,337)</u>	<u>6,754,879</u>
Public Health					
Office on Aging	<u>58,344</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,344</u>
Culture and Recreation					
Parks and Recreation	631,463	-	1	-	631,462
Playgrounds	18,784	74,668	-	-	93,452
Swimming Pools	592,127	-	-	-	592,127
Cain Park	823,969	-	-	-	823,969
Soccer Facility	1,396,642	-	-	-	1,396,642
Superior Road Schoolhouse	-	592,294	-	-	592,294
Recreation Pavilion	<u>799,462</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>799,462</u>
Total Culture and Recrea- tion	<u>4,262,447</u>	<u>666,962</u>	<u>1</u>	<u>-</u>	<u>4,929,408</u>
Community Development					
Planning and Development	356,178	-	-	-	356,178
Housing Preservation	59,200	-	9,000	-	50,200
Building Services	10,548	-	-	-	10,548
Forestry	387,298	7,835	-	46,824	441,957
Cable TV Administration	277,580	152,974	-	-	430,554
Public Relations Administra- tion	12,413	-	-	-	12,413
Recreation Improvements	12,000	-	-	-	12,000
forest Hill Park Improvement	42,000	-	-	-	42,000
Commercial Area Improvement	194,164	-	-	-	194,164
Other Parks Renovation	<u>10,186,029</u>	<u>-</u>	<u>158,463</u>	<u>-</u>	<u>10,027,566</u>
Total Community Develop- ment	<u>11,537,410</u>	<u>160,809</u>	<u>167,463</u>	<u>46,824</u>	<u>11,577,580</u>
Sanitation					
Refuse Collection	1,482,322	206,998	-	46,824	1,736,144
Recycling	201,222	25,421	-	-	226,643
Transfer Station	1,471,133	-	101,545	-	1,369,588
Sewer Maintenance	<u>62,517</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,517</u>
Total Sanitation	<u>3,217,194</u>	<u>232,419</u>	<u>101,545</u>	<u>46,824</u>	<u>3,394,892</u>
Transportation					
Vehicle Maintenance	1,757,684	11,060	-	-	1,768,744
Street Maintenance	<u>1,875,630</u>	<u>273,705</u>	<u>102,912</u>	<u>(73,752)</u>	<u>1,972,671</u>
Total Transportation	<u>3,633,314</u>	<u>284,765</u>	<u>102,912</u>	<u>(73,752)</u>	<u>3,741,415</u>

Continued

## CITY OF CLEVELAND HEIGHTS, OHIO

### **SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY – CONTINUED FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000**

	General Fixed Assets December 31, <u>1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	General Fixed Assets December 31, <u>2000</u>
General Government					
City Manager's Office	66,082	\$ -	\$ -	\$ -	\$ 66,082
Management Information					
Service	440,905	11,031	-	-	451,936
Finance Administration	180,812	-	-	-	180,812
Central Services	131,293	-	-	-	131,293
Service Administration	212,592	-	-	-	212,592
Community Services					
Administration	10,548	-	-	-	10,548
Public Properties	3,830,734	2,056,251	482,052	70,441	5,475,374
Park Maintenance	342,866	-	-	-	342,866
Municipal Court	103,711	8,995	-	-	112,706
Noble-Nela Acquisition	271,273	-	240,873	-	30,400
General Operations	478,360	-	-	-	478,360
City Hall Construction	<u>6,779,098</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,779,098</u>
Total General Government	<u>12,848,274</u>	<u>2,076,277</u>	<u>722,925</u>	<u>70,441</u>	<u>14,272,067</u>
Construction in Progress	<u>1,978,006</u>	<u>9,636,597</u>	<u>1,442,768</u>	<u>-</u>	<u>10,171,835</u>
Total General Fixed Assets	\$ <u>43,970,130</u>	\$ <u>13,467,904</u>	\$ <u>2,537,614</u>	\$ <u>-</u>	\$ <u>54,900,420</u>



# STATISTICAL SECTION

**WE LOOK TO THE FUTURE...**  
IN 2000, GROUND WAS BROKEN AND CONSTRUCTION BEGAN FOR THE NEW CLEVELAND HEIGHTS COMMUNITY CENTER, SET TO OPEN IN LATE 2001. THE FACILITY IS BEING BUILT AROUND THE EXISTING RECREATION PAVILION AND ITS SEASONAL ICE RINK, AND WILL CONTAIN A NEW, YEAR-ROUND OLYMPIC-SIZED ICE RINK, A GYMNASIUM WITH TWO BASKETBALL COURTS, A SUSPENDED RUNNING/WALKING TRACK, A CHILD CARE CENTER, MEETING ROOMS, AND A DEDICATED SENIOR ADULT CENTER. THE COMMUNITY CENTER IS OUR CITY'S COMMITMENT TO THE RECREATION AND SOCIAL NEEDS OF TODAY'S FAMILIES AND WILL CONTINUE TO BE A GATHERING PLACE FOR FUTURE GENERATIONS.



**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**DECEMBER 31, 2000**

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**STATISTICAL TABLES**

The following unaudited statistical tables reflect social and economic data, financial trends and fiscal capacity of the City.

# CITY OF CLEVELAND HEIGHTS, OHIO

## GENERAL FUND REVENUES BY SOURCE

### LAST TEN FISCAL YEARS

**TABLE 1**

<u>Year</u>	<u>Taxes (a)</u>	<u>22Inter-Governmental Revenues</u>	<u>Charges for Services</u>	<u>Licenses and Permits</u>	<u>Interest Revenue</u>	<u>Fines and Forfeitures</u>	<u>Other Revenue</u>	<u>Total</u>
1991	\$ 20,941,665	\$ 791,553	\$ 1,375,371	\$ 408,224	\$ 850,416	\$ 1,430,353	\$ 352,753	\$ 26,150,335
1992	21,701,238	539,616	1,278,390	614,437	674,400	1,311,913	508,865	26,628,859
1993	24,517,579	543,094	1,258,786	733,686	451,864	1,351,019	461,016	29,317,044
1994	22,172,749	542,034	1,310,535	748,534	743,491	1,244,594	439,629	27,201,566
1995	23,884,536	603,220	1,367,070	743,416	876,412	1,370,099	480,789	29,325,542
1996	23,996,891	719,248	1,391,770	783,425	1,103,000	2,071,687	399,757	30,465,778
1997	26,098,341	658,498	1,419,925	911,559	1,189,767	1,902,163	395,667	32,575,920
1998	27,630,331	714,016	1,406,238	842,090	1,267,841	2,013,851	528,916	34,403,283
1999	29,429,027	614,922	1,318,896	978,009	1,219,641	1,987,761	597,969	36,146,225
2000	29,469,886	657,585	1,186,295	941,980	1,415,494	2,082,131	680,213	36,433,584

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

SOURCE: City of Cleveland Heights, Finance Department

**CITY OF CLEVELAND HEIGHTS, OHIO**

**GENERAL FUND EXPENDITURES BY FUNCTION**

**LAST TEN FISCAL YEARS**

**TABLE 2**

<u>Year</u>	<u>Public Safety</u>	<u>Public Health</u>	<u>Culture and Recreation</u>	<u>Community Development</u>	<u>Sanitation</u>	<u>Transportation</u>	<u>General Government</u>	<u>Total</u>
1991	\$ 8,814,518	\$ 306,138	\$ 1,035,248	\$ 1,910,228	\$ 2,758,567	\$ 2,127,572	\$ 6,053,949	\$ 23,006,220
1992	9,685,985	269,166	1,096,466	1,998,201	2,456,488	2,225,056	6,014,351	23,745,713
1993	8,972,647	293,327	1,115,610	1,995,663	2,408,223	2,181,468	8,868,617	25,835,555
1994	9,306,577	279,000	1,109,892	1,834,469	2,288,295	2,030,139	8,760,536	25,608,908
1995	9,822,017	280,958	1,232,996	1,939,734	2,383,654	2,281,047	8,653,584	26,593,990
1996	10,979,749	310,003	1,339,726	2,075,300	2,474,798	2,243,557	8,173,437	27,596,570
1997	11,260,137	319,063	1,430,290	2,152,006	2,549,230	2,213,505	9,748,274	29,672,505
1998	11,470,408	321,010	1,416,539	2,200,943	2,577,468	2,114,355	9,367,305	29,468,028
1999	11,861,707	359,111	1,432,760	2,361,960	2,756,424	2,457,930	10,752,575	31,982,467
2000	12,692,494	381,495	1,569,774	2,725,883	2,863,542	2,737,375	11,191,191	34,161,754

SOURCE: City of Cleveland Heights, Finance Department

**CITY OF CLEVELAND HEIGHTS, OHIO**

**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**

**LAST TEN FISCAL YEARS**

**TABLE 3**

Tax Year/ Collection Year	Real Property		Personal Property Assessed Value	Public Utilities Assessed Value	Total Assessed Value
	Assessed Value	Estimated Actual Value (a)			
1991/1992	\$ 518,124,590	\$ 1,480,355,971	\$ 17,734,413	\$ 28,300,820	\$ 564,159,823
1992/1993	517,199,460	1,477,712,743	17,330,625	29,346,390	563,876,475
1993/1994	517,506,450	1,478,589,857	16,553,408	28,317,970	562,377,828
1994/1995	589,889,570	1,685,398,771	17,021,062	29,618,460	636,529,092
1995/1996	587,116,490	1,677,475,686	17,916,634	26,488,890	631,522,014
1996/1997	586,912,820	1,676,893,771	19,364,921	25,795,560	632,073,301
1997/1998	625,688,610	1,787,681,743	20,006,001	24,891,160	670,585,771
1998/1999	625,224,870	1,786,356,771	17,799,923	25,053,540	668,078,333
1999/2000	635,943,320	1,816,980,914	17,814,173	23,144,800	676,902,293
2000/2001	726,866,140	2,076,760,400	29,093,694	27,071,690	783,031,524

(a) Estimated Actual Value based on assessment level of 35% from tax year 1976 and later.

SOURCE: Cuyahoga County Auditor

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

**LAST TEN FISCAL YEARS**

**TABLE 4**

Tax Year/ Collection Year	City of Cleveland Heights				Cleveland Heights School District (a)	Cuyahoga County	Total
	General Fund	Pension Trust Funds	Debt Service Funds	Total			
1991/1992	\$ 7.33	\$ .60	\$ 6.57	\$ 14.50	\$ 95.90	\$ 16.80	\$ 127.20
1992/1993	7.40	.60	6.40	14.40	100.70	16.80	131.90
1993/1994	7.40	.60	5.90	13.90	108.10	16.80	138.80
1994/1995	7.40	.60	5.40	13.40	106.10	16.80	136.30
1995/1996	7.40	.60	5.00	13.00	106.10	16.60	135.70
1996/1997	7.40	.60	5.00	13.00	115.00	16.60	144.60
1997/1998	7.40	.60	6.80	14.80	115.00	16.60	146.40
1998/1999	7.40	.60	6.80	14.80	115.00	15.30	145.10
1999/2000	7.40	.60	6.80	14.80	115.00	15.30	145.10
2000/2001	7.40	.60	6.10	14.10	120.40	22.10	156.60

(a) Includes Library Millage

SOURCE: Cuyahoga County Auditor

**CITY OF CLEVELAND HEIGHTS, OHIO**

**PROPERTY TAX LEVIES AND COLLECTIONS – REAL AND PUBLIC UTILITY**

**LAST TEN FISCAL YEARS**

**TABLE 5**

<u>Tax Year/ Collection Year</u>	<u>Current Levy</u>	<u>Current Collections</u>	<u>Percent of Current Levy Collected</u>	<u>Collection Including Deficiencies</u>	<u>Total Collections As Percent of Current Levy</u>	<u>Accumulated Delinquency</u>
1990/1991	\$ 7,687,156	\$ 7,520,537	97.8%	\$ 7,701,690	100.2%	\$ 405,155
1991/1992	7,920,355	7,737,577	97.7	7,940,334	100.3	375,414
1992/1993	7,866,795	7,690,391	97.8	7,879,078	100.1	396,853
1993/1994	7,559,491	7,337,943	97.1	7,519,818	99.5	406,460
1994/1995	8,270,939	7,998,778	96.7	8,158,566	98.8	454,893
1995/1996	7,973,014	7,771,157	97.5	8,042,842	100.9	441,489
1996/1997	7,962,696	7,634,915	95.9	7,846,977	98.5	526,354
1997/1998	9,616,713	9,178,450	95.4	9,475,890	98.5	678,710
1998/1999	9,635,501	9,172,322	95.1	9,711,046	100.7	716,147
1999/2000	9,743,195	9,252,309	94.9	9,767,024	100.2	699,950

SOURCE: Cuyahoga County Auditor

**CITY OF CLEVELAND HEIGHTS, OHIO**

**SPECIAL ASSESSMENT COLLECTIONS**

**LAST TEN FISCAL YEARS**

**TABLE 6**

<u>Fiscal Year</u>	<u>Current Assessments Due</u>	<u>Total Collection Including Delinquencies</u>	<u>Total Collections As Percent of Current Assessments</u>	<u>Cumulative Delinquency</u>
1991	\$ 989,334	\$ 985,619	99.6%	\$ 83,749
1992	1,007,733	1,013,920	100.6	60,863
1993	1,065,656	1,053,001	98.8	59,344
1994	1,053,026	1,034,452	98.2	116,613
1995	1,000,014	1,000,379	100.0	86,409
1996	1,050,219	1,049,510	99.9	72,614
1997	1,050,118	1,028,681	97.9	93,902
1998	1,324,209	1,324,415	100.0	338,061
1999	1,417,172	1,531,880	100.0	380,705
2000	1,444,773	1,678,829	100.0	367,476

SOURCE: Cuyahoga County Auditor



# CITY OF CLEVELAND HEIGHTS, OHIO

## COMPUTATION OF LEGAL DEBT MARGIN

**DECEMBER 31, 2000**

**TABLE 7**

Total Assessed Valuation		\$ <u>783,031,524</u>
Overall Debt Limitation – 10-½% of assessed valuation		\$ 82,218,310
Gross Indebtedness	\$ 27,208,000	
Less: Debt outside limitations	<u>-</u>	
Debt within 10-½% limitation	27,208,000	
Less: Bond Retirement Fund Balance	<u>3,223,776</u>	
Net debt within 10-½% limitation		<u>23,984,224</u>
Legal debt margin within 10-½% limitation		\$ <u>58,234,086</u>
Unvoted Debt Limitation – 5-½% of assessed valuation		\$ 43,066,734
Gross indebtedness authorized by Council	\$ 9,313,000	
Less: Debt outside limitations	<u>-</u>	
Debt within 5-½% limitation	9,313,000	
Less: Bond Retirement Fund Balance	<u>1,103,176</u>	
Net debt within 5-½% limitation		<u>8,209,824</u>
Legal debt margin within 5-½% limitation		\$ <u>34,856,910</u>

SOURCE: City of Cleveland Heights, Finance Department

**CITY OF CLEVELAND HEIGHTS, OHIO**

**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**

**DECEMBER 31, 2000**

**TABLE 8**

	<u>Debt Outstanding</u>	<u>Percentage Applicable To City of Cleveland Heights</u>	<u>Amount Applicable To City of Cleveland Heights</u>
City of Cleveland Heights	\$ 27,208,000 <sup>(a)</sup>	100.00%	\$ 27,208,000
Cleveland Heights – University Heights School District	2,020,000 <sup>(b)</sup>	78.91	1,593,982
Cuyahoga County	231,044,636 <sup>(b)</sup>	2.74	6,330,623
Greater Cleveland Regional Transit	<u>98,030,000<sup>(b)</sup></u>	<u>2.74</u>	<u>3,686,022</u>
Total	<u>358,302,636</u>	<u>10.83%</u>	\$ <u>38,818,627</u>

(a) Net General Obligation Debt Outstanding

(b) Gross General Obligation Debt Outstanding

SOURCE: (a) City of Cleveland Heights, Finance Department

(b) Cuyahoga County Auditor's Office

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

**LAST TEN FISCAL YEARS**

**TABLE 9**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service on General Bonded Debt</u>	<u>General Fund Expenditures</u>	<u>Ratio of Tax Supported Debt Service To General Fund Expenditures</u>
1991	\$ 2,185,000	\$ 1,566,078	\$ 3,751,078	\$ 23,006,220	16.3%
1992	1,800,000	1,417,976	3,217,976	23,745,713	13.6
1993	1,895,000	1,364,105	3,259,105	25,835,555	12.6
1994	1,905,000	1,170,544	3,075,544	25,608,908	12.0
1995	1,935,000	1,067,850	3,002,850	26,593,990	11.3
1996	1,975,000	959,897	2,934,897	27,596,570	10.6
1997	1,635,000	847,653	2,482,653	29,672,505	8.4
1998	1,730,000	1,671,949	3,401,949	29,468,028	11.5
1999	2,040,000	1,515,039	3,555,039	31,982,467	11.1
2000	2,115,000	1,422,183	3,537,183	34,161,754	10.4

SOURCE: City of Cleveland Heights, Finance Department

**CITY OF CLEVELAND HEIGHTS, OHIO**

**RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUATION  
AND NET BONDED DEBT PER CAPITA**

**LAST TEN FISCAL YEARS**

**TABLE 10**

<u>Year</u>	<u>Population</u>	<u>Assessed Value (b)</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>
1991	54,052	\$ 564,159,823	\$ 21,385,000	\$ 4,809,334	\$ 16,575,666	2.94%	\$ 306.66
1992	54,052	563,876,475	22,585,000	3,959,821	18,625,179	3.30	344.58
1993	54,052	562,377,828	20,690,000	4,222,788	16,467,212	2.93	304.65
1994	54,052	636,529,092	18,785,000	3,412,511	15,372,489	2.42	284.40
1995	54,052	631,522,014	16,850,000	3,374,719	13,475,281	2.13	249.30
1996	54,540	632,074,301	14,875,000	3,289,091	11,585,909	1.83	212.43
1997	54,540	670,585,771	28,240,000	3,181,982	25,058,018	3.74	459.44
1998	54,540	668,078,333	26,510,000	3,160,459	23,349,541	3.50	428.12
1999	54,540	676,902,293	26,470,000	3,067,926	23,402,074	3.46	429.08
2000	49,958 <sup>(a)</sup>	783,031,524	24,355,000	3,223,776	21,131,224	2.70	422.98

(a) SOURCE: Federal 2000 Census, as revised by the U.S. Department of Commerce, Bureau of the Census.

(b) SOURCE: Cuyahoga County Auditor

# CITY OF CLEVELAND HEIGHTS, OHIO

## DEMOGRAPHIC STATISTICS

**DECEMBER 31, 2000**

**TABLE 11**

	<u>1980</u>	<u>1990</u>	<u>2000</u>
Population	56,438	54,540	49,958 <sup>(a)</sup>
Per capita income (in 1996 dollars)	\$ 20,118	\$ 22,584	(b)
Number of dwelling units	21,405	21,862	21,798
Persons per household	2.64	2.52	2.38
Median age	31.00	33.70	35.20
Percentage owner-occupied dwelling units	62.6%	62.6%	62.1%
Median family income	\$ 25,397	\$ 43,541	(b)
Family income distribution:			
\$0 - \$4,999	532	381	(b)
\$5,000 - \$9,999	994	303	(b)
\$10,000 - \$14,999	1,316	451	(b)
\$15,000 - \$24,999	4,003	1,663	(b)
over \$25,000	<u>7,153</u>	<u>10,407</u>	(b)
Total families	<u>13,998</u>	<u>13,205</u>	(b)
Education distribution/grade years completed:			
0-8	7.2%	3.6%	(b)
9-11	9.4%	8.3%	(b)
12	25.4%	18.1%	(b)
13-15	18.4%	24.9%	(b)
16 or more	39.6%	45.1%	(b)
High school graduates	83.4%	88.1%	(b)

SOURCE: City of Cleveland Heights, Planning Department.

(a) SOURCE: Federal 2000 Census, as revised by the U.S. Department of Commerce, Bureau of the Census.

(b) Data has not been released by the U.S. Department of Commerce, Bureau of the Census, as of the date of this report.

# CITY OF CLEVELAND HEIGHTS, OHIO

## EMPLOYMENT DISTRIBUTION BY OCCUPATION

DECEMBER 31, 2000

TABLE 12

<u>Residents' employment distribution by occupation:</u>	<u>Number Employed</u>	<u>Percentage of Total</u>
Executive, administrative and managerial	3,622	13.2%
Professional specialty	8,798	32.2
Technician and related support	1,367	5.0
Sales	2,708	9.9
Administrative support, including clerical	4,187	15.3
Private household service	100	0.4
Protective service	425	1.5
Other service	2,246	8.2
Farming, forestry and fishing	135	0.5
Precision production, craft and repair	1,373	5.0
Machine operators, assemblers and inspectors	1,061	3.9
Transportation and material moving	622	2.3
Handlers, equipment cleaners, helpers and laborers	<u>698</u>	<u>2.6</u>
Total employment	<u>27,342</u>	<u>100.0%</u>

SOURCE: 1990 Federal Census

**CITY OF CLEVELAND HEIGHTS, OHIO**

**PROPERTY VALUE, NEW CONSTRUCTION AND BANK DEPOSITS**

**LAST TEN FISCAL YEARS**

**TABLE 13**

<u>Year Calendar/ Collection</u>	<u>Commercial/ Industrial Construction (a)</u>	<u>Residential Construction (a)</u>	<u>Cuyahoga County Bank Deposits (b) (In Thousands)</u>	<u>Total Assessed Value (a)</u>	
				<u>Commercial</u>	<u>Residential</u>
1991/1992	\$ 176,010	\$ 487,430	\$ 18,392,243	\$ 85,308,310	\$ 432,816,280
1992/1993	521,934	470,336	19,379,280	85,628,670	431,570,790
1993/1994	984,140	458,880	21,009,421	86,093,950	431,412,500
1994/1995	772,050	358,330	20,885,453	89,409,600	500,479,970
1995/1996	1,572,754	638,966	22,458,573	88,586,160	498,530,330
1996/1997	411,930	604,850	27,068,211	88,619,930	498,292,890
1997/1998	1,566,920	643,090	53,941,971	92,988,980	532,699,630
1998/1999	900,680	426,820	58,904,596	92,643,810	532,581,060
1999/2000	8,942,790	681,830	57,816,942	103,265,710	532,677,610
2000/2001	4,332,580	475,420	61,942,764	121,304,650	605,561,490

(a) SOURCE: Cuyahoga County Auditor

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

# CITY OF CLEVELAND HEIGHTS, OHIO

## PRINCIPAL TAXPAYERS

DECEMBER 31, 2000

TABLE 14

<u>Taxpayer</u>	<u>Assessed Valuation (a)</u>	<u>Percentage of Total Assessed Valuation</u>
SCIT Incorporated	\$ 12,855,130	1.64%
The Cleveland Electric Illuminating Company	9,032,530	1.15%
Kaiser Foundation Health Plan of Ohio	8,587,010	1.10%
Ohio Bell Telephone Company	6,809,050	0.87%
East Ohio Gas Company	5,467,620	0.70%
AT&T Wireless PCS of Cleveland LLC	4,770,100	0.61%
Concord Company	2,290,930	0.29%
Lancashire Towers Associates Limited Partnership	2,173,640	0.28%
Waldorf Homes Limited	2,143,020	0.27%
S.A.A. Inc.	<u>2,055,940</u>	<u>0.26%</u>
Total	\$ <u>56,184,970</u>	<u>7.17%</u>
Total Assessed Valuation of City	\$ <u>783,031,524</u>	

(a) Property assessed at 35% of Fair Market Value

SOURCE: Cuyahoga County Auditor



# CITY OF CLEVELAND HEIGHTS, OHIO

## OTHER STATISTICS

**DECEMBER 31, 2000**

**TABLE 15**

Date of incorporation as a village .....	May 1903
Date of incorporation as a city .....	February 1921
City Charter adopted .....	August 1921
Form of government .....	Council/Manager
Area.....	8.2 square miles
Miles of streets.....	132
Number of street lights.....	4,660
Fire protection:	
Number of stations .....	2
Number of firemen and officers .....	76
Police protection:	
Number of stations .....	1
Number of policemen and officers .....	102
Sewers:	
Miles of storm sewers.....	150
Miles of sanitary sewers .....	150
Building:	
2000 Permits issued.....	1,835
2000 Valuation of construction .....	\$ 41,653,992
Parks and recreation:	
Number of parks .....	6
Number of pools.....	2
Number of ice rinks .....	1
Number of tennis courts .....	18
Number of baseball diamonds .....	9
Number of multi-purpose fields .....	3
Number of basketball courts.....	5

SOURCE: City of Cleveland Heights, Planning Department  
City of Cleveland Heights, Building Department  
City of Cleveland Heights, Parks and Recreation Department  
City of Cleveland Heights, Payroll Department  
City of Cleveland Heights, Water Department  
City of Cleveland Heights, Street Maintenance Department

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# **City Of Cleveland Heights, Ohio**

**SINGLE AUDIT REPORTS**

**DECEMBER 31, 2000**

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**CITY OF CLEVELAND HEIGHTS, OHIO**

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

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*Creating economic value through  
knowledge, innovation, commitment, and service*

**CIUNI & PANICHI**  
INC.  
CERTIFIED PUBLIC ACCOUNTANTS  
AND BUSINESS CONSULTING FIRM

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

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

We have audited the financial statements of the City of Cleveland Heights, Ohio as of and for the year ended December 31, 2000, and have issued our report thereon dated April 11, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the City of Cleveland Heights' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the City of Cleveland Heights in a separate letter dated April 11, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Cleveland 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 another matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the City of Cleveland Heights in a separate letter dated April 11, 2001.

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.

Cleveland, Ohio  
April 11, 2001

*Ciuni & Panichi, Inc.*

**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 Cleveland Heights, Ohio

Compliance

We have audited the compliance of the City of Cleveland 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, 2000. The City of Cleveland Heights' 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 Cleveland Heights' management. Our responsibility is to express an opinion on the City of Cleveland Heights' 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 with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Cleveland 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 Cleveland Heights, Ohio's compliance with those requirements.

In our opinion, the City of Cleveland 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, 2000.

Internal Control Over Compliance

The management of the City of Cleveland 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 Cleveland 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.

Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of the City of Cleveland Heights, Ohio as of and for the year ended December 31, 2000, and have issued our report thereon dated April 11, 2001. 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 solely 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.

*Cinni P. Panzeri, Sec.*

Cleveland, Ohio  
April 11, 2001



**CITY OF CLEVELAND HEIGHTS, OHIO**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

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<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 Subtotal Direct Program	14.218	N/A	\$ <u>2,985,370</u>
Pass-Through Program From: Cuyahoga County Housing Consortium: HOME Investment Partnership Program	14.239	N/A	<u>166,959</u>
Total U.S. Department of Housing and Urban Development			<u>3,152,329</u>
U.S. Department of Health and Human Services:			
Pass-Through Program From: State Department of Aging and the Western Reserve Area Agency on Aging: Title III-B of the Older Americans Act	93.044	N/A	<u>37,109</u>
Total U.S. Department of Health and Human Services			<u>37,109</u>
Total Expenditures of Federal Awards			\$ <u>3,189,438</u>

The accompanying notes are an integral part of this schedule

# **CITY OF CLEVELAND HEIGHTS, OHIO**

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

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

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#### **NOTE 1 - BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Cleveland Heights, Ohio and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general-purpose financial statements.

#### **NOTE 2 - SUBRECIPIENTS**

Of the federal expenditures presented in the schedule, the City of Cleveland Heights provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Community Development Block Grant Entitlement Grants	14.218	\$ 654,376

#### **NOTE 3 - LOANS OUTSTANDING**

In 1992 the City received and in 1993 the City expended a \$700,000 loan from HUD under Section 108 of Title I of the Housing and Community Development Act, as amended. The funds were repaid to the City during 1999 and placed into an escrow account until the balloon principal payment is due on August 1, 2002. Interest is being paid annually at a rate of 7.14%. The loan and related activities have not been reflected in this schedule of federal financial assistance. The outstanding loan balance as of December 31, 2000 was \$700,000. Because there were no significant continuing compliance requirements, the loan balance was not included in determining the amount of federal awards expended for 2000 and was not considered a major program.

# **CITY OF CLEVELAND HEIGHTS, OHIO**

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

**DECEMBER 31, 2000**

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### 1. SUMMARY OF AUDITOR'S RESULTS

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

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

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

### 3. FINDINGS FOR FEDERAL AWARDS

There were no findings for federal awards to report in 2000.

**CITY OF CLEVELAND HEIGHTS, OHIO**

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

**DECEMBER 31, 2000**

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There were no prior audit findings or questioned costs for federal awards reported in 1999.

**CITY OF CLEVELAND HEIGHTS, OHIO  
40 SEVERANCE CIRCLE  
CLEVELAND HEIGHTS, OHIO 44118  
(216) 291-4444**

**Response To Findings Associated With Audit Conducted  
In Accordance With *Government Auditing Standards*  
For The Year Ended December 31, 2000**

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





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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

**CITY OF CLEVELAND 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.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 12, 2001**