

**CITY OF BRECKSVILLE
CUYAHOGA COUNTY**

REGULAR AUDIT

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

CITY OF BRECKSVILLE
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

Members of City Council
City of Brecksville
Cuyahoga County
9069 Brecksville Road
Brecksville, Ohio 44141

We have audited the general-purpose financial statements of the City of Brecksville, Cuyahoga County, Ohio, (the City) as of and for the year ended December 31, 1999, and have issued our report thereon dated May 1, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the City's general-purpose 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 a certain immaterial instance of noncompliance that does not require inclusion in this report, that we have reported to the management of the City in a separate letter dated May 1, 2000.

Internal Control Over Financial Reporting

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

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

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

Jim Petro
Auditor of State

May 1, 2000

CITY OF BRECKSVILLE, OHIO



Comprehensive Annual Financial Report

For the Year Ended December 31, 1998

The Cuyahoga Valley National Recreation Area is one of two park systems within the City of Brecksville. Shown are the Cuyahoga Valley Railroad, the Cuyahoga River, and the Northfield Bridge. Running parallel and adjacent to the river is the Ohio Canal. This historic bridge connects Brecksville and Summit County and provides a scenic view of the Cuyahoga Valley.

CITY OF BRECKSVILLE, OHIO



Comprehensive Annual Financial Report For fiscal Year Ended December 31, 1999

Prepared by the Department of Finance
Dolores A. Wood, Director



In 2000, former Council President Ralph Biggs passed away. In 1997 City Council Chambers was named after Mr. Biggs as he served 18 years as its President and a total of 25 years as an elected official. Mr. Biggs was Council President when City Hall was built in 1971. This distinguished gentleman was truly and honorable man and a dedicated public servant.

City of Brecksville, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 1999
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JERRY N. HRUBY, MAYOR AND SAFETY DIRECTOR
CITY COUNCIL
NORA MURPHY PRESIDENT
NEIL F. BRENNAN, VICE PRESIDENT
GERALD F. BROSKI
LOUIS N. CAROUSE, JR.,
DAVID J. DEUCH
CARL J. OPATRYNY
LARRY J. POTLA
MARY SCULLIN, CLERK

May 1, 2000

Members of Brecksville City Council and
The Citizens of Brecksville, Ohio

We are pleased to submit to you the City of Brecksville's tenth Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 1999.

This is the official report of the City of Brecksville's results of operations and financial position to its residents, its elected officials, investment banks and underwriters, rating agencies and other interested parties.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe the data as presented is accurate in all material respects, that it is presented in a manner designed to set forth fairly the financial position and results of operations of the City as measured by financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activity have been included.

The Comprehensive Annual Financial Report is presented in the following three sections:

THE INTRODUCTORY SECTION includes a table of contents, this transmittal letter, the Certificate of Achievement, a list of the City's principal officials, both elected and appointed, and the City of Brecksville's organizational chart.

THE FINANCIAL SECTION includes the Report of Independent Accountant's, the general purpose financial statements, including explanatory notes that provide an overview of the City's financial position and operating results, and the combining financial statements and schedules of the individual funds and account groups that provide detailed information relative to the general purpose financial statements.

THE STATISTICAL SECTION includes selected financial and demographic information, generally presented on a multi-year basis.



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REPORTING ENTITY

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

The Brecksville-Broadview Heights City School District and the Cleveland Regional Transit Authority have not been included in the accompanying financial statements. Neither board is appointed by the City, nor is either fiscally dependent on the City.

The Southwest Council of Government is a jointly governed organization whose relationship to the City is described in note 19 to the general purpose financial statements. A complete discussion of the City's reporting entity is provided in note 1 to the general purpose financial.

THE CITY OF BRECKSVILLE

The City of Brecksville was founded in 1811 and became a City in 1960. It is located in Cuyahoga County in northeastern Ohio, in the heart of rolling woodlands approximately twelve miles south of the City of Cleveland. The City covers 19.54 square miles.

Residents have a variety of nearby transportation options because Brecksville is uniquely located "At The Center Of It All." By car or by connections through downtown Cleveland on the Regional Transit Authority bus and rail lines, one can reach all areas of northeastern Ohio conveniently. State Routes 21 and 82 bisect Brecksville and there is easy access to interstate highways I-77 and I-80, the Ohio Turnpike. Amtrak cross-country rail service is available in downtown Cleveland and Hopkins International Airport is located within fourteen miles of Brecksville.

The wooded hills and ravines that lace the area help define the neighborhoods throughout the City. As a result, every resident is close to the natural beauty that has always been a hallmark of Brecksville living. Many of the neighborhoods are situated next to the Brecksville Reservation of the Cleveland Metroparks System and the Cuyahoga Valley National Recreation Area. Brecksville benefits from being one-third park lands. The Brecksville Reservation of the Cleveland Metroparks offers 2,500 acres of parkland with facilities for picnicking, camping, horseback riding, hiking and cross-country skiing. A paved all-purpose fitness trail offers walking, biking, running or strolling by the beautiful scenery.

A sense of gracious living prevails from Town Square and the nearby cluster of historic homes along tree-shaded streets, to contemporary developments of single-family homes, to condominium complexes throughout the community. Housing in Brecksville offers a mix of sizes, styles and price ranges with colonial and Western Reserve styles predominating.

Despite its proximity to major metropolitan attractions, Brecksville maintains its quiet, suburban environment. Retail shopping is concentrated downtown near the Town Square and nearby shopping malls complement the local merchants.

The City of Brecksville provides many programs for all ages through its Recreation Department. Baseball, basketball, volleyball, swimming, golf, tennis, jazzercise and exercise classes, crafts, day camps, and pom-pom drilling are just some of the many programs for family fun, fitness and recreation.

Recreational facilities include the Blossom Hill property with its gymnasium, playground, pavilion, baseball field and soccer fields. At City Hall there are three lighted baseball fields and three lighted tennis courts. Outdoor basketball courts are located at the Stadium Drive location. Our 49,000 square foot Community Center houses the Recreation Department as well as a field house, indoor pool, outdoor leisure pool, elevated running track, youth game room, fitness center, whirlpool, saunas and a community room, complete with kitchen facilities.

In downtown Cleveland, the Cleveland Browns are back and playing in their spectacular new Browns Stadium. Jacobs Field is the home of the perennially powerful Cleveland Indians. The Cleveland Cavaliers and the Cleveland Lumberjacks hockey team play at Gund Arena which is also a venue for concerts, the circus, ice shows, and a variety of other professional attractions. The Cleveland State University Convocation Center is home to the Cleveland State University Vikings, the Cleveland Crunch soccer team and even more concerts and shows. All four venues are only six months to six years old.

Cleveland also provides many cultural attractions such as the world-famous Cleveland Orchestra, The Cleveland Museum of Art, The Great Lakes Science Center and the Rock n' Roll Hall of Fame and Museum. It has unique shopping areas such as Tower City Center and The Galleria, and nightlife with dining and entertainment in the Flats area along the Cuyahoga River. Cleveland's downtown is a center of activity for all ages and just minutes from Brecksville.

The world-renowned Cleveland Clinic and University Hospitals supplement the health care provided through by nearby community hospitals and immediate care centers. Marymount, Parma Community General, and Deaconess Hospitals serve as emergency care facilities for our residents and visitors who require use of our City ambulance/paramedic Fire Department units. The Greater Cleveland area is known worldwide for excellence in health care.

CITY GOVERNMENT

The City of Brecksville operates under and is governed by its Charter, first adopted by the voters in 1956 and amended from time to time. The Charter provides for a Mayor-Council form of Government.

Legislative authority is vested in a seven-member Council which is elected at large and whose terms are staggered. Four council members are elected at each regular municipal election. Of the four elected, the three receiving the highest number of votes serve for a term of four years and the fourth serves for a term of two years. The Council fixes compensation of City officials and employees, and enacts ordinances and resolutions relating to City services, tax levies, the appropriation and borrowing of money, the licensing and regulation of businesses and trades, and other municipal purposes. The presiding officer is the President, who is elected by the Council for a one-year term.

The City of Brecksville's chief executive officer is the Mayor, who is elected by the voters for a four-year term of office. The Mayor appoints, subject to approval of Council, the directors of the City's departments except for the Director of Finance, the Law Director and the Clerk of Council, all of whom are appointed by Council. He is the chief conservator of the peace, oversees the enforcement of all laws and ordinances, executes all contracts, conveyances, evidences of indebtedness and all other instruments to which the municipality is a party. He is the official and ceremonial head of the municipality. The Mayor is also the Safety Director and presides over the Mayor's Court.

The Service Department works hard to respond to the needs of the residents, providing curbside rubbish and recycling collections, street maintenance year-round, fast snow removal from city streets in the winter, and maintenance of city recreational facilities, among other services.

Security of one's person and property is foremost on the minds of our full-time Police Department. Brecksville prides itself with its low crime rate and rapid response.

A core of permanent firefighters, most of whom are paramedics, supplemented by a highly regarded volunteer organization, staffs the Fire Department. The full-time firefighters are also trained and equipped to provide a full ambulance and rescue service.

Water services are provided to City residents by the City of Cleveland and sewer services are provided by the Northeast Regional Sewer District. Certain water lines and sewer lines are owned and maintained by the City.

ECONOMIC CONDITION AND OUTLOOK

The Brecksville City Administration has dedicated itself to the renovation and expansion of its downtown business district, and at the same time, and with the same enthusiasm, has promoted future growth and development of its industrial area.

Our downtown retail area, as well as our industrial office area, continue to show both growth potential and ongoing growth. As 1999 came to a close, Brecksville saw the near completion of one major building project and the beginning of another. The new, two-story Northern Region headquarters building for the Illuminating Company, a FirstEnergy Company, was receiving its finishing touches on Miller Road near Interstate 77. The building will house 150 employees. Just off Public Square in downtown Brecksville, the 19th century Stagehouse, which was in irreparable condition, was demolished as the first step for Stage House Square. Groundbreaking for the project was on December 7, 1999 and in year 2000 the Terra Group will develop two new buildings on the site, including the 8,000 square foot Stage House building which will resemble the original building erected by Orin and Austin Edgerton in 1839. The second building will have 14,700 square feet of retail and office space.

Nearby, additional land on the City's northeast quadrant the residents decided, with the March 7, 2000 election, to rezone the land from residential to local business, preparatory to new, proposed development. During 1999, construction continued on Noble Park Drive, the former gravel service road, running south off West Snowville Road, just west of Interstate 77. The road's completion in the spring of 2000 will open that area for new development.

In 1999, many new companies relocated to Brecksville. The Industrial Construction Company came to 10060 Brecksville Road. The company employs 30 engineering and design professionals. Global Marketing Insights, Inc., a strategic planning company came to our City. Ameritech, one of Brecksville's largest companies, performed a \$1.2 million dollar expansion to house 350 new employees with 50 more anticipated in year 2000. On Public Square, the historic Red Brick Store building, which had undergone extensive restoration, became the home of Harrison's Home Collection, an upscale furniture retailer.

Four Brecksville companies were named to the 1999 Weatherhead 100, the 100 fastest growing companies in Northeast Ohio. They were Foresight Technology, an E-business infrastructure integrator and the second fastest growing company in Northeast Ohio; STR, Inc., a software developer; Agility, Inc., a provider of information technology and ERP systems solutions; and the Ahola Corporation, a payroll processing service.

ACCOMPLISHMENTS

The City of Brecksville takes pride in its environment and promotes programs that preserve our nature and lands. In that vein, the City maintains an aggressive recycling program. This Citywide program conducts curbside pick-up and has a building dedicated solely to administering the program. The City collects metals, glass, newspapers, computer paper and yard waste and was again successful in being awarded a grant in 1999, this time in the amount of \$20,000. This is the tenth straight year we have been fortunate to receive a grant from the Ohio Department of Natural Resources and Brecksville is the only city in Cuyahoga County that has received this grant for that number of consecutive years.

Each December the City of Brecksville sponsors a variety of holiday events including the annual Children's Christmas Play. On the Old Town Hall stage magical tales told by lovable creatures and characters, including Santa himself, delight Brecksville's little ones and entertain their parents as well. The Children's Christmas Play was the inspiration of former Mayor Jack A. Hruby, and since 1968 an original play has been written and produced each year. This heartwarming and often humorous holiday tradition has been nurtured and guided by the current Mayor. The cast and crew consist of City employees, their families, and friends of the community.

The City of Brecksville was proud to receive its ninth Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 1998.

Infrastructure maintenance is a Brecksville priority. In 1999, the City with the aid of Issue II funding, cleaned and relined the waterlines in the Old Town district near the center of the City. An aggressive street rejuvenation program was begun in 1999 with the complete reconstruction of Whitewood Road and its adjacent streets, a million-dollar project. Three more complete street reconstruction projects, worth a projected \$2.9 million are planned for year 2000. The City of Brecksville expends an average of nearly \$1.4 million annually, or approximately 21 percent of its budget, to maintain streets and roadways.

The City's sidewalk construction program begun in 1997, moved southward from downtown to Parkview Drive. Completion of this phase of the project in the fall means that one can walk from the City's northern border with the City of Independence all the way to the Veterans Administration Hospital campus near the southern end of the City. This certainly brings a fuller measure of safety to pedestrians along Route 21, especially our children.

In 1999 the City opened South Edgerton Road to traffic at Highland Drive. This street through the Grand Bay apartment and condominium complex will expedite through traffic from Edgerton Road to I-77, and lessen the traffic burden on nearby Miller Road. Also the intersection of Highland Drive and Barr Road was reconfigured, creating a T-intersection with Valleybrook Drive. This project eliminated driver confusion at the existing intersection and enhanced traffic safety.

In conjunction with the BFGoodrich Company, the City installed a new \$26,000 tornado-warning siren on the Goodrich property on the south end of the City. It was merged with the two existing sirens in the center and northern sections of the City. The siren will alert residents and the large number of business workers in that area to the existence of severe weather in the region.

In 1999 the Police Department responded to public concern about the proliferation of public school shootings. The department's youth services, tactical and investigative resources were focused full force on working with the Brecksville-Broadview Heights City School District to enhance school security. The Police Department has worked for over eight years in developing programs for school employees to manage and mitigate crisis situations. In 1999 the Department completed its acquisition of MDT's (mobile data terminals) for all eleven police cruisers. Video cameras were installed in a number of the patrol units as well. Computers were replaced

in dispatch and the clerk's office and a new, state of the art voice logger went on line. In 2000 the Police Department will begin installation of a new communications system that will greatly enhance dispatch communications for both police and fire departments.

During the year the City purchased five automatic external defibrillators, a device employed by members of the police and fire departments to assist a person who may be experiencing cardiac arrest. The units are stationed at the Community Center, the Police and Fire Departments and two are deployed in police cruisers. Frequently a police officer is the first to arrive at the scene of a call for emergency medical service and can bridge the gap between the moment a person goes into cardiac arrest and the time an emergency crew arrives.

The City contributes on behalf of the Police and Fire Departments to the Cuyahoga County Critical Incident Stress Debriefing team (CISD.) This team counsels emergency personnel including dispatchers who may require stress-related counseling after a particularly traumatic incident in which they participated.

The City pays annual dues to the Chemical Abuse Prevention Association (CAPA) for a Drug Prevention Coordinator to administer to our students, residents, and employers within the City. CAPA is jointly funded by the Brecksville-Broadview Heights City School District, the cities of Brecksville and Broadview Heights and the CARE Concerned Citizens Group. Our City CARE program enters its 19th year in 2000, attesting to the program's longevity and commitment.

Over the past several years there has been a tragic increase in the number of horrific incidents of people doing harm to others in public places. 1999 saw the creation of The Partnership for a Healthy Community, a major initiative to counter this aberrant behavior. The Partnership is a combined effort of the school district and its superintendent, the local churches and the cities of Brecksville and Broadview Heights, led by their respective mayors. The initiative's mission statement urges the creation of dialogue in the schools, in our communities, our churches, in city government and most importantly in the home between family members. This dialogue is about human traits that the Partnership believes are qualities exhibited by healthy families and healthy communities. Each month from September of 1999 through October of 2000 one of fourteen qualities is publicized in a variety of ways including the local media. Among the qualities, or traits, are respect, compassion, forgiveness, justice and integrity. The Partnership has played a major role in bringing our communities together.

In 1999 The Department of Human Resources officially became the Department of Human Services. The Department has maintained many programs including snow removal and a food bank for senior and low-income residents, meals on wheels, health screening, recreational programs and social activities. Its popular restaurant, shopping and entertainment excursions utilize four vehicles assigned to the Department including a 14-passenger, wheel chair-equipped mini bus, a van and two automobiles. The Human Services Department, with the support of its Advisory Board, continues to expand its activities and services in order to meet the needs of Brecksville's older and disabled residents. The Department's immensely popular flu shot program, a part of its biannual Health fair, saw 440 people receive flu shots. The 17th annual Yuletide Hunger program was again a success. Eighty-nine families received food and fifty-five families received holiday gifts. Cash contributions from the participating cities to the Yuletide program totaled \$12,664.

The Brecksville Community Center and Recreation Department maintained its sizable membership roll and continues to offer a variety of programs and activities for all age groups. 1999 memberships totaled 2,607. During the year new equipment was purchased for the fitness area including two Stairmasters and a Startrac treadmill. New tile was installed in the outdoor pool and the men's sauna was refurbished.

Brecksville continued its long standing policy of controlled growth. The Building Department reported that no new commercial or industrial buildings were completed during 1999 but numerous permits for alterations to existing buildings and permits for tenants to move into existing new buildings were issued, including Treeline Business Park, Orion Business Park and Southpointe Business Park. 66 building permits were issued for residential dwelling units. The valuation of new residential construction was \$15,235,505.

The Service Department continued to repave City roadways as well as maintain all City properties. In 1999 the Department acquired four major pieces of equipment including a Vactor catch basin cleaner and jet rodding machine, a state of the art Tymco street sweeper, a Roadtech paving machine and a Witzco Challenger Low Boy semi-trailer. The paver resurfaced Cherokee Lane, Iroquois Trail, Carriage Hill Drive, a portion of Riverview Road, Arlington Street, Old Highland Drive and Laurel Lane. Service Department workers played important roles in making possible the City's 4th of July celebration behind City Hall. The City maintains its green trademark with an aggressive tree-planting program which resulted in the City's designation as a Tree City USA. As the holiday season approached the department procured a mammoth 50-foot Christmas tree and installed it on Public Square. And of course the Service Department was responsible for the installation of thousands of Christmas lights that bring the City to life during the holiday season.

FOR THE FUTURE

The City of Brecksville will continue to foster the quality of its residential life and the growth of its industrial area and business district, all of which contribute to its tremendous reputation. Through careful and conservative planning, strict adherence to zoning codes and sound fiscal policies, Brecksville's quality of life will be maintained. The City of Brecksville is a community regarded as a leader in the greater Cleveland area as well as a City considered to be progressive, yet tempered by its dedication to heritage.

FINANCIAL INFORMATION

Accounting Polices and Budgetary Control

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

The budgetary process is prescribed by provisions of the Ohio Revised Code and the City Charter and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the Tax Budget, the Certificate of Estimated Resources, and the Appropriation Ordinance, all of which are prepared on the budgetary basis of accounting. The Certificate of Estimated Resources and the Appropriations Ordinance are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The legal level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by Ordinance of the City Council.

Budgetary control is maintained by an encumbrance for purchase commitment amounts prior to the release of purchase orders to vendors. Purchase requisitions for the expenditures of monies are first reviewed by the department head and then forwarded to the Purchasing Director for her signature. They are than sent to the

Purchasing Department for the preparation of a purchase order. The Director of Finance certifies the purchase order for the availability of funds, and the estimated expenditure is encumbered against the available appropriation.

The City adopts a temporary appropriation budget on or before January 1 of each year for the period January 1 through March 31. An annual appropriation budget is passed by April 1 of each year for the period January 1 through December 31. All disbursements and transfers of cash between funds require appropriation authority.

Internal Accounting and Reporting Control

As part of its continuing commitment to excellence in financial reporting, the City utilizes a computerized financial accounting and reporting system. The Mayor and the Finance Director continually evaluate enhancements to the present internal accounting controls and procedures. They oversee the appropriateness of internal control, develop procedures to enhance internal control, and consult with outside auditors to insure that the City remains at a sound financial level of operation.

The City has built internal accounting controls into its financial accounting, budgeting and reporting system to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss resulting from unauthorized use or disposition; and 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 using the concept of reasonable assurance. This concept recognized that the cost of a control should not exceed the benefits likely to be derived from its implementation, and that the evaluation of costs and benefits should require estimates and judgments by management. 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.

The following summary compares revenues for general governmental functions which include the general, special revenue, debt service and capital projects funds.

Revenues	1998 Amount	1999 Amount	Change	Percent Change
Property and Other Taxes	\$3,458,609	\$3,386,953	(\$71,656)	(2.07)%
Municipal Income Tax	9,962,321	11,046,200	1,083,879	10.88
Permissive Motor Vehicle License Tax	31,309	30,831	(478)	(1.53)
Charges for Services	546,933	532,604	(14,329)	(2.62)
Licenses, Permits and Fees	271,021	317,020	45,999	16.97
Fines and Forfeiture	310,979	375,327	64,348	20.69
Intergovernmental	1,895,182	2,087,824	192,642	10.16
Special Assessments	479,277	495,518	16,241	3.39
Interest	461,111	655,703	194,592	42.20
Sales	23,033	20,519	(2,514)	(10.91)
Donations	50,111	50,785	674	1.35
Rent	48,677	50,351	1,674	3.44
Other	361,336	200,843	(160,493)	(44.42)
Total Revenues	\$17,899,899	\$19,250,478	\$1,350,579	7.55%

Fines and forfeitures revenue increased \$64,348 or 20.69 percent due to the City having a large drug bust.

Intergovernmental revenue increased \$192,642 or 10.16 percent due to the City receiving additional grant monies in their special revenue funds.

Interest revenue increased \$194,592 or 42.20 percent due to the City having more money to invest.

Other revenue reflects a \$160,493 or 44.42 percent decrease due largely to the absence of any workers' compensation refund in this year compared to the prior year.

The following summary compares expenditures for general governmental functions which include the general, special revenue, debt service and capital projects funds:

Expenditures	1998 Amount	1999 Amount	Change	Percent Change
Current:				
General Government	\$3,029,340	\$3,311,052	\$281,712	9.30%
Security of Persons and Property	4,411,141	4,457,722	46,581	1.06
Public Health Services	90,101	103,603	13,502	14.99
Transportation	2,289,444	2,313,386	23,942	1.05
Community Environment	622,808	606,612	(16,196)	(2.60)
Basic Utility Services	1,104,936	1,182,446	77,510	7.01
Leisure Time Activities	1,032,279	1,122,847	90,568	8.77
Capital Outlay	2,606,384	4,278,188	1,671,804	64.14
Debt Service:				
Principal Retirement	610,276	624,558	14,282	2.34
Interest and Fiscal Charges	569,864	646,856	76,992	13.51
Total Expenditures	\$16,366,573	\$18,647,270	\$2,280,697	13.94%

Capital Outlay increased \$1,671,804 or 64.14 percent due to the City reconstructing several roads as well as putting in a sanitary sewer and waterline.

Interest and Fiscal Charges increased 76,992 or 13.51 percent due to the City's increased debt outstanding.

GENERAL FUND BALANCE

During 1999, the fund balance of the general fund increased \$2,345,643, from \$3,447,516 to \$5,793,159. The fund balance increase is attributable to increased income tax and fine collection in 1999.

PROPRIETARY FUND

The City of Brecksville's proprietary fund is the internal service fund.

The City of Brecksville became self-funded for hospital-medical insurance in 1988, and added dental insurance in 1989. Monies, mainly from the general fund, are used to pay claims and premiums. The self-insurance internal service fund had retained earnings of \$35,723 at December 31, 1999.

FIDUCIARY FUNDS

The City of Brecksville's fiduciary funds are comprised of the nonexpandable trust fund and agency funds.

The cemetery endowment nonexpandable trust fund had a fund balance of \$3,296 at December 31, 1999. The agency funds included in the City's financial statements are Senior Citizens' Programs, Street Openings, Deposits and Fees, and Mayor's Court. These funds had assets totaling \$463,502 at December 31, 1999.

DEBT ADMINISTRATION

The gross indebtedness of the City of Brecksville at December 31, 1999, was \$15,615,114. These issues included \$5,910,979 general obligation bonds, \$3,422,000 special assessment bonds, \$5,585,000 general obligation notes and \$697,135 OPWC loans. The overall legal debt margin at December 31, 1999, was \$35,950,328 with an unvoted total debt margin of \$13,464,225.

The City continues to have an AA2 Rating from Moody's Investor's Service. The most recent rating was received in 1997.

CASH MANAGEMENT

Cash management is a vital component in the City of Brecksville's overall financial strategy. The primary objective of the City's investment activity is the preservation of capital and the protection of investment principal. A prudent investment program is maintained to assure the overnight and over-the-weekend investments of all possible dollars, as well as longer term investments, generally not exceeding ninety days. In addition to the security of the investment, a major consideration is the timing of needed cash to pay City liabilities. Cash resources of all City funds are combined for maximum return and are invested in accordance with the Ohio Revised Code. Allowable deposits and investments include certificates of deposits, savings accounts, State Treasurer's Investment Pool (Star Ohio), and repurchase agreements.

RISK MANAGEMENT

The City of Brecksville insures all risks with the exception of health insurance through private insurance carriers. Property valuations are revised annually to provide insurance companies and the City with an accurate inventory of insurable property and replacement cost values. The City of Brecksville manages the hospital-medical and dental benefits for its employees on a self-insured basis. A third party administrator processes and pays the claims. An excess coverage insurance (stop-loss) policy covers claims in excess of \$30,000 per employee. Control of the plan rests with the City.

OTHER INFORMATION

Independent Audit

In accordance with Ohio law, independent audits are required to be performed on all financial operations of the City. Either the Auditor of the State of Ohio or, if the Auditor permits, an independent public accounting firm conducts these audits. The Brecksville City Council selected the Auditor of State's Office to perform these services for the year 1999. This report is presented in the Financial Section.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to those governmental entities whose CAFR is easily readable, efficiently organized, and conforms to GFOA reporting standards. Such a report must satisfy both generally accepted accounting principles (GAAP) as well as applicable legal requirements. The City of Brecksville received this honor for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1998. A Certificate of Achievement is valid for a period of one year only. The City of Brecksville believes the current report conforms to the Certificate of Achievement Program requirements, and has submitted it to the GFOA to determine its eligibility for another Certificate of Achievement.

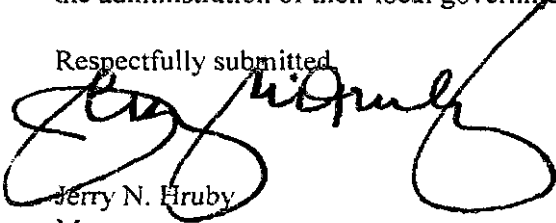
Acknowledgments

Successful preparation of a report of this scope depends upon the dedicated contribution 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 Department of Finance who have spent their time and energy on various parts of the project and to Local Government Services for their assistance in helping the City prepare this report in conformity with generally accepted accounting principles (GAAP) and the requirements of the Government Finance Officers Association.


In addition, we would like to thank Brecksville City Council, without whose positive leadership and encouragement, the preparation of this report would not have been possible.

In closing, we would like to thank the residents and taxpayers of the City of Brecksville for entrusting us with the administration of their local government.

Respectfully submitted,



Jerry N. Hruby
Mayor



Dolores A. Wood
Director of Finance

Certificate of Achievement for Excellence in Financial Reporting

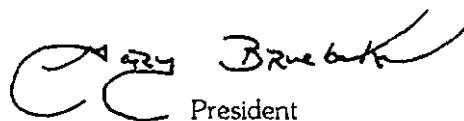
Presented to

City of Brecksville,
Ohio

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

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




President


Executive Director

City of Brecksville, Ohio

City Officials

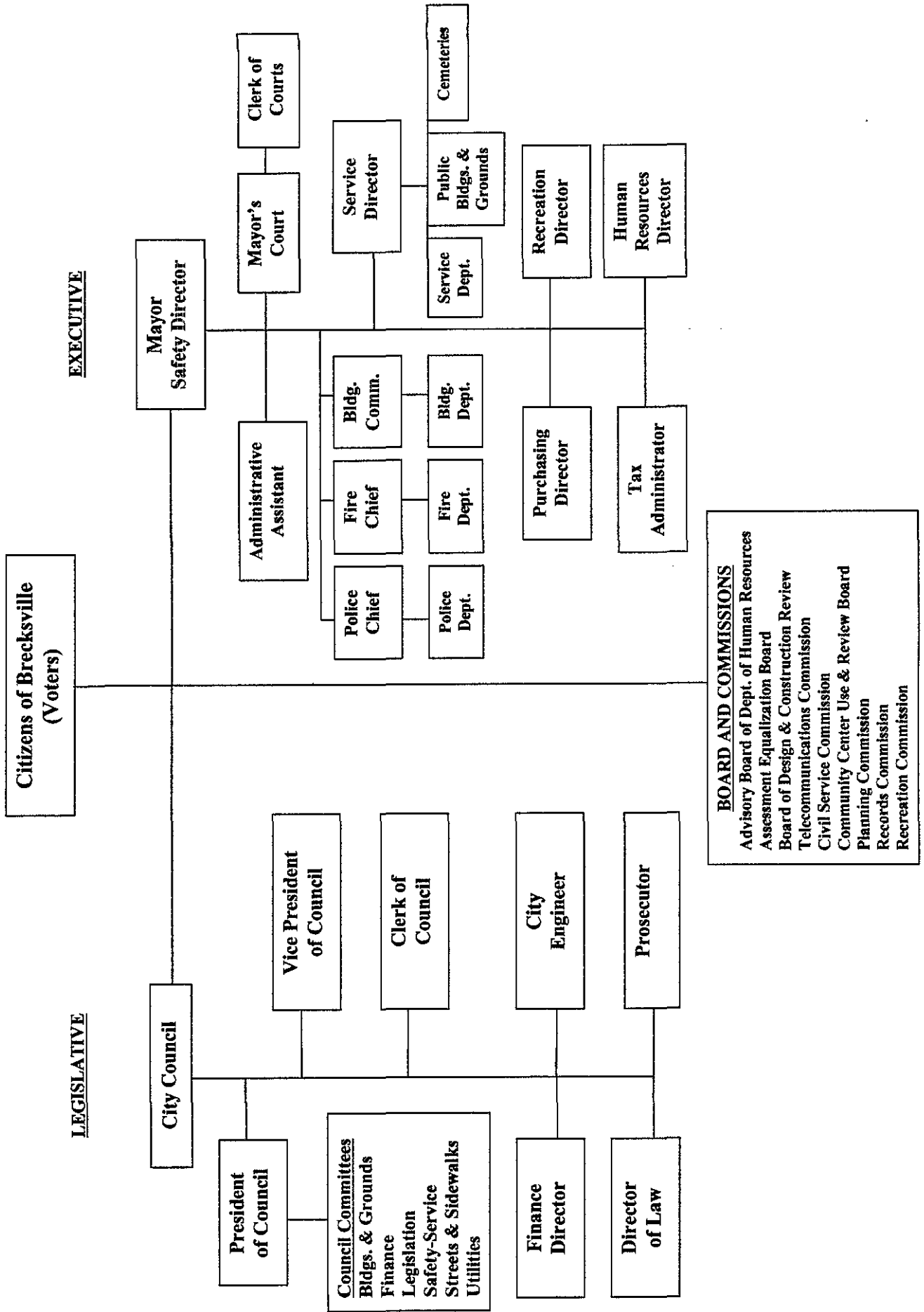
ELECTED OFFICIALS

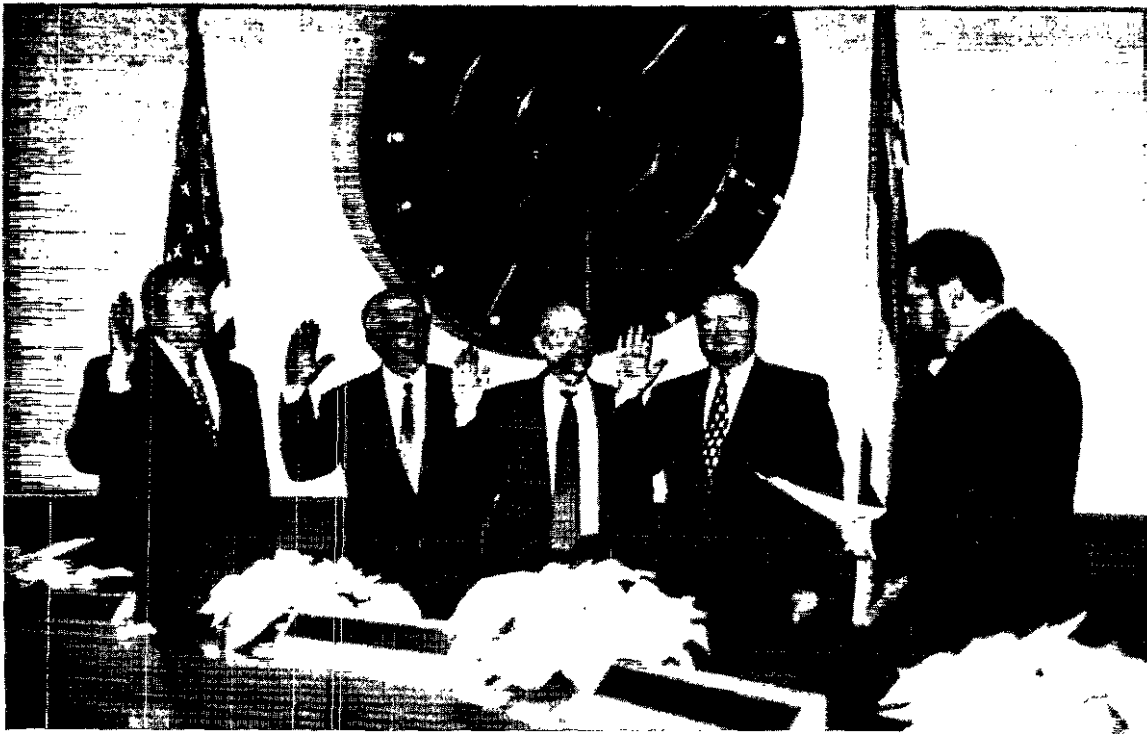
Mayor-Safety Director Jerry N. Hruby
President of Council Louis N. Carouse, Jr.
Vice-President of Council Nora Murphy
Council Member Gerald F. Broski
Council Member Neil F. Brennan
Council Member David J. Deuch
Council Member Carl J. Opatrny
Council Member M. Jean Pethel

APPOINTED OFFICIALS

Director of Finance Dolores A. Wood
Police Chief Dennis A. Kancler
Fire Chief Edwin D. Egut
Service Director Robert J. Pech
Director of Purchasing Donna Shirer
Acting Building Commissioner Robert L. Miller
Clerk of Courts Marilyn L. Sewell
Director of Recreation Mark J. Elliott
Director of Law Paul A. Grau
Interim Prosecutor Sergio I. Digeronimo
City Engineer The C. W. Courtney Company
Clerk of Council Mary Scullin

CITY OF BRECKSVILLE, OHIO ORGANIZATIONAL CHART





Oath of Office administered by Congressman Steve LaTourette (R-19) to newly elected members of City Council. Left to right – Councilmen Larry Potla, Carl Opatrny, Neil Brennan, and Gerald Broski.



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

Lausche Bldg
615 W Superior Ave
Floor 12
Cleveland OH 44113 - 1801
Telephone 216-787-3665
800-626-2297
Facsimile 216-787-3361
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Members of City Council
City of Brecksville
Cuyahoga County
9069 Brecksville Road
Brecksville, Ohio 44141

We have audited the accompanying general-purpose financial statements of the City of Brecksville, Cuyahoga County, Ohio, (the City) as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 1, 2000 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

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

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

Jim Petro
Auditor of State

May 1, 2000

City of Brecksville, Ohio
Combined Balance Sheet
All Fund Types and Account Groups
December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,476,598	\$1,892,666	\$247,845	\$6,583,376
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	2,454,069	2,009,100	209,148	106,000
Accounts	21,698	16,951	0	0
Interfund	16,600	0	0	0
Due from Other Funds	0	0	0	0
Special Assessments	0	0	5,401,622	0
Intergovernmental	128,726	27,040	0	0
Materials and Supplies				
Inventory	19,059	19,730	0	0
Prepaid Items	38,925	0	0	0
Fixed Assets	0	0	0	0
Other Debits				
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0
Total Assets and Other Debits	\$8,155,675	\$3,965,487	\$5,858,615	\$6,689,376

Proprietary Fund Type	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Internal Service	Trust and Agency			
\$33,205	\$453,828	\$0	\$0	\$14,687,518
2,893	12,970	0	0	15,863
0	0	0	0	4,778,317
0	0	0	0	38,649
0	0	0	0	16,600
139,157	0	0	0	139,157
0	0	0	0	5,401,622
0	0	0	0	155,766
0	0	0	0	38,789
0	0	0	0	38,925
0	0	24,097,911	0	24,097,911
0	0	0	225,491	225,491
0	0	0	22,354	22,354
0	0	0	10,411,503	10,411,503
<u>\$175,255</u>	<u>\$466,798</u>	<u>\$24,097,911</u>	<u>\$10,659,348</u>	<u>\$60,068,465</u>

(continued)

City of Brecksville, Ohio
Combined Balance Sheet
All Fund Types and Account Groups (continued)
December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities,				
Fund Equity and Other Credits				
Liabilities				
Accounts Payable	\$189,497	\$79,199	\$0	\$3,957
Contracts Payable	40,545	44,597	0	199,875
Interfund Payable	0	0	0	16,600
Accrued Wages and Benefits	262,284	75,645	0	0
Compensated Absences Payable	10,374	5,091	0	0
Due to Other Funds	139,157	0	0	0
Intergovernmental Payable	222,488	77,994	0	0
Deferred Revenue	1,498,171	2,006,100	5,610,770	0
Deposits Held and Due to Others	0	0	0	0
Undistributed Monies	0	0	0	0
Accrued Interest Payable	0	0	0	87,157
Notes Payable	0	0	0	5,585,000
Claims Payable	0	0	0	0
OPWC Loans Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Special Assessment Debt with Governmental Commitment	0	0	0	0
Total Liabilities	2,362,516	2,288,626	5,610,770	5,892,589
Fund Equity and Other Credits				
Investment in General Fixed Assets	0	0	0	0
Retained Earnings:				
Unreserved	0	0	0	0
Fund Balances:				
Reserved for Encumbrances	343,912	495,347	0	1,646,333
Reserved for Inventory	19,059	19,730	0	0
Reserved for Endowments	0	0	0	0
Unreserved, Undesignated (Deficit)	5,430,188	1,161,784	247,845	(849,546)
Total Fund Equity and Other Credits	5,793,159	1,676,861	247,845	796,787
Total Liabilities, Fund Equity and Other Credits	\$8,155,675	\$3,965,487	\$5,858,615	\$6,689,376

See accompanying notes to the general purpose financial statements

Proprietary Fund Type	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
\$375	\$0	\$0	\$0	\$273,028
0	0	0	0	285,017
0	0	0	0	16,600
0	0	0	0	337,929
0	0	0	629,234	644,699
0	0	0	0	139,157
0	0	0	0	300,482
0	0	0	0	9,115,041
0	435,877	0	0	435,877
0	27,625	0	0	27,625
0	0	0	0	87,157
0	0	0	0	5,585,000
139,157	0	0	0	139,157
0	0	0	697,135	697,135
0	0	0	5,910,979	5,910,979
0	0	0	3,422,000	3,422,000
<u>139,532</u>	<u>463,502</u>	<u>0</u>	<u>10,659,348</u>	<u>27,416,883</u>
0	0	24,097,911	0	24,097,911
35,723	0	0	0	35,723
0	0	0	0	2,485,592
0	0	0	0	38,789
0	3,000	0	0	3,000
0	296	0	0	5,990,567
<u>35,723</u>	<u>3,296</u>	<u>24,097,911</u>	<u>0</u>	<u>32,651,582</u>
<u>\$175,255</u>	<u>\$466,798</u>	<u>\$24,097,911</u>	<u>\$10,659,348</u>	<u>\$60,068,465</u>

City of Brecksville, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 1999*

	Governmental	
	General	Special Revenue
Revenues		
Property and Other Taxes	\$1,270,083	\$1,917,011
Municipal Income Tax	9,774,200	0
Permissive Motor Vehicle License Tax	0	30,831
Charges for Services	47,265	485,339
Licenses, Permits and Fees	169,674	50,866
Fines and Forfeitures	286,930	88,397
Intergovernmental	1,382,952	603,121
Special Assessments	0	0
Interest	335,153	84,374
Sales	15,985	4,534
Donations	48,755	2,030
Rent	10,681	39,670
Other	198,598	2,245
<i>Total Revenues</i>	<u>13,540,276</u>	<u>3,308,418</u>
Expenditures		
Current:		
General Government:		
Legislative and Executive	3,171,826	0
Judicial	132,294	2,210
Security of Persons and Property	2,864,381	1,593,341
Public Health Services	103,603	0
Transportation	1,650,924	662,462
Community Environment	597,849	8,763
Basic Utility Services	1,174,328	8,118
Leisure Time Activities	2,400	1,120,447
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Expenditures</i>	<u>9,697,605</u>	<u>3,395,341</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,842,671</u>	<u>(86,923)</u>
Other Financing Sources (Uses)		
Sale of Fixed Assets	25,100	1,112
Proceeds of OPWC Loans	0	0
Operating Transfers In	0	495,000
Operating Transfers Out	(1,497,349)	(165,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,472,249)</u>	<u>331,112</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>2,370,422</u>	<u>244,189</u>
<i>Fund Balances Beginning of Year (Restated - Note 3)</i>	<u>3,424,516</u>	<u>1,447,487</u>
Decrease in Reserve for Inventory	(1,779)	(14,815)
<i>Fund Balances End of Year</i>	<u>\$5,793,159</u>	<u>\$1,676,861</u>

See accompanying notes to the general purpose financial statements

Fund Types		Totals (Memorandum Only)
Debt Service	Capital Projects	
\$199,859	\$0	\$3,386,953
0	1,272,000	11,046,200
0	0	30,831
0	0	532,604
0	96,480	317,020
0	0	375,327
23,967	77,784	2,087,824
495,518	0	495,518
0	236,176	655,703
0	0	20,519
0	0	50,785
0	0	50,351
0	0	200,843
<u>719,344</u>	<u>1,682,440</u>	<u>19,250,478</u>
4,722	0	3,176,548
0	0	134,504
0	0	4,457,722
0	0	103,603
0	0	2,313,386
0	0	606,612
0	0	1,182,446
0	0	1,122,847
0	4,278,188	4,278,188
585,000	39,558	624,558
526,209	120,647	646,856
<u>1,115,931</u>	<u>4,438,393</u>	<u>18,647,270</u>
<u>(396,587)</u>	<u>(2,755,953)</u>	<u>603,208</u>
0	0	26,212
0	106,372	106,372
427,460	1,167,349	2,089,809
0	(427,460)	(2,089,809)
<u>427,460</u>	<u>846,261</u>	<u>132,584</u>
30,873	(1,909,692)	735,792
216,972	2,706,479	7,795,454
0	0	(16,594)
<u>\$247,845</u>	<u>\$796,787</u>	<u>\$8,514,652</u>

City of Brecksville, Ohio
*Combined Statement of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types
 For the Year Ended December 31, 1999*

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$1,231,786	\$1,269,958	\$38,172
Municipal Income Tax	6,948,059	9,466,580	2,518,521
Permissive Motor Vehicle License Tax	0	0	0
Charges for Services	36,215	45,395	9,180
Licenses, Permits and Fees	157,707	170,032	12,325
Fines and Forfeitures	284,000	283,413	(587)
Intergovernmental	827,255	1,458,105	630,850
Special Assessments	0	0	0
Interest	329,121	340,655	11,534
Sales	13,600	16,173	2,573
Donations	48,271	48,755	484
Rent	10,000	10,681	681
Other	186,680	194,344	7,664
Total Revenues	10,072,694	13,304,091	3,231,397
Expenditures			
Current:			
General Government:			
Legislative and Executive	4,240,960	3,358,891	882,069
Judicial	145,271	132,294	12,977
Security of Persons and Property	3,173,986	2,862,370	311,616
Public Health Services	106,702	95,423	11,279
Transportation	1,918,926	1,829,507	89,419
Community Environment	745,072	593,315	151,757
Basic Utility Services	1,448,616	1,177,636	270,980
Leisure Time Activities	6,000	2,400	3,600
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	11,785,533	10,051,836	1,733,697
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,712,839)	3,252,255	4,965,094
Other Financing Sources (Uses)			
Proceeds of Notes	0	0	0
Proceeds of OPWC Loans	0	0	0
Sale of Fixed Assets	10,000	25,100	15,100
Operating Transfers In	0	0	0
Operating Transfers Out	(1,497,349)	(1,497,349)	0
Total Other Financing Sources (Uses)	(1,487,349)	(1,472,249)	15,100
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(3,200,188)	1,780,006	4,980,194
<i>Fund Balances Beginning of Year</i>	2,979,753	2,979,753	0
Prior Year Encumbrances Appropriated	220,435	220,435	0
Fund Balances End of Year	\$0	\$4,980,194	\$4,980,194

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$1,865,900	\$1,917,011	\$51,111	\$193,982	\$199,859	\$5,877
0	0	0	0	0	0
30,000	31,041	1,041	0	0	0
546,915	485,339	(61,576)	0	0	0
26,355	38,789	12,434	0	0	0
9,299	88,277	78,978	0	0	0
551,516	605,236	53,720	24,155	24,155	0
0	0	0	495,518	495,518	0
69,070	80,062	10,992	0	0	0
4,500	4,534	34	0	0	0
4,900	2,030	(2,870)	0	0	0
38,450	39,670	1,220	0	0	0
5,510	2,245	(3,265)	0	0	0
<u>3,152,415</u>	<u>3,294,234</u>	<u>141,819</u>	<u>713,655</u>	<u>719,532</u>	<u>5,877</u>
9,676	0	9,676	245,791	4,722	241,069
57,000	5,449	51,551	0	0	0
1,910,278	1,587,848	322,430	0	0	0
0	0	0	0	0	0
1,695,219	1,189,251	505,968	0	0	0
62,811	8,233	54,578	0	0	0
19,946	8,118	11,828	0	0	0
1,226,960	1,136,283	90,677	0	0	0
0	0	0	0	0	0
0	0	0	585,000	585,000	0
0	0	0	526,209	526,209	0
<u>4,981,890</u>	<u>3,935,182</u>	<u>1,046,708</u>	<u>1,357,000</u>	<u>1,115,931</u>	<u>241,069</u>
<u>(1,829,475)</u>	<u>(640,948)</u>	<u>1,188,527</u>	<u>(643,345)</u>	<u>(396,399)</u>	<u>246,946</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	1,112	1,112	0	0	0
495,000	495,000	0	427,460	427,460	0
(240,000)	(165,000)	75,000	0	0	0
<u>255,000</u>	<u>331,112</u>	<u>76,112</u>	<u>427,460</u>	<u>427,460</u>	<u>0</u>
(1,574,475)	(309,836)	1,264,639	(215,885)	31,061	246,946
1,096,935	1,096,935	0	215,885	215,885	0
477,540	477,540	0	0	0	0
<u>\$0</u>	<u>\$1,264,639</u>	<u>\$1,264,639</u>	<u>\$0</u>	<u>\$246,946</u>	<u>\$246,946</u>

(continued)

City of Brecksville, Ohio
*Combined Statement of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types (continued)
 For the Year Ended December 31, 1999*

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$0	\$0	\$0
Municipal Income Tax	1,272,000	1,272,000	0
Permissive Motor Vehicle License Tax	0	0	0
Charges for Services	0	0	0
Licenses, Permits and Fees	148,442	96,480	(51,962)
Fines and Forfeitures	0	0	0
Intergovernmental	952,000	77,784	(874,216)
Special Assessments	0	0	0
Interest	102,867	221,874	119,007
Sales	0	0	0
Donations	0	0	0
Rent	0	0	0
Other	0	0	0
Total Revenues	2,475,309	1,668,138	(807,171)
Expenditures			
Current:			
General Government:			
Legislative and Executive	1,950,000	1,248,453	701,547
Judicial	0	0	0
Security of Persons and Property	0	0	0
Public Health Services	0	0	0
Transportation	0	0	0
Community Environment	0	0	0
Basic Utility Services	0	0	0
Leisure Time Activities	0	0	0
Capital Outlay	10,118,240	4,836,767	5,281,473
Debt Service:			
Principal Retirement	1,024,558	1,024,558	0
Interest and Fiscal Charges	33,490	33,490	0
Total Expenditures	13,126,288	7,143,268	5,983,020
Excess of Revenues Over (Under) Expenditures	(10,650,979)	(5,475,130)	5,175,849
Other Financing Sources (Uses)			
Proceeds of Notes	5,911,151	5,585,000	(326,151)
Proceeds of OPWC Loans	115,647	106,372	(9,275)
Sale of Fixed Assets	0	0	0
Operating Transfers In	1,242,349	1,167,349	(75,000)
Operating Transfers Out	(468,965)	(427,460)	41,505
Total Other Financing Sources (Uses)	6,800,182	6,431,261	(368,921)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,850,797)	956,131	4,806,928
Fund Balances Beginning of Year	2,381,861	2,381,861	0
Prior Year Encumbrances Appropriated	1,468,936	1,468,936	0
Fund Balances End of Year	\$0	\$4,806,928	\$4,806,928

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$3,291,668	\$3,386,828	\$95,160
8,220,059	10,738,580	2,518,521
30,000	31,041	1,041
583,130	530,734	(52,396)
332,504	305,301	(27,203)
293,299	371,690	78,391
2,354,926	2,165,280	(189,646)
495,518	495,518	0
501,058	642,591	141,533
18,100	20,707	2,607
53,171	50,785	(2,386)
48,450	50,351	1,901
192,190	196,589	4,399
<u>16,414,073</u>	<u>18,985,995</u>	<u>2,571,922</u>
6,446,427	4,612,066	1,834,361
202,271	137,743	64,528
5,084,264	4,450,218	634,046
106,702	95,423	11,279
3,614,145	3,018,758	595,387
807,883	601,548	206,335
1,468,562	1,185,754	282,808
1,232,960	1,138,683	94,277
10,118,240	4,836,767	5,281,473
1,609,558	1,609,558	0
559,699	559,699	0
<u>31,250,711</u>	<u>22,246,217</u>	<u>9,004,494</u>
<u>(14,836,638)</u>	<u>(3,260,222)</u>	<u>11,576,416</u>
5,911,151	5,585,000	(326,151)
115,647	106,372	(9,275)
10,000	26,212	16,212
2,164,809	2,089,809	(75,000)
<u>(2,206,314)</u>	<u>(2,089,809)</u>	<u>116,505</u>
<u>5,995,293</u>	<u>5,717,584</u>	<u>(277,709)</u>
(8,841,345)	2,457,362	11,298,707
6,674,434	6,674,434	0
2,166,911	2,166,911	0
<u>\$0</u>	<u>\$11,298,707</u>	<u>\$11,298,707</u>

City of Brecksville, Ohio
*Combined Statement of Revenues, Expenses
and Changes in Retained Earnings/Fund Balance
Proprietary Fund Type and Similar Trust Fund
For the Year Ended December 31, 1999*

	Proprietary Fund Type	Nonexpendable Trust	Totals (Memorandum Only)
	Internal Service	Cemetery Endowment	
Operating Revenues			
Charges for Services	\$592,792	\$0	\$592,792
Interest	0	45	45
Other	7,563	0	7,563
<i>Total Operating Revenues</i>	<u>600,355</u>	<u>45</u>	<u>600,400</u>
Operating Expenses			
Purchased Services	146,193	0	146,193
Claims	544,939	0	544,939
<i>Total Operating Expenses</i>	<u>691,132</u>	<u>0</u>	<u>691,132</u>
<i>Operating Income (Loss)</i>	(90,777)	45	(90,732)
Non-Operating Revenues			
Interest	2,721	0	2,721
<i>Net Income (Loss)</i>	(88,056)	45	(88,011)
<i>Retained Earnings/Fund Balance Beginning of Year</i>	<u>123,779</u>	<u>3,251</u>	<u>127,030</u>
<i>Retained Earnings/Fund Balance End of Year</i>	<u>\$35,723</u>	<u>\$3,296</u>	<u>\$39,019</u>

See accompanying notes to the general purpose financial statements

City of Brecksville, Ohio
*Combined Statement of Revenues, Expenses and Changes
 In Fund Equity - Budget (Non-GAAP Basis) and Actual
 Proprietary Fund Type and Similar Trust Fund
 For the Year Ended December 31, 1999*

	Proprietary Fund Type		
	Internal Service Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$613,500	\$614,690	\$1,190
Interest	4,001	2,871	(1,130)
Other	8,609	7,563	(1,046)
<i>Total Revenues</i>	626,110	625,124	(986)
Expenses			
Purchased Services	110,546	97,121	13,425
Claims	587,448	566,837	20,611
Materials and Supplies	0	0	0
Other	0	0	0
<i>Total Expenses</i>	697,994	663,958	34,036
<i>Excess of Revenues Over (Under) Expenses</i>	(71,884)	(38,834)	33,050
<i>Fund Equity Beginning of Year</i>	71,884	71,884	0
<i>Fund Equity End of Year</i>	\$0	\$33,050	\$33,050

(continued)

City of Brecksville, Ohio
*Combined Statement of Revenues, Expenses and Changes
 In Fund Equity - Budget (Non-GAAP Basis) and Actual
 Proprietary Fund Type and Similar Trust Fund (continued)
 For the Year Ended December 31, 1999*

	Nonexpendable Trust Fund		
	Cemetery Endowment		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$0	\$0	\$0
Interest	55	45	(10)
Other	0	0	0
<i>Total Revenues</i>	55	45	(10)
Expenses			
Purchased Services	0	0	0
Claims	0	0	0
Materials and Supplies	505	0	505
Other	2,801	0	2,801
<i>Total Expenses</i>	3,306	0	3,306
<i>Excess of Revenues Over (Under) Expenses</i>	(3,251)	45	3,296
<i>Fund Equity Beginning of Year</i>	3,251	3,251	0
<i>Fund Equity End of Year</i>	\$0	\$3,296	\$3,296

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$613,500	\$614,690	\$1,190
4,056	2,916	(1,140)
8,609	7,563	(1,046)
<u>626,165</u>	<u>625,169</u>	<u>(996)</u>
110,546	97,121	13,425
587,448	566,837	20,611
505	0	505
2,801	0	2,801
<u>701,300</u>	<u>663,958</u>	<u>37,342</u>
(75,135)	(38,789)	36,346
<u>75,135</u>	<u>75,135</u>	<u>0</u>
<u>\$0</u>	<u>\$36,346</u>	<u>\$36,346</u>

City of Brecksville, Ohio
Combined Statement of Cash Flows
Proprietary Fund Type and Similar Trust Fund
For the Year Ended December 31, 1999

	Proprietary Fund Type	Nonexpendable Trust	Totals (Memorandum Only)
	Internal Service	Cemetery Endowment	
<i>Increase (Decrease) In Cash and Cash Equivalents</i>			
<i>Cash Flows from Operating Activities</i>			
Cash Payments from Quasi-External Transactions with Other Funds	\$614,690	\$0	\$614,690
Cash Payments Received from Other Operating Sources	7,563	0	7,563
Cash Payments to Suppliers for Good and Services	(145,818)	0	(145,818)
Cash Payments for Claims	(566,837)	0	(566,837)
<i>Net Cash Used for Operating Activities</i>	(90,402)	0	(90,402)
<i>Cash Flows from Investing Activities</i>			
Interest	2,721	45	2,766
<i>Net Increase (Decrease) In Cash and Cash Equivalents</i>	(87,681)	45	(87,636)
<i>Cash and Cash Equivalents Beginning of Year</i>	123,779	3,251	127,030
<i>Cash and Cash Equivalents End of Year</i>	\$36,098	\$3,296	\$39,394
Reconciliation of Operating Income (Loss) to Net Cash Used for Operating Activities			
<i>Operating Income (Loss)</i>	(\$90,777)	\$45	(\$90,732)
Adjustments:			
Interest	0	(45)	(45)
Increase in Due from Other Funds	21,898	0	21,898
Increase in Accounts Payable	375	0	375
Increase in Claims Payable	(21,898)	0	(21,898)
<i>Net Cash Used for Operating Activities</i>	(\$90,402)	\$0	(\$90,402)
Reconciliation of Cash and Cash Equivalents to Balance Sheet:			
Trust and Agency	\$466,798		
Less: Agency Funds	463,502		
Nonexpendable Trust Fund	\$3,296		

See accompanying notes to the general purpose financial statements

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 1 - Description of the City and Reporting Entity

The City of Brecksville (the "City") was incorporated under the laws of the State of Ohio in 1921, and adopted its first charter in 1956. The Charter provides for a Mayor-Council form of government. The Mayor is elected for a four-year term and Council are elected at large for staggered terms.

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the City consists of all funds, departments, boards and agencies that are not legally separate from the City. For the City of Brecksville, this includes police and fire protection, emergency medical, parks and recreation, planning, zoning, street maintenance and repair and general administrative services. The operation of each of these activities is directly controlled by Council through the budgetary process.

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

The City is associated with the Southwest Council of Governments, a jointly governed organization. Information about the organization is presented in Note 19 to the combined financial statements.

Note 2 - Summary of Significant Accounting Policies

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements. The more significant of the City's accounting policies are described below.

A. Basis Of Presentation - Fund Accounting

The City uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain City functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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

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

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

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

Debt Service Funds These funds are used to account for the accumulation of resources for, and the payment of, general and special assessment long-term debt principal, interest and related costs.

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

Proprietary Fund Type Proprietary funds are used to account for the City's ongoing activities which are similar to those found in the private sector. The following is the City's proprietary fund type:

Internal Service Fund This fund is used to account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

Fiduciary Fund Types Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. There are two types of fiduciary funds, trust and agency. Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

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

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

General Long-Term Obligations Account Group This account group accounts for all unmatured long-term indebtedness of the City that is not a specific liability of the proprietary fund, including special assessment debt for which the City is obligated in some manner.

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

B. Measurement Focus and Basis of Accounting

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

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

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

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

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: interest, state-levied locally shared taxes (including gasoline tax), fines and forfeitures and income tax withheld by employers.

The City reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent period, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Current and delinquent property taxes measurable as of December 31, 1999, whose availability is indeterminate and which are not intended to finance current period obligations, have been recorded as a receivable and deferred revenue. Levied special assessments are measurable, and have been recorded as a receivable. Since all assessments are due outside of the available period, the entire amount has been deferred.

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

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund type and the nonexpendable trust fund. Revenues are recognized when they are earned and become measurable and expenses are recognized when they are incurred, if measurable.

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

C. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations ordinance are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The legal level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by ordinance of the City Council.

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

Estimated Resources The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the City by September 1. As part of this certification, the City receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation ordinance. On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balances at December 31 of the preceding year. The certificate may be further amended during the year if the Finance Director determines, and the Budget Commission agrees that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

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

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

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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

D. Cash and Cash Equivalents

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

During 1999, investments were limited to repurchase agreements and State Treasury Asset Reserve of Ohio (STAROhio). Repurchase agreements are reported at cost. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 1999.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 1999 amounted to \$341,598, which includes \$98,560 assigned from other City funds.

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

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

E. Interfund Assets and Liabilities

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

F. Inventory

Inventories of governmental funds are stated at cost which is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased. Reported materials and supplies inventory is equally offset by a fund balance reserve in the governmental fund which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1999, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expenditure is reported in the year in which services are consumed.

H. Fixed Assets

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

All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost when no historical records exist. Assets in the general fixed assets account group are not depreciated. Donated fixed assets are valued at their estimated fair market value on the date received. The City maintains a capitalization threshold of \$1,500.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Improvements are capitalized.

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

I. Compensated Absences

The City reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences". Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributed to services already rendered and it is probable that the City will compensate the employees for the benefits through paid time off or some other means. The City records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the City's past experience of making termination payments.

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

J. Fund Equity

The City records reservations for portions of fund equity which are legally segregated for specific future use or which do not represent available expendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balances indicates that portion of fund equity which is available for appropriation

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

in future periods. Fund balances are reserved for encumbrances and inventory. Fund equity has also been reserved for endowments to indicate that the principal is legally restricted.

K. Interfund Transactions

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

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

L. Accrued and Long-Term Obligations

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

M. Total Columns on General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned "Totals (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

N. Estimates

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

Note 3 - Restatement of Prior Year Fund Balance

Interfund receivable in the general fund was overstated in the prior year. The fund balance at December 31, 1998, of \$3,447,516 was restated by \$23,000 to \$3,424,516.

Interfund payable in the recreation expansion capital projects fund was overstated in the prior year. The fund balance at December 31, 1998, of \$2,683,479 was restated by \$23,000 to \$2,706,479.

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 4 - Budgetary Basis of Accounting

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

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Proprietary Fund Type and Similar Trust Fund are presented on the budgetary basis to provide a relevant comparison of actual results with the budget and to demonstrate compliance with State statute. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures/expenses (budget) rather than as a reservation of fund balance for governmental fund types and as note disclosure in the proprietary fund types (GAAP).
4. Proceeds from and principal payment on bond anticipation notes are reported on the operating statement (budget) rather than on the balance sheet (GAAP).
5. Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.

In addition, the City does not budget for the activities of their third party claims administrator who collects money from the City to pay claims incurred by the City. However, the activity is included in the internal service fund for GAAP reporting.

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements on a fund type basis.

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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

	General	Special Revenue	Debt Service	Capital Projects
GAAP Basis	\$2,370,422	\$244,189	\$30,873	(\$1,909,692)
Revenue Accruals	(217,160)	706	1,087	11,168
Unrecorded Interest	(12,877)	(6,265)	0	(25,470)
Unrecorded Cash	(6,148)	(8,625)	(899)	0
Proceeds of Notes	0	0	0	5,585,000
Expenditure Accruals	129,593	73,296	0	31,103
Principal Retirement	0	0	0	(985,000)
Encumbrances	(483,824)	(613,137)	0	(1,750,978)
Budget Basis	<u>\$1,780,006</u>	<u>(\$309,836)</u>	<u>\$31,061</u>	<u>\$956,131</u>

Net Income (Loss)/Excess of Revenues
Over (Under) Expenses
Proprietary Fund Type and Similar Trust Fund

	Proprietary Fund	Nonexpendable Trust Fund
GAAP Basis	(\$88,056)	\$45
Revenue Accruals	(21,893)	0
Unrecorded Interest	(155)	0
Expense Accruals	22,573	0
Excess of Revenues Under Expenses -Non-Budgeted Activity	<u>48,697</u>	<u>0</u>
Budget Basis	<u>(\$38,834)</u>	<u>\$45</u>

Note 5 - Fund Deficits

At December 31, 1999, the community center special revenue had a deficit balance of \$11,959. This deficit is the result of the application of generally accepted accounting principles to the financial reporting of this fund. The general fund is liable for any deficit in this fund and provides operating transfers when cash is required, not when accruals occur.

At December 31, 1999, the road improvements, general municipal improvement and four seasons petitioned capital projects funds had deficit balances of \$589,990, \$218,391, and \$674,793, respectively. These fund deficits are the result of the application of generally accepted accounting principles to the financial reporting of this fund. The general fund is liable for any deficit in this fund and provides operating transfers when cash is required, not when accruals occur.

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 6 - Deposits and Investments

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

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

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

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including pass book accounts.

Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution. Interim monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions; and,
6. The State Treasurer's investment pool (STAROhio).

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

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

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements."

Deposits At year-end, the carrying amount of the City's deposits was (\$156,273) and the bank balance was \$25,537, all of which was covered by federal depository insurance.

Investments The City's investments are required to be categorized to give an indication of the level of risk assumed by the City at year end. Category 1 includes investments that are insured or registered or are held by the City or its agent in the City's name. Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the City's name. Category 3 includes uninsured and unregistered investments which are held by the counterparty, or by its trust department or agent but not in the City's name. STAROhio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Category 3	Carrying Value	Fair Value
Repurchase Agreements	\$4,486,510	\$4,486,510	\$4,486,510
Federal Home Loan Bank Note	742,500	742,500	742,500
Investment in State Treasurer's Investment Pool (STAROhio)		9,570,205	9,570,205
Total Investments	\$5,229,010	\$14,799,215	\$14,799,215

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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

	Cash and Cash Equivalents	Investments
GASB Statement 9	\$14,703,381	\$0
Investments of Cash Management Pool:		
Repurchase Agreements	(4,486,510)	4,486,510
Federal Home Loan Bank Note	(742,500)	742,500
STAROhio	(9,570,205)	9,570,205
Unrecorded Cash	(60,439)	0
GASB Statement 3	(\$156,273)	\$14,799,215

Note 7 - Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the City. Property tax revenue received during 1999 for real and public utility property taxes represents collections of the 1998 taxes. Property tax payments received during 1999 for tangible personal property (other than public utility property) is for 1999 taxes.

1999 real property taxes are levied after October 1, 1999 on the assessed value as of January 1, 1999, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 1999 real property taxes are collected in and intended to finance 2000.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 1999 public utility property taxes became a lien December 31, 1998, are levied after October 1, 1999, and are collected in 2000 with real property taxes.

1999 tangible personal property taxes are levied after October 1, 1998, on the value as of December 31, 1998. Collections are made in 1999. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all City operations for the year ended December 31, 1999, was \$8.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real Property	\$386,598,490
Tangible Personal Property	27,789,077
Public Utility Property	35,334,490
Total	\$449,722,057

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

City of Brecksville, Ohio
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For the Year Ended December 31, 1999

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

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the City of Brecksville. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes receivable represent real tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 1999. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 1999 operations. The receivable is offset by deferred revenue.

Note 8 - Receivables

Receivables at December 31, 1999, consisted of taxes, accounts (billings for user charged services, court fines and commission), interfund, special assessments and intergovernmental receivables arising from grants, entitlements and shared revenues. Accounts, taxes, special assessments and intergovernmental receivables are deemed collectible in full.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
General Fund:	
Estate Tax	111,565
Local Government	14,006
Liquor Permit Fees	<u>3,155</u>
Total General Fund	<u>128,726</u>
Special Revenue Funds:	
Gasoline Tax	21,545
Motor Vehicle Registration	<u>5,495</u>
Total Special Revenue	<u>27,040</u>
Total	<u><u>\$155,766</u></u>

Note 9 - Income Tax

The City levies a municipal income tax of two percent on gross salaries, wages and other personal service compensation earned by residents of the City and on the earnings of nonresidents working within the City. This tax also applies to the net income of businesses operating within the City. Residents of the City are granted one hundred percent credit for taxes paid to other municipalities.

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

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

pay their estimated tax quarterly and file a declaration annually. By City ordinance, \$1,272,000 of total income tax proceeds are credited to the following capital projects funds: \$192,000 to the capital improvement fund, \$120,000 to the road improvements fund and \$960,000 to the general municipal improvement fund. The remainder is credited to the general fund. For 1999, municipal income tax revenue was \$11,046,200.

Note 10 - Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, 1999	Additions	Deletions	Balance December 31, 1999
Land and Improvements	\$3,796,168	\$3,680	\$0	\$3,799,848
Buildings and Improvements	14,076,126	14,393	0	14,090,519
Equipment and Machinery	4,515,429	986,528	154,632	5,347,325
Furniture and Fixtures	805,236	81,850	26,867	860,219
Total	\$23,192,959	\$1,086,451	\$181,499	\$24,097,911

Note 11 - Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 1999, the City contracted with several companies for various types of insurance as follows:

Company	Type of Coverage	Deductible
Wichert Insurance Services:		
	Property:	\$1,000
	Extensions	25,000
	Inland Marine	100
	Valuable Papers	250
	EDP	1,000
	Crime	0
	Boiler and Machinery	500
	General Liability (Includes Fire Department Liability)	1000
	Auto:	
	Comprehensive	100
	Collision (cars and light trucks/other)	250/500
	Garage keepers liability	500
Custis Insurance Service:		
	Public Officials	10,000
	Law Enforcement	10,000
	Canine Mortality and Medical	0
	Umbrella Liability	0

City of Brecksville, Ohio
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Settled claims have not exceeded commercial coverage in any of the last three years. There were no significant reductions in coverage from the prior year.

The City participates in the Ohio Municipal League Group Rating Plan (OML) for workers' compensation. The intent of the OML is to achieve the benefit of a reduced premium for the participants, foster safer working environments and foster cost-effective claims management skills by virtue of its grouping and representation with other participants in the OML. The workers' compensation experience of the participating cities is calculated as one experience and a common premium rate is applied to all cities in the OML. Each participant pays its workers' compensation premium to the State based on the rate for the OML rather than its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings of the OML. A participant will then either receive money from or be required to contribute to the "Equity Pooling Fund." This "equity pooling" arrangement insures that each participant shares equally in the overall performance of the OML. Participation in the OML is limited to cities that can meet the OML's selection criteria. The firm of Gates McDonald & Company provides administrative, cost control and actuarial services to the OML.

The City manages employee health benefits on a self-insured basis. The employee health benefit plan provides basic health and dental coverage through Emerald Health (Benefit Services, Inc.). A specific excess loss coverage insurance (stop-loss) policy with Medical Excess covers claims in excess of \$30,000 per person to a maximum specific benefit of \$970,000 per person. The family/single premiums were \$60.41/\$25.17, respectively. Benefit Services, Inc. charges the City a medical administration fee of \$7.80 per employee per month, and a dental administration fee of \$1.30 per employee per month.

The claims liability of \$139,157, reported in the self-insurance fund at December 31, 1999, is estimated by the third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claims adjustments expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the fund's claims liability amount for the last three years follow:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance End of Year
1997	\$201,355	\$553,647	\$498,241	\$256,761
1998	256,761	450,843	546,549	161,055
1999	161,055	544,939	566,837	139,157

Note 12 - Defined Benefit Pension Plans

A. Public Employees Retirement System (PERS)

All City full-time employees, other than Police and Firemen, participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio, 43215-4642.

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the City is required to contribute 9.35 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The City's required contribution to PERS for the years ended December 31, 1999, 1998, and 1997 were \$390,108, \$428,017, and \$317,179, respectively. The full amount has been contributed for 1998 and 1997, 74.17 percent has been contributed for 1999 with the remainder being reported as a fund liability.

B. Police and Firemen's Disability and Pension Fund (PFDPF)

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

Police and firefighters are required to contribute 10 percent of their annual covered salary to fund pension obligations and for 1999 the City was required to contribute 12.5 percent for police and 17 percent for firefighters. For 1998 the City contributions were 13 percent for police and 17.5 percent for firefighters. Contributions are authorized by State statute. The City's contributions to the Fund for police and firefighters were \$188,082 and \$127,918 for the year ended December 31, 1999 \$195,109 and \$136,733 for 1998 and \$185,497 and \$133,185 for 1997. The full amount has been contributed for 1998 and 1997 72.9 percent and 73.02 percent, respectively, have been contributed for 1999 with the remainder being reported as a fund liability.

C. Social Security System

Effective August 3, 1992, all part-time firefighters, not otherwise covered by another retirement system, are covered by social security. The City's liability is 6.2 percent of wages paid.

Note 13 - Postemployment Benefits

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service employees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on the authority granted by State statute. The 1999 employer contribution rate was 13.55 percent of covered payroll for employees; 4.2 percent was the portion that was used to fund health care.

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investments income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The City's actual contributions for 1999 which were used to fund OPEB were \$175,236.

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

B. Police and Firemen's Disability and Pension Fund

The Police and Firemen's Disability and Pension Fund (PFDPF) provides postretirement health care coverage to any person who receives or is eligible to receive a monthly benefit check or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of 18 whether or not the child is attending school or under the age of 22 if attending full-time or on a 2/3 basis.

The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. The Ohio Revised Code provides the authority allowing the Police and Firemen's Disability and Pension Fund's board of trustees to provide health care coverage and states that health care cost paid from the Police and Firemen's Disability and Pension Fund shall be included in the employer's contribution rate. Health care funding and accounting is on a pay-as-you-go basis. The total police employer contribution is 19.5 percent of covered payroll and the total firefighter employer contribution rate is 24 percent of covered payroll, of which 7 percent of covered payroll was applied to the postemployment health care program during 1999. For 1998 the percent used to fund healthcare was 6.5 percent. This allocation will be raised to 7.25 percent in 2000. In addition, since July 1, 1992, most retirees have been required to contribute a portion of the cost of their health care coverage through a deduction from their monthly benefit payment.

The City's actual contributions for 1999 that were used to fund postemployment benefits were \$105,326 for police and \$52,672 for fire. PFDPF's total health care expenses for the year ended December 31, 1998, (the latest information available) were \$78,596,790, which was net of member contributions of \$5,331,515. The number of PFDPF participants eligible to receive health care benefits as of December 31, 1998, was 11,424 for police and 9,186 for firefighters.

Note 14 - Compensated Absences

The criteria for determining vacation and sick leave components are derived from negotiated agreements and State laws. Employees earn two to six weeks of vacation per year, depending upon length of service. Vacation accumulation is limited to one year. All accumulated unused vacation time is paid upon termination of employment.

Employees earn sick leave at the rate of 1.25 days per month of service. Sick leave accumulation is limited to 120 days. Upon retirement or death, an employee can be paid thirty-three percent of accumulated, unused sick leave. As of December 31, 1999, the total liability for unpaid compensated absences was \$644,699.

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 15 - Interfund Transactions

Interfund balances at December 31, 1999, consist of the following individual fund receivables and payables.

Fund Type/Fund	Receivable		Payable	
	Interfund	Due From	Interfund	Due To
General Fund	\$16,600	\$0	\$0	\$139,157
Capital Projects Funds				
Recreation Expansion	0	0	16,600	0
Internal Service Fund				
Self Insurance	0	139,157	0	0
Total	\$16,600	\$139,157	\$16,600	\$139,157

Note 16 - Note Debt

The City's note activity, including amounts outstanding and interest rates is as follows:

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
1998 5.00% Service Road	\$985,000	\$0	(\$985,000)	\$0
1999 4.10% Service Road	0	985,000	0	985,000
1999 3.40% Street Improvement	0	3,000,000	0	3,000,000
1999 3.75% Four Seasons Project	0	1,600,000	0	1,600,000
<i>Total Capital Projects Notes</i>	\$985,000	\$5,585,000	(\$985,000)	\$5,585,000

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

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 17 - Contingencies

A. Grants

The City received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with term and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the City at December 31, 1999.

B. Litigation

Several claims and lawsuits are pending against the City. The amount of the liability, if any, cannot be reasonably estimated at this time. However, in the opinion of management, any such claims and lawsuits will not have a material adverse effect on the overall financial position of the City at December 31, 1999.

Note 18 - Contractual Commitments

At December 31, 1999, the City's significant contractual commitments consisted of:

Project	Contract Amount	Amount Paid	Remaining on Contract
Service Road Construction	\$1,892,357	\$1,515,517	\$376,840
Concrete Repairs	1,293,920	429,488	864,432
Waterline Repair	658,239	406,759	251,480
Storm Sewer	487,758	76,636	411,122
Sidewalk Construction	126,910	89,243	37,667
City Hall Office Reconfiguration	48,653	45,000	3,653
Culvert Construction	29,419	26,292	3,127
Total	\$4,537,256	\$2,588,935	\$1,948,321

Note 19 - Jointly Governed Organizations

The Southwest Council of Governments helps foster cooperation between municipalities in areas affecting health, safety, welfare, education, economic conditions and regional development. The board is comprised of one member from each of the sixteen participating entities. The board exercises total control over the operation of the Council including budgeting, appropriating, contracting and designating management. Budgets are adopted by the board. Each City's degree of control is limited to its representation on the board. In 1999, the City contributed \$4,500 which represents 6.3 percent of total contributions.

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

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 20 - Long-Term Obligations

Changes in the long-term obligations of the City during 1999 were as follows:

	Outstanding 12/31/98	Additions	(Reductions)	Outstanding 12/31/99
<i>General Obligation Bonds:</i>				
<i>Voted:</i>				
1989 \$2,500,000				
Library 6.5% to 11%	\$85,000	\$0	(\$85,000)	\$0
<i>Unvoted:</i>				
1991 \$2,000,000				
Community Center 4.75% to 6.8%	235,000	0	(70,000)	165,000
1992 \$3,000,000				
Community Center 4.1% to 8%	2,385,000	0	(115,000)	2,270,000
1997 \$1,847,915				
Library Refunding 3.75% to 5.10%	1,978,859	22,120	(45,000)	1,955,979
1997 \$1,585,000				
Community Center Refunding 3.75% to 5.10%	1,535,000	0	(15,000)	1,520,000
<i>Total General Obligation Bonds</i>	<u>6,218,859</u>	<u>22,120</u>	<u>(330,000)</u>	<u>5,910,979</u>
<i>Special Assessment Bonds:</i>				
1989 \$117,000				
Old Royalton Road Water Main 7.25%	72,000	0	(5,000)	67,000
1988 \$2,310,000				
Sewer Project 1312 #2 7.25%	1,160,000	0	(115,000)	1,045,000
1985 \$905,000				
Sprague-Wallings Improvement 9.125%	315,000	0	(45,000)	270,000
1991 \$1,100,000				
Oakhurst-Fitzwater Sewer 4.75% to 6.8%	130,000	0	(40,000)	90,000
1997 \$875,000 Oakhurst-Fitzwater				
Sewer refunding 3.75% to 5.10%	850,000	0	(10,000)	840,000
1997 \$1,190,000				
Southpointe 3.85% to 5.35%	1,150,000	0	(40,000)	1,110,000
<i>Total Special Assessment Bonds</i>	<u>3,677,000</u>	<u>0</u>	<u>(255,000)</u>	<u>3,422,000</u>
Compensated Absences	551,527	92,731	(15,024)	629,234
Intergovernmental Payable	235,633	0	(235,633)	0
OPWC Loans	630,321	106,372	(39,558)	697,135
<i>Total General Long-Term Obligations</i>	<u>\$11,313,340</u>	<u>\$221,223</u>	<u>(\$875,215)</u>	<u>\$10,659,348</u>

General obligation bonds will be paid from taxes received in the debt service fund. The special assessment bonds will be paid from the proceeds of special assessments levied against benefitted property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the City. Compensated

City of Brecksville, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

absences reported in the "compensated absences payable" account will be paid from the fund from which the employees' salaries are paid. The intergovernmental payable represents pension obligations paid outside the available period and will be paid from the fund from which the person is paid. The OPWC loans will be paid with monies from the Issue II capital projects fund. The OPWC administers Issue II loans.

On October 9, 1997, the City issued \$1,847,915 of General Obligation Bonds, for the purpose of advance refunding \$1,850,000 library bonds. As of December 31, 1999, \$1,850,000 of outstanding refunded library bonds are considered defeased by assets held in an irrevocable trust. The 1997 general obligation library refunding bonds include capital appreciation bonds. This year the additions on these bonds include \$22,120, which represents the accretion of discounted interest remaining on the capital appreciation bonds.

On October 9, 1997, the City issued bonds totaling \$3,650,000 including \$1,585,000 in General Obligation Bonds and \$2,065,000 in Special Assessment Bonds for the purpose of advance refunding \$1,415,000 community center general obligation bonds and \$780,000 sanitary sewer improvement special assessment bonds. As of December 31, 1999, \$1,415,000 of outstanding refunded community center bonds and \$780,000 of outstanding sanitary sewer improvement special assessment bonds are considered defeased by assets held in an irrevocable trust.

The City's overall legal debt margin was \$35,950,328 at December 31, 1999. Principal and interest requirements to retire long-term obligations outstanding at December 31, 1999, are as follows:

	General Obligation Bonds	Special Assessment Bonds	OPWC Loans	Totals
2000	\$641,638	\$464,726	\$22,722	\$1,129,086
2001	644,455	452,216	22,722	1,119,393
2002	640,875	439,400	22,722	1,102,997
2003	642,688	427,078	22,722	1,092,488
2004	544,384	409,488	22,722	976,594
2005-2009	2,886,981	1,622,324	80,640	4,589,945
2010-2014	1,930,483	772,650	58,660	2,761,793
2015-2019	0	280,413	23,464	303,877
Totals	<u>\$7,931,504</u>	<u>\$4,868,295</u>	<u>\$276,374</u>	<u>\$13,076,173</u>

The above schedule reflects two OPWC loans for projects which have been completed. The City has entered into a contractual agreement for another construction loan from the Ohio Public Works Commission (OPWC). Under the terms of this agreement, the OPWC will loan the construction costs of the approved project. This loan will not have an accurate repayment schedule until the loan is finalized and, therefore, is not included in the schedule of future annual debt service requirements.

Note 21 - Subsequent Event

At the March 7, 2000 election, the residents of Brecksville voted to change the zoning of a northeast quadrant of the City from residential to commercial. The City is expecting a Heinens grocery store to be built.

**Combining, Individual Fund
and Account Group Statements
and Schedules**

General Fund

The general fund is used to account for financial resources traditionally associated with general operations which are not required to be accounted for by another fund.

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	-\$1,231,786	\$1,269,958	\$38,172
Municipal Income Tax	6,948,059	9,466,580	2,518,521
Charges for Services	36,215	45,395	9,180
Licenses, Permits and Fees	157,707	170,032	12,325
Fines and Forfeitures	284,000	283,413	(587)
Intergovernmental	827,255	1,458,105	630,850
Interest	329,121	340,655	11,534
Sales	13,600	16,173	2,573
Donations	48,271	48,755	484
Rent	10,000	10,681	681
Other	186,680	194,344	7,664
<i>Total Revenues</i>	<u>10,072,694</u>	<u>13,304,091</u>	<u>3,231,397</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Mayor's Office:			
Salaries and Wages	163,215	158,101	5,114
Fringe Benefits	37,312	36,061	1,251
Materials and Supplies	7,000	5,207	1,793
Capital Outlay	2,500	1,317	1,183
Total Mayor's Office	<u>210,027</u>	<u>200,686</u>	<u>9,341</u>
Finance Department:			
Salaries and Wages	211,145	189,008	22,137
Fringe Benefits	47,477	44,428	3,049
Materials and Supplies	6,300	3,156	3,144
Capital Outlay	2,000	331	1,669
Total Finance Department	<u>266,922</u>	<u>236,923</u>	<u>29,999</u>
Purchasing Department:			
Salaries and Wages	126,714	125,217	1,497
Fringe Benefits	27,651	27,283	368
Materials and Supplies	2,450	898	1,552
Capital Outlay	1,843	1,715	128
Total Purchasing Department	<u>\$158,658</u>	<u>\$155,113</u>	<u>\$3,545</u>

(continued)

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Legal Administration:			
Salaries and Wages	\$73,500	\$62,380	\$11,120
Fringe Benefits	19,258	15,808	3,450
Purchased Services	116,600	115,064	1,536
Materials and Supplies	1,700	712	988
Total Legal Administration	211,058	193,964	17,094
Legislative:			
Salaries and Wages	81,179	80,952	227
Fringe Benefits	19,116	19,059	57
Purchased Services	15,000	8,118	6,882
Materials and Supplies	13,498	6,031	7,467
Capital Outlay	1,500	642	858
Total Legislative	130,293	114,802	15,491
Civil Service:			
Salaries and Wages	5,000	2,444	2,556
Fringe Benefits	543	532	11
Purchased Services	22,789	22,789	0
Materials and Supplies	1,270	1,270	0
Total Civil Service	29,602	27,035	2,567
Land and Buildings:			
Salaries and Wages	205,000	168,654	36,346
Purchased Services	431,224	369,285	61,939
Materials and Supplies	76,095	69,269	6,826
Capital Outlay	359,839	172,352	187,487
Total Land and Buildings	1,072,158	779,560	292,598
Engineer:			
Purchased Services	95,000	20,150	74,850
Cable Advisory Commission:			
Salaries and Wages	1,300	500	800
Fringe Benefits	142	119	23
Purchased Services	15,181	15,181	0
Materials and Supplies	50	41	9
Total Cable Advisory Commission	\$16,673	\$15,841	\$832

(continued)

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
County Auditor and Treasurer:			
Fringe Benefits	\$286,455	\$286,455	\$0
Purchased Services	48,943	48,943	0
Other	6,133	6,132	1
Total County Auditor and Treasurer	341,531	341,530	1
Income Tax Administration:			
Salaries and Wages	10,000	10,000	0
Fringe Benefits	2,363	2,363	0
Purchased Services	319,833	316,793	3,040
Materials and Supplies	1,433	1,073	360
Total Income Tax Administration	333,629	330,229	3,400
Administrative Support:			
Salaries and Wages	29,000	25,114	3,886
Fringe Benefits	37,328	35,389	1,939
Purchased Services	274,435	236,205	38,230
Materials and Supplies	209,052	194,292	14,760
Capital Outlay	390,814	159,534	231,280
Total Administrative Support	940,629	650,534	290,095
Human Resources Department:			
Salaries and Wages	82,901	46,919	35,982
Fringe Benefits	19,618	14,915	4,703
Purchased Services	26,360	19,473	6,887
Materials and Supplies	38,765	10,205	28,560
Capital Outlay	8,500	7,381	1,119
Total Human Resources Department	176,144	98,893	77,251
Blossom Hill:			
Salaries and Wages	88,000	74,292	13,708
Purchased Services	127,130	94,684	32,446
Materials and Supplies	8,252	7,351	901
Capital Outlay	34,254	17,124	17,130
Other	1,000	180	820
Total Blossom Hill	258,636	193,631	65,005
Total Legislative and Executive	\$4,240,960	\$3,358,891	\$882,069

(continued)

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Judicial:			
Mayor's Court:			
Salaries and Wages	\$91,885	\$83,708	\$8,177
Fringe Benefits	19,765	18,257	1,508
Materials and Supplies	29,971	29,231	740
Capital Outlay	3,650	1,098	2,552
Total Judicial	145,271	132,294	12,977
Total General Government	4,386,231	3,491,185	895,046
Security of Persons and Property:			
Police Law Enforcement:			
Salaries and Wages	1,955,477	1,853,112	102,365
Fringe Benefits	554,694	456,254	98,440
Purchased Services	86,629	74,112	12,517
Materials and Supplies	121,885	72,334	49,551
Capital Outlay	84,973	64,981	19,992
Total Police Law Enforcement	2,803,658	2,520,793	282,865
Hydrants:			
Salaries and Wages	6,000	5,705	295
Purchased Services	21,500	20,104	1,396
Materials and Supplies	12,127	11,631	496
Total Hydrants	39,627	37,440	2,187
Prisoner Support:			
Salaries and Wages	130,898	128,483	2,415
Fringe Benefits	32,288	31,749	539
Purchased Services	11,500	6,381	5,119
Materials and Supplies	20,350	10,890	9,460
Capital Outlay	5,300	5,011	289
Total Prisoner Support	200,336	182,514	17,822
Animal Control:			
Salaries and Wages	32,635	29,507	3,128
Fringe Benefits	8,395	7,744	651
Purchased Services	2,100	1,469	631
Materials and Supplies	2,400	408	1,992
Capital Outlay	3,000	660	2,340
Total Animal Control	\$48,530	\$39,788	\$8,742

(continued)

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Street Lighting:			
Purchased Services	\$81,835	\$81,835	\$0
Total Security of Persons and Property	3,173,986	2,862,370	311,616
Public Health Services:			
Cemetery:			
Salaries and Wages	64,500	57,324	7,176
Purchased Services	3,590	1,364	2,226
Materials and Supplies	3,010	2,525	485
Capital Outlay	900	0	900
Other	1,000	550	450
Total Cemetery	73,000	61,763	11,237
Board of Health:			
Purchased Services	32,500	32,500	0
Senior Center Flu Shots:			
Purchased Services	1,202	1,160	42
Total Public Health Services	106,702	95,423	11,279
Transportation:			
Street Repair and Maintenance:			
Salaries and Wages	615,925	615,907	18
Fringe Benefits	402,809	397,536	5,273
Purchased Services	306,113	292,653	13,460
Materials and Supplies	77,947	73,709	4,238
Capital Outlay	2,730	0	2,730
Total Street Repair and Maintenance	1,405,524	1,379,805	25,719
Signs:			
Salaries and Wages	25,750	19,662	6,088
Materials and Supplies	12,586	12,586	0
Total Signs	38,336	32,248	6,088
Snow and Ice Removal:			
Salaries and Wages	115,000	102,729	12,271
Purchased Services	23,658	23,658	0
Materials and Supplies	7,197	3,029	4,168
Total Snow and Ice Removal	\$145,855	\$129,416	\$16,439

(continued)

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Vehicle Maintenance:			
Salaries and Wages	\$140,531	\$121,936	\$18,595
Purchased Services	69,764	51,912	17,852
Materials and Supplies	113,916	109,215	4,701
Capital Outlay	5,000	4,975	25
Total Vehicle Maintenance	329,211	288,038	41,173
Total Transportation	1,918,926	1,829,507	89,419
Community Environment:			
Planning Commission:			
Salaries and Wages	3,000	2,770	230
Fringe Benefits	712	653	59
Purchased Services	19,969	17,775	2,194
Materials and Supplies	2,801	2,701	100
Total Planning Commission	26,482	23,899	2,583
Board of Zoning Appeals:			
Salaries and Wages	1,500	528	972
Fringe Benefits	350	214	136
Purchased Services	1,000	0	1,000
Materials and Supplies	1,950	1,119	831
Total Board of Zoning Appeals	4,800	1,861	2,939
Housing and Building Inspection:			
Salaries and Wages	399,420	330,135	69,285
Fringe Benefits	82,161	78,234	3,927
Purchased Services	7,690	5,209	2,481
Materials and Supplies	16,130	9,023	7,107
Capital Outlay	11,615	11,273	342
Other	800	259	541
Total Housing and Building Inspection	517,816	434,133	83,683
Board of Design and Construction Review:			
Purchased Services	400	0	400
Materials and Supplies	400	0	400
Total Board of Design and Construction Review	\$800	\$0	\$800

(continued)

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Brecksville Center for the Arts:			
Purchased Services	\$13,872	\$11,357	\$2,515
Materials and Supplies	8,500	7,869	631
Capital Outlay	20,000	1,992	18,008
Total Brecksville Center for the Arts	42,372	21,218	21,154
Urban Forestry:			
Salaries and Wages	111,000	91,244	19,756
Purchased Services	25,207	14,487	10,720
Materials and Supplies	13,595	6,473	7,122
Capital Outlay	3,000	0	3,000
Total Urban Forestry	152,802	112,204	40,598
Total Community Environment	745,072	593,315	151,757
Basic Utility Services:			
Storm Sewers and Drains:			
Salaries and Wages	36,000	33,983	2,017
Purchased Services	209,728	38,321	171,407
Materials and Supplies	10,561	8,474	2,087
Total Storm Sewers and Drains	256,289	80,778	175,511
Refuse Collection:			
Salaries and Wages	220,000	189,354	30,646
Purchased Services	263,416	263,416	0
Total Refuse Collection	483,416	452,770	30,646
Service Department:			
Salaries and Wages	212,268	195,046	17,222
Fringe Benefits	45,002	44,488	514
Purchased Services	48,719	41,676	7,043
Materials and Supplies	27,449	27,205	244
Capital Outlay	13,673	10,722	2,951
Total Service Department	\$347,111	\$319,137	\$27,974

(continued)

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Rubbish Recycling:</i>			
Salaries and Wages	\$237,000	\$233,172	\$3,828
Purchased Services	24,004	15,629	8,375
Materials and Supplies	27,947	26,057	1,890
Capital Outlay	49	0	49
Total Rubbish Recycling	289,000	274,858	14,142
<i>Leaf Program:</i>			
Salaries and Wages	46,000	36,338	9,662
Purchased Services	16,000	9,878	6,122
Materials and Supplies	10,800	3,877	6,923
Total Leaf Program	72,800	50,093	22,707
Total Basic Utility Services	1,448,616	1,177,636	270,980
<i>Leisure Time Activities:</i>			
<i>Kids' Quarters:</i>			
Materials and Supplies	1,015	1,015	0
Personal Services	4,985	1,385	3,600
Total Leisure Time Activities	6,000	2,400	3,600
Total Expenditures	11,785,533	10,051,836	1,733,697
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(1,712,839)</i>	<i>3,252,255</i>	<i>4,965,094</i>
Other Financing Sources (Uses)			
Sale of Fixed Assets	10,000	25,100	15,100
Operating Transfers Out	(1,497,349)	(1,497,349)	0
Total Other Financing Sources (Uses)	(1,487,349)	(1,472,249)	15,100
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<i>(3,200,188)</i>	<i>1,780,006</i>	<i>4,980,194</i>
<i>Fund Balance Beginning of Year</i>	<i>2,979,753</i>	<i>2,979,753</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>220,435</i>	<i>220,435</i>	<i>0</i>
Fund Balance End of Year	\$0	\$4,980,194	\$4,980,194

Special Revenue Funds

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

Motor Vehicle License Tax Fund - This fund accounts for the City's share of additional motor vehicle registration fees. Expenditures are restricted by State law for the maintenance and repair of streets and bridges within the City.

Street Repair and Maintenance Fund - This fund accounts for 92.5 percent of the State gasoline tax and motor vehicle registration fees designated for maintenance and repair of streets within the City.

State Highway Fund - This fund accounts for 7.5 percent of the State gasoline tax and motor vehicle registration fees designated for maintenance and repair of State highways within the City.

Community Center Fund - This fund accounts for membership fees, program fees, and general fund subsidies used to operate the Community Center.

Road Maintenance Fund - This fund accounts for revenues received from the 1 mill Charter Levy. These monies are used exclusively for the maintenance, repair, reconstruction and improvement of roads within the City.

Indigent Prisoner Assistance Fund - This fund accounts for revenues received from prisoner pay-telephone fees. These monies provide a bus ride or cab fare home for released prisoners.

Indigent Drivers Fund - This fund accounts for \$25 of any fine imposed for a violation of a municipal ordinance relating to operating a vehicle while under the influence of alcohol and/or drugs. These monies assist in the rehabilitation and treatment of indigent individuals.

Enforcement and Education Fund - This fund accounts for fines used to pay costs incurred in educating the public about the dangers of and enforcing the laws against operating a motor vehicle while under the influence of alcohol and to reinforce the "Say No to Drugs" message.

Court Computerization Fund - This fund accounts for court fees and fines used for the purchase and maintenance of computers for the Mayor's court.

Fire Department Fund - This fund accounts for a 3.4 mill Charter Levy. Monies are used by the fire department to provide and maintain fire equipment and for salaries of fire department personnel.

Recycling Demo Fund - This fund accounts for grant monies received from the Ohio Department of Natural Resources plus City matching funds. Expenditures are restricted by the rules set by the Ohio Department of Natural Resources Litter Prevention and Recycling Grant agreement.

Tree Planting Grant Fund - This fund accounts for monies received from residents, plus City matching funds which are used to plant trees within the City.

Law Enforcement Fund - This fund accounts for monies received from the sale or disposition of seized contraband.

(continued)

Special Revenue Funds (continued)

Law Enforcement Mandatory Drug Fund - This fund accounts for monies received from drug fines and forfeited bonds to be used only for drug investigations.

Vehicle Immobilization Fund - This fund accounts for revenues and expenditures pursuant to changes in Ohio Law relative to operating a motor vehicle while intoxicated or driving under suspension of license. The Bureau of Motor Vehicles pays the City \$100 for immobilization costs incurred.

Brecksville Safety Town Fund - This fund accounts for revenues and expenditures supporting the Safety Town Program for preschoolers.

Police Pension Fund - This fund accounts for amounts paid for police department employees to the State administered disability and pension fund.

Special Programs Fund - This fund accounts for admission fees to the Mayor's annual fine arts show, the Christmas activities and other events of the City. Monies are used to cover the costs of each activity.

Safety Helmet Donation Fund - This fund accounts for donations to be used to buy bike helmets for those who cannot afford one.

Memorial Fund - This fund accounts for donations to be used in memory for a deceased community member.

City of Brecksville, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 1999

	Motor Vehicle License Tax	Street Repair and Maintenance	State Highway	Community Center
Assets				
Equity in Pooled Cash and Cash Equivalents	\$163,540	\$392,661	\$87,803	\$19,723
Receivables	0	0	0	0
Taxes	3,000	0	0	0
Accounts	0	0	0	16,831
Intergovernmental	0	26,628	412	0
Materials and Supplies Inventory	0	19,730	0	0
<i>Total Assets</i>	<u>\$166,540</u>	<u>\$439,019</u>	<u>\$88,215</u>	<u>\$36,554</u>
Liabilities				
Accounts Payable	\$0	\$22,553	\$170	\$6,585
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	20,994
Compensated Absences Payable	0	0	0	285
Intergovernmental Payable	0	0	0	20,649
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>22,553</u>	<u>170</u>	<u>48,513</u>
Fund Equity				
Fund Balances:				
Reserved for Encumbrances	0	274,276	0	7,865
Reserved for Inventory	0	19,730	0	0
Unreserved, Undesignated (Deficit)	166,540	122,460	88,045	(19,824)
<i>Total Fund Equity (Deficit)</i>	<u>166,540</u>	<u>416,466</u>	<u>88,045</u>	<u>(11,959)</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$166,540</u>	<u>\$439,019</u>	<u>\$88,215</u>	<u>\$36,554</u>

<u>Road Maintenance</u>	<u>Indigent Prisoner Assistance</u>	<u>Indigent Drivers</u>	<u>Enforcement and Education</u>	<u>Court Computerization</u>	<u>Fire Department</u>
\$566,363	\$4,382	\$4,155	\$19,861	\$61,181	\$361,332
0	0	0	0	0	0
426,831	0	0	0	0	1,451,221
0	0	25	32	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$993,194</u>	<u>\$4,382</u>	<u>\$4,180</u>	<u>\$19,893</u>	<u>\$61,181</u>	<u>\$1,812,553</u>
\$15,254	\$0	\$0	\$1,133	\$730	\$32,244
44,597	0	0	0	0	0
0	0	0	0	0	54,651
0	0	0	0	0	4,806
0	0	0	0	0	57,345
426,831	0	0	0	0	1,451,221
<u>486,682</u>	<u>0</u>	<u>0</u>	<u>1,133</u>	<u>730</u>	<u>1,600,267</u>
190,036	0	0	1,114	3,239	18,421
0	0	0	0	0	0
316,476	4,382	4,180	17,646	57,212	193,865
<u>506,512</u>	<u>4,382</u>	<u>4,180</u>	<u>18,760</u>	<u>60,451</u>	<u>212,286</u>
<u>\$993,194</u>	<u>\$4,382</u>	<u>\$4,180</u>	<u>\$19,893</u>	<u>\$61,181</u>	<u>\$1,812,553</u>

(continued)

City of Brecksville, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 1999

	Recycling Demo	Tree Planting Grant	Law Enforcement	Law Enforcement Mandatory Drug
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,531	\$65,245	\$15,005	\$79,141
Receivables	0	0	0	0
Taxes	0	0	0	0
Accounts	0	0	0	63
Intergovernmental	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
<i>Total Assets</i>	<u>\$8,531</u>	<u>\$65,245</u>	<u>\$15,005</u>	<u>\$79,204</u>
Liabilities				
Accounts Payable	\$0	\$530	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	0
Compensated Absences Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>530</u>	<u>0</u>	<u>0</u>
Fund Equity				
Fund Balances:				
Reserved for Encumbrances	0	0	0	0
Reserved for Inventory	0	0	0	0
Unreserved, Undesignated (Deficit)	8,531	64,715	15,005	79,204
<i>Total Fund Equity (Deficit)</i>	<u>8,531</u>	<u>64,715</u>	<u>15,005</u>	<u>79,204</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$8,531</u>	<u>\$65,245</u>	<u>\$15,005</u>	<u>\$79,204</u>

<u>Vehicle Immobilization</u>	<u>Brecksville Safety Town</u>	<u>Police Pension</u>	<u>Special Programs</u>	<u>Safety Helmet Donation</u>	<u>Memorial</u>	<u>Totals</u>
\$13,364	\$2,095	\$551	\$17,857	\$193	\$9,683	\$1,892,666
0	0	0	0	0	0	2,009,100
0	0	128,048	0	0	0	16,951
0	0	0	0	0	0	27,040
0	0	0	0	0	0	19,730
<u>\$13,364</u>	<u>\$2,095</u>	<u>\$128,599</u>	<u>\$17,857</u>	<u>\$193</u>	<u>\$9,683</u>	<u>\$3,965,487</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$79,199
0	0	0	0	0	0	44,597
0	0	0	0	0	0	75,645
0	0	0	0	0	0	5,091
0	0	0	0	0	0	77,994
0	0	128,048	0	0	0	2,006,100
<u>0</u>	<u>0</u>	<u>128,048</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,288,626</u>
0	0	0	396	0	0	495,347
0	0	0	0	0	0	19,730
13,364	2,095	551	17,461	193	9,683	1,161,784
<u>13,364</u>	<u>2,095</u>	<u>551</u>	<u>17,857</u>	<u>193</u>	<u>9,683</u>	<u>1,676,861</u>
<u>\$13,364</u>	<u>\$2,095</u>	<u>\$128,599</u>	<u>\$17,857</u>	<u>\$193</u>	<u>\$9,683</u>	<u>\$3,965,487</u>

City of Brecksville, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999*

	Motor Vehicle License Tax	Street Repair and Maintenance	State Highway	Community Center
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	30,831	0	0	0
Charges for Services	0	0	0	483,024
Licenses, Permits and Fees	0	0	0	12,166
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	340,674	25,875	0
Interest	8,341	0	0	5,572
Sales	0	0	0	0
Donations	0	0	0	1,152
Rent	0	0	0	39,670
Other	0	0	0	612
<i>Total Revenues</i>	<u>39,172</u>	<u>340,674</u>	<u>25,875</u>	<u>542,196</u>
Expenditures				
Current:				
General Government:				
Judicial	0	0	0	0
Security of Persons and Property	0	0	0	0
Transportation	0	286,778	7,856	0
Community Environment	0	0	0	0
Basic Utility Services	0	0	0	0
Leisure Time Activities	0	0	0	1,113,293
<i>Total Expenditures</i>	<u>0</u>	<u>286,778</u>	<u>7,856</u>	<u>1,113,293</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>39,172</u>	<u>53,896</u>	<u>18,019</u>	<u>(571,097)</u>
Other Financing Sources (Uses)				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	0	0	0	495,000
Operating Transfers Out	(25,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(25,000)</u>	<u>0</u>	<u>0</u>	<u>495,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	14,172	53,896	18,019	(76,097)
<i>Fund Balances Beginning of Year</i>	152,368	377,385	70,026	64,138
Decrease in Reserve for Inventory	0	(14,815)	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$166,540</u>	<u>\$416,466</u>	<u>\$88,045</u>	<u>(\$11,959)</u>

<u>Road Maintenance</u>	<u>Indigent Prisoner Assistance</u>	<u>Indigent Drivers</u>	<u>Enforcement and Education</u>	<u>Court Computerization</u>	<u>Fire Department</u>
\$407,875	\$0	\$0	\$0	\$0	\$1,386,774
0	0	0	0	0	0
0	0	0	0	0	2,315
0	1,110	0	0	15,840	200
0	0	450	9,960	0	0
47,099	0	0	0	0	168,210
30,202	178	188	1,174	4,855	26,086
0	0	0	0	0	0
0	0	0	136	0	0
0	0	0	0	0	0
0	0	0	0	0	1,037
<u>485,176</u>	<u>1,288</u>	<u>638</u>	<u>11,270</u>	<u>20,695</u>	<u>1,584,622</u>
0	0	0	0	2,210	0
0	26	0	13,107	0	1,439,190
367,828	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>367,828</u>	<u>26</u>	<u>0</u>	<u>13,107</u>	<u>2,210</u>	<u>1,439,190</u>
<u>117,348</u>	<u>1,262</u>	<u>638</u>	<u>(1,837)</u>	<u>18,485</u>	<u>145,432</u>
0	0	0	0	0	1,112
0	0	0	0	0	0
0	0	0	0	0	(140,000)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(138,888)</u>
117,348	1,262	638	(1,837)	18,485	6,544
389,164	3,120	3,542	20,597	41,966	205,742
0	0	0	0	0	0
<u>\$506,512</u>	<u>\$4,382</u>	<u>\$4,180</u>	<u>\$18,760</u>	<u>\$60,451</u>	<u>\$212,286</u>

(continued)

City of Brecksville, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds (continued)
For the Year Ended December 31, 1999*

	Recycling Demo	Tree Planting Grant	Law Enforcement	Law Enforcement Mandatory Drug
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	19,600	0	0
Fines and Forfeitures	0	0	4,718	71,869
Intergovernmental	6,340	0	0	0
Interest	405	2,852	751	2,714
Sales	0	0	0	0
Donations	0	0	0	0
Rent	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>6,745</u>	<u>22,452</u>	<u>5,469</u>	<u>74,583</u>
Expenditures				
Current:				
General Government:				
Judicial	0	0	0	0
Security of Persons and Property	0	0	1,048	0
Transportation	0	0	0	0
Community Environment	0	8,763	0	0
Basic Utility Services	8,118	0	0	0
Leisure Time Activities	0	0	0	0
<i>Total Expenditures</i>	<u>8,118</u>	<u>8,763</u>	<u>1,048</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,373)</u>	<u>13,689</u>	<u>4,421</u>	<u>74,583</u>
Other Financing Sources (Uses)				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(1,373)</u>	<u>13,689</u>	<u>4,421</u>	<u>74,583</u>
<i>Fund Balances Beginning of Year</i>	9,904	51,026	10,584	4,621
Increase in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$8,531</u>	<u>\$64,715</u>	<u>\$15,005</u>	<u>\$79,204</u>

<u>Vehicle Immobilization</u>	<u>Brecksville Safety Town</u>	<u>Police Pension</u>	<u>Special Programs</u>	<u>Safety Helmet Donation</u>	<u>Memorial</u>	<u>Totals</u>
\$0	\$0	\$122,362	\$0	\$0	\$0	\$1,917,011
0	0	0	0	0	0	30,831
0	0	0	0	0	0	485,339
0	1,950	0	0	0	0	50,866
1,400	0	0	0	0	0	88,397
0	0	14,923	0	0	0	603,121
601	90	0	365	0	0	84,374
0	0	0	4,534	0	0	4,534
0	725	0	10	0	7	2,030
0	0	0	0	0	0	39,670
0	596	0	0	0	0	2,245
<u>2,001</u>	<u>3,361</u>	<u>137,285</u>	<u>4,909</u>	<u>0</u>	<u>7</u>	<u>3,308,418</u>
0	0	0	0	0	0	2,210
0	2,683	137,287	0	0	0	1,593,341
0	0	0	0	0	0	662,462
0	0	0	0	0	0	8,763
0	0	0	0	0	0	8,118
0	0	0	7,154	0	0	1,120,447
<u>0</u>	<u>2,683</u>	<u>137,287</u>	<u>7,154</u>	<u>0</u>	<u>0</u>	<u>3,395,341</u>
<u>2,001</u>	<u>678</u>	<u>(2)</u>	<u>(2,245)</u>	<u>0</u>	<u>7</u>	<u>(86,923)</u>
0	0	0	0	0	0	1,112
0	0	0	0	0	0	495,000
0	0	0	0	0	0	(165,000)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>331,112</u>
2,001	678	(2)	(2,245)	0	7	244,189
11,363	1,417	553	20,102	193	9,676	1,447,487
0	0	0	0	0	0	(14,815)
<u>\$13,364</u>	<u>\$2,095</u>	<u>\$551</u>	<u>\$17,857</u>	<u>\$193</u>	<u>\$9,683</u>	<u>\$1,676,861</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle License Tax Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Permissive Motor Vehicle License Tax	\$30,000	\$31,041	\$1,041
Interest	5,686	7,420	1,734
	<u>35,686</u>	<u>38,461</u>	<u>2,775</u>
<i>Total Revenues</i>	<i>35,686</i>	<i>38,461</i>	<i>2,775</i>
Expenditures			
Current:			
Transportation:			
Street Repair and Maintenance:			
Capital Outlay	<u>85,000</u>	<u>0</u>	<u>85,000</u>
<i>Excess of Revenues</i>			
<i>Over (Under) Expenditures</i>	<i>(49,314)</i>	<i>38,461</i>	<i>87,775</i>
Other Financing Uses			
Operating Transfers Out	<u>(100,000)</u>	<u>(25,000)</u>	<u>75,000</u>
<i>Excess of Revenues Over (Under)</i>			
<i>Expenditures and Other Financing Uses</i>	<i>(149,314)</i>	<i>13,461</i>	<i>162,775</i>
<i>Fund Balance Beginning of Year</i>	<i>149,314</i>	<i>149,314</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<u><i>\$0</i></u>	<u><i>\$162,775</i></u>	<u><i>\$162,775</i></u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Street Repair and Maintenance Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$286,474	\$339,305	\$52,831
Expenditures			
Current:			
Transportation:			
Snow and Ice Removal:			
Materials and Supplies	<u>625,000</u>	<u>581,999</u>	<u>43,001</u>
<i>Excess of Revenues Under Expenditures</i>	(338,526)	(242,694)	95,832
<i>Fund Balance Beginning of Year</i>	57,459	57,459	0
Prior Year Encumbrances Appropriated	<u>281,067</u>	<u>281,067</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$95,832</u></u>	<u><u>\$95,832</u></u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
State Highway Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$25,022</u>	<u>\$27,511</u>	<u>\$2,489</u>
Expenditures			
Current:			
Transportation:			
Route 21 Strip:			
Salaries and Wages	9,000	6,894	2,106
Purchased Services	10,000	962	9,038
Materials and Supplies	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Total Route 21 Strip	29,000	7,856	21,144
Snow and Ice Removal:			
Materials and Supplies	<u>64,000</u>	<u>0</u>	<u>64,000</u>
<i>Total Expenditures</i>	<u>93,000</u>	<u>7,856</u>	<u>85,144</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(67,978)	19,655	87,633
<i>Fund Balance Beginning of Year</i>	<u>67,978</u>	<u>67,978</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$87,633</u>	<u>\$87,633</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Center Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$544,600	\$483,024	(\$61,576)
Interest	5,500	5,959	459
Donations	2,600	1,152	(1,448)
Rent	38,450	39,670	1,220
Other	1,500	612	(888)
<i>Total Revenues</i>	<u>592,650</u>	<u>530,417</u>	<u>(62,233)</u>
Expenditures			
Current:			
Leisure Time Activities:			
Community Center:			
Salaries and Wages	534,035	528,418	5,617
Fringe Benefits	97,963	96,448	1,515
Purchased Services	369,251	334,244	35,007
Materials and Supplies	161,568	135,748	25,820
Capital Outlay	35,958	32,209	3,749
Other	1,662	1,545	117
<i>Total Expenditures</i>	<u>1,200,437</u>	<u>1,128,612</u>	<u>71,825</u>
<i>Excess of Revenues Under Expenditures</i>	(607,787)	(598,195)	9,592
Other Financing Sources			
Operating Transfers In	495,000	495,000	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(112,787)	(103,195)	9,592
<i>Fund Balance Beginning of Year</i>	91,833	91,833	0
Prior Year Encumbrances Appropriated	20,954	20,954	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$9,592</u>	<u>\$9,592</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Road Maintenance Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$396,259	\$407,875	\$11,616
Intergovernmental	48,921	48,921	0
Interest	20,000	27,562	7,562
<i>Total Revenues</i>	<u>465,180</u>	<u>484,358</u>	<u>19,178</u>
Expenditures			
Current:			
Transportation:			
Street Repair and Maintenance:			
Purchased Services	453,916	394,404	59,512
Materials and Supplies	60,000	53,147	6,853
Capital Outlay	378,303	151,845	226,458
<i>Total Expenditures</i>	<u>892,219</u>	<u>599,396</u>	<u>292,823</u>
<i>Excess of Revenues Under Expenditures</i>	(427,039)	(115,038)	312,001
<i>Fund Balance Beginning of Year</i>	274,547	274,547	0
Prior Year Encumbrances Appropriated	152,492	152,492	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$312,001</u>	<u>\$312,001</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Prisoner Assistance Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Licenses, Permits and Fees	\$655	\$1,199	\$544
Interest	114	178	64
<i>Total Revenues</i>	769	1,377	608
Expenditures			
Current:			
Security of Persons and Property:			
Prisoner Support:			
Materials and Supplies	3,800	26	3,774
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,031)	1,351	4,382
<i>Fund Balance Beginning of Year</i>	3,031	3,031	0
<i>Fund Balance End of Year</i>	\$0	\$4,382	\$4,382

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$599	\$425	(\$174)
Interest	159	188	29
<i>Total Revenues</i>	758	613	(145)
Expenditures			
Current:			
Security of Persons and Property:			
Police Law Enforcement:			
Purchased Services	4,300	0	4,300
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,542)	613	4,155
<i>Fund Balance Beginning of Year</i>	3,542	3,542	0
<i>Fund Balance End of Year</i>	\$0	\$4,155	\$4,155

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$800	\$9,928	\$9,128
Interest	980	1,098	118
Donations	2,000	136	(1,864)
Other	1,400	0	(1,400)
<i>Total Revenues</i>	5,180	11,162	5,982
Expenditures			
Current:			
Security of Persons and Property:			
Police Law Enforcement:			
Purchased Services	25,777	13,088	12,689
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(20,597)	(1,926)	18,671
<i>Fund Balance Beginning of Year</i>	19,243	19,243	0
Prior Year Encumbrances Appropriated	1,354	1,354	0
<i>Fund Balance End of Year</i>	\$0	\$18,671	\$18,671

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computerization Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Licenses, Permits and Fees	\$14,000	\$15,840	\$1,840
Interest	1,211	4,746	3,535
<i>Total Revenues</i>	15,211	20,586	5,375
Expenditures			
Current:			
General Government:			
Judicial:			
Court Computerization:			
Purchased Services	57,000	5,449	51,551
<i>Excess of Revenues Over (Under) Expenditures</i>	(41,789)	15,137	56,926
<i>Fund Balance Beginning of Year</i>	41,789	41,789	0
<i>Fund Balance End of Year</i>	\$0	\$56,926	\$56,926

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Fire Department Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$1,347,279	\$1,386,774	\$39,495
Charges for Services	2,315	2,315	0
Licenses, Permits and Fees	200	200	0
Intergovernmental	166,332	168,234	1,902
Interest	31,693	25,662	(6,031)
Donations	100	0	(100)
Other	1,000	1,037	37
<i>Total Revenues</i>	<u>1,548,919</u>	<u>1,584,222</u>	<u>35,303</u>
Expenditures			
Current:			
Security of Persons and Property:			
Fire:			
Salaries and Wages	1,089,001	968,961	120,040
Fringe Benefits	292,756	261,127	31,629
Purchased Services	127,206	88,094	39,112
Materials and Supplies	75,328	51,562	23,766
Capital Outlay	115,709	63,972	51,737
<i>Total Expenditures</i>	<u>1,700,000</u>	<u>1,433,716</u>	<u>266,284</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(151,081)</u>	<u>150,506</u>	<u>301,587</u>
Other Financing Sources			
Sale of Fixed Assets	0	1,112	1,112
Operating Transfers Out	(140,000)	(140,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(140,000)</u>	<u>(138,888)</u>	<u>1,112</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	<u>(291,081)</u>	<u>11,618</u>	<u>302,699</u>
<i>Fund Balance Beginning of Year</i>	275,566	275,566	0
<i>Prior Year Encumbrances Appropriated</i>	<u>15,515</u>	<u>15,515</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$302,699</u>	<u>\$302,699</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Recycling Demo Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$9,842	\$6,340	(\$3,502)
Interest	200	405	205
<i>Total Revenues</i>	10,042	6,745	(3,297)
Expenditures			
Current:			
Basic Utility Services:			
Rubbish Recycling:			
Capital Outlay	19,946	8,118	11,828
<i>Excess of Revenues Under Expenditures</i>	(9,904)	(1,373)	8,531
<i>Fund Balance Beginning of Year</i>	9,904	9,904	0
<i>Fund Balance End of Year</i>	\$0	\$8,531	\$8,531

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tree Planting Grant Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Licenses, Permits and Fees	\$10,000	\$19,600	\$9,600
Interest	2,001	2,763	762
<i>Total Revenues</i>	<u>12,001</u>	<u>22,363</u>	<u>10,362</u>
Expenditures			
Current:			
Community Environment:			
Tree Planting:			
Capital Outlay	60,811	6,832	53,979
Other	2,000	1,401	599
<i>Total Expenditures</i>	<u>62,811</u>	<u>8,233</u>	<u>54,578</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(50,810)	14,130	64,940
<i>Fund Balance Beginning of Year</i>	<u>50,810</u>	<u>50,810</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$64,940</u>	<u>\$64,940</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$5,000	\$4,718	(\$282)
Interest	501	681	180
<i>Total Revenues</i>	5,501	5,399	(102)
Expenditures			
Current:			
Security of Persons and Property			
Police Law Enforcement:			
Purchased Services	16,085	1,048	15,037
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,584)	4,351	14,935
<i>Fund Balance Beginning of Year</i>	10,584	10,584	0
<i>Fund Balance End of Year</i>	\$0	\$14,935	\$14,935

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Mandatory Drug Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$400	\$71,806	\$71,406
Interest	226	2,344	2,118
<i>Total Revenues</i>	626	74,150	73,524
Expenditures			
Current:			
Security of Persons and Property:			
Police Law Enforcement:			
Purchased Services	5,247	0	5,247
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,621)	74,150	78,771
<i>Fund Balance Beginning of Year</i>	4,621	4,621	0
<i>Fund Balance End of Year</i>	\$0	\$78,771	\$78,771

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Vehicle Immobilization Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$2,500	\$1,400	(\$1,100)
Interest	501	601	100
<i>Total Revenues</i>	3,001	2,001	(1,000)
Expenditures			
Current:			
Security of Persons and Property:			
Police Law Enforcement:			
Purchased Services	14,364	0	14,364
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,363)	2,001	13,364
<i>Fund Balance Beginning of Year</i>	11,363	11,363	0
<i>Fund Balance End of Year</i>	\$0	\$13,364	\$13,364

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Brecksville Safety Town Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Licenses, Permits and Fees	\$1,500	\$1,950	\$450
Interest	98	90	(8)
Donations	0	725	725
Other	110	596	486
<i>Total Revenues</i>	<u>1,708</u>	<u>3,361</u>	<u>1,653</u>
Expenditures			
Current:			
Security of Persons and Property:			
Police Law Enforcement:			
Salaries and Wages	900	900	0
Purchased Services	781	600	181
Materials and Supplies	1,429	1,168	261
Other	15	15	0
<i>Total Expenditures</i>	<u>3,125</u>	<u>2,683</u>	<u>442</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,417)	678	2,095
<i>Fund Balance Beginning of Year</i>	<u>1,417</u>	<u>1,417</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$2,095</u>	<u>\$2,095</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Police Pension Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$122,362	\$122,362	\$0
Intergovernmental	14,925	14,925	0
<i>Total Revenues</i>	137,287	137,287	0
Expenditures			
Current:			
Security of Persons and Property:			
Police Law Enforcement:			
Fringe Benefits	137,287	137,287	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Programs Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$200	\$365	\$165
Sales	4,500	4,534	34
Donations	100	10	(90)
Other	1,500	0	(1,500)
<i>Total Revenues</i>	<u>6,300</u>	<u>4,909</u>	<u>(1,391)</u>
Expenditures			
Current:			
Security of Persons and Property:			
Leisure Time Activities:			
Special Events:			
Materials and Supplies	9,819	5,148	4,671
Other	400	0	400
Total Special Events	<u>10,219</u>	<u>5,148</u>	<u>5,071</u>
Mayor's Committee for Fine Arts			
Materials and Supplies	15,304	2,523	12,781
Purchased Services	1,000	0	1,000
Total Mayor's Committe for Fine Arts	<u>16,304</u>	<u>2,523</u>	<u>13,781</u>
<i>Total Expenditures</i>	<u>26,523</u>	<u>7,671</u>	<u>18,852</u>
<i>Excess of Revenues Under Expenditures</i>	(20,223)	(2,762)	17,461
<i>Fund Balance Beginning of Year</i>	14,065	14,065	0
Prior Year Encumbrances Appropriated	<u>6,158</u>	<u>6,158</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$17,461</u>	<u>\$17,461</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Safety Helmet Donation Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Donations	\$100	\$0	(\$100)
Expenditures			
Current:			
Security of Persons and Property:			
Police Law Enforcement:			
Purchased Services	293	0	293
<i>Excess of Revenues Under Expenditures</i>	(193)	0	193
<i>Fund Balance Beginning of Year</i>	193	193	0
<i>Fund Balance End of Year</i>	\$0	\$193	\$193

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Memorial Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Donations	\$0	\$7	\$7
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Memorials:			
Materials and Supplies	<u>9,676</u>	<u>0</u>	<u>9,676</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,676)	7	9,683
<i>Fund Balance Beginning of Year</i>	<u>9,676</u>	<u>9,676</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$9,683</u>	<u>\$9,683</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Tax	\$1,865,900	\$1,917,011	\$51,111
Permissive Motor Vehicle License Tax	30,000	31,041	1,041
Charges for Services	546,915	485,339	(61,576)
Licenses, Permits and Fees	26,355	38,789	12,434
Fines and Forfeitures	9,299	88,277	78,978
Intergovernmental	551,516	605,236	53,720
Interest	69,070	80,062	10,992
Sales	4,500	4,534	34
Donations	4,900	2,030	(2,870)
Rent	38,450	39,670	1,220
Other	5,510	2,245	(3,265)
Total Revenues	3,152,415	3,294,234	141,819
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Memorial Fund	9,676	0	9,676
Judicial:			
Court Computerization Fund	57,000	5,449	51,551
Total General Government	66,676	5,449	61,227
Security of Persons and Property:			
Indigent Prisoner Assistance Fund	3,800	26	3,774
Indigent Drivers Fund	4,300	0	4,300
Enforcement and Education Fund	25,777	13,088	12,689
Fire Department Fund	1,700,000	1,433,716	266,284
Law Enforcement Fund	16,085	1,048	15,037
Law Enforcement Mandatory Drug Fund	5,247	0	5,247
Vehicle Immobilization Fund	14,364	0	14,364
Brecksville Safety Town Fund	3,125	2,683	442
Police Pension Fund	137,287	137,287	0
Safety Helmet Donation Fund	293	0	293
Total Security of Persons and Property	1,910,278	1,587,848	322,430
Transportation:			
Motor Vehicle License Tax Fund	85,000	0	85,000
Street Repair and Maintenance Fund	625,000	581,999	43,001
State Highway Fund	93,000	7,856	85,144
Road Maintenance Fund	892,219	599,396	292,823
Total Transportation	\$1,695,219	\$1,189,251	\$505,968

(continued)

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Community Environment Tree Planting Grant Fund	\$62,811	\$8,233	\$54,578
Basic Utility Services: Recycling Demo Fund	19,946	8,118	11,828
Leisure Time Activities: Community Center Fund	1,200,437	1,128,612	71,825
Special Programs Fund	26,523	7,671	18,852
Total Leisure Time Activities	1,226,960	1,136,283	90,677
<i>Total Expenditures</i>	4,981,890	3,935,182	1,046,708
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(1,829,475)	(640,948)	1,188,527
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	1,112	1,112
Operating Transfers In	495,000	495,000	0
Operating Transfers Out	(240,000)	(165,000)	75,000
<i>Total Other Financing Sources (Uses)</i>	255,000	331,112	76,112
<i>Excess of Revenues and Other Financing</i> <i>Sources Under Expenditures and</i> <i>Other Financing Uses</i>	(1,574,475)	(309,836)	1,264,639
<i>Fund Balances Beginning of Year</i>	1,096,935	1,096,935	0
<i>Prior Year Encumbrances Appropriated</i>	477,540	477,540	0
<i>Fund Balances End of Year</i>	\$0	\$1,264,639	\$1,264,639

Debt Service Funds

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

General Obligation Bond Retirement Fund - This fund accounts for transfers in and tax levies that are utilized for the repayment of general obligation debt.

Special Assessment Bond Retirement Fund - This fund accounts for the collection of special assessments levied against benefitted properties for the payment of special assessment bond and related interest.

City of Brecksville, Ohio
Combining Balance Sheet
All Debt Service Funds
December 31, 1999

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Totals
	<u> </u>	<u> </u>	<u> </u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$229,813	\$18,032	\$247,845
Receivables:			
Taxes	209,148	0	209,148
Special Assessments	<u>0</u>	<u>5,401,622</u>	<u>5,401,622</u>
<i>Total Assets</i>	<u>\$438,961</u>	<u>\$5,419,654</u>	<u>\$5,858,615</u>
Liabilities			
Deferred Revenue	<u>209,148</u>	<u>5,401,622</u>	<u>5,610,770</u>
<i>Total Liabilities</i>	209,148	5,401,622	5,610,770
Fund Equity			
Fund Balances:			
Unreserved, Undesignated	<u>229,813</u>	<u>18,032</u>	<u>247,845</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$438,961</u>	<u>\$5,419,654</u>	<u>\$5,858,615</u>

City of Brecksville, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Debt Service Funds
For the Year Ended December 31, 1999*

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Totals
Revenues			
Property and Other Taxes	\$199,859	\$0	\$199,859
Intergovernmental	23,967	0	23,967
Special Assessments	0	495,518	495,518
<i>Total Revenues</i>	<u>223,826</u>	<u>495,518</u>	<u>719,344</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	4,722	4,722
Debt Service:			
Principal Retirement	330,000	255,000	585,000
Interest and Fiscal Charges	304,355	221,854	526,209
<i>Total Expenditures</i>	<u>634,355</u>	<u>481,576</u>	<u>1,115,931</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(410,529)	13,942	(396,587)
Other Financing Sources			
Operating Transfers In	427,460	0	427,460
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	16,931	13,942	30,873
<i>Fund Balances Beginning of Year</i>	<u>208,560</u>	<u>8,412</u>	<u>216,972</u>
<i>Fund Balances End of Year</i>	<u>\$225,491</u>	<u>\$22,354</u>	<u>\$247,845</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Bond Retirement Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$193,982	\$199,859	\$5,877
Intergovernmental	24,155	24,155	0
<i>Total Revenues</i>	<u>218,137</u>	<u>224,014</u>	<u>5,877</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Other	223,037	0	223,037
Debt Service:			
Bonds:			
Principal Retirement:			
Community Center	200,000	200,000	0
Library Improvement	130,000	130,000	0
Total Principal Retirement	<u>330,000</u>	<u>330,000</u>	<u>0</u>
Interest and Fiscal Charges:			
Community Center	227,460	227,460	0
Library Improvement	76,895	76,895	0
Total Interest and Fiscal Charges	<u>304,355</u>	<u>304,355</u>	<u>0</u>
Total Debt Service	<u>634,355</u>	<u>634,355</u>	<u>0</u>
<i>Total Expenditures</i>	<u>857,392</u>	<u>634,355</u>	<u>223,037</u>
<i>Excess of Revenues Under Expenditures</i>	(639,255)	(410,341)	228,914
Other Financing Sources			
Operating Transfers In	427,460	427,460	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(211,795)	17,119	228,914
<i>Fund Balance Beginning of Year</i>	<u>211,795</u>	<u>211,795</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$228,914</u>	<u>\$228,914</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Bond Retirement Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Special Assessments	\$495,518	\$495,518	\$0
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Other	22,754	4,722	18,032
Debt Service:			
Special Assessment Bonds:			
Principal Retirement:			
Old Royalton Road Water Main	255,000	255,000	0
Interest and Fiscal Charges:			
Old Royalton Road Water Main	221,854	221,854	0
Total Debt Service	476,854	476,854	0
Total Expenditures	499,608	481,576	18,032
Excess of Revenues Over (Under) Expenditure	(4,090)	13,942	18,032
Fund Balance Beginning of Year	4,090	4,090	0
Fund Balance End of Year	\$0	\$18,032	\$18,032

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Debt Service Funds
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$193,982	\$199,859	\$5,877
Intergovernmental	24,155	24,155	0
Special Assessments	495,518	495,518	0
<i>Total Revenues</i>	<u>713,655</u>	<u>719,532</u>	<u>5,877</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
General Obligation Bond Retirement Fund	223,037	0	223,037
Special Assessment Bond Retirement Fund	22,754	4,722	18,032
Total General Government	<u>245,791</u>	<u>4,722</u>	<u>241,069</u>
Debt Service:			
Principal Retirement:			
General Obligation Bond Retirement Fund	330,000	330,000	0
Special Assessment Bond Retirement Fund	255,000	255,000	0
Total Principal Retirement	<u>585,000</u>	<u>585,000</u>	<u>0</u>
Interest and Fiscal Charges:			
General Obligation Bond Retirement Fund	304,355	304,355	0
Special Assessment Bond Retirement Fund	221,854	221,854	0
Total Interest and Fiscal Charges	<u>526,209</u>	<u>526,209</u>	<u>0</u>
Total Debt Service	<u>1,111,209</u>	<u>1,111,209</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,357,000</u>	<u>1,115,931</u>	<u>241,069</u>
<i>Excess of Revenues Under Expenditures</i>	(643,345)	(396,399)	246,946
Other Financing Sources			
Operating Transfers In	<u>427,460</u>	<u>427,460</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(215,885)	31,061	246,946
<i>Fund Balance Beginning of Year</i>	<u>215,885</u>	<u>215,885</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$246,946</u>	<u>\$246,946</u>

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Capital Projects Funds

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

Issue II- This fund accounts for grant monies received from the Ohio Public Works Commission plus City matching funds. Expenditures are restricted to specific projects within the City.

Capital Improvement Fund - This fund accounts for income tax monies for various capital projects of the City.

Equipment Replacement Fund - This fund accounts for transfers from the general fund to provide for the future purchase and replacement of equipment needed to operate City functions.

Road Improvements Fund - This fund accounts for income tax monies used for improvements to various City roads.

Recreation Expansion Fund - This fund accounts for 25 percent of building permit revenues designated for the purchase of equipment and for capital improvements for recreation.

Library Improvement Fund - This fund accounts for monies received from a voted tax levy to construct and furnish a new library within the City.

General Municipal Improvement Fund - This fund accounts for .5 percent increase in City income tax, effective January 1, 1990. Expenditures are designated for capital improvements, acquisition of Blossom Hill, construction of a community center, construction of a new police station and relining and cleaning water lines within the City.

Sewer Improvement Fund - This fund accounts for financing, construction and related costs of improvements to various sewer projects within the City.

Four Seasons Petitioned Fund - This fund accounts for various costs related to the new Four Seasons housing development within the City.

Public Utility Improvement Fund - This fund accounts for sanitary sewer tap-in-fees, fees for converting from septic tank to sanitary sewer, and costs to repair, construct and reline any public utility line within the City.

City of Brecksville, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 1999

	<u>Issue II</u>	<u>Capital Improvement</u>	<u>Equipment Replacement</u>	<u>Road Improvements</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$218,161	\$1,537,480	\$73,073	\$477,912
Taxes Receivable	0	16,000	0	10,000
<i>Total Assets</i>	<u>\$218,161</u>	<u>\$1,553,480</u>	<u>\$73,073</u>	<u>\$487,912</u>
Liabilities				
Accounts Payable	\$999	\$0	\$0	\$2,485
Contracts Payable	95,230	0	0	88,510
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	0	1,907
Notes Payable	0	0	0	985,000
<i>Total Liabilities</i>	<u>96,229</u>	<u>0</u>	<u>0</u>	<u>1,077,902</u>
Fund Equity				
Fund Balances:				
Reserved for Encumbrances	14,965	494,560	0	286,450
Unreserved, Undesignated (Deficit)	106,967	1,058,920	73,073	(876,440)
<i>Total Fund Equity (Deficit)</i>	<u>121,932</u>	<u>1,553,480</u>	<u>73,073</u>	<u>(589,990)</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$218,161</u>	<u>\$1,553,480</u>	<u>\$73,073</u>	<u>\$487,912</u>

<u>Recreation Expansion</u>	<u>Library Improvement</u>	<u>General Municipal Improvement</u>	<u>Sewer Improvement</u>	<u>Four Seasons Petitioned</u>	<u>Public Utility Improvement</u>	<u>Totals</u>
\$30,435	\$33,042	\$2,766,885	\$93,147	\$961,789	\$391,452	\$6,583,376
0	0	80,000	0	0	0	106,000
<u>\$30,435</u>	<u>\$33,042</u>	<u>\$2,846,885</u>	<u>\$93,147</u>	<u>\$961,789</u>	<u>\$391,452</u>	<u>\$6,689,376</u>
\$0	\$0	\$473	\$0	\$0	\$0	\$3,957
0	0	6,720	0	9,415	0	199,875
16,600	0	0	0	0	0	16,600
0	0	58,083	0	27,167	0	87,157
0	0	3,000,000	0	1,600,000	0	5,585,000
<u>16,600</u>	<u>0</u>	<u>3,065,276</u>	<u>0</u>	<u>1,636,582</u>	<u>0</u>	<u>5,892,589</u>
0	0	247,454	0	599,777	3,127	1,646,333
13,835	33,042	(465,845)	93,147	(1,274,570)	388,325	(849,546)
<u>13,835</u>	<u>33,042</u>	<u>(218,391)</u>	<u>93,147</u>	<u>(674,793)</u>	<u>391,452</u>	<u>796,787</u>
<u>\$30,435</u>	<u>\$33,042</u>	<u>\$2,846,885</u>	<u>\$93,147</u>	<u>\$961,789</u>	<u>\$391,452</u>	<u>\$6,689,376</u>

City of Brecksville, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 1999*

	Issue II	Capital Improvement	Equipment Replacement	Road Improvements
Revenues				
Municipal Income Tax	\$0	\$192,000	\$0	\$120,000
Licenses, Permits and Fees	0	0	0	60
Intergovernmental	77,784	0	0	0
Interest	11,150	59,547	3,514	36,861
<i>Total Revenues</i>	<u>88,934</u>	<u>251,547</u>	<u>3,514</u>	<u>156,921</u>
Expenditures				
Capital Outlay	273,236	691,371	0	1,321,901
Debt Service:				
Principal Retirement	39,558	0	0	0
Interest and Fiscal Charges	0	0	0	35,397
<i>Total Expenditures</i>	<u>312,794</u>	<u>691,371</u>	<u>0</u>	<u>1,357,298</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(223,860)</u>	<u>(439,824)</u>	<u>3,514</u>	<u>(1,200,377)</u>
Other Financing Sources (Uses)				
Proceeds of OPWC Loans	106,372	0	0	0
Operating Transfers In	0	740,000	0	427,349
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>106,372</u>	<u>740,000</u>	<u>0</u>	<u>427,349</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(117,488)</u>	<u>300,176</u>	<u>3,514</u>	<u>(773,028)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>239,420</u>	<u>1,253,304</u>	<u>69,559</u>	<u>183,038</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$121,932</u>	<u>\$1,553,480</u>	<u>\$73,073</u>	<u>(\$589,990)</u>

Recreation Expansion	Library Improvement	General Municipal Improvement	Sewer Improvement	Four Seasons Petitioned	Public Utility Improvement	Totals
\$0	\$0	\$960,000	\$0	\$0	\$0	\$1,272,000
25,965	0	1,655	0	1,050	67,750	96,480
0	0	0	0	0	0	77,784
901	1,589	107,505	4,258	0	10,851	236,176
<u>26,866</u>	<u>1,589</u>	<u>1,069,160</u>	<u>4,258</u>	<u>1,050</u>	<u>78,601</u>	<u>1,682,440</u>
86	0	1,286,699	499	594,847	109,549	4,278,188
0	0	0	0	0	0	39,558
0	0	58,083	0	27,167	0	120,647
<u>86</u>	<u>0</u>	<u>1,344,782</u>	<u>499</u>	<u>622,014</u>	<u>109,549</u>	<u>4,438,393</u>
<u>26,780</u>	<u>1,589</u>	<u>(275,622)</u>	<u>3,759</u>	<u>(620,964)</u>	<u>(30,948)</u>	<u>(2,755,953)</u>
0	0	0	0	0	0	106,372
0	0	0	0	0	0	1,167,349
0	0	(427,460)	0	0	0	(427,460)
<u>0</u>	<u>0</u>	<u>(427,460)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>846,261</u>
26,780	1,589	(703,082)	3,759	(620,964)	(30,948)	(1,909,692)
<u>(12,945)</u>	<u>31,453</u>	<u>484,691</u>	<u>89,388</u>	<u>(53,829)</u>	<u>422,400</u>	<u>2,706,479</u>
<u>\$13,835</u>	<u>\$33,042</u>	<u>(\$218,391)</u>	<u>\$93,147</u>	<u>(\$674,793)</u>	<u>\$391,452</u>	<u>\$796,787</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$127,000	\$77,784	(\$49,216)
Interest	2,000	11,142	9,142
<i>Total Revenues</i>	<u>129,000</u>	<u>88,926</u>	<u>(40,074)</u>
Expenditures			
Capital Outlay:			
Purchased Services	165,277	6,468	158,809
Capital Outlay	278,220	185,504	92,716
Total Capital Outlay	<u>443,497</u>	<u>191,972</u>	<u>251,525</u>
Debt Service:			
Principal Retirement:			
Brecksville Center, Old Town Water Loan	5,612	5,612	0
Elm Street Improvement Loan	11,732	11,732	0
Fairview, Pershing, Walling Loan	11,224	11,224	0
Fitzwater Loan	10,990	10,990	0
Total Debt Service	<u>39,558</u>	<u>39,558</u>	<u>0</u>
<i>Total Expenditures</i>	<u>483,055</u>	<u>231,530</u>	<u>251,525</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(354,055)	(142,604)	211,451
Other Financing Sources			
Proceeds of OPWC Loans	<u>115,647</u>	<u>106,372</u>	<u>(9,275)</u>
<i>Excess of Revenues and Other Financing</i> <i>Sources Under Expenditures</i>	(238,408)	(36,232)	202,176
<i>Fund Balance Beginning of Year</i>	89,838	89,838	0
Prior Year Encumbrances Appropriated	<u>148,570</u>	<u>148,570</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$202,176</u>	<u>\$202,176</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Improvement Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$192,000	\$192,000	\$0
Intergovernmental	825,000	0	(825,000)
Interest	30,000	58,350	28,350
<i>Total Revenues</i>	<u>1,047,000</u>	<u>250,350</u>	<u>(796,650)</u>
Expenditures			
Capital Outlay:			
Purchased Services	48,605	48,345	260
Materials and Supplies	1,136,980	0	1,136,980
Capital Outlay	2,012,079	1,316,940	695,139
<i>Total Expenditures</i>	<u>3,197,664</u>	<u>1,365,285</u>	<u>1,832,379</u>
<i>Excess of Revenues Under Expenditures</i>	(2,150,664)	(1,114,935)	1,035,729
Other Financing Sources			
Operating Transfers In	740,000	740,000	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(1,410,664)	(374,935)	1,035,729
<i>Fund Balance Beginning of Year</i>	1,088,203	1,088,203	0
Prior Year Encumbrances Appropriated	322,461	322,461	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$1,035,729</u>	<u>\$1,035,729</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Equipment Replacement Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Interest	\$4,400	\$3,466	(\$934)
Expenditures			
Capital Outlay:			
Materials and Supplies	<u>73,665</u>	<u>0</u>	<u>73,665</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(69,265)	3,466	72,731
<i>Fund Balance Beginning of Year</i>	<u>69,265</u>	<u>69,265</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$72,731</u></u>	<u><u>\$72,731</u></u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Road Improvements Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$120,000	\$120,000	\$0
Licenses, Permits and Fees	0	60	60
Interest	9,157	35,124	25,967
<i>Total Revenues</i>	<u>129,157</u>	<u>155,184</u>	<u>26,027</u>
Expenditures			
Capital Outlay:			
Road Paving:			
Purchased Services	53,408	53,407	1
Materials and Supplies	150,494	139,081	11,413
Total Road Paving	<u>203,902</u>	<u>192,488</u>	<u>11,414</u>
Southpointe Parkway Construction:			
Capital Outlay	41,492	0	41,492
Miller Road Widening:			
Purchased Services	405,625	405,611	14
Service Road Improvement:			
Purchased Services	159,515	63,444	96,071
Capital Outlay	954,727	954,028	699
Total Service Road Improvement	<u>1,114,242</u>	<u>1,017,472</u>	<u>96,770</u>
Total Capital Outlay	<u>\$1,765,261</u>	<u>\$1,615,571</u>	<u>\$149,690</u>

(continued)

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Road Improvements Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Debt Service:			
Notes:			
Principal Retirement:			
Service Road Improvement	\$985,000	\$985,000	\$0
Interest and Fiscal Charges:			
Service Road Improvement	33,490	33,490	0
Total Debt Service	1,018,490	1,018,490	0
<i>Total Expenditures</i>	<i>2,783,751</i>	<i>2,634,061</i>	<i>149,690</i>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	<i>(2,654,594)</i>	<i>(2,478,877)</i>	<i>175,717</i>
Other Financing Sources			
Proceeds of Notes	985,000	985,000	0
Operating Transfers In	502,349	427,349	(75,000)
<i>Total Other Financing Sources</i>	<i>1,487,349</i>	<i>1,412,349</i>	<i>(75,000)</i>
<i>Excess of Revenues and Other Financing</i> <i>Sources Under Expenditures</i>	<i>(1,167,245)</i>	<i>(1,066,528)</i>	<i>100,717</i>
<i>Fund Balance Beginning of Year</i>	<i>338,690</i>	<i>338,690</i>	<i>0</i>
Prior Year Encumbrances Appropriated	828,555	828,555	0
<i>Fund Balance End of Year</i>	<i>\$0</i>	<i>\$100,717</i>	<i>\$100,717</i>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Recreation Expansion Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Licenses, Permits and Fees	\$24,000	\$25,965	\$1,965
Interest	501	759	258
<i>Total Revenues</i>	<u>24,501</u>	<u>26,724</u>	<u>2,223</u>
Expenditures			
<i>Capital Outlay:</i>			
Materials and Supplies	15,000	0	15,000
Capital Outlay	13,000	0	13,000
Other	156	86	70
<i>Total Expenditures</i>	<u>28,156</u>	<u>86</u>	<u>28,070</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,655)	26,638	30,293
<i>Fund Balance Beginning of Year</i>	<u>3,655</u>	<u>3,655</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$30,293</u>	<u>\$30,293</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Library Improvement Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Interest	\$1,601	\$1,567	(\$34)
Expenditures			
Current:			
Capital Outlay:			
Purchased Services	<u>32,921</u>	<u>0</u>	<u>32,921</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(31,320)	1,567	32,887
<i>Fund Balance Beginning of Year</i>	<u>31,320</u>	<u>31,320</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$32,887</u></u>	<u><u>\$32,887</u></u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Municipal Improvement Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$960,000	\$960,000	\$0
Licenses, Permits and Fees	0	1,655	1,655
Interest	30,000	96,348	66,348
<i>Total Revenues</i>	<u>990,000</u>	<u>1,058,003</u>	<u>68,003</u>
Expenditures			
Capital Outlay:			
Purchased Services	2,133,560	1,179,081	954,479
Capital Outlay	1,825,036	371,597	1,453,439
Total Capital Outlay	<u>3,958,596</u>	<u>1,550,678</u>	<u>2,407,918</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,968,596)</u>	<u>(492,675)</u>	<u>2,475,921</u>
Other Financing Sources (Uses)			
Proceeds of Notes	2,976,151	3,000,000	23,849
Operating Transfers Out	(427,460)	(427,460)	0
<i>Total Other Financing Sources (Uses)</i>	<u>2,548,691</u>	<u>2,572,540</u>	<u>23,849</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(419,905)</u>	<u>2,079,865</u>	<u>2,499,770</u>
<i>Fund Balance Beginning of Year</i>	340,435	340,435	0
Prior Year Encumbrances Appropriated	<u>79,470</u>	<u>79,470</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$2,499,770</u>	<u>\$2,499,770</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sewer Improvement Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Interest	\$4,207	\$4,202	(\$5)
Expenditures			
Capital Outlay:			
Sewer Project 1312 #2:			
Purchased Services	34,446	0	34,446
Oakhurst-Fitzwater Sewer:			
Other	5,000	0	5,000
Riverview Road Sanitary Sewer:			
Purchased Services	13,092	499	12,593
Capital Outlay	40,700	0	40,700
Total Riverview Road Sanitary Sewer	53,792	499	53,293
<i>Total Expenditures</i>	<u>93,238</u>	<u>499</u>	<u>92,739</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(89,031)	3,703	92,734
<i>Fund Balance Beginning of Year</i>	<u>89,031</u>	<u>89,031</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$92,734</u>	<u>\$92,734</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Four Seasons Petitioned Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Licenses, Permits and Fees	\$0	\$1,050	\$1,050
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Purchased Services	<u>1,950,000</u>	<u>1,248,453</u>	<u>701,547</u>
<i>Excess of Revenues Under Expenditures</i>	(1,950,000)	(1,247,403)	702,597
Other Financing Sources			
Proceeds of Notes	<u>1,950,000</u>	<u>1,600,000</u>	<u>(350,000)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	352,597	352,597
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$352,597</u>	<u>\$352,597</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Utility Improvement Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Licenses, Permits and Fees	\$124,442	\$67,750	(\$56,692)
Interest	21,001	10,916	(10,085)
<i>Total Revenues</i>	<u>145,443</u>	<u>78,666</u>	<u>(66,777)</u>
Expenditures			
Capital Outlay:			
Purchased Services	2,780	0	2,780
Capital Outlay	522,462	112,676	409,786
<i>Total Expenditures</i>	<u>525,242</u>	<u>112,676</u>	<u>412,566</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(379,799)	(34,010)	345,789
Other Financing Uses			
Operating Transfers Out	(41,505)	0	41,505
<i>Excess of Revenues Under Expenditures</i> <i>and Other Financing Uses</i>	(421,304)	(34,010)	387,294
<i>Fund Balance Beginning of Year</i>	331,424	331,424	0
Prior Year Encumbrances Appropriated	89,880	89,880	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$387,294</u>	<u>\$345,789</u>

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Capital Projects Funds
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$1,272,000	\$1,272,000	\$0
Licenses, Permits and Fees	148,442	96,480	(51,962)
Intergovernmental	952,000	77,784	(874,216)
Interest	102,867	221,874	119,007
<i>Total Revenues</i>	<u>2,475,309</u>	<u>1,668,138</u>	<u>(807,171)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive:			
Four Seasons Petitioned Fund	1,950,000	1,248,453	701,547
Capital Outlay:			
Issue II Fund	443,497	191,972	251,525
Capital Improvement Fund	3,197,664	1,365,285	1,832,379
Equipment Replacement Fund	73,665	0	73,665
Road Improvements Fund	1,765,261	1,615,571	149,690
Recreation Expansion Fund	28,156	86	28,070
Library Improvement Fund	32,921	0	32,921
General Municipal Improvement Fund	3,958,596	1,550,678	2,407,918
Sewer Improvement Fund	93,238	499	92,739
Public Utility Improvement Fund	525,242	112,676	412,566
<i>Total Capital Outlay</i>	<u>10,118,240</u>	<u>4,836,767</u>	<u>5,281,473</u>
Debt Service:			
Principal Retirement:			
Issue II Fund	39,558	39,558	0
Road Improvements Fund	985,000	985,000	0
<i>Total Principal Retirement</i>	<u>1,024,558</u>	<u>1,024,558</u>	<u>0</u>
Interest and Fiscal Charges:			
Road Improvements Fund	33,490	33,490	0
<i>Total Debt Service</i>	<u>1,058,048</u>	<u>1,058,048</u>	<u>0</u>
<i>Total Expenditures</i>	<u>13,126,288</u>	<u>7,143,268</u>	<u>5,983,020</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(\$10,650,979)</u>	<u>(\$5,475,130)</u>	<u>\$5,175,849</u>

(continued)

City of Brecksville, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Capital Projects Funds (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other Financing Sources (Uses)			
Proceeds of Notes	\$5,911,151	\$5,585,000	(\$326,151)
Proceeds of OPWC Loans	115,647	106,372	(9,275)
Operating Transfers In	1,242,349	1,167,349	(75,000)
Operating Transfers Out	(468,965)	(427,460)	41,505
<i>Total Other Financing Sources (Uses)</i>	<u>6,800,182</u>	<u>6,431,261</u>	<u>(368,921)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(3,850,797)	956,131	4,806,928
<i>Fund Balances Beginning of Year</i>	2,381,861	2,381,861	0
Prior Year Encumbrances Appropriated	<u>1,468,936</u>	<u>1,468,936</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$0</u>	<u>\$4,806,928</u>	<u>\$4,806,928</u>

Internal Service Fund

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

Self Insurance Fund - The City has one internal service fund to account for the operation of the City's self insurance program for employee health benefits. The legal level of budgetary control is the same level reported in the general purpose financial statements.

Fiduciary Funds

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

Nonexpendable Trust Fund

This fund accounts for assets held by the City in a trustee capacity for individuals, private organizations, other governmental units and/or other funds.

Cemetery Endowment Fund - This fund received a \$3,000 endowment. The interest is to be used for the perpetual care and maintenance of certain burial plots.

Agency Funds

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

Senior Citizens' Program Fund - This fund accounts for donations to the City's senior citizens. The senior citizens use the money for home visitations. The City's role is limited to that of custodian of funds.

Street Openings Fund - This fund accounts for deposits held by the City for construction of new street openings. These monies are returned when the work is completed.

Deposits and Fees Fund - This fund accounts for deposits from various contractors, developers or individuals to insure compliance with City Ordinances. These monies are returned when the work is completed.

Mayors's Court Fund - This fund accounts for bank accounts used by the Mayor's Court.

City of Brecksville, Ohio
Combining Balance Sheet
All Trust and Agency Funds
December 31, 1999

	Nonexpendable Trust		
	Cemetery Endowment	Agency	Totals
Assets			
Equity in Pooled Cash and Cash Equivalents	\$3,296	\$450,532	\$453,828
Cash and Cash Equivalents in Segregated Accounts	0	12,970	12,970
<i>Total Assets</i>	<u>\$3,296</u>	<u>\$463,502</u>	<u>\$466,798</u>
Liabilities			
Deposits Held and Due to Others	\$0	\$435,877	\$435,877
Undistributed Monies	0	27,625	27,625
<i>Total Liabilities</i>	<u>0</u>	<u>463,502</u>	<u>463,502</u>
Fund Equity			
Fund Balances:			
Reserved for Endowments	3,000	0	3,000
Unreserved, Undesignated	296	0	296
<i>Total Fund Equity</i>	<u>3,296</u>	<u>0</u>	<u>3,296</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$3,296</u>	<u>\$463,502</u>	<u>\$466,798</u>

City of Brecksville, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999

	Beginning Balance 1/1/99	Additions	Deductions	Ending Balance 12/31/99
Senior Citizens' Programs				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$12,239	\$13,624	\$11,208	\$14,655
Liabilities				
Undistributed Monies	\$12,239	\$13,624	\$11,208	\$14,655
Street Openings				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$147,000	\$56,250	\$29,000	\$174,250
Liabilities				
Deposits Held and Due to Others	\$147,000	\$56,250	\$29,000	\$174,250
Deposits and Fees				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$279,694	\$246,662	\$264,729	\$261,627
Cash and Cash Equivalents in Segregated Accounts	2,983	0	2,983	0
<i>Total Assets</i>	\$282,677	\$246,662	\$267,712	\$261,627
Liabilities				
Deposits Held and Due to Others	\$282,677	\$246,662	\$267,712	\$261,627
Mayor's Court				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$8,866	\$546,774	\$542,670	\$12,970
Liabilities				
Undistributed Monies	\$8,866	\$546,774	\$542,670	\$12,970

(continued)

City of Brecksville, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Beginning Balance 1/1/99	Additions	Deductions	Ending Balance 12/31/99
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$438,933	\$316,536	\$304,937	\$450,532
Cash and Cash Equivalents in Segregated Accounts	11,849	546,774	545,653	12,970
<i>Total Assets</i>	<u>\$450,782</u>	<u>\$863,310</u>	<u>\$850,590</u>	<u>\$463,502</u>
Liabilities				
Deposits Held and Due to Others	\$429,677	\$302,912	\$296,712	\$435,877
Undistributed Monies	21,105	560,398	553,878	27,625
<i>Total Liabilities</i>	<u>\$450,782</u>	<u>\$863,310</u>	<u>\$850,590</u>	<u>\$463,502</u>

General Fixed Assets Account Group

The general fixed assets account group is used to account for all land and improvements, buildings and improvements, equipment and machinery, and furniture and fixtures not used in the operations of the proprietary funds.

City of Brecksville, Ohio
Schedule of Changes in General Fixed Assets
By Function
For the Year Ended December 31, 1999

Function	General Fixed Assets 1/1/99	Additions	Deletions	General Fixed Assets 12/31/99
General Government	\$4,078,536	\$137,766	(\$23,052)	\$4,193,250
Security of Persons and Property	2,028,944	90,960	(24,757)	2,095,147
Public Health Services	238,156	60,211	(6,428)	291,939
Transportation	969,529	0	0	969,529
Community Environment	3,908,060	107,841	0	4,015,901
Basic Utility Services	3,684,632	670,361	(120,262)	4,234,731
Leisure Time Activities	8,285,102	19,312	(7,000)	8,297,414
<i>Total General Fixed Assets</i>	<u>\$23,192,959</u>	<u>\$1,086,451</u>	<u>(\$181,499)</u>	<u>\$24,097,911</u>

City of Brecksville, Ohio
Schedule of General Fixed Assets
By Function
December 31, 1999

Function	Total	Land and Improvements	Buildings and Improvements	Equipment and Machinery	Furniture and Fixtures
General Government	\$4,193,250	\$1,634,376	\$2,088,013	\$134,772	\$336,089
Security of Persons and Property	2,095,147	15,975	536,750	1,316,331	226,091
Public Health Services	291,939	91,625	30,059	121,043	49,212
Transportation	969,529	741,623	72,000	155,906	0
Community Environment	4,015,901	749,618	3,059,207	152,945	54,131
Basic Utility Services	4,234,731	52,883	753,156	3,397,995	30,697
Leisure Time Activities	8,297,414	513,748	7,551,334	68,333	163,999
<i>Total General Fixed Assets</i>	<u>\$24,097,911</u>	<u>\$3,799,848</u>	<u>\$14,090,519</u>	<u>\$5,347,325</u>	<u>\$860,219</u>

City of Brecksville, Ohio
Schedule of General Fixed Assets
By Source
December 31, 1999

General Fixed Assets

Land and Improvements	\$3,799,848
Building and Improvements	14,090,519
Equipment and Machinery	5,347,325
Furniture and Fixtures	<u>860,219</u>

Total General Fixed Assets \$24,097,911

Investment in General Fixed Assets from

General Governmental Revenues	\$24,087,911
Donations	<u>10,000</u>

Total General Fixed Assets \$24,097,911

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Cast of the 1999 Annual City Children's Christmas Play. In 1971 the City began a tradition which has been carried on for the past 29 years. An original play is written and the cast of characters, production crew, and stage crew include City employees and their families. This is a gift to the City from the employees.

City of Brecksville, Ohio
General Governmental Expenditures by Function (1)
Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
General Government	\$3,369,331	\$3,029,340	\$2,864,953	\$2,926,802	\$2,414,468	\$2,216,611	\$1,912,868	\$1,789,119	\$1,790,897	\$1,569,598
Security of Persons and Property	4,457,722	4,411,141	4,048,103	3,870,920	3,320,271	3,106,765	3,078,668	3,099,785	2,793,544	2,352,649
Public Health Services	103,603	90,101	94,558	77,667	214,724	579,919	411,360	437,720	306,622	245,029
Transportation	2,313,386	2,289,444	1,995,451	2,059,219	1,922,744	2,713,783	1,642,372	1,550,229	1,914,316	1,738,926
Community Environment	606,612	622,808	527,055	396,906	375,437	586,861	979,380	460,393	227,473	1,725,538
Basic Utility Services	1,182,446	1,104,936	1,162,420	1,058,603	1,064,734	1,446,829	1,973,813	1,336,577	2,666,624	1,604,110
Leisure Time Activities	1,122,847	1,032,279	1,054,206	933,192	958,375	775,826	610,860	337,001	161,731	174,664
Capital Outlay	4,278,188	2,606,384	1,499,830	2,177,856	4,040,695	81	118	2,981,236	4,383,255	1,874,866
Debt Service	1,271,414	1,180,140	1,165,467	1,191,687	1,239,624	1,200,852	1,229,500	1,032,123	915,247	736,335
Total	\$18,705,549	\$16,366,573	\$14,412,043	\$14,692,852	\$15,551,072	\$12,627,527	\$11,838,939	\$13,024,183	\$15,159,709	\$12,021,715

Source: City financial records

(1) Includes All Governmental Funds

City of Brecksville, Ohio
General Governmental Revenues by Source (1)
Last Ten Years

	1999	1998	1997	1996	1995	1994 (2)	1993 (2)	1992 (2)	1991 (2)	1990 (2)
Taxes	\$14,463,984	\$13,452,239	\$11,907,637	\$11,815,080	\$11,016,700	\$10,041,953	\$9,430,177	\$8,665,227	\$8,292,193	\$7,471,171
Charges for Services	532,604	546,933	556,004	542,863	553,612	398,608	262,149	317,451	123,193	82,381
Licenses, Permits and Fees	317,020	271,021	281,453	295,622	136,572	604,544	401,429	530,296	181,420	206,515
Fines and Forfeitures	375,327	310,979	297,455	305,126	293,938	284,666	391,497	304,395	317,570	277,989
Intergovernmental	2,087,824	1,895,182	1,630,733	2,301,107	2,067,550	1,445,232	1,527,246	927,630	1,128,702	966,602
Special Assessments	495,518	479,277	407,245	402,673	418,822	440,371	413,090	368,379	590,066	214,618
Interest	655,703	461,111	327,063	254,490	288,133	259,068	300,609	210,097	403,255	406,568
Sales	20,519	23,033	58,848	46,846	75,242	0	0	0	0	0
Donations	50,785	50,111	62,512	41,825	4,693	0	0	0	0	0
Rent	50,351	48,677	72,889	56,523	70,209	0	0	0	0	0
Other	200,843	361,336	59,987	39,189	244,751	174,235	346,127	105,461	195,117	296,102
Totals	\$19,250,478	\$17,899,899	\$15,661,826	\$16,101,344	\$15,170,222	\$13,648,677	\$13,072,324	\$11,428,936	\$11,231,516	\$9,921,946

Source: City Financial Records

(1) Includes All Governmental Funds

(2) Prior to 1995, sales, donations and rental revenues were included in "other."

City of Brecksville, Ohio
Real Property and Public Utility Tax Levies And Collections
Last Ten Years

Year	Current Levy (1)	Delinquent Levy	Total Levy	Current Collection (1)	Percent of Current Collections To Tax Levy	Delinquent Collection	Total Collections	Percent of Total Collections To Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Tax Levy
1999	\$3,668,131	\$146,678	\$3,814,809	\$3,622,337	98.75%	\$102,732	\$3,725,069	101.55%	\$88,473	2.32%
1998	3,622,243	132,168	3,754,411	3,557,785	98.22	48,326	3,606,111	99.55	135,538	3.61
1997	3,282,149	107,427	3,389,576	3,205,601	97.67	35,202	3,240,803	98.74	124,759	3.68
1996	3,225,251	99,787	3,325,038	3,187,376	98.83	39,854	3,227,230	100.06	94,938	2.86
1995	3,201,707	93,531	3,295,238	3,136,991	97.98	34,246	3,171,237	99.05	93,531	2.84
1994	2,770,327	144,057	2,914,384	2,731,058	98.58	60,180	2,791,238	100.75	106,228	3.64
1993	2,720,469	156,896	2,877,365	2,680,478	98.53	54,544	2,735,022	100.53	129,404	4.50
1992	2,641,816	101,701	2,743,517	2,563,611	97.04	22,602	2,586,213	97.90	135,872	4.95
1991	2,270,922	87,555	2,358,477	2,215,277	97.55	43,461	2,258,738	99.46	97,554	4.14
1990	2,152,430	63,110	2,215,540	2,113,338	98.18	25,779	2,139,117	99.38	77,599	3.50

Source: Cuyahoga County, Ohio; County Auditor

(1) Includes homestead/rollback taxes assessed locally but distributed through the State and reported as intergovernmental revenue.

(2) Includes penalties and interest, since by Ohio Law, they become part of tax obligation as assessment occurs.

City of Brecksville, Ohio
Personal Property Tax Levies And Collections
Last Ten Years

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of		Total Collections	Delinquent Collection	Total Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes (1)
					Current Collections To Tax Levy	Delinquent Collection					
1999	\$243,380	\$62,049	\$305,429	\$242,928	99.81%	\$6,282	\$249,210	\$6,282	102.40%	\$55,615	
1998	244,544	71,865	316,409	241,094	98.59	8,637	249,731	8,637	102.12	66,428	
1997	282,281	80,182	362,463	281,275	99.64	6,556	287,831	6,556	101.97	61,562	
1996	233,678	100,571	334,249	230,660	98.71	3,018	233,678	3,018	100.00	63,137	
1995	213,790	103,474	317,264	209,496	97.99	4,293	213,789	4,293	100.00	103,474	
1994	182,864	113,006	295,870	174,659	95.51	10,303	184,962	10,303	101.15	110,062	
1993	174,912	99,613	274,525	169,924	97.15	6,210	176,134	6,210	100.70	98,379	
1992	184,667	99,872	284,539	177,874	96.32	26,634	204,508	26,634	110.74	81,712	
1991	179,475	71,581	251,056	156,227	87.05	6,890	163,117	6,890	90.89	91,792	
1990	165,778	75,515	241,293	163,332	98.52	10,988	174,320	10,988	105.15	68,052	

Source: Cuyahoga County, Ohio; County Auditor

(1) Includes penalties and interest, since by Ohio Law, they become part of tax obligation as assessment occurs.

City of Brecksville, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Total		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	
1999	\$386,598,490	\$1,104,567,114	\$35,334,490	\$40,152,830	\$27,789,077	\$111,156,308	\$449,722,057	\$1,255,876,252	35.81%
1998	376,944,390	1,076,983,971	35,441,760	40,274,727	32,077,445	128,309,780	444,463,595	1,245,568,479	35.68
1997	346,920,010	991,200,029	25,843,020	29,367,068	26,554,299	106,217,196	399,317,329	1,126,784,293	35.44
1996	340,516,200	972,903,429	26,291,450	29,876,648	24,021,325	96,085,300	390,828,975	1,098,865,376	35.57
1995	332,150,090	949,000,257	28,182,460	32,025,523	20,546,575	82,186,300	380,879,125	1,063,212,080	35.82
1994	284,504,820	812,870,914	26,788,860	30,441,886	19,434,765	77,739,060	330,728,445	921,051,861	35.91
1993	275,188,720	786,253,486	27,223,570	30,935,875	19,729,423	78,917,692	322,141,713	896,107,053	35.95
1992	266,634,510	761,812,886	27,311,740	31,036,068	18,785,565	75,142,260	312,731,815	867,991,214	36.03
1991	220,509,880	630,028,229	26,560,960	30,182,909	17,168,315	68,673,260	264,239,155	728,884,398	36.25
1990	205,623,060	587,494,457	26,144,580	29,709,750	17,557,290	70,229,160	249,324,930	687,433,367	36.27

Source: Cuyahoga County, Ohio; County Auditor

(1) This amount is calculated based on the following percentages:
 Real property is assessed at thirty-five percent of actual value.
 Public utility is assessed at eighty-eight percent of actual value.
 Tangible personal is assessed at twenty-five percent of actual value.

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

City of Brecksville

Year	General	Bond Retirement	Police Pension	Fire Levy	Road Improvement Levy	Library Levy	Total City	Library and County	School	Joint Vocational School	Total
1999	\$3.51	\$0.00	\$0.30	\$3.40	\$1.00	\$0.49	\$8.70	\$16.70	\$65.30	\$2.00	\$92.70
1998	3.51	0.00	0.30	3.40	1.00	0.59	8.80	16.70	65.40	2.00	92.90
1997	3.51	0.00	0.30	3.40	1.00	0.59	8.80	18.00	60.80	0.00	87.60
1996	3.51	0.00	0.30	3.40	1.00	0.59	8.80	18.00	62.50	0.00	89.30
1995	3.51	0.00	0.30	3.40	1.00	0.69	8.90	18.20	61.90	0.00	89.00
1994	3.51	0.00	0.30	3.40	1.00	0.69	8.90	17.80	57.90	0.00	84.60
1993	3.37	0.14	0.30	3.40	1.00	0.79	9.00	17.80	57.90	0.00	84.70
1992	3.37	0.14	0.30	3.40	1.00	0.79	9.00	17.80	57.90	0.00	84.70
1991	3.34	0.17	0.30	3.40	1.00	0.99	9.20	17.80	58.00	0.00	85.00
1990	3.30	0.21	0.30	3.40	1.00	1.09	9.30	16.30	58.30	0.00	83.90

Source: Cuyahoga County, Ohio; County Auditor

City of Brecksville, Ohio
Special Assessment Levies and Collections (1)
Last Ten Years

Year	Current Assessments Levied	Current Assessments Collected	Percentage of Current Assessments Collected to Levy	Delinquent Assessments Collected	Percentage of Delinquent Assessments Collected to Current Levy	Total Assessments Collected	Percentage of Total Collections to Current Levy	Accumulative Delinquency (2)
1999	\$488,692	\$444,991	91.06%	\$50,527	10.34%	\$495,518	101.40%	\$55,959
1998	489,415	468,977	95.82	10,300	2.10	479,277	97.93	52,809
1997	392,505	392,481	99.99	14,764	3.76	407,245	103.76	31,060
1996	393,724	385,808	97.99	16,865	4.28	402,673	102.27	42,381
1995	393,132	384,076	97.70	9,530	2.42	393,606	100.12	44,868
1994	393,880	386,937	98.24	4,315	1.10	391,252	99.33	67,326
1993	395,834	392,873	99.25	21,829	5.51	414,702	104.77	63,120
1992	394,779	367,433	93.07	1,057	0.27	368,490	93.34	72,620
1991	300,818	281,893	93.71	1,638	0.54	283,531	94.25	40,242
1990	301,094	290,438	96.46	422	0.14	290,860	96.60	19,688

Source: Cuyahoga County, Ohio; County Auditor

(1) Includes only special assessments collected by the County for the retirement of debt.

(2) Includes penalties and interest, since by Ohio Law, they become part of tax obligation as assessment occurs.

City of Brecksville, Ohio
*Ratio of Net General Bonded Debt to Assessed
 Value and Net Bonded Debt Per Capita
 Last Ten Years*

<u>Year</u>	<u>Population</u>	<u>Net General Obligation Bonded Debt</u>	<u>Assessed Value</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net General Obligation Bonded Debt Per Capita</u>
1999	12,535	\$5,685,488	\$449,722,057	1.26	\$453.57
1998	12,535	6,010,299	444,463,595	1.35	479.48
1997	12,535	6,154,184	399,317,329	1.54	490.96
1996	12,535	6,339,162	390,828,975	1.62	505.72
1995	12,061	6,502,696	380,879,125	1.71	539.15
1994	12,061	6,759,858	330,728,445	2.04	560.47
1993	12,061	6,955,821	322,141,713	2.16	576.72
1992	12,061	7,243,523	312,731,815	2.32	600.57
1991	11,818	4,273,694	264,239,155	1.62	361.63
1990	11,818	2,412,775	249,324,930	0.97	204.16

Source: Cuyahoga Planning Commission
 Cuyahoga County, Ohio; County Auditor

City of Brecksville, Ohio
Computation of Legal Debt Margin
December 31, 1999

Total Assessed Property Value	<u>\$449,722,057</u>
Overall Debt Limitation (10 ½ % of Assessed Valuation)	<u>\$47,220,816</u>
Gross Indebtedness	15,615,114
Less: Special Assessments Bonds	(3,422,000)
OPWC Loans	(697,135)
Debt Service Fund Balance	<u>(225,491)</u>
Net Debt Within 10 1/2% Limitations	<u>11,270,488</u>
<i>Overall Legal Debt Margin Within 10 1/2% Limitations</i>	<u><u>\$35,950,328</u></u>
Unvoted Debt Limitation (5 1/2% of Assessed Valuation)	<u>\$24,734,713</u>
Gross Indebtedness	15,615,114
Less: Special Assessments Bonds	(3,422,000)
Voted General Obligation Bonds	0
OPWC Loans	(697,135)
Debt Service Fund Balance	<u>(225,491)</u>
Net Debt Within 5 1/2% Limitations	<u>11,270,488</u>
<i>Unvoted Legal Debt Margin Within 5 1/2% Limitations</i>	<u><u>\$13,464,225</u></u>

Source: Cuyahoga County, Ohio; County Auditor

City of Brecksville, Ohio
Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 1999

	<u>General Obligation Debt Outstanding</u>	<u>Percentage Applicable to City (1)</u>	<u>Amount Applicable to City of Brecksville</u>
City of Brecksville	\$5,910,979	100.00%	\$5,910,979
Cuyahoga County	141,004,636	1.77	2,495,782
Brecksville City Schools	34,455,000	59.18	20,390,469
RTA	<u>101,865,000</u>	1.77	<u>1,803,011</u>
	<u>\$283,235,615</u>		<u>\$30,600,241</u>

Source: Cuyahoga County, Ohio; County Auditor

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the City by the assessed valuation of the political subdivision.

City of Brecksville, Ohio
*Ratio of Annual Debt Service Expenditures For
 General Bonded Debt to Total General Governmental Expenditures
 Last Ten Years*

Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures	Ratio of Debt Service To Total General Governmental Expenditures
1999	\$330,000	\$304,355	\$634,355	\$18,705,549	3.39%
1998	320,000	321,020	641,020	16,366,573	3.92
1997	340,000	323,422	663,422	14,412,043	4.60
1996	235,000	430,445	665,445	14,692,852	4.53
1995	220,000	448,455	668,455	15,551,072	4.30
1994	205,000	465,155	670,155	12,627,527	5.31
1993	205,000	519,412	724,412	11,838,939	6.12
1992	95,000	186,157	281,157	13,024,183	2.16
1991	90,000	194,105	284,105	15,159,709	1.87
1990	90,000	216,218	306,218	12,021,715	2.55

Source: City financial records

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

Year	Property Value (1)	Number of Building Permits	Dollar Value of Building Permits	Bank Deposits (in thousands)(2)
1999	\$386,598,490	940	\$26,148,699	\$57,816,942
1998	376,944,390	982	18,849,006	58,904,596
1997	346,920,010	728	23,015,569	53,941,971
1996	340,516,200	780	23,649,978	27,068,211
1995	332,150,090	703	18,064,783	22,458,573
1994	284,504,820	740	25,313,314	20,885,453
1993	275,188,720	634	17,136,456	21,009,421
1992	266,634,510	1,176	18,564,015	19,379,280
1991	220,509,880	866	15,536,274	18,392,243
1990	205,623,060	750	17,885,163	19,188,641

Sources: Cuyahoga County, Ohio; County Auditor
City building permits reports
Federal Reserve Bank of Cleveland

- (1) Represents total real property assessed value for the City
- (2) In 1997 Key Bank adopted a single charter causing a significant increase in recorded bank deposits

City of Brecksville, Ohio
Principal Taxpayers - Real and Tangible Personal Property
December 31, 1999

<u>Taxpayer</u>	<u>Assessed Value</u>	<u>Percent of Assessed Value</u>
B. F. Goodrich Company	\$12,936,570	3.12%
Ohio Bell	8,719,970	2.10
Teledyne Industries, Incorporated	4,677,740	1.13
Gateway Association III & IV	3,100,690	0.75
Grand Bay of Brecksville	2,942,490	0.71
Alvin G Schenke	2,459,800	0.59
Brecksville Shopping Center	2,013,200	0.49
Framatone Connectors Interlock, Incorporated	1,994,093	0.48
Brecksville Corporate Center	1,891,510	0.46
South Point Association	1,706,990	0.41
<i>Totals</i>	<u>\$42,443,053</u>	<u>10.38%</u>
Real Property Assessed Valuation	\$386,598,490	
Tangible Personal Property Assessed Valuation	<u>27,789,077</u>	
Assessed Valuation	<u>\$414,387,567</u>	

Source: Cuyahoga County, Ohio; County Auditor

City of Brecksville, Ohio
Principal Taxpayers - Public Utility Property
December 31, 1999

Taxpayer	Assessed Value	Percent of Assessed Value
Cleveland Electric Illuminating Company	\$27,350,570	77.40%
Ohio Bell Telephone	4,395,280	12.44
East Ohio Gas Company	2,936,810	8.31
Ameritech Service	649,610	1.84
<i>Totals</i>	<u>\$35,332,270</u>	<u>99.99%</u>
<i>Assessed Valuation</i>	<u>\$35,334,490</u>	

Source: Cuyahoga County, Ohio; County Auditor

City of Brecksville, Ohio
Demographic Statistics

Last Five Census		December 31, 1999	
Year	Population	Sex:	
1990	11,818	Male	5,994
		Female	5,824
1980	10,132	Median Age	41.6
1970	9,137	Total Households	4,816
1960	5,435	Persons Per Household	2.66
1950	2,664	Median Income	\$69,180
		Median Dollar Value of Housing Units	\$144,400

Source: U.S. Bureau of the Census and City Records

City of Brecksville, Ohio
Miscellaneous Statistics
 December 31, 1999

Date Founded	1811
Date of Incorporation	1921
Date Became a City	1960
Date of Adoption of Original City Charter	1956
Form of Government	Mayor and Seven Councilmen
Area-Square Miles	19.54
 Election of November 1999:	
Number of Registered Voters - Last General Election	8,839
Number of Votes Cast - Last General Election	4,144
Number of Votes Cast - Last General Election (Mayoral)	4,144
Percentage of Registered Votes Cast	46.88%
 Fire Department:	
Number of Stations	1
Number of Uniformed Employees:	
Full-Time	13
Part-Time	12
Number of Paramedics:	
Full-Time	12
Part-Time	9
 Police Department:	
Number of Stations	1
Number of Uniformed Employees:	
Full-Time	27
Part-Time	21
Number of Full-Time Dispatchers	5
 Buildings:	
Permits Issued	940
Estimated Cost of Construction	\$26,148,699
 Parks and Recreation:	
Number of Parks	3
Number of Ball Diamonds	8
Number of Running Tracks	3
Total Number of Playgrounds	2
Number of Golf Courses	2
Number of Tennis Courts	3
Number of Football Stadiums	1
Number of Full Size Soccer Fields	2

Source: City Records



STATE OF OHIO
OFFICE OF THE AUDITOR

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CITY OF BRECKSVILLE

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
JUNE 27, 2000**