

**City Of Middleburg Heights,  
Ohio**

**SINGLE AUDIT REPORTS**

**DECEMBER 31, 1999**

**UNI & PANICHE**  
CERTIFIED PUBLIC ACCOUNTANTS  
AND BUSINESS CONSULTING FIRM

**City Of Middleburg Heights,  
Ohio**

**SINGLE AUDIT REPORTS**

**DECEMBER 31, 1999**

# **CITY OF MIDDLEBURG HEIGHTS, OHIO**

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

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

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

We have audited the financial statements of the City of Middleburg Heights, Ohio as of and for the year ended December 31, 1999, and have issued our report thereon dated March 16, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

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

**Internal Control Over Financial Reporting**

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

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

*Ciuni & Panichi, Inc.*

Cleveland, Ohio  
March 16, 2000

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

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

**Compliance**

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

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

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

**Internal Control Over Compliance**

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

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

Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of the City of Middleburg Heights, Ohio as of and for the year ended December 31, 1999, and have issued our report thereon dated March 16, 2000. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

*Carini P. Camilleri, Dux*

Cleveland, Ohio  
March 16, 2000

# **CITY OF MIDDLEBURG HEIGHTS, OHIO**

## **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Justice:			
COPS Fast Grant	16.726	95-CF-WX-5665	13,056
COPS More	16.710	6-CM-WX-000	760
DARE	16.579	97-18-11	<u>5,040</u>
Total Department of Justice			<u>18,856</u>
U.S. Department of Transportation:			
Passed through the Ohio Department of Transportation:			
Highway Planning and Construction	20.205	N/A	<u>1,737,809</u>
Total U.S. Department of Transportation			<u>1,737,809</u>
Total Expenditures of Federal Awards			\$ <u>1,756,665</u>

## **CITY OF MIDDLEBURG HEIGHTS, OHIO**

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

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

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##### **NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES**

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

N/A – Not applicable

CFDA – Catalog of Federal Domestic Assistance

# CITY OF MIDDLEBURG HEIGHTS, OHIO

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

**DECEMBER 31, 1999**

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### **1. SUMMARY OF AUDITOR'S RESULTS**

(d)(I)(i)	Type of Financial Statement Opinion	Unqualified
(d)(I)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(I)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(I)(iii)	Was there any material reported noncompliance at the financial statement level (GAGAS)?	No
(d)(I)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(I) (iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(I) (v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(I)(vi)	Are there any reportable findings under Section .501?	No
(d)(I)(vii)	Major Programs	Highway Planning and Construction CFDA No. 20.205
(d)(I)(viii)	Dollar Threshold: Type A/B Programs	Type A:>\$300,000 Type B:>All Others
(d)(I)(ix)	Low Risk Auditee?	Yes

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

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

### **3. FINDINGS FOR FEDERAL AWARDS**

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

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

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

**DECEMBER 31, 1999**

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

**CITY OF MIDDLEBURG HEIGHTS, OHIO**  
**15700 BAGLEY ROAD**  
**MIDDLEBURG HEIGHTS, OHIO 44130**  
**(440) 234-8989**

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

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
----------------	---------------------------	-----------------------------	----------------------------

Not applicable



**City of Middleburg Heights, Ohio**  
**Comprehensive Annual Financial Report**  
**For The Year Ending December 31, 1999**



The front cover of this report shows various pictures of the city's Service Center, a state of the art service garage. The 61,000 square foot facility located on 7.5 acres is home to offices and the five Service Department sections. Included at the center are heated and unheated storage for material and equipment and a 2,000-ton salt dome.

For more information on this project please read the "*Department Focus*" section of the Transmittal Letter of this report.





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

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Columbus, Ohio 43216-1140  
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800-282-0370  
Facsimile 614-466-4490

Members of the City Council of Middleburg Heights, Ohio

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

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

  
JIM PETRO  
Auditor of State

May 30, 2000

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# **CITY OF MIDDLEBURG HEIGHTS, OHIO**



## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**For The Year Ended December 31, 1999**

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**Prepared by  
THE DEPARTMENT OF FINANCE**

**Timothy Pope, CPA  
Director**

**Dennis Kubick, CPA  
Assistant Director**

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# CITY OF MIDDLEBURG HEIGHTS, OHIO

## CUYAHOGA COUNTY

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Finance Department

# CITY OF MIDDLEBURG HEIGHTS

15700 Bagley Road • Middleburg Heights, Ohio 44130-4896 • 440/234-8989 • Fax: 440/234-4934



Gary W. Starr  
Mayor

Timothy Pope, CPA  
Director of Finance

March 16, 2000

Honorable Mayor Gary Starr,  
Members of City Council  
and the Citizens of Middleburg Heights, Ohio

We are pleased to submit the Comprehensive Annual Financial Report of the City of Middleburg Heights (the "City") for the year ended December 31, 1999. We believe this report, prepared by the Department of Finance, presents comprehensive financial and operating information about the City's activities during 1999 that should be useful to citizens and taxpayers. 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 the results of operations of the City; and that all disclosures necessary to enable the reader to gain an understanding of the City's financial activity have been included.

This report is presented in three sections: the Introductory Section, which contains the table of contents, this transmittal letter, a listing of City officials and the City's organizational structure; the Financial Section, which contains the independent accountants report, general purpose financial statements, notes to the financial statements and more detailed combining and individual fund and account groups statements and schedules; and the Statistical Section, which contains pertinent financial and general information indicating trends for comparative fiscal periods.

## CITY ORGANIZATION

The City of Middleburg Heights is approximately 8 square miles and is located in Northeastern Ohio, southwest of Cleveland, within the boundaries of Cuyahoga County. The City's population from the 1990 federal census was 14,702. The City was first established as a village in 1927 and was incorporated as a City in 1961 under the laws of the State of Ohio.

The City operates under and is governed by its Charter, which was first adopted by the voters in 1961. The Charter has been and may be amended by the voters from time to time. The City is also subject to some general laws applicable to all cities. Under the City Constitution, the City may exercise all powers of local self-government and police powers to the extent not in conflict with applicable general laws. The Charter provides for a mayor-council form of government.

Legislative authority is vested in a seven-member Council. Three members are elected at-large and four members are elected from wards, for two-year terms. The Council fixes compensation of City officials and employees, and enacts ordinances and resolutions relating to City services, tax levies, appropriations, borrowing money, licensing and regulating businesses and trades, and other municipal purposes. The presiding officer is the President of Council, who is elected at large by the electors for a two-year term. The Charter establishes certain administrative departments; the Council may establish divisions of those departments, and additional departments.

The City's chief executive and administrative officer is the Mayor, who is elected by the voters specifically to that office for a two-year term.

The Mayor appoints, subject to the approval of a majority of the members of Council, the Directors of the City's departments. The major appointed officials are the Directors of Finance, Law, Public Service, Recreation and Public Safety. The Mayor also appoints members to a number of boards and commissions, and appoints and removes, in accordance with civil service requirements, all appointed officers and employees, except Council officers and employees.

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

All elected officials, except the Mayor, serve part-time.

#### **REPORTING ENTITY**

*Reporting Entity:* The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the City are not misleading. This definition of reporting entity is found in GASB Statement No. 14, "The Financial Reporting Entity."

The City of Middleburg Heights primary government consists of all funds and departments, which are not legally separate from the City. They include a police force, a fire fighting force, a service department, a building department, a recreation department, and a staff to provide essential support to these service providers.

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; or the City is obligated for the debt of the organization. Component units may also include organizations, which are fiscally dependent on the City, in that the City approves the budget, the issuance of debt or the levying of taxes. The reporting entity of the City does not include any component units.

The Southwest General Health Center is an Ohio nonprofit corporation providing health services to the communities of Berea, Brook Park, Middleburg Heights, Olmsted Falls, Strongsville, and Columbia Township. Each of these governments supports the hospital through property tax levies and has representation on the board of trustees. The Southwest General Hospital Agency Fund accounts for the property tax resources, which are subsequently distributed to the Health Center. The Southwest General Health Center is a jointly governed organization.

## ECONOMIC CONDITION AND OUTLOOK

**Summary of Local Economy:** Location is one of the greatest assets of the City of Middleburg Heights. As a major suburb of the City of Cleveland, its proximity to Cleveland Hopkins Airport and easy access to three interstate highways has contributed to the City's continued outstanding economic growth. Major development of the commercial corridor, west of Interstate 71, during the last ten years is responsible for an increase in service industry jobs in the City. Development of the commercial corridor has continued. Assessed valuation of commercial property in the City has increased by over \$169,000,000 over the last 10 years, indicating continued growth in that area. Construction of Hepburn Road has added 70 acres of commercially zoned land accessible for future expansion. According to an article in *Crain's Cleveland Business*, "The Middleburg Heights commercial market has prospered by filling a niche between the high-end corporate office space and the older commercial space of Cleveland and suburbs bordering the airport."

Income tax collections remained strong and account for 60% of all General Fund revenues. On August 5, 1997, residents of the City approved an increase in the municipal income tax rate, effective January 1, 1998, from 1% to 1.75% to provide funds to pay the costs of constructing, equipping, operating and maintaining the Community Center and Service Center and to provide additional funds to fix and maintain roads and to improve safety forces. After voters approved the tax increase, City Council increased the income tax credit for residents who work outside the City from 75% to 100%. This tax increase will enable the City of Middleburg Heights to remain in excellent financial position.

The General Fund's fund balance continues to show that the City is in strong financial shape. The following schedule shows the City's General Fund GAAP basis fund balance over the last ten years:

YEAR	FUND BALANCE
1990	\$ 1,241,528
1991	822,505
1992	770,901
1993	1,016,087
1994	1,520,238
1995	2,165,450
1996	2,654,212
1997	2,397,135
1998	5,772,699
1999	\$ 6,350,391

**Major Industries Affecting the City Economy:** With the expansion of its commercial base, the City has experienced substantial growth in its lodgings industry. Again, location is a major contributing factor in the expansion of this segment of the City economy. With a major airport and the International Exposition Center only two miles away and downtown Cleveland only twelve miles away, the City's hotel industry reports occupancy rate of 86% or better throughout the year. This makes lodging taxes one of the major revenue sources of the City. The City collects a transient guest tax of three percent on hotel and motel room receipts. The hotels and motels generated \$530,149 and \$594,662 in lodging tax in 1998 and in 1999. There are currently over 1,450 hotel rooms in these hotels. In 1996, the Residence Inn completed a 54-room expansion while the Radisson Hotel and Motel 6 went through a major renovation. Studio Plus Hotels was completed late in 1997, while the Hampton Inn and Suites was opened in 1998. The Courtyard by Marriott and the TownePlace Suites were completed in 1999 while the Clarion is going through a major renovation. The following is a list of hotels and motels located in the City of Middleburg Heights:

	<b>Current Number of Rooms</b>
Comfort Inn	136
Cross Country Inn	112
Clarion Hotel	220
Radisson Hotel	237
Motel 6	95
Red Roof Inn	117
Residence Inn	158
Studio Plus Hotels	70
Hampton Inn and Suites	92
Courtyard by Marriott	154
TownePlace Suites	95
<b>Totals</b>	<b>1,486</b>

The Engle/Bagley Road business district continues to grow and play a vital role in providing the City of Middleburg Heights tax dollars. There is over 2,239,560 square feet of commercial space in the Engle/Bagley Road area with over 1,000,000 square feet proposed for the future.

The City of Middleburg Heights' major industries include a significant number of health care, education and government employers. Therefore, the City's economic health is not based solely upon the success or failure of a single industry.

**Future Economic Outlook:** Since its founding in 1920, Southwest General Health Center has served southwestern Cuyahoga, eastern Lorain and northern Medina counties from its primary facility in Middleburg Heights. The health center is a private, not-for-profit, 336-bed facility.

The partnership with University Hospitals HealthSystem was formed in 1997, and made Southwest General the flagship hospital for University on Cleveland's west side. The agreement brought the world-renowned services of Rainbow Babies & Children's Hospital, MacDonald Women's Hospital and the Ireland Cancer Center to the Southwest campus. The partnership also opened the door for perinatal and neonatal services to be available at Southwest General.

During the past two years, Southwest General has expanded its services and enhanced its capabilities in several ways.

In 1998, a comprehensive cardiac care program was launched which included enhanced catheterization capabilities and the initiation of open-heart surgery procedures. In 1999, a new 84,000-square-foot fitness center, LifeWorks of Southwest General, was opened. Another 84,000-square-foot Surgery Pavilion was also opened to expand the center's surgical capabilities and meet increased demand for medical treatment related to the feet.

The new Ireland Cancer Center at Southwest General Health Center will consist of two distinct areas: chemotherapy and radiation therapy. The chemotherapy unit will be housed in the main health center building, adjacent to the new structure currently being built to house the radiation therapy equipment. The entire center will be open to patients in spring of 2000.

New buildings or projects completed in 1999 include the following:

- Courtyard by Marriott
- TownePlace Suites
- Southwest General Health Center - Surgical Building
- Shawnee/Pearl Road Office Building
- Southland renovation - Building 3
- Tri-Craft expansion
- Amazon Trail Restaurant
- Einstein Brothers Bagels
- Commerce Center of Middleburg - 2 new warehouse/office buildings - 41,360 Sq./Ft. each
- Airport Executive Park - 2 new office buildings - 12,280 Sq./Ft. each
- Eastland Road - new warehouse building - 28,000 Sq./Ft.
- Max & Erma's Restaurant
- Cooker Bar and Grille Restaurant

New buildings or projects proposed for 2000 include the following:

- CVS/Pharmacy
- Walgreens
- Legacy Health Care - Assisted Living/Nursing Home
- Commerce Center of Middleburg - 2 new warehouse/office buildings - 41,360 Sq./Ft. each
- BJ's Wholesale Club
- United Methodist Church - expansion
- Ireland Cancer Center
- Bob Evans Rebuild
- Regal Cinemas' expansion
- St. Bart's meeting rooms
- Flowerama
- Tool Producers addition

The City is not only seeing expansion of its industrial and commercial base but also continues to see new residential construction projects. Current residential construction includes:

- Crystal Lakes - Misty Lakes - 344 Townhouse Units/Attached Clusters
- Ivy Woods - 12 Detached Cluster Units
- Misty Lake The Greens - 26 Townhouse Units
- Nantucket Woods - 48 Detached Cluster Units
- Silver Oaks - 104 Detached Cluster Units
- The Lake Isaac Reserve Subdivision - 28 Upscale Cluster Residential Units, 13 Cluster Units
- The Brookstone Subdivision - 60 Cluster Residential Units

## MAJOR INITIATIVES

**Current year projects:** In 1999, the city continued construction on the Community Center while the Service Center was completed (See Department Focus). The new community center will be located on city-owned property on Bagley Road, west of the police and fire stations. The old service building, recreation building and safety town was removed. Early in 1998, the city selected Richard L. Bowen and Associates as the engineering architect and Turner Construction Company as construction manager. They joined James Larsen who is the design architect of this project. The Community Center is scheduled to open June 1, 2000.

The new Community Center will be a state-of-the-art facility that will be built as part of our current City hall complex. It will match the architecture of city hall and our fire station. The Community Center will be about 81,000 square feet and cost about \$17.3 million. The building will feature a central atrium and will have an open design that will make all activity areas visible from one location. There will be a wing devoted to community activities that will feature catered kitchen facilities and multifunction meeting rooms. There will be an indoor and an outdoor pool, a four-lane running track, gymnasiums, exercise equipment, free weights and other facilities.

The City is also planning to make about \$1.8 million in improvements to its city hall grounds in conjunction with the construction of the Community Center. The improvements will include expanded parking, a gazebo/pavilion, a service building and a veteran's memorial.

The City of Middleburg Heights spent over \$900,000 in repairs and improvements on streets in various parts of the city in 1999.

During 1999, the City of Middleburg Heights continued construction of its citywide traffic signalization project. The project will involve installing new high-tech signals and equipment at 45 intersections in the city. The system, which will use microcomputers, loop detectors and modems to make on-the-spot timing adjustments, is designed to alleviate traffic congestion and reduce air pollution. The City has been awarded a federal grant in the amount of \$2.1 million that will cover the construction costs. Middleburg Heights has paid for the design and engineering work.

The City of Middleburg Heights was honored with the prestigious Tree City USA award from The National Arbor Day Foundation for the third consecutive year. The City has planted over 2,000 trees throughout the city since 1991.

In the June edition of Cleveland Magazine, the City of Middleburg Heights was rated one of the top two communities out of 60 suburbs in a 6-county area that is considered part of Greater Cleveland. Sixty suburbs were rated according to the quality of their schools, housing, recreation services, environmental conditions and the level of crime.

Among the many items purchased during 1999 were four new police cars and confined space extrication equipment for the Fire Department. The Service Department purchased 4 trucks, including a salt truck, a portable stump grinder, a riding mower, a grounds utility vehicle, a heavy duty concrete saw, a floor scrubber and various computers for the new Service Center. The City also purchased new phone system for all city buildings.

**Future Projects:** City Council has appropriated \$1.3 million for the resurfacing of streets throughout the City in 2000. The City will also improve and redesign the police range ventilation.

**Department Focus:** In 1999 construction on the new Service Center was completed. The Service Center is located on the east side of Engle Road south of Bagley Road from land purchased from the Richard E. Jacobs Group and land already owned by the city. Early in 1998, the city selected Richard L. Bowen and Associates as the architect and Turner Construction Company as construction manager. They joined James Larsen who was the design architect of this project. The Service Center was opened in September 1999.

Construction of the 61,000 square foot service center cost \$7.7 million dollars. This center will now set the standard by which all municipal service departments are measured. Additionally, it will ensure that the City will continue to offer the residents services that are both of high quality and highly efficient, well into the next century.

The state-of-the-art Service Center will offer many improvements for the city and its residents. First and foremost is the relocation of the center from a highly residential area to a more isolated and centrally located section of the city. Additionally, this structure will allow the city to secure all of its service equipment at one site.

The 61,000 square foot center will be home to offices and the five Service Department sections: Landscaping, Street and Sewers, Facility Maintenance, Vehicle Maintenance and Signage. Included at the center are heated and unheated storage for material and equipment, a 2,000 ton salt dome, computerized lubricant and fuel distributions systems, a 50,000 pound truck lift for dump trucks/snowplows, a truck wash, an environmentally friendly paint booth and a 10 ton bridge crane.

The Service Department is responsible for all engineering, construction, inspection, maintenance, repairs, bids and cleaning of all public improvements and properties including all buildings, parks, recreation, landscaping, lawn maintenance, city vehicles and equipment. The Service Department issues permits and collects fees and/or deposits and is responsible for the inspection of:

- Cuts into pavements and curbs.
- The use of fire hydrants.
- Any other work done from issuing permits.

By far, maintenance and repair of city streets is the largest single responsibility of the Service Department. The 40 full-time employees of the service department perform much of the street maintenance work. Street sealing and crack and pot-hole patching are done "in-house", as well as many other street maintenance functions, while street sweeping and striping and maintenance of traffic signals and street lighting are contracted. Although these services are contracted they are still the responsibility of the Service Department.

Snow removal on 65 road miles of city streets and driveways of 900 senior citizens is also a responsibility of the Service Department. The department now utilizes computerized salt spreaders to gain the greatest effectiveness with minimal amounts of salt. This has served to save the city money on salt purchases, cause less damage to vehicles, and help protect the environment.

The City has embarked on an ambitious sidewalk maintenance program. Annual inspections by the Service Director and City Engineer determine sidewalks, which are in need of repair or maintenance. Residents are required to either fix the sidewalks themselves, hire a contractor to fix the sidewalks, or allow the city to fix the sections of sidewalks that need repair.

Other major programs which are the responsibility of the Service Department are rubbish pick up, which is performed by an independent contractor, and leaf pick up which is performed by the Service Department staff.

## FINANCIAL INFORMATION

Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

***The Accounting System:*** The City's accounting system is organized and operated on a fund basis. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. The types of funds to be used are determined by generally accepted accounting principles ("GAAP") and the number of individual funds established is determined by sound financial administration.

In the preparation of its annual report, the City uses the modified accrual basis of accounting for governmental and agency funds and the full accrual basis for enterprise and internal service 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.

***Budgetary System:*** The City adopts a permanent operating appropriations budget before January 1 of each year for that fiscal year. The calendar year is used as the City's fiscal year. Department heads submit their annual budget needs to the Mayor and Director of Finance who then submit the appropriation document to Council for review and passage. Capital improvements undergo the same process with Council passing a capital improvement appropriations ordinance by April 1. All disbursements require appropriation authority. The operating appropriations are made by department in two major categories, "Wages and Fringe Benefits" and "Other". The "Other" category includes items such as Travel and Transportation, Contractual Services, Operating Supplies, Debt Service, and Refunds and Reimbursements. The legal level of budgetary control is major category, supported by line item detail. The Director of Finance may, upon request of the department head and approval of the Mayor, transfer appropriations between line items within a department and a major category. No appropriations may be transferred between departments or major categories without approval of Council. Capital items are appropriated by line item and must be approved by Council for any increase or transfer. All purchases require a purchase order.

## General Government

Revenues for all Governmental Fund Type operations, which include the General, Special Revenue, Debt Service and Capital Projects, amounted to \$24,432,155 for 1999.

The amount of revenues on a GAAP basis, including the increases (decreases) over the prior year are shown in the following tabulation:

	1999 Actual	% of Total	1998 Actual	% of Total	Increase (Decrease) Over 1998
<b>REVENUES</b>					
Property taxes	\$ 1,846,314	7.6%	\$ 1,814,822	9.5%	\$ 31,492
Income taxes	12,331,122	50.5%	11,360,703	59.5%	970,419
Other local taxes	679,142	2.8%	847,313	3.4%	31,829
Intergovernmental revenues	6,677,949	27.3%	2,478,101	13.0%	4,199,848
Special assessments	120,116	0.5%	81,013	0.4%	39,103
Charges for services	199,220	0.8%	169,839	0.9%	29,381
Fines, licenses and permits	817,432	3.3%	1,046,276	5.5%	(228,844)
Interest earnings	1,490,742	6.1%	1,034,247	5.4%	456,495
Miscellaneous revenue	270,118	1.1%	460,024	2.4%	(189,906)
<b>TOTAL REVENUES</b>	<b>\$ 24,432,155</b>	<b>100.0%</b>	<b>\$ 19,092,338</b>	<b>100.0%</b>	<b>\$ 5,339,817</b>

Income taxes continue to increase due to a good economy and low unemployment. The increase in intergovernmental revenues is mostly due to money received from the Ohio Department of Transportation (ODOT) for the signalization project. The decrease in fines, licenses and permits is due to a decrease of over \$59,000 in fines received from mayor's court and a decrease of over \$145,000 from building permits. The increase in interest earnings is due to a large increase in cash in the capital project fund. \$29,685,000 of bond proceeds was issued in October 1998.

Expenditures for all Governmental Fund Type operations, which include the General, Special Revenue, Debt Service and Capital Projects amounted to \$37,264,077 for 1999.

The amount of expenditures on a GAAP basis, including the increases (decreases) over the prior year are shown in the following tabulation:

	1999 Actual	% of Total	1998 Actual	% of Total	Increase (Decrease) Over 1998
<b>EXPENDITURES</b>					
Current:					
Public safety	\$ 4,877,775	13.1%	\$ 4,454,615	26.8%	\$ 423,160
Public health and welfare	19,522	0.1%	23,912	0.2%	(4,390)
Culture and recreation	435,125	1.2%	389,703	2.4%	45,422
Community development	389,869	1.0%	365,493	2.2%	24,376
Sanitation	612,496	1.6%	601,783	3.6%	10,713
Streets and highways	914,634	2.5%	754,094	4.5%	160,540
General government	3,857,675	10.3%	3,184,734	19.2%	672,941
Capital outlay	22,946,586	61.6%	6,196,780	37.3%	16,749,806
Debt service:					
Principal retirement	1,435,100	3.9%	295,100	1.8%	1,140,000
Interest and other charges	1,775,295	4.8%	337,521	2.0%	1,437,774
<b>TOTAL EXPENDITURES</b>	<b>\$ 37,264,077</b>	<b>100.0%</b>	<b>\$ 16,603,735</b>	<b>100.0%</b>	<b>\$ 20,660,342</b>

Overall expenditures rose in 1999 as a result of a 4.00% pay increase granted to all policemen and a 3.5% pay increase to all other City employees on January 1, 1999. The increase in streets and highways is mostly due to the increase in expenditures for snow removal. The general government increase was due to the hiring of additional employees in the service department and higher workers' compensation fees. The capital outlay increase was due to construction on the Community Center and the Service Center. The debt service increase was due to this being the first year in which the City had to make debt payments on the bonds issued to construct the Community Center and the Service Center.

### Debt Administration

The principal amounts outstanding at December 31, 1999 are as follows:

	Balance December 31, 1998	Debt Issued	Debt Retired	Balance December 31, 1999
General Obligation Bonds	\$ 29,239,153		\$ (1,380,617)	\$ 27,858,536
Special Assessment Bonds	1,257,247	\$ 216,000	(54,483)	1,418,764
Bond Anticipation Notes Payable	5,500,000	1,600,000	(5,500,000)	1,600,000
<b>Total</b>	<b>\$ 35,996,400</b>	<b>\$ 1,816,000</b>	<b>\$ (6,935,100)</b>	<b>\$ 30,877,300</b>

Effective August 12, 1999, the City issued \$216,000 of manuscript bonds to pay, in anticipation of the collection of special assessments levied, the property owners' portion of the cost of improving Fowles Road and Big Creek Parkway between certain termini by constructing sanitary sewers.

During the year ended December 31, 1999, the City issued bond anticipation notes "BANs" in the aggregate amount of \$1,600,000. The City intends to replace the BANs upon maturity with other BANs that mature more than twelve months after the balance sheet date.

In 1998, the City defeased a general obligation bond issue by placing the proceeds of new bonds in an irrevocable escrow account to provide for all future debt service payments on the old bonds. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the City's General Long-Term Debt Account Group. As of December 31, 1999, the amount of defeased debt outstanding amounted to \$3,165,000.

The City currently has a bond rating of Aa2 from Moody's Investors Service.

#### **Enterprise Funds**

Effective December 30, 1992, the City discontinued operations of its sewage treatment plant by contracting with the Northeast Ohio Regional Sewer District to provide the sewer services. The assets of the sewage treatment plant consist primarily of land and buildings that are to be sold and have been reclassified, at their net realizable value, to net assets held for sale.

#### **Internal Service Funds**

The City maintains a self-insurance fund (internal service) for employee health benefits with excess insurance coverage for claims over a specified amount. This fund accounts for self-insured claims and payment of premiums for the excess liability insurance coverage. Operating revenues of the fund consist of payments from other City funds and are based upon self-insured losses, estimated insurance policy premiums and other operating expenses.

#### **General Fixed Assets**

The general fixed assets of the City include all City-owned land, buildings, furniture and fixtures, and machinery and equipment used in the performance of general governmental functions. Infrastructure such as roads, curbs, and sidewalks are not included in the fixed assets of the General Fixed Assets Account Group. The general fixed assets excludes the fixed assets of the Proprietary Funds. Fixed assets associated with the Proprietary Funds are recorded in the appropriate proprietary fund. As of December 31, 1999, the general fixed assets of the City amounted to \$29,630,318.

#### **Cash Management**

All City cash is pooled for investment purposes in order to generate the highest possible yield. A majority of the City's deposits are collateralized by pooled collateral. By law, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least one hundred ten percent of the public funds on deposit. Trustees, including the Federal Reserve Bank and designated third party trustees of the financial institutions, hold the collateral.

#### **Risk Management**

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

Type of Coverage	Carrier	Coverage
Comprehensive general liability	CNA Insurance	1million per occurrence/ 2 million aggregate
Boiler and machinery coverage	CNA Insurance	20 million
Public officials liability	Hanover Insurance	1 million
Auto liability	CNA Insurance	1 million
Excess umbrella liability	National Union Fire Insurance	10 million
Law enforcement	Hanover Insurance	1 million
Fire professional	CNA Insurance	1million per occurrence/ 2 million aggregate
Blanket building and personal property	CNA Insurance	19,988,451
Inland marine	CNA Insurance	752,233

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

The City provides two different medical plans for full time employees and council members and their families. A traditional plan with a Preferred Provider Organization is self funded and administered by a third party administrator. A Health Maintenance Organization plan is also offered at no cost to the employee. All covered employees also receive prescription benefits, vision and dental plans. Full time employees are covered by a \$20,000 term life insurance policy.

For the traditional plan, the preferred provider prices all claims which are then submitted to the third party administrator. The third party administrator reviews and processes the claims, which the City then pays. The City has purchased stop loss coverage of \$40,000 per individual and \$440,000 aggregate. In 1999 the City funded the self-insurance reserve \$260 per month for single coverage and \$585 per month for family coverage. These rates are paid by the fund from which the employee's compensation is paid.

The claims liability of \$34,696 as estimated by the third party administrator and reported in the internal service fund at December 31, 1999 is based on the requirements of the Governmental Accounting Standards Board Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claim liability amount for the years-ended 1998 and 1999 are as follows:

	Beginning of Year Liability	Current-Year Claims and Changes in Estimates		Claim Payments	Balance at Year End
1998	\$ 55,228	\$ 626,475	\$ (599,102)	\$ 82,601	
1999	82,601	729,841	(777,746)	34,696	

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

## OTHER INFORMATION

**Independent Audit:** In accordance with Ohio law annual independent audits are required to be performed on all financial operations of the City. These audits are conducted by either the Auditor of the State of Ohio or, if the auditor permits, an independent public accounting firm. The City of Middleburg Heights selected Ciuni & Panichi, Inc., to perform these services for 1999. Their report is presented in the financial section of this report.

**GFOA Certificate of Achievement Award:** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Middleburg Heights, Ohio for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

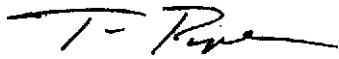
In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of Middleburg Heights has received a Certificate of Achievement for the last 4 consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

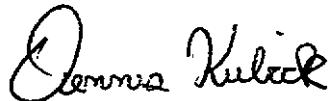
**Acknowledgments:** The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. We would like to express our appreciation to all staff members who have contributed or assisted in its preparation.

In closing, we would like to thank the Mayor and the members of Middleburg Heights City Council, and the citizens of this fine City, for without your continued support, the preparation of this report to help ensure the continued financial integrity of the City, would not have been possible.

Sincerely,



Timothy Pope, CPA  
Director of Finance



Dennis Kubick, CPA  
Assistant Finance Director

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## LISTING OF PRINCIPAL CITY OFFICIALS

AS OF DECEMBER 31, 1999

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### ELECTED OFFICIALS

Mayor .....	Gary W. Starr
Council President .....	Alan C. Budney
Councilman At-Large.....	Michael G. Oros
Councilman At-Large.....	James F. Sheppard
Councilman Ward 1 .....	Tim Ali
Councilman Ward 2 .....	Barbara A. Becker
Councilman Ward 3 .....	Joseph W. Caterini
Councilman Ward 4 .....	Raymond G. Guttmann

### APPOINTED OFFICIALS

Director of Finance .....	Timothy Pope, CPA
Assistant Finance Director .....	Dennis A. Kubick, CPA
Director of Service .....	Frank D. Castelli
Chief Building Official .....	Robert M. Cline
Assistant Director for Building.....	Norman H. Herwerden
Director of Recreation.....	Carl Guarnieri
Director of Law .....	Peter Hull
Director of Public Safety.....	Sandra J. Kerber
Court Administrator .....	Doris E. Linge
Chief of Police.....	John Maddox
Chief of Fire .....	James M. McCarthy
Executive Assistant .....	Jeffrey Minch
Clerk of Council.....	Mary Ann George

## SPECIAL BOARDS AND COMMISSIONS

Planning Commission .....	David Bortolotto
Planning Commission .....	John J. Grech
Planning Commission .....	Carol Herman
Planning Commission .....	John Naletelich
Planning Commission .....	Rebecca Russo
Planning Commission .....	Matthew Selvaggio
Planning Commission .....	Rose Zatezalo
Board of Zoning and Building Appeals (Alternate).....	Matthew Castelli
Board of Zoning and Building Appeals .....	Fred Duprow
Board of Zoning and Building Appeals .....	Beverly Hajek
Board of Zoning and Building Appeals .....	John J. Kolozvary
Board of Zoning and Building Appeals .....	Phil Latsko
Board of Zoning and Building Appeals .....	Donald Reiman
Board of Zoning and Building Appeals .....	Gino Zomparelli
Civil Service.....	Walter Gainer
Civil Service.....	Catherine Oliverio
Civil Service.....	David R. Sliman
Secretary - Civil Service .....	Bernice E. Uveges
Secretary - Boards and Commissions .....	Kimberly Drown

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Middleburg Heights,  
Ohio

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

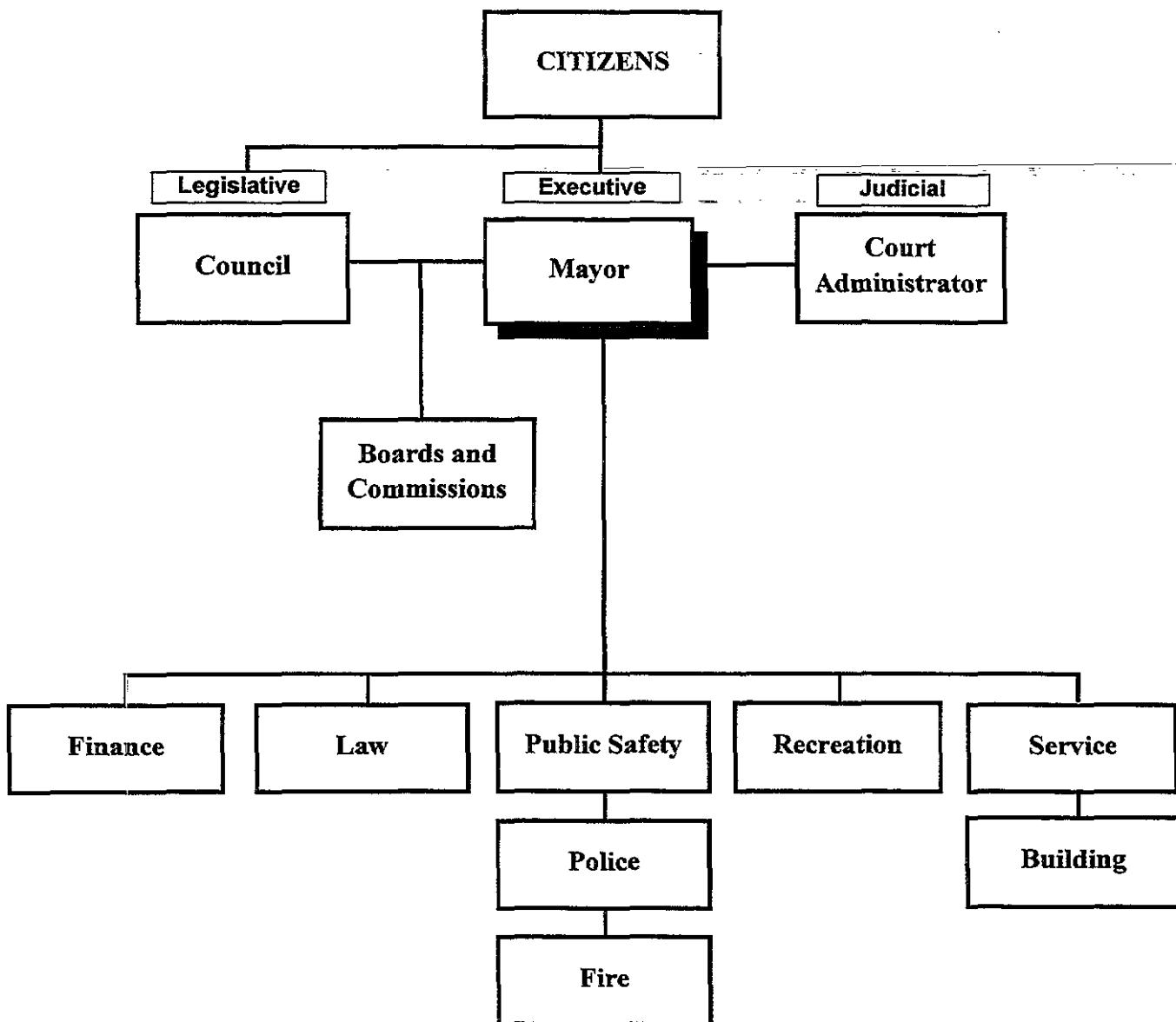
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



*CC* *Brueckner*  
President

*Jeffrey A. Eiser*  
Executive Director

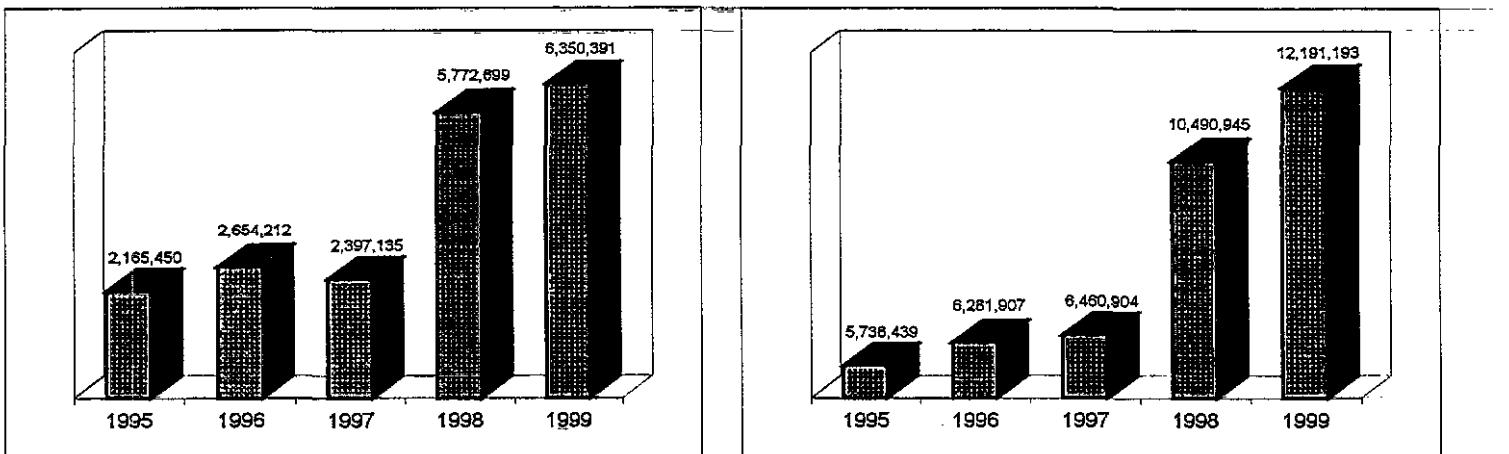
# ORGANIZATION CHART - DECEMBER 1999



## FINANCIAL HIGHLIGHTS

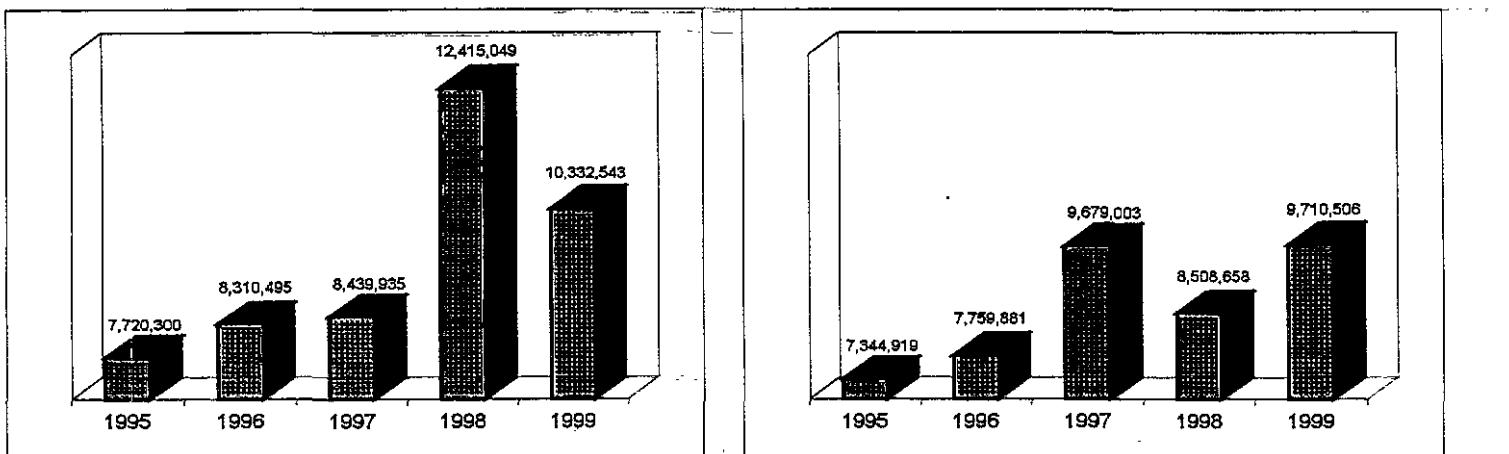
GENERAL FUND - FUND BALANCE \*\*

GENERAL GOVERNMENTAL FUNDS - INCOME TAX \*



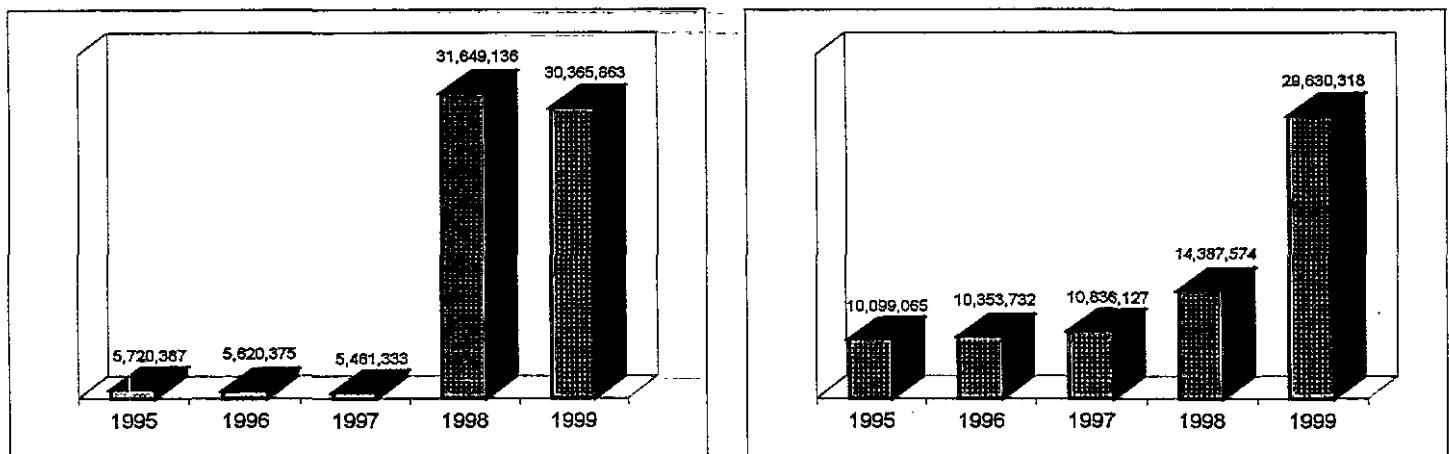
GENERAL FUND - REVENUES \*

GENERAL FUND - EXPENDITURES \*



GENERAL LONG TERM DEBT \*\*

GENERAL FIXED ASSETS \*\*



\* Budget Basis

\*\* GAAP Basis



**INDEPENDENT AUDITORS' REPORT**

Members of the City Council  
Middleburg Heights, Ohio

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2000, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

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

*Ciuni & Panichi, Inc.*

Cleveland, Ohio  
March 16, 2000

**CITY OF MIDDLEBURG HEIGHTS, OHIO**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**December 31, 1999**  
**With Comparative Totals for December 31, 1998**

	<b>Governmental Fund Types</b>			
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 5,536,550	\$ 936,297	\$ 1,862,152	\$ 12,386,232
Cash with fiscal agent			1,922	
Investment in manuscript bond			216,000	
Receivables - net of allowances				
Taxes	2,348,571	477,155	849,394	406,950
Special assessments			2,184,895	
Accounts	19,303	17,915		199,860
Accrued interest	36,271	978	107	36,693
Due from other governments	210,243	46,016		
Due from other funds	37,734	200		
Fixed assets in service:				
Land and improvements				
Buildings and improvements				
Furniture and fixtures				
Machinery and equipment				
Construction in progress				
Assets held for sale				
Amount available in debt service funds				
Amount to be provided for the retirement of general long-term obligations:				
Debt				
Other Obligations				
<b>TOTAL ASSETS</b>	<b>\$ 8,188,672</b>	<b>\$ 1,478,581</b>	<b>\$ 5,114,470</b>	<b>\$ 13,029,735</b>

See notes to financial statements.

**Continued**

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS, Continued**

**December 31, 1999**  
**With Comparative Totals for December 31, 1998**

<b>Governmental Fund Types</b>				
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 96,722	\$ 88,096		\$ 1,524,092
Accrued payroll:				
Wages and benefits	440,680	117,233		
Vacation	23,518	284		
Sick leave	25,931			
Claims payable				
Due to other governments	5,020	1,113		
Due to other funds		13,050		
Matured interest			\$ 1,922	
Deferred revenue	1,246,410	252,072	2,668,034	
Debt:				
Bond anticipation notes payable				1,600,000
General obligation bonds payable				
Special assessment bonds payable				
<b>TOTAL LIABILITIES</b>	<b>1,838,281</b>	<b>471,848</b>	<b>2,669,956</b>	<b>3,124,092</b>
<b>EQUITY AND OTHER CREDITS</b>				
Investment in general fixed assets				
Contributed capital - City, grantors and others (net of accumulated amortization)				
Retained earnings				
Fund balances:				
Reserved for debt service			2,444,514	
Reserved for encumbrances	129,262	34,267		7,594,932
Undesignated	6,221,129	972,446		2,310,711
<b>TOTAL EQUITY AND OTHER CREDITS</b>	<b>6,350,391</b>	<b>1,006,713</b>	<b>2,444,514</b>	<b>9,905,643</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ 8,188,672</b>	<b>\$ 1,478,561</b>	<b>\$ 5,114,470</b>	<b>\$ 13,029,735</b>

See notes to financial statements.

Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Total (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency		General Fixed Assets	General Long-Term Obligations	1999	1998
\$ 920		\$ 237,576				\$ 1,947,406	\$ 789,215
						557,913	454,527
				\$ 491,653		515,455	442,323
				596,910		622,841	593,146
117	\$ 34,696	6,401				34,696	82,601
		24,884				12,651	16,760
						37,934	33,276
						1,922	5,417
						4,166,516	3,835,942
						1,600,000	5,500,000
				27,858,536		27,858,536	29,239,153
						1,418,764	1,418,764
							1,257,247
1,037	34,696	268,861		30,365,863		38,774,634	42,249,607
				\$ 29,630,318		29,630,318	14,387,574
458,000						458,000	458,000
137,163	341,223					478,386	471,867
						2,444,514	2,299,815
		191				7,758,652	6,704,652
		669,504				10,173,790	23,993,620
595,163	341,223	669,695	\$ 29,630,318			50,943,660	48,315,528
\$ 596,200	\$ 375,919	\$ 938,556	\$ 29,630,318	\$ 30,365,863	\$ 89,718,294	\$ 90,565,135	

**CITY OF MIDDLEBURG HEIGHTS, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**  
**AND EXPENDABLE TRUST FUNDS**

**For the Fiscal Year Ended December 31, 1999**  
**With Comparative Totals For the Fiscal Year Ended December 31, 1998**

<b>Governmental Fund Types</b>				
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
<b>REVENUES</b>				
Property taxes	\$ 1,143,911	\$ 240,824	\$ 461,579	
Income taxes	6,224,576	943,397	2,233,039	\$ 2,930,110
Other local taxes	679,142			
Intergovernmental revenues	1,095,839	775,868	51,243	4,754,999
Special assessments			120,116	
Charges for services	56,450	142,770		
Fines, licenses and permits	803,659	13,773		
Interest earnings	292,296	40,753	128,423	1,029,270
Miscellaneous revenue	86,081	1,250	117,711	65,076
<b>TOTAL REVENUES</b>	<b>10,381,954</b>	<b>2,158,635</b>	<b>3,112,111</b>	<b>8,779,455</b>
<b>EXPENDITURES</b>				
Current:				
Public safety	4,522,060	355,715		
Public health and welfare	19,522			
Culture and recreation		435,125		
Community development	389,869			
Sanitation	612,496			
Streets and highways		914,634		
General government	3,491,258	366,417		
Capital outlay				22,946,586
Debt service:				
Principal retirement			1,435,100	
Interest and other charges			1,534,103	241,192
<b>TOTAL EXPENDITURES</b>	<b>9,035,205</b>	<b>2,071,891</b>	<b>2,969,203</b>	<b>23,187,778</b>
Excess (deficiency) of revenues over expenditures	1,346,749	86,744	142,908	(14,408,323)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of bonds-net				216,000
Payments to refund bonds				
Operating transfers - in	1,043		1,791	770,000
Operating transfers - out	(770,100)			(1,791)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(769,057)</b>		<b>1,791</b>	<b>984,209</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	577,692	86,744	144,699	(13,424,114)
Fund balances, beginning of year	5,772,699	919,969	2,299,815	23,329,757
Fund balances, end of year	<b>\$ 6,350,391</b>	<b>\$ 1,006,713</b>	<b>\$ 2,444,514</b>	<b>\$ 9,905,643</b>

See notes to financial statements.

**Fiduciary  
Fund Types**

<b>Total</b>		
<b>Expendable Trust</b>	<b>(Memorandum Only)</b>	
	<b>1999</b>	<b>1998</b>
	\$ 1,846,314	\$ 1,814,822
	12,331,122	11,360,703
	679,142	647,313
	6,677,949	2,478,101
	120,116	81,013
\$ 259,217	458,437	473,004
	817,432	1,046,276
1,574	1,492,316	1,036,460
8,560	278,678	460,396
<b>269,351</b>	<b>24,701,506</b>	<b>19,398,088</b>
	4,877,775	4,454,615
	19,522	23,912
	435,125	389,703
	389,869	365,493
	612,496	601,783
	914,634	754,094
274,560	4,132,235	3,243,847
	22,946,586	6,196,780
	1,435,100	295,100
	1,775,295	337,521
<b>274,560</b>	<b>37,538,637</b>	<b>16,662,848</b>
(5,209)	(12,837,131)	2,735,240
	216,000	29,715,682
		(3,815,682)
27,066	799,900	929,518
(28,009)	(799,900)	(929,518)
(943)	216,000	25,900,000
	(6,152)	(12,621,131)
		28,635,240
675,847	32,998,087	4,362,847
<b>\$ 669,695</b>	<b>\$ 20,376,956</b>	<b>\$ 32,998,087</b>

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

For the Fiscal Year Ended December 31, 1999

	General Fund			Special Revenue Funds			Variance-Favorable (Unfavorable)	
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual		
<b>REVENUES</b>								
Property taxes	\$ 1,218,056	\$ 1,134,056	\$ 1,143,911	\$ 9,855	\$ 238,958	\$ 238,958	\$ 240,822	\$ 1,864
Income taxes	6,043,005	6,043,005	6,163,198	120,193	842,000	863,000	863,000	
Other local taxes	620,000	620,000	695,792	75,792				
Intergovernmental revenues	769,639	769,639	1,084,599	314,960	901,000	914,050	769,069	(144,981)
Special assessments								
Charges for services	33,630	33,630	56,450	22,820	91,500	91,500	144,046	52,546
Fines, licenses and permits	706,500	706,500	810,250	103,750	9,000	9,000	13,803	4,803
Interest earnings	200,000	200,000	291,068	91,068	26,700	26,700	42,790	16,090
Miscellaneous revenue	26,500	26,500	86,232	59,732	2,500	2,500	1,250	(1,250)
<b>TOTAL REVENUES</b>	<b>9,617,330</b>	<b>9,533,330</b>	<b>10,331,500</b>	<b>798,170</b>	<b>2,111,658</b>	<b>2,145,708</b>	<b>2,074,780</b>	<b>(70,928)</b>
<b>EXPENDITURES</b>								
Current:								
Public safety	4,554,212	4,680,059	4,430,329	249,730	251,000	260,000	258,405	1,595
Public health and welfare	27,330	27,984	19,626	8,358				
Culture and recreation					513,043	538,825	428,687	110,138
Community development	436,857	453,193	380,266	72,927				
Sanitation	630,000	630,000	611,639	18,361				
Streets and highways					1,125,200	1,138,250	913,044	225,206
General government	3,457,538	3,895,410	3,485,496	409,914	342,000	363,000	362,041	959
Capital outlay								
Debt service:								
Principal retirement								
Interest and other charges								
<b>TOTAL EXPENDITURES</b>	<b>9,105,937</b>	<b>9,686,646</b>	<b>8,927,356</b>	<b>759,290</b>	<b>2,231,243</b>	<b>2,300,075</b>	<b>1,962,177</b>	<b>337,898</b>
Excess (deficiency) of revenues over expenditures	511,393	(153,316)	1,404,144	1,557,460	(119,585)	(154,367)	112,603	266,970
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds from sale of bonds								
Proceeds from sale of notes								
Operating transfers - in	36,050	36,050	1,043	(35,007)				
Operating transfers - out	(750,100)	(964,300)	(770,100)	194,200				
Advances - in							13,050	13,050
Advances - out		(13,050)	(13,050)					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(714,050)</b>	<b>(941,300)</b>	<b>(782,107)</b>	<b>159,193</b>			<b>13,050</b>	<b>13,050</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(202,657)	(1,094,616)	622,037	1,716,653	(119,585)	(141,317)	125,653	266,970
Fund balances, beginning of year	4,718,323	4,718,323	4,718,323		761,933	761,933	761,933	
Fund balances, end of year	<b>\$ 4,515,666</b>	<b>\$ 3,623,707</b>	<b>\$ 5,340,360</b>	<b>\$ 1,716,653</b>	<b>\$ 642,348</b>	<b>\$ 620,616</b>	<b>\$ 887,586</b>	<b>\$ 266,970</b>

See notes to financial statements.

Debt Service Fund				Capital Projects Funds			
Original Budget	Revised Budget	Actual	Variance-Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance-Favorable (Unfavorable)
\$ 454,005 2,253,645	\$ 454,005 2,253,645	\$ 461,579 2,253,645	\$ 7,574 (11,685)	\$ 2,261,350	\$ 2,578,000	\$ 2,911,350	\$ 333,350
50,000 131,800	50,000 131,800	51,243 120,115	1,243 (12,711)	100,000	3,114,000	4,772,279 65,076	1,658,279 65,076
90,000 105,000	90,000 105,000	139,343 117,711	49,343 59,186	739,250	739,250	1,242,612	503,362
3,084,450	3,084,450	3,143,636		3,100,600	6,431,250	8,991,317	2,560,067
				3,059,155	24,917,448	23,945,486	971,962
1,435,100 1,536,933 2,972,033	1,435,100 1,536,993 2,972,093	1,435,099 1,534,104 2,969,203	1 2,889 2,890	5,500,000 219,950 8,779,105	5,500,000 219,950 30,637,398	5,500,000 219,646 29,665,132	304 972,266
112,417	112,357	174,433	62,076	(5,678,505)	(24,206,148)	(20,673,815)	3,532,333
				311,000 2,750,000 50,000	311,000 2,900,000 944,200 (1,791)	216,000 1,600,000 770,000 (1,791)	(95,000) (1,300,000) (174,200)
		1,791	1,791	3,111,000	4,153,409	2,584,209	(1,569,200)
112,417	112,357	176,224	63,867	(2,567,505)	(20,052,739)	(18,089,606)	1,963,133
1,901,928	1,901,928	1,901,928		21,389,237	21,389,237	21,389,237	
\$ 2,014,345	\$ 2,014,285	\$ 2,078,152	\$ 63,867	\$ 18,821,732	\$ 1,336,498	\$ 3,299,631	\$ 1,963,133

Continued

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS-Continued

For the Fiscal Year Ended December 31, 1999

	Expendable Trust Funds			Totals (Memorandum Only)			Variance-Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual	
<b>REVENUES</b>							
Property taxes				\$ 1,911,019	\$ 1,827,019	\$ 1,846,312	\$ 19,293
Income taxes				11,400,000	11,737,650	12,191,193	453,543
Other local taxes				620,000	620,000	695,792	75,792
Intergovernmental revenues				1,820,639	4,847,689	6,677,190	1,829,501
Special assessments				131,800	131,800	185,191	53,391
Charges for services	\$ 154,500	\$ 154,500	\$ 259,217	\$ 104,717	279,630	279,630	459,713
Fines, licenses and permits					715,500	715,500	824,053
Interest earnings	2,500	2,500	1,516	(984)	1,058,450	1,058,450	1,717,329
Miscellaneous revenue	2,500	2,500	8,960	6,460	136,500	136,500	214,153
<b>TOTAL REVENUES</b>	<b>159,500</b>	<b>159,500</b>	<b>269,693</b>	<b>110,193</b>	<b>18,073,538</b>	<b>21,354,238</b>	<b>24,810,926</b>
<b>EXPENDITURES</b>							
Current:							
Public safety				4,805,212	4,940,059	4,688,734	251,325
Public health and welfare				27,330	27,984	19,626	8,358
Culture and recreation				513,043	538,825	428,687	110,138
Community development				436,857	453,193	380,266	72,927
Sanitation				630,000	630,000	611,639	18,361
Streets and highways				1,125,200	1,138,250	913,044	225,206
General government	180,200	358,800	254,498	104,302	3,979,738	4,617,210	4,102,035
Capital outlay					3,059,155	24,917,448	23,945,486
Debt service:							
Principal retirement				6,935,100	6,935,100	6,935,099	1
Interest and other charges				1,756,883	1,756,943	1,753,750	3,193
<b>TOTAL EXPENDITURES</b>	<b>180,200</b>	<b>358,800</b>	<b>254,498</b>	<b>104,302</b>	<b>23,268,518</b>	<b>45,955,012</b>	<b>43,778,366</b>
Excess (deficiency) of revenues over expenditures	(20,700)	(199,300)	15,195	214,495	(5,194,980)	(24,600,774)	(18,967,440)
<b>OTHER FINANCING SOURCES (USES)</b>							
Proceeds from sale of bonds					311,000	311,000	216,000
Proceeds from sale of notes					2,750,000	2,900,000	1,600,000
Operating transfers - in	31,100	31,100	27,066	(4,034)	117,150	1,011,350	(211,450)
Operating transfers - out	(67,050)	(37,050)	(28,009)	9,041	(817,150)	(1,003,141)	(799,900)
Advances - in						13,050	13,050
Advances - out						(13,050)	(13,050)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(35,950)</b>	<b>(5,950)</b>	<b>(943)</b>	<b>5,007</b>	<b>2,361,000</b>	<b>3,219,209</b>	<b>1,816,000</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(56,650)	(205,250)	14,252	219,502	(2,833,980)	(21,381,565)	(17,151,440)
Fund balances, beginning of year	680,466	680,466	680,466		29,451,887	29,451,887	29,451,887
Fund balances, end of year	<b>\$ 623,816</b>	<b>\$ 475,216</b>	<b>\$ 694,718</b>	<b>\$ 219,502</b>	<b>\$ 26,617,907</b>	<b>\$ 8,070,322</b>	<b>\$ 12,300,447</b>
See notes to financial statements.							

# CITY OF MIDDLEBURG HEIGHTS, OHIO

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

**For the Fiscal Year Ended December 31, 1999**  
**With Comparative Totals For the Fiscal Year Ended December 31, 1998**

	Proprietary Fund Types		Total	
	Enterprise	Internal Service	(Memorandum Only)	
		1999	1998	
<b>OPERATING REVENUES</b>				
Charges for services		\$ 743,610	\$ 743,610	\$ 692,327
Other income		135,680	135,680	32,640
<b>TOTAL OPERATING REVENUES</b>		<b>879,290</b>	<b>879,290</b>	<b>724,967</b>
<b>OPERATING EXPENSES</b>				
Contractual services	\$ 11,441		11,441	9,519
Benefit payments		779,959	779,959	599,102
Insurance premiums and loss provision		103,317	103,317	102,489
<b>TOTAL OPERATING EXPENSES</b>	<b>11,441</b>	<b>883,276</b>	<b>894,717</b>	<b>711,110</b>
<b>OPERATING INCOME (LOSS)</b>		<b>(11,441)</b>	<b>(3,986)</b>	<b>(15,427)</b>
				<b>13,857</b>
<b>NONOPERATING REVENUES</b>				
Interest income	6,825	15,121	21,946	28,145
<b>TOTAL NONOPERATING REVENUES</b>	<b>6,825</b>	<b>15,121</b>	<b>21,946</b>	<b>28,145</b>
<b>NET INCOME (LOSS)</b>		<b>(4,616)</b>	<b>11,135</b>	<b>6,519</b>
				<b>42,002</b>
Retained earnings, beginning of year		141,779	330,088	471,867
Retained earnings, end of year	<b>\$ 137,163</b>	<b>\$ 341,223</b>	<b>\$ 478,386</b>	<b>\$ 471,867</b>

See notes to financial statements.

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES**

**For the Fiscal Year Ended December 31, 1999**  
**With Comparative Totals For the Fiscal Year Ended December 31, 1998**

	<b>Proprietary Fund Types</b>		<b>Totals</b>	
	<b>Enterprise</b>	<b>Internal Service</b>	<b>(Memorandum Only)</b>	
		<b>1999</b>	<b>1998</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers		\$ 833,426	\$ 833,426	\$ 693,358
Cash payments to suppliers for goods or services	\$ (11,297)	(931,181)	(942,478)	(688,486)
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	(11,297)	(97,755)	(109,052)	4,872
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on investments	6,973	15,685	22,658	31,250
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	6,973	15,685	22,658	31,250
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(4,324)	(82,070)	(86,394)	36,122
Cash and cash equivalents, beginning of year	142,485	380,516	523,001	486,879
Cash and cash equivalents, end of year	\$ 138,161	\$ 298,446	\$ 436,607	\$ 523,001
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:</b>				
<b>OPERATING INCOME (LOSS)</b>	\$ (11,441)	\$ (3,986)	\$ (15,427)	\$ 13,857
Adjustments to reconcile net income to net cash provided by (used in) operating activities:				
Change in assets and liabilities:				
Decrease (increase) in accounts receivable		(45,864)	(45,864)	(31,608)
Increase (decrease) in accounts payable	135		135	(4,858)
Increase (decrease) in claims payable		(47,905)	(47,905)	27,373
Increase (decrease) in due to other governments	9		9	108
<b>TOTAL ADJUSTMENTS</b>	144	(93,769)	(93,625)	(8,985)
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	\$ (11,297)	\$ (97,755)	\$ (109,052)	\$ 4,872

See notes to financial statements.

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, *Continued*

December 31, 1999

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Middleburg Heights, Ohio (City) operates under an elected Mayor-Council form of government and provides the following services: public safety (police and fire), highway and streets maintenance, parks and recreation, public improvements, community development (planning and zoning), public health and certain social services, and general administrative services.

*Reporting Entity:* The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the City are not misleading. This definition of reporting entity is found in GASB Statement No. 14, "The Financial Reporting Entity."

The City of Middleburg Heights primary government consists of all funds and departments, which are not legally separate from the City. They include a police force, a fire fighting force, a service department, a building department, a recreation department, and a staff to provide essential support to these service providers.

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; or the City is obligated for the debt of 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 reporting entity of the City does not include any component units.

The Southwest General Health Center is an Ohio nonprofit corporation providing health services to the communities of Berea, Brook Park, Middleburg Heights, Olmsted Falls, Strongsville, and Columbia Township. Each of these governments supports the hospital through property tax levies and has representation on the board of trustees. The Southwest General Hospital Agency Fund accounts for the property tax resources, which are subsequently distributed, to the Health Center. The Southwest General Health Center is a jointly governed organization.

The significant accounting policies followed in the preparation of these financial statements are summarized below.

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, *Continued*

December 31, 1999

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### **A. Fund Accounting**

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

#### **Governmental Fund Types**

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

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

Debt Service Funds - The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Revenues and financing sources are derived primarily from property taxes and special assessments.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or roads (other than those financed by the Proprietary Funds). Revenues and financing sources are derived primarily from the issuance of bonds and a portion of city income taxes.

#### **Proprietary Fund Types**

Enterprise Fund - An Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis should be financed or recovered primarily through user charges. See note 12.

Internal Service Fund - An Internal Service Fund is used to account for the goods or services provided to certain City departments and funds or to other governments on a cost reimbursement basis. The City's Internal Service Fund is the Health Insurance Reserve Fund.

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, *Continued*

December 31, 1999

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### Fiduciary Funds Types

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include Expendable Trust Funds and Agency Funds.

### Account Groups

General Fixed Assets - Fixed assets acquired or constructed for general governmental services, exclusive of fixed assets acquired in the Enterprise Fund, are recorded as expenditures in the fund making the expenditure and capitalized at cost in the General Fixed Assets Account Group.

General Long-Term Obligations - All unmatured long-term indebtedness including special assessment debt for which the government is obligated in some manner is reported in the General Long-Term Debt Account Group. This debt is backed by the full faith and credit of the City.

### **B. Basis of Accounting**

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

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

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

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

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## *NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, Continued*

December 31, 1999

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

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

The City reports deferred revenue on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessment levies not yet payable are recorded as receivables and equally offset by deferred revenue, which is recognized as revenue when the receivable becomes current. Property taxes measurable as of December 31, 1999 and delinquent property taxes, whose availability is indeterminate and which are not intended to finance the current year, have also been recorded as deferred revenue.

### C. Budgeting Process

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

Estimated Resources - The County Budget 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 receipts of each fund. On or about January 1, this certificate is amended to include any unencumbered balances from the preceding year. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from a fund during the ensuing fiscal year will not exceed the amount stated in the Certificate of Estimated Resources. The revised budget then serves as the basis for the annual appropriation measure.

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## *NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, Continued*

December 31, 1999

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Appropriations - Ohio law requires that an annual permanent appropriation ordinance to control cash disbursements be legally enacted no later than April 1 of the fiscal year for which it applies. The City's policy is to pass the permanent operating appropriation ordinance in December of each year effective for the period January 1 to December 31 of the following year and to pass the Capital Improvement budget by April 1. The appropriation ordinance may be amended during the year, as new information becomes available, provided that total appropriations do not exceed estimated resources, as certified. Amendments to the 1999 appropriation ordinance were approved by City Council as provided by the City Charter. Amendments to the 1999-appropriation ordinance by fund type were immaterial in nature. The City maintains budgetary control by not permitting expenditures to exceed appropriations for personnel costs, (including benefits) and other costs within a department of the City without the approval of City Council. Adjustments to the budget can only be made within a department and then within each category by the Director of Finance, upon request of the department head and approval of the Mayor. Further legislation is needed in order to move budget authority from "personnel" to "other" or vice versa, or between departments. Capital items are appropriated by line item and must be approved by Council for any increase or transfer. The City adopts annual appropriation ordinances for each individual fund.

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. Encumbrances are carried forward and are not reappropriated as part of the subsequent year appropriations.

The actual results of operations as compared to the amended appropriations passed by Council are presented in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - All Governmental Fund Types in accordance with the City's budgetary process (budget basis) to provide a meaningful comparison of actual results with the budget for all governmental funds. Several supplemental appropriation measures were legally enacted during 1999.

Additionally, the City's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP basis).

The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash or encumbered (budget) as opposed to when susceptible to accrual (GAAP).
3. Encumbrances are recorded as expenditures (budget) as opposed to reservation of fund balance (GAAP).
4. Proceeds from and principal payments on short-term obligations are reported on the operating statement (budget) rather than on the balance sheet (GAAP).

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## *NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, Continued*

December 31, 1999

A reconciliation of the results of operations for the year on the GAAP basis to the budget basis is as follows:

	Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses				
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Project Fund	Expendable Trust Fund
GAAP basis	\$ 577,692	\$ 86,744	\$ 144,699	\$ (13,424,114)	\$ (6,152)
Increase (decrease):					
Accrued receivables at December 31, 1999, not recognized in the 1999 budget	(2,652,122)	(542,264)	(3,034,396)	(643,503)	(1)
Accrued receivables at December 31, 1998, recognized in the 1999 budget	2,542,165	449,077	2,791,132	855,367	343
Expenditures accrued as liabilities at December 31, 1999, not recognized in the 1999 budget	1,838,281	471,848	2,668,034	3,124,092	25,215
Expenditures accrued as liabilities at December 31, 1998, recognized in the 1999 budget	(1,614,175)	(338,182)	(2,393,245)	(5,919,697)	(5,079)
Net impact of encumbrances on budget basis expenditures	(69,804)	(1,570)		(2,081,751)	(74)
Budget basis	<u>\$ 622,037</u>	<u>\$ 125,653</u>	<u>\$ 176,224</u>	<u>\$ (18,089,606)</u>	<u>\$ 14,252</u>

### **D. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is utilized during the year for budget control purposes. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. The City honors the contracts represented by year-end encumbrances. Unencumbered budgetary appropriations lapse at the end of the fiscal year.

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## *NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, Continued*

December 31, 1999

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### **E. Cash and Cash Equivalents**

Cash received by the City is deposited into several bank accounts. Monies for all funds, including enterprise funds, are maintained in these accounts or temporarily used to purchase short-term investments. Individual fund integrity is maintained through the City's records. During fiscal year 1999, investments consisted primarily of certificates of deposit, U. S. Treasury Notes and time deposits. These investments are reported at fair value, which is based on quoted market prices. Individual investments are specifically identified as to which fund or funds the investment relates, and which funds are to be credited with the related interest earnings. Cash with fiscal agent is cash segregated for payment of mature debt principal and interest.

The City utilizes a financial institution to service bonded debt as principal and interest payments come due. The balances of these accounts are presented on the combined balance sheet under the heading as "Cash with Fiscal Agent" and represent deposits or short-term investments in U. S. Treasury Bills.

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 maturity of three months or less at the time they were purchased by the City are considered to be cash equivalents.

### **F. Fixed Assets**

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

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

Depreciation is not provided in the General Fixed Assets Account Group.

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

• Buildings and improvements	45 years
• Furniture and fixtures	10 years
• Machinery and equipment	5 - 15 years

# **CITY OF MIDDLEBURG HEIGHTS, OHIO**

## ***NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, Continued***

**December 31, 1999**

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### **G. Compensated Absences**

The City reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences".

City employees earn vacation leave at graduated rates based on length of service. The City accrues the vacation leave benefits as earned. At December 31, 1999 all vacation leave, not expected to be paid within 60 days is recorded as a liability in the general long-term debt account group.

City employees earn sick leave, which if not taken accumulates until retirement. Upon retirement, an employee is paid one-third of accumulated sick leave, subject to certain limitations, calculated at current wage rates. The estimated earned benefit to be paid at retirement for the governmental funds has been recorded in the general long-term debt account group representing the City's commitment to fund such costs from future operations.

### **H. Interfund Transactions**

During the course of normal operations, the City has numerous transactions between funds, including transfers of resources to provide services, construct assets and service debt. Such transactions are generally reflected as operating transfers or reimbursements in the accompanying financial statements.

### **I. Accounting and Financial Reporting for Proprietary Funds**

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

### **J. Total Columns In Combined Financial Statements**

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

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## *NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, Continued*

December 31, 1999

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### **NOTE 2 - INVESTMENTS AND DEPOSITS**

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

Deposits: Ohio law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. The City's policy is to place deposits only with major local commercial banks and savings and loans. Any public depository in which the City places deposits must pledge as collateral eligible securities of aggregate market value equal to 110% of the excess of deposits not insured by the Federal Deposit Insurance Corporation.

Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of the state and its municipalities. The collateral is held in the name of the financial institution holding the City's deposit.

At year-end, the total amount of the City's deposits, including certificates of deposit of \$11,000,000, was \$11,554,403 and the bank balance was \$11,777,129. Of the bank balance \$400,000 was covered by federal depository insurance and the remaining \$11,377,129 was covered by collateral held in financial institution collateral pools. During the year, the City's deposits were covered by federal depository insurance or collateral held in financial institution collateral pools.

Investments: The City's investment policies are governed by state statutes and its own investment policy which authorize the City to invest in obligations of the U.S. Treasury, agencies and instrumentalities, bonds and other state obligations and repurchase transactions. Such repurchase transactions are not to exceed a period of thirty days.

The City's investments are detailed below and are categorized to give an indication of the level of risk assumed by the City at year-end. The categorized investments include those, which are classified as cash and cash equivalents in accordance with the provisions of GASB Statement No. 9. Category 1 includes investments that are insured or registered, or for which the securities are held by the City or its agent in the City's name. Category 2 includes investments that are uninsured and unregistered for which the securities are held by the counterparty's trust department or agent in the City's name. Category 3 includes uninsured and unregistered investments for which securities are held by the counterparty or by its trust department or agent but not in the City's name.

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, *Continued*

December 31, 1999

Risk Category			
1	2	3	Fair Value
Repurchase Agreements		\$ 1,160,000	\$ 1,160,000
U.S. Government Bonds		2,857,705	2,857,705
U.S. Agency Obligations		3,996,690	3,996,690
		<u>\$ 8,014,395</u>	<u>\$ 8,014,395</u>
State Treasury Asset			
Reserve of Ohio (STAR Ohio)			2,325,888
Manuscript Bond			216,000
	<b>Total Investments</b>		<b><u>\$ 10,556,283</u></b>

All investments are reported at fair value which equals the carrying amount.

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

During 1998 the City of Middleburg Heights implemented GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investments Pools." The statement established accounting and reporting guidelines for government investments and investment pools.

## NOTE 3 - INCOME TAXES

The City levies an income tax of 1.75% 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 a credit of 100% for all income taxes paid to other municipalities.

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

On August 5, 1997, Middleburg Heights residents approved an increase in the municipal income tax rate from 1% to 1.75% to fund construction and operation of a new community center and a new service center and additional funds to fix and maintain roads and improve city safety forces. After voters approved the tax increase, council increased the income tax credit for residents who work outside Middleburg Heights from 75 percent to 100 percent. The new tax rate was in effect January 1, 1998.

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## *NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, Continued*

December 31, 1999

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### NOTE 4 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility and tangible (used in business) property located in the City. The assessed value upon which the 1999 levy was based was \$454,793,039. Ohio law prohibits taxation of property from all taxing authorities in excess of ten mills of assessed value without a vote of the people. The City's current share of unvoted property tax is 4.45 mills of assessed value. A revaluation of all property is required to be completed no less than every six years, with a statistical update every third year. A revaluation was completed in 1994. The Cuyahoga County (County) Auditor establishes assessed values. The County Treasurer collects property taxes on behalf of all taxing districts in the County including the City.

Real property taxes, excluding public utility property, are assessed at 35% of appraised market value. Pertinent real property tax dates are:

- Collection Date January 20 and June 20 of the current year
- Lien Date January 1 of the year preceding the collection year
- Levy Date October 1 of the year preceding the collection year

Tangible personal property taxes are based on assessed values determined at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of the current calendar year. For the collection year 1998, the percentage used to determine taxable value of personal property and inventory was 25%. Pertinent tangible personal property tax dates are:

- Collection Date April 30 and September 30 of the current year
- Lien Date January 1 of the current year
- Levy Date October 1 of the year preceding the collection year

Public utility tangible personal property currently is assessed at 100% of its true value except for rural electric companies (50%) and railroads (25%). Pertinent public utility tangible personal property tax dates are:

- Collection Date January 20 and June 20 of the current year
- Lien Date December 31 of the second year preceding the collection year
- Levy Date October 1 of the year preceding the collection year

Property taxes measurable as of December 31, 1999 and delinquent property taxes, whose availability is indeterminate and which are not intended to finance the current year, have been recorded as taxes receivable with an offset to deferred revenue.

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, *Continued*

December 31, 1999

### NOTE 5 - INTERFUND RECEIVABLES AND PAYABLES

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

	Interfund Receivables	Interfund Payables
<b>GENERAL FUND</b>	\$ 37,734	
<b>SPECIAL REVENUE FUNDS:</b>		
Law Enforcement and Education	200	
Sign	\$ 13,050	
	<hr/> 200	<hr/> 13,050
<b>AGENCY FUNDS</b>		
Mayor's Court	24,884	
	<hr/> \$ 37,934	<hr/> \$ 37,934

### NOTE 6 - DEFERRED COMPENSATION

During 1998, the City of Middleburg Heights implemented GASB Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans". Statement No. 32 rescinds prior guidance for deferred compensation plans adopted under Internal Revenue Code 457 and establishes new accounting and financial reporting standards for these plans. The Ohio Public Employees Deferred Compensation Plan changed its plan effective September 1, 1998, to comply with the current laws governing deferred compensation plans. Under the new provision, plan assets were placed in a trust and held for the exclusive benefit of the plan participants and their beneficiaries. Plan assets and liabilities of the agency funds have been reduced accordingly.

### NOTE 7 - FIXED ASSETS

A summary of changes in general fixed assets during the year ended December 31, 1999 were as follows:

	Balance			Balance	
	December 31,	1998	Additions	(Disposals)	
Land and improvements	\$ 2,680,181		\$ (216,989)		\$ 2,463,192
Building and improvements	5,752,115	\$ 5,800,122	(277,024)	\$ 570,543	11,845,756
Furniture and fixtures	112,396	26,928	(1,500)		137,824
Machinery and equipment	3,541,610	825,425	(67,967)		4,299,068
Construction in progress	2,301,272	9,153,749		(570,543)	10,884,478
<b>Totals</b>	<b>\$ 14,387,574</b>	<b>\$ 15,806,224</b>	<b>\$ (563,480)</b>	<b>\$ -0-</b>	<b>\$ 29,630,318</b>

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## *NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, Continued*

December 31, 1999

### **NOTE 8 - BONDS, DEBT AND OTHER OBLIGATIONS**

The bonds, debt and other obligations of the City payable as of December 31, 1998 follow:

	Balance December 31, 1998	Additions	(Reductions)	Balance December 31, 1999
<b>General Long Term Obligations:</b>				
General Obligation Bonds:				
3.35% to 6.75% unvoted General Obligation Bonds due through 2018	\$ 29,239,153		\$ (1,380,617)	\$ 27,858,536
Special Assessment Bonds:				
3.35% to 6.75% Special Assessment Obligation Bonds due through 2018	1,257,247	\$ 216,000	(54,483)	1,418,764
Accrued payroll-wages and benefits-				
Police and firemen's disability and pension	166,609		(166,609)	
Accrued payroll-vacation	426,272	65,381		491,653
Accrued payroll-sick leave	559,855	37,055		596,910
<b>TOTAL</b>	<b>\$ 31,649,136</b>	<b>\$ 318,436</b>	<b>\$ (1,601,709)</b>	<b>\$ 30,365,863</b>
<b>Short Term Obligations:</b>				
Bond Anticipation Notes Payable:				
3.95% to 4.04% General Obligation due in 1999	\$ 5,500,000		\$ (5,500,000)	
3.85% to 4.20% General Obligation due in 2000		\$ 1,600,000		\$ 1,600,000
<b>TOTAL</b>	<b>\$ 5,500,000</b>	<b>\$ 1,600,000</b>	<b>\$ (5,500,000)</b>	<b>\$ 1,600,000</b>

Effective August 12, 1999, the City issued \$216,000 of manuscript bonds to pay, in anticipation of the collection of special assessments levied, the property owners' portion of the cost of improving Fowles Road and Big Creek Parkway between certain termini by constructing sanitary sewers.

During the year ended December 31, 1999, the City issued bond anticipation notes "BANs" in the aggregate amount of \$1,600,000. The City intends to replace the BANs upon maturity with other BANs that mature more than twelve months after the balance sheet date.

In 1998, the City defeased a general obligation bond issue by placing the proceeds of new bonds in an irrevocable escrow account to provide for all future debt service payments on the old bonds. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the City's General Long-Term Debt Account Group. As of December 31, 1999, the amount of defeased debt outstanding amounted to \$3,165,000.

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, *Continued*

December 31, 1999

During 1992, the Special Assessment Bond Fund issued \$102,000 of special assessment bonds ("bonds") to pay for the costs of constructing sanitary sewers. The bonds were purchased by the City's General Obligation Bond Fund and the proceeds were utilized to retire the bond anticipation notes, which were issued in 1991. The bonds bear interest of 6.75% per year with principal of \$5,100 and interest payable on December 1 each year through December 1, 2012. The outstanding principal balance as of December 31, 1999 is \$66,300.

The City's future bonds payable debt service requirement at December 31, 1999 is:

Due In	General Obligation Bonds		Special Assessment Bonds			Total
	Principal	Interest	Principal	Interest		
2000	\$ 1,594,398	\$ 1,202,108	\$ 62,610	\$ 68,989	\$ 2,928,105	
2001	1,642,509	1,143,800	73,932	66,387	2,926,628	
2002	1,621,621	1,082,289	75,201	63,208	2,842,319	
2003	1,560,289	1,020,035	76,936	59,902	2,717,162	
2004	1,604,402	960,739	78,251	56,458	2,699,850	
2005-2018	19,835,317	6,106,519	1,051,834	374,083	27,367,753	
	<u>\$ 27,858,536</u>	<u>\$ 11,515,490</u>	<u>\$ 1,418,764</u>	<u>\$ 689,027</u>	<u>\$ 41,481,817</u>	

Special Assessment Bonds are being retired by assessments against the affected property owners. The City would be obligated to pay the Bonds should the assessments not be collected. Management does not foresee any circumstances that would change the current source of funding for these obligations.

All general obligation bonds and notes outstanding are backed by the full faith and credit of the City.

*Conduit Debt Obligations:* On December 29, 1997 the City issued \$30,000,000 of Variable Rate Demand Hospital Improvement Revenue Bonds, Series 1997 for the purpose of constructing new surgery suites, relocating central supply areas, renovating and relocating pre-operating and post-operating inpatient and outpatient areas, as well as expanding the area housing patient beds, and remodeling and equipping obstetrical and pediatric inpatient areas. The proceeds of the Series 1997 Bonds will also pay costs of implementing Phase 3 of the strategic clinical information systems project, relocating to an off-campus wellness center and expanding outpatient physical and occupational therapy services. The City is not obligated in any way to pay debt charges on these bonds from any of its funds, and therefore, they have been excluded entirely from the City's debt presentation.

On October 1, 1995 the City issued \$41,615,000 of Hospital Improvement Refunding Revenue Bonds, Series 1995 for the purpose of providing funds to pay costs of Hospital Facilities to be used by Southwest General Health Center and to advance refund the Hospital Improvement Revenue Bonds, Series 1991. The City is not obligated in any way to pay debt charges on these bonds from any of its funds, and therefore, they have been excluded entirely from the City's debt presentation.

At December 31, 1999, the aggregate principal amount of conduit debt obligations outstanding is \$66,715,000.

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, *Continued*

December 31, 1999

### NOTE 9 - RISK MANAGEMENT

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

Type of Coverage	Carrier	Coverage
Comprehensive general liability	CNA Insurance	1million per occurrence/ 2 million aggregate
Boiler and machinery coverage	CNA Insurance	20 million
Public officials liability	Hanover Insurance	1 million
Auto liability	CNA Insurance	1 million
Excess umbrella liability	National Union Fire Insurance	10 million
Law enforcement	Hanover Insurance	1 million
Fire professional	CNA Insurance	1million per occurrence/ 2 million aggregate
Blanket building and personal property	CNA Insurance	19,988,451
Inland marine	CNA Insurance	752,233

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

The City provides two different medical plans for full time employees and council members and their families. A traditional plan with a Preferred Provider Organization is self funded and administered by a third party administrator. A Health Maintenance Organization plan is also offered and is fully insured. All covered employees also receive prescription benefits, vision and dental plans. Full time employees are covered by a \$20,000 term life insurance policy.

For the traditional plan, the preferred provider prices all claims which are then submitted to the third party administrator. The third party administrator reviews and processes the claims, which the City then pays. The City has purchased stop loss coverage of \$40,000 per individual and \$440,000 aggregate. In 1999, the City funded the self-insurance reserve \$260 per month for single coverage and \$585 per month for family coverage. These rates are paid by the fund from which the employee's compensation is paid.

The claims liability of \$34,696 as estimated by the third party administrator and reported in the internal service fund at December 31, 1999 is based on the requirements of the Governmental Accounting Standards Board Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claim liability amount for the years ended 1998 and 1999 are as follows:

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, *Continued*

December 31, 1999

		Current-Year			
	Beginning of Year Liability	Claims and Changes in Estimates	Claim Payments	Balance at Year End	
1998	\$ 55,228	\$ 626,475	\$ (599,102)	\$ 82,601	
1999	82,601	729,841	(777,746)	34,696	

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

### NOTE 10 - PENSION AND RETIREMENT PLANS

The City has implemented GASB No. 27 "Accounting for Pensions of State and Local Government Employees," which establishes standards for the measurement, recognition, and display of pension expense and related liabilities, assets and note disclosures in the financial reports of the state and local government employers.

The City contributes to two cost-sharing multiple-employer defined benefit plans: (1) Public Employees Retirement System of Ohio (PERS), and (2) Ohio Police and Fire Pension Fund (OP&F). Both plans provide retirement, disability, health care coverage and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code for PERS and Chapter 742 for OP&F. PERS and OP&F issue stand-alone financial reports. Interested parties may obtain a copy from PERS by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085. Interested parties may obtain a copy from OP&F by making a written request to 140 East Town Street, Columbus, Ohio 43215-5164 or by calling (614) 228-2975.

The funding policy for the above plans is as follows:

*Public Employees Retirement System of Ohio:* The Ohio Revised Code provides statutory authority for employee and employer contributions. During 1999, PERS employees contributed 8.5% of their salary to the plan and the City contributed 13.55% of covered payrolls to the plan, of which 4.2% was applied towards the health care program for retirants. The City's contributions to PERS for the years ending December 31, 1999, 1998, and 1997 were \$422,261, \$376,956 and \$359,030, respectively, equal to the required contributions for each year.

*Ohio Police and Fire Pension Fund:* The Ohio Revised Code provides statutory authority for employee and employer contributions. During 1999, plan members contributed 10% of their salary to the plan and the City contributed 19.5% of gross salary for police officers and 24.0% for firefighters, of which 7.0% was applied towards the health care program for retirants. The City's contributions to OP&F for the years ending December 31, 1999, 1998, and 1997 were \$568,709, \$564,389 and \$524,127 respectively, equal to the required contributions for each year.

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, *Continued*

December 31, 1999

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### NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS

The City provides only health care benefits as a post-employment benefit defined by GASB Statement No. 12, through contributions to PERS and the OP&F.

*Public Employees Retirement System of Ohio:* PERS provides post-retirement health care coverage to age and service retirants with 10 years or more of qualifying service credit. The post-retirement health care benefits cover disability recipients and primary survivor recipients. The health care coverage provided by the retirement system is considered an Other Post-employment Benefits (OPEB) as described in GASB Statement No. 12. A portion of the City's contribution funds post-retirement health care coverage. During 1999, the City's portion that was used to fund health care was \$131,076 representing 4.2% of covered payroll. Post-retirement health care benefits are established by state statute.

For 1999, benefits are funded on a pay-as-you-go basis. Prior to 1997, benefits were advance funded using the entry age normal costing method. OPEB is financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. Expenditures for OPEB during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1998 was 118,062.

*Ohio Police and Fire Pension Fund:* OP&F provides post-retirement health care coverage to any police officer or firefighter 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 two-thirds basis. Post-retirement health care coverage is funded by a portion of the City's contribution and is determined on a pay-as-you-go basis. A percentage of covered payroll, as defined by the Board, is used to pay retiree health care expenses. The Board defined allocation was 6.5% and 7.0% of covered payroll in 1998 and 1999, respectively. The allocation is 7.25% in 2000. 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. During 1999, the City's portion that was used to fund health care was \$131,076 for police and \$83,665 for firefighters. The number of participants eligible to receive health care benefits as of December 31, 1998, the date of the last actuarial valuation available, was 11,424 and 9,186 for police and firefighters, respectively. Post-retirement health care benefits are established by state statute. OP&F's total health care expense for the year ending December 31, 1998, the date of the last actuarial available, was \$78,596,790, which was net of member contributions of \$5,331,515.

### NOTE 12 - ENTERPRISE FUND

Effective December 30, 1992, the City discontinued operations of its sewage treatment plant by contracting with the Northeast Ohio Regional Sewer District to provide the sewer services. The assets of the sewage treatment plant consist primarily of land and buildings that are to be sold and have been reclassified, at their net realizable value, to net assets held for sale.

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS; *Continued*

December 31, 1999

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### NOTE 13 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The key financial information for the year ended December 31, 1999, for the enterprise fund activities is as follows:

	<b>Sewer District</b>
Operating income (loss)	\$ (11,441)
Net income (loss)	(4,616)
Net working capital	137,163
Total assets	596,200
Total fund equity	595,163

### NOTE 14 - DEFICIT FUND BALANCES

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

	<b>Deficit Fund Balance</b>
<b>Special Revenue:</b>	
Police pension	\$ 4,577
Fire pension	4,577
<b>Capital Projects:</b>	
Signalization	60,881

The Police and Fire Pension deficits are caused by the application of generally accepted principles to these funds. The General Fund is liable for any deficits in these funds and provides operating transfers when cash is required, not when accruals occur.

The Signalization deficit will be eliminated through the issuance of long-term financing in the future.

### NOTE 15 - CONTRIBUTED CAPITAL

During the year, contributed capital changed by the following amounts in the Proprietary Funds:

	<b>Sewer District</b>
Total additions	\$ -0-
Contributed capital January 1	458,000
Contributed capital December 31	<u>\$ 458,000</u>

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS, *Continued*

December 31, 1999

### NOTE 16 - SOUTHWEST GENERAL HEALTH CENTER

The Southwest General Health Center is an Ohio nonprofit corporation providing health services to the communities of Berea, Brook Park, Middleburg Heights, Olmsted Falls, Strongsville, and Columbia Township. Each of these governments supports the hospital through property tax levies. The City of Middleburg Heights contributed \$206,615 of property tax revenues in 1999 to the Health Center. The Southwest General Health Center is a jointly governed organization.

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

### NOTE 17 - COMMITMENTS

At December 31, 1999, uncompleted construction and other significant contracts were as follows:

Description	Remaining Commitment
Solid waste removal	\$ 50,893
Community Center light	35,593
Salt	21,744
CRIS/LEADS/NCIC network connection	24,376
Pick-up truck	21,986
Salt truck	84,511
Street improvements	340,940
Sidewalk improvements	62,525
Phone system	141,687
Signalization	283,865
Engle road widening	534,758
Service Center	731,400
Community Center	6,708,419
Fowles road	22,005
<b>Total</b>	<b>\$ 9,064,702</b>

### NOTE 18 - CONTINGENT LIABILITIES

There are several pending lawsuits in which the City is involved. City officials, after consultation with the City's Law Director, are of the opinion that potential uninsured claims against the City would not materially affect the financial statements.

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# **CITY OF MIDDLEBURG HEIGHTS, OHIO**

## **GENERAL FUND**

### **COMPARATIVE FINANCIAL STATEMENTS**

**THE GENERAL FUND IS ESTABLISHED TO  
ACCOUNT FOR ALL FINANCIAL RESOURCES  
EXCEPT THOSE REQUIRED TO BE ACCOUNTED  
FOR IN ANOTHER FUND.**

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## COMPARATIVE BALANCE SHEET - GENERAL FUND

December 31, 1999 and 1998

	Totals	
	1999	1998
<b>ASSETS</b>		
Equity in pooled cash and cash equivalents	\$ 5,536,550	\$ 4,862,157
Receivables - net of allowances		
Taxes	2,348,571	2,259,523
Accounts	19,303	17,202
Accrued interest	36,271	17,595
Due from other governments	210,243	197,396
Due from other funds	37,734	33,001
<b>TOTAL ASSETS</b>	<b>\$ 8,188,672</b>	<b>\$ 7,386,874</b>
<b>LIABILITIES</b>		
Accounts payable	\$ 96,722	\$ 84,280
Accrued payroll:		
Wages and benefits	440,680	276,801
Vacation	23,518	15,945
Sick leave	25,931	33,136
Due to other governments	5,020	4,056
Deferred revenue	1,246,410	1,199,957
<b>TOTAL LIABILITIES</b>	<b>1,838,281</b>	<b>1,614,175</b>
<b>FUND BALANCE</b>		
Reserved for encumbrances	129,262	54,654
Undesignated	6,221,129	5,718,045
<b>TOTAL FUND BALANCE</b>	<b>6,350,391</b>	<b>5,772,699</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 8,188,672</b>	<b>\$ 7,386,874</b>

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**'COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - GENERAL FUND**

**For the Fiscal Years Ended December 31, 1999 and 1998**

	<b>Totals</b>	
	<b>1999</b>	<b>1998</b>
<b>REVENUES</b>		
Property taxes	\$ 1,143,911	\$ 1,124,401
Income taxes	6,224,576	7,303,516
Other local taxes	679,142	647,313
Intergovernmental revenues	1,095,839	1,001,968
Charges for services	56,450	34,045
Fines, licenses and permits	803,659	1,043,027
Interest earnings	292,296	227,455
Miscellaneous revenue	86,081	315,737
<b>TOTAL REVENUES</b>	<b>10,381,954</b>	<b>11,697,462</b>
<b>EXPENDITURES</b>		
Current:		
Public safety	4,522,060	4,182,444
Public health and welfare	19,522	23,912
Community development	389,869	365,493
Sanitation	612,496	601,783
General government	3,491,258	2,844,277
<b>TOTAL EXPENDITURES</b>	<b>9,035,205</b>	<b>8,017,909</b>
Excess (deficiency) of revenues over expenditures	1,346,749	3,679,553
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating transfers - in	1,043	271,171
Operating transfers - out	(770,100)	(575,160)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(769,057)</b>	<b>(303,989)</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	577,692	3,375,564
Fund balances, beginning of year	5,772,699	2,397,135
Fund balances, end of year	<b>\$ 6,350,391</b>	<b>\$ 5,772,699</b>

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## *SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)- GENERAL FUND-LEGAL APPROPRIATION LEVEL*

**For the Fiscal Year Ended December 31, 1999**

	General Fund			Variance- Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>REVENUES</b>				
Property taxes	\$ 1,218,056	\$ 1,134,056	\$ 1,143,911	\$ 9,855
Income taxes	6,043,005	6,043,005	6,163,198	120,193
Other local taxes	620,000	620,000	695,792	75,792
Intergovernmental revenues	769,639	769,639	1,084,599	314,960
Charges for services	33,630	33,630	56,450	22,820
Fines, licenses and permits	706,500	706,500	810,250	103,750
Interest earnings	200,000	200,000	291,068	91,068
Miscellaneous revenue	26,500	26,500	86,232	59,732
<b>TOTAL REVENUES</b>	<b>9,617,330</b>	<b>9,533,330</b>	<b>10,331,500</b>	<b>798,170</b>
<b>EXPENDITURES</b>				
<b>PUBLIC SAFETY</b>				
Police				
Personnel	2,430,519	2,503,454	2,430,274	73,180
Other	299,200	299,200	260,291	38,909
<b>Total police</b>	<b>2,729,719</b>	<b>2,802,654</b>	<b>2,690,565</b>	<b>112,089</b>
Fire				
Personnel	1,603,924	1,653,146	1,540,432	112,714
Other	200,750	203,750	178,859	24,891
<b>Total fire</b>	<b>1,804,674</b>	<b>1,856,896</b>	<b>1,719,291</b>	<b>137,605</b>
Safety director				
Personnel	19,719	20,409	20,374	35
Other	100	100	99	1
<b>Total safety director</b>	<b>19,819</b>	<b>20,509</b>	<b>20,473</b>	<b>36</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>4,554,212</b>	<b>4,680,059</b>	<b>4,430,329</b>	<b>249,730</b>
<b>PUBLIC HEALTH AND WELFARE</b>				
Senior Bus				
Personnel	19,630	20,284	18,521	1,763
Other	7,700	7,700	1,105	6,595
<b>Total senior bus</b>	<b>27,330</b>	<b>27,984</b>	<b>19,626</b>	<b>8,358</b>
<b>TOTAL PUBLIC HEALTH AND WELFARE</b>	<b>27,330</b>	<b>27,984</b>	<b>19,626</b>	<b>8,358</b>
<b>COMMUNITY DEVELOPMENT</b>				
Planning and zoning				
Personnel	37,361	38,303	37,966	337
Other	2,750	2,750	1,793	957
<b>Total planning and zoning</b>	<b>40,111</b>	<b>41,053</b>	<b>39,759</b>	<b>1,294</b>

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)- GENERAL FUND-LEGAL APPROPRIATION LEVEL, *Continued*

For the Fiscal Year Ended December 31, 1999

General Fund				
	Original Budget	Revised Budget	Actual	Variance- Favorable (Unfavorable)
<b>Building</b>				
Personnel	295,580	303,397	247,018	56,379
Other	29,250	29,250	19,766	9,484
<b>Total building</b>	<b>324,830</b>	<b>332,647</b>	<b>266,784</b>	<b>65,863</b>
<b>Engineer</b>				
Personnel	69,916	72,113	71,996	117
Other	2,000	7,380	1,727	5,653
<b>Total engineer</b>	<b>71,916</b>	<b>79,493</b>	<b>73,723</b>	<b>5,770</b>
<b>COMMUNITY DEVELOPMENT</b>	<b>436,857</b>	<b>453,193</b>	<b>380,266</b>	<b>72,927</b>
<b>SANITATION</b>				
Refuse removal				
Other	630,000	630,000	611,639	18,361
<b>Total refuse removal</b>	<b>630,000</b>	<b>630,000</b>	<b>611,639</b>	<b>18,361</b>
<b>TOTAL SANITATION</b>	<b>630,000</b>	<b>630,000</b>	<b>611,639</b>	<b>18,361</b>
<b>GENERAL GOVERNMENT</b>				
Mayor's court				
Personnel	108,921	112,651	106,395	6,256
Other	31,350	31,350	25,027	6,323
<b>Total mayor's court</b>	<b>140,271</b>	<b>144,001</b>	<b>131,422</b>	<b>12,579</b>
Mayor				
Personnel	252,500	271,241	263,984	7,257
Other	20,100	20,100	15,022	5,078
<b>Total mayor</b>	<b>272,600</b>	<b>291,341</b>	<b>279,006</b>	<b>12,335</b>
Finance				
Personnel	302,792	312,509	296,218	16,291
Other	40,400	41,450	39,543	1,907
<b>Total finance</b>	<b>343,192</b>	<b>353,959</b>	<b>335,761</b>	<b>18,198</b>
Law				
Personnel	153,492	158,328	151,874	6,454
Other	70,050	138,050	67,811	70,239
<b>Total law</b>	<b>223,542</b>	<b>296,378</b>	<b>219,685</b>	<b>76,693</b>
Service				
Personnel	1,362,635	1,474,882	1,439,627	35,255
Other	122,700	137,700	110,795	26,905
<b>Total service</b>	<b>1,485,335</b>	<b>1,612,582</b>	<b>1,550,422</b>	<b>62,160</b>

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
GENERAL FUND-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

	<b>General Fund</b>			Variance- Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
Council				
Personnel	207,494	210,735	208,233	2,502
Other	21,930	21,930	14,759	7,171
Total council	<u>229,424</u>	<u>232,665</u>	<u>222,992</u>	<u>9,673</u>
Board and commissions				
Personnel	7,703	7,851	3,869	3,982
Other	1,840	4,530	4,079	451
Total board and commissions	<u>9,543</u>	<u>12,381</u>	<u>7,948</u>	<u>4,433</u>
City hall-general government				
Personnel	10,000	10,000	10,000	10,000
Other	425,200	623,672	456,386	167,286
Total city hall-general government	<u>435,200</u>	<u>633,672</u>	<u>456,386</u>	<u>177,286</u>
Statutory accounts				
Other	318,431	318,431	281,874	36,557
Total statutory accounts	<u>318,431</u>	<u>318,431</u>	<u>281,874</u>	<u>36,557</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,457,538</b>	<b>3,895,410</b>	<b>3,485,496</b>	<b>409,914</b>
<b>TOTAL EXPENDITURES</b>	<b>9,105,937</b>	<b>9,686,646</b>	<b>8,927,356</b>	<b>759,290</b>
Excess (deficiency) of revenues over expenditures	511,393	(153,316)	1,404,144	1,557,460
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers - in	36,050	36,050	1,043	(35,007)
Operating transfers - out	(750,100)	(964,300)	(770,100)	194,200
Advances - in				
Advances - out		(13,050)	(13,050)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(714,050)</b>	<b>(941,300)</b>	<b>(782,107)</b>	<b>159,193</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(202,657)	(1,094,616)	622,037	1,716,653
Fund balances, beginning of year	4,718,323	4,718,323	4,718,323	
Fund balances, end of year	<u>\$ 4,515,666</u>	<u>\$ 3,623,707</u>	<u>\$ 5,340,360</u>	<u>\$ 1,716,653</u>

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# **CITY OF MIDDLEBURG HEIGHTS, OHIO**

## **SPECIAL REVENUE FUNDS**

### **COMBINING FINANCIAL STATEMENTS**

**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**

#### **Street Construction, Maintenance and Repair**

Required by State law to account for the portion of gasoline taxes and motor vehicle license fees that is designated for maintenance of streets within the City.

#### **State Highway**

Required by State law to account for the portion of gasoline taxes and motor vehicle license fees that is designated for maintenance of State highways within the City.

#### **Sign**

To account for revenue earmarked for improvements to be made to Signs.

#### **Recreation**

To account for the property tax levy for leisure time activities receipts and expenditures.

#### **Income Tax**

To account for 3% RITA fee and 20% of local income tax which is then transferred to the capital improvement fund.

#### **Law Enforcement and Education**

Required by State law to account for the proceeds of the City's portion of fines collected on all DUI related offense convictions and related disbursements.

#### **Law Enforcement Drug Penalty**

Required by State law to account for the collection of fines imposed on certain drug offenses and disbursed to local governmental units.

#### **Law Enforcement Contraband Seizure**

Required by State law to account for the collection of proceeds from the sale of contraband.

**Law Enforcement Drug Fine**

Required by State law to account for the collection of fines imposed on certain drug offenses.

**Medical Transport**

To account for the collection of proceeds from our emergency medical care transport units.

**Police Pension**

To accumulate property taxes levied for the payment of amounts due for police to the state administered disability and pension fund.

**Fire Pension**

To accumulate property taxes levied for the payment of amounts due for fire fighters to the state administered disability and pension fund.

**CITY OF MIDDLEBURG HEIGHTS, OHIO**  
**COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS**  
**December 31, 1999**  
**With Comparative Totals for December 31, 1998**

	Street	Construction	Maintenance	State	Sign	Recreation	Income Tax
			and Repair	Highway			
<b>ASSETS</b>							
Equity in pooled cash and cash equivalents	\$ 268,240	\$ 208,956	\$ 3,456	\$ 215,743			959
Receivables - net of allowances						162,780	62,303
Taxes					11,200		
Accounts						78	
Accrued interest	102	735	1				
Due from other governments	42,565	3,451					
Due from other funds							
<b>TOTAL ASSETS</b>	<b>\$ 310,907</b>	<b>\$ 213,142</b>	<b>\$ 14,657</b>	<b>\$ 378,601</b>			<b>63,262</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 23,245					\$ 1,589	\$ 63,262
Accrued payroll:							
Wages and benefits						17,233	
Vacation						284	
Sick leave							
Due to other governments						1,113	
Due to other funds				\$ 13,050			
Deferred revenue							
<b>TOTAL LIABILITIES</b>	<b>23,245</b>	<b>\$ -0-</b>	<b>13,050</b>		<b>20,219</b>		<b>63,262</b>
<b>FUND BALANCE</b>							
Reserved for encumbrances	29,497	630				1,140	
Undesignated	258,165	212,512	1,607			357,242	
<b>TOTAL FUND BALANCE</b>	<b>287,662</b>	<b>213,142</b>	<b>1,607</b>			<b>358,382</b>	
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 310,907</b>	<b>\$ 213,142</b>	<b>\$ 14,657</b>	<b>\$ 378,601</b>			<b>63,262</b>

Law Enforcement and Education	Law Enforcement	Law Enforcement	Law Enforcement	Medical Transport	Police Pension	Fire Pension	Totals	
	Drug Penalty	Contraband Seizure	Drug Fine				1999	1998
\$ 35,754	\$ 16,657	\$ 21,029	\$ 675	\$ 74,020	\$ 45,404	\$ 45,404	\$ 936,297	\$ 809,844
					126,036	126,036	477,155	387,426
		699		6,016			17,915	7,946
8	3	3		10	19	19	978	2,245
							46,016	50,415
							200	275
<b>200</b>								
<b>\$ 35,962</b>	<b>\$ 16,660</b>	<b>\$ 21,731</b>	<b>\$ 675</b>	<b>\$ 80,046</b>	<b>\$ 171,459</b>	<b>\$ 171,459</b>	<b>\$ 1,478,561</b>	<b>\$ 1,258,151</b>
							\$ 88,096	\$ 84,064
					\$ 50,000	\$ 50,000	117,233	11,117
							284	106
								155
							1,113	
							13,050	
					126,036	126,036	252,072	242,740
<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>176,036</b>	<b>176,036</b>	<b>471,848</b>	<b>338,182</b>
					3,000		34,267	31,723
<b>35,962</b>	<b>16,660</b>	<b>21,731</b>	<b>675</b>	<b>77,046</b>	<b>(4,577)</b>	<b>(4,577)</b>	<b>972,446</b>	<b>888,246</b>
<b>35,962</b>	<b>16,660</b>	<b>21,731</b>	<b>675</b>	<b>80,046</b>	<b>(4,577)</b>	<b>(4,577)</b>	<b>1,006,713</b>	<b>919,869</b>
<b>\$ 35,962</b>	<b>\$ 16,660</b>	<b>\$ 21,731</b>	<b>\$ 675</b>	<b>\$ 80,046</b>	<b>\$ 171,459</b>	<b>\$ 171,459</b>	<b>\$ 1,478,561</b>	<b>\$ 1,258,151</b>

**CITY OF MIDDLEBURG HEIGHTS, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS**  
**For the Fiscal Year Ended December 31, 1999**  
**With Comparative Totals For the Fiscal Year Ended December 31, 1998**

	Street Construction Maintenance and Repair	State Highway	Sign	Recreation	Income Tax
<b>REVENUES</b>					
Property taxes					
Income taxes				\$ 576,980	\$ 366,417
Intergovernmental revenues	\$ 677,833	\$ 55,061	\$ 11,200		
Charges for services					66,503
Fines, licenses and permits					
Interest earnings	13,320	8,582	665	8,726	
Miscellaneous revenue					1,250
<b>TOTAL REVENUES</b>	<b>691,153</b>	<b>63,643</b>	<b>11,865</b>	<b>653,459</b>	<b>366,417</b>
<b>EXPENDITURES</b>					
Current:					
Public safety					
Culture and recreation					435,125
Streets and highways	881,602	22,774	10,258		
General government					366,417
Interest and other charges					
<b>TOTAL EXPENDITURES</b>	<b>881,602</b>	<b>22,774</b>	<b>10,258</b>	<b>435,125</b>	<b>366,417</b>
Excess (deficiency) of revenues over expenditures	(190,449)	40,869	1,607	218,334	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers - in					
Operating transfers - out					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>					
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(190,449)	40,869	1,607	218,334	
Fund balances, beginning of year	478,111	172,273		140,048	
Fund balances, end of year	<b>\$ 287,662</b>	<b>\$ 213,142</b>	<b>\$ 1,607</b>	<b>\$ 358,382</b>	<b>\$ -0-</b>

Law Enforcement and Education	Law Enforcement	Law Enforcement	Law Enforcement	Medical Transport	Police Pension	Fire Pension	Totals	
	Drug Penalty	Contraband Seizure	Drug Fine				1999	1998
\$ 5,040				\$ 120,412	\$ 120,412	\$ 240,824	\$ 236,716	
2,483	\$ 123	\$ 10,513	\$ 654		13,367	775,868	943,397	426,257
1,642	765	771	21	\$ 76,267		142,770	135,794	
						13,773	3,249	
						40,753	42,454	
						1,250	520	
9,165	888	11,284	675	78,332	135,877	135,877	2,158,635	1,742,123
				15,715	170,000	170,000	355,715	272,171
							435,125	389,703
							914,634	754,094
							366,417	340,457
								4,050
				15,715	170,000	170,000	2,071,891	1,760,475
9,165	888	11,284	675	62,617	(34,123)	(34,123)	86,744	(18,352)
							275,000	
							(50)	
								274,950
9,165	888	11,284	675	62,617	(34,123)	(34,123)	86,744	256,598
26,797	15,772	10,447		17,429	29,546	29,546	919,969	663,371
\$ 35,962	\$ 16,660	\$ 21,731	\$ 675	\$ 80,046	\$ (4,577)	\$ (4,577)	\$ 1,006,713	\$ 919,969

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY  
BASIS)-ALL SPECIAL REVENUE FUNDS-LEGAL APPROPRIATION LEVEL**

**For the Fiscal Year Ended December 31, 1999**

	<b>Street Construction Maintenance and Repair</b>			
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Property taxes				
Income taxes				
Intergovernmental revenues	\$ 820,000	\$ 820,000	\$ 681,902	\$ (138,098)
Charges for services				
Fines, licenses and permits				
Interest earnings	15,000	15,000	14,973	(27)
Miscellaneous revenue				
<b>TOTAL REVENUES</b>	<b>835,000</b>	<b>835,000</b>	<b>696,875</b>	<b>(138,125)</b>
<b>EXPENDITURES</b>				
Streets and highways				
Personnel	435,000	435,000	433,617	1,383
Other	580,200	580,200	445,765	134,435
<b>TOTAL STREETS AND HIGHWAYS</b>	<b>1,015,200</b>	<b>1,015,200</b>	<b>879,382</b>	<b>135,818</b>
<b>TOTAL EXPENDITURES</b>	<b>1,015,200</b>	<b>1,015,200</b>	<b>879,382</b>	<b>135,818</b>
Excess (deficiency) of revenues over expenditures	(180,200)	(180,200)	(182,507)	(2,307)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of notes				
Operating transfers - in				
Operating transfers - out				
Advances - in				
Advances - out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>				
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(180,200)	(180,200)	(182,507)	(2,307)
Fund balances, beginning of year	408,025	408,025	408,025	
Fund balances, end of year	<b>\$ 227,825</b>	<b>\$ 227,825</b>	<b>\$ 225,518</b>	<b>\$ (2,307)</b>

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-ALL SPECIAL REVENUE FUNDS-LEGAL APPROPRIATION LEVEL, *Continued*

**For the Fiscal Year Ended December 31, 1999**

		State Highway			Variance- Favorable (Unfavorable)
		Original Budget	Revised Budget	Actual	
<b>REVENUES</b>					
Property taxes					
Income taxes					
Intergovernmental revenues		\$ 57,000	\$ 57,000	\$ 55,391	\$ (1,609)
Charges for services					
Fines, licenses and permits					
Interest earnings		1,200	1,200	8,653	7,453
Miscellaneous revenue					
	<b>TOTAL REVENUES</b>	<b>58,200</b>	<b>58,200</b>	<b>64,044</b>	<b>5,844</b>
<b>EXPENDITURES</b>					
Streets and highways					
Personnel					
Other		110,000	110,000	23,404	86,596
	<b>TOTAL STREETS AND HIGHWAYS</b>	<b>110,000</b>	<b>110,000</b>	<b>23,404</b>	<b>86,596</b>
	<b>TOTAL EXPENDITURES</b>	<b>110,000</b>	<b>110,000</b>	<b>23,404</b>	<b>86,596</b>
Excess (deficiency) of revenues over expenditures		(51,800)	(51,800)	40,640	92,440
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of notes					
Operating transfers - in					
Operating transfers - out					
Advances - in					
Advances - out					
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>				
Excess (deficiency) of revenues and other financing sources over expenditures and other uses		(51,800)	(51,800)	40,640	92,440
Fund balances, beginning of year		167,686	167,686	167,686	
Fund balances, end of year		<b>\$ 115,886</b>	<b>\$ 115,886</b>	<b>\$ 208,326</b>	<b>\$ 92,440</b>

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY  
BASIS)-ALL SPECIAL REVENUE FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

			Sign	
	Original Budget	Revised Budget	Actual	Variance- Favorable (Unfavorable)
<b>REVENUES</b>				
Property taxes				
Income taxes				
Intergovernmental revenues		\$ 13,050		\$ (13,050)
Charges for services				
Fines, licenses and permits				
Interest earnings			\$ 664	664
Miscellaneous revenue				
<b>TOTAL REVENUES</b>		<b>13,050</b>	<b>664</b>	<b>(12,386)</b>
<b>EXPENDITURES</b>				
Streets and highways				
Personnel				
Other		13,050	10,258	2,792
<b>TOTAL STREETS AND HIGHWAYS</b>		<b>13,050</b>	<b>10,258</b>	<b>2,792</b>
<b>TOTAL EXPENDITURES</b>		<b>13,050</b>	<b>10,258</b>	<b>2,792</b>
Excess (deficiency) of revenues over expenditures				(9,594) (9,594)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of notes				
Operating transfers - in				
Operating transfers - out				
Advances - in		13,050	13,050	
Advances - out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>13,050</b>	<b>13,050</b>	
Excess (deficiency) of revenues and other financing sources over expenditures and other uses				13,050 3,456 (9,594)
Fund balances, beginning of year	\$ -0-	\$ 13,050	\$ 3,456	\$ (9,594)
Fund balances, end of year				

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY  
BASIS)-ALL SPECIAL REVENUE FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

	<b>Recreation</b>				Variance-Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual		
<b>REVENUES</b>					
Property taxes	\$ 500,000	\$ 500,000	\$ 500,000		
Income taxes					
Intergovernmental revenues					
Charges for services	51,500	51,500	66,503	\$ 15,003	
Fines, licenses and permits					
Interest earnings	3,500	3,500	8,676	5,176	
Miscellaneous revenue	2,500	2,500	1,250	(1,250)	
<b>TOTAL REVENUES</b>	<b>557,500</b>	<b>557,500</b>	<b>576,429</b>	<b>18,929</b>	
<b>EXPENDITURES</b>					
Culture and recreation					
Personnel	391,158	405,440	334,629	70,811	
Other	121,885	133,385	94,058	39,327	
<b>TOTAL CULTURE AND RECREATION</b>	<b>513,043</b>	<b>538,825</b>	<b>428,687</b>	<b>110,138</b>	
<b>TOTAL EXPENDITURES</b>	<b>513,043</b>	<b>538,825</b>	<b>428,687</b>	<b>110,138</b>	
Excess (deficiency) of revenues over expenditures	44,457	18,675	147,742	129,067	
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of notes					
Operating transfers - in					
Operating transfers - out					
Advances - in					
Advances - out					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>					
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	44,457	18,675	147,742	129,067	
Fund balances, beginning of year	65,642	65,642	65,642		
Fund balances, end of year	<b>\$ 110,099</b>	<b>\$ 84,317</b>	<b>\$ 213,384</b>	<b>\$ 129,067</b>	

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY  
BASIS)-ALL SPECIAL REVENUE FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

	<b>Income Tax</b>				<b>Variance-Favorable (Unfavorable)</b>
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>		
<b>REVENUES</b>					
Property taxes					
Income taxes	\$ 342,000	\$ 363,000	\$ 363,000		
Intergovernmental revenues					
Charges for services					
Fines, licenses and permits					
Interest earnings					
Miscellaneous revenue					
<b>TOTAL REVENUES</b>	<b>342,000</b>	<b>363,000</b>	<b>363,000</b>		
<b>EXPENDITURES</b>					
General government					
Other	342,000	363,000	362,041	\$ 959	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>342,000</b>	<b>363,000</b>	<b>362,041</b>		<b>959</b>
<b>TOTAL EXPENDITURES</b>	<b>342,000</b>	<b>363,000</b>	<b>362,041</b>		<b>959</b>
Excess (deficiency) of revenues over expenditures				959	959
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of notes					
Operating transfers - in					
Operating transfers - out					
Advances - in					
Advances - out					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>					
Excess (deficiency) of revenues and other financing sources over expenditures and other uses				959	959
Fund balances, beginning of year	\$ -0-	\$ -0-	\$ 959		
Fund balances, end of year	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ 959</b>		<b>\$ 959</b>

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-ALL SPECIAL REVENUE FUNDS-LEGAL APPROPRIATION LEVEL, *Continued*

**For the Fiscal Year Ended December 31, 1999**

		<b>Law Enforcement and Education</b>			<b>Variance-Favorable (Unfavorable)</b>
		<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	
<b>REVENUES</b>					
Property taxes					
Income taxes					
Intergovernmental revenues				\$ 5,040	\$ 5,040
Charges for services					
Fines, licenses and permits	\$ 7,000	\$ 7,000		2,558	(4,442)
Interest earnings	1,000	1,000		1,714	714
Miscellaneous revenue					
<b>TOTAL REVENUES</b>	<b>8,000</b>	<b>8,000</b>		<b>9,312</b>	<b>1,312</b>
<b>EXPENDITURES</b>					
Public safety					
Other					
	<b>TOTAL PUBLIC SAFETY</b>				
	<b>TOTAL EXPENDITURES</b>				
Excess (deficiency) of revenues over expenditures	8,000	8,000		9,312	1,312
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of notes					
Operating transfers - in					
Operating transfers - out					
Advances - in					
Advances - out					
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>				
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	8,000	8,000		9,312	1,312
Fund balances, beginning of year	26,442	26,442		26,442	
Fund balances, end of year	<b>\$ 34,442</b>	<b>\$ 34,442</b>		<b>\$ 35,754</b>	<b>\$ 1,312</b>

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY  
BASIS)-ALL SPECIAL REVENUE FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

		<b>Law Enforcement Drug Penalty</b>			
		<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>					
Property taxes					
Income taxes					
Intergovernmental revenues					
Charges for services					
Fines, licenses and permits	\$ 1,000	\$ 1,000	\$ 123	\$ (877)	
Interest earnings	400	400	840	440	
Miscellaneous revenue					
<b>TOTAL REVENUES</b>	<b>1,400</b>	<b>1,400</b>	<b>963</b>	<b>(437)</b>	
<b>EXPENDITURES</b>					
Public safety					
Other					
<b>TOTAL PUBLIC SAFETY</b>					
<b>TOTAL EXPENDITURES</b>					
Excess (deficiency) of revenues over expenditures	1,400	1,400	963	(437)	
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of notes					
Operating transfers - in					
Operating transfers - out					
Advances - in					
Advances - out					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>					
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	1,400	1,400	963	(437)	
Fund balances, beginning of year	15,694	15,694	15,694	15,694	
Fund balances, end of year	<b>\$ 17,094</b>	<b>\$ 17,094</b>	<b>\$ 16,657</b>	<b>\$ (437)</b>	

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-ALL SPECIAL REVENUE FUNDS-LEGAL APPROPRIATION LEVEL, *Continued*

**For the Fiscal Year Ended December 31, 1999**

<b>Law Enforcement Contraband Seizure</b>					
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance- Favorable (Unfavorable)</b>	
<b>REVENUES</b>					
Property taxes					
Income taxes					
Intergovernmental revenues					
Charges for services					
Fines, licenses and permits	\$ 1,000	\$ 1,000	\$ 10,468	\$ 9,468	
Interest earnings	100	100	843	743	
Miscellaneous revenue					
<b>TOTAL REVENUES</b>	<b>1,100</b>	<b>1,100</b>	<b>11,311</b>	<b>10,211</b>	
<b>EXPENDITURES</b>					
Public safety					
Other					
<b>TOTAL PUBLIC SAFETY</b>					
<b>TOTAL EXPENDITURES</b>					
Excess (deficiency) of revenues over expenditures	1,100	1,100	11,311	10,211	
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of notes					
Operating transfers - in					
Operating transfers - out					
Advances - in					
Advances - out					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>					
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	1,100	1,100	11,311	10,211	
Fund balances, beginning of year	9,718	9,718	9,718		
Fund balances, end of year	<b>\$ 10,818</b>	<b>\$ 10,818</b>	<b>\$ 21,029</b>	<b>\$ 10,211</b>	

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY  
BASIS)-ALL SPECIAL REVENUE FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

<b>Law Enforcement Drug Fine Fund</b>			
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Property taxes			
Income taxes			
Intergovernmental revenues			
Charges for services			
Fines, licenses and permits		\$ 654	\$ 654
Interest earnings		21	21
Miscellaneous revenue			
<b>TOTAL REVENUES</b>		<b>675</b>	<b>675</b>
<b>EXPENDITURES</b>			
Public safety			
Other			
<b>TOTAL PUBLIC SAFETY</b>			
<b>TOTAL EXPENDITURES</b>			
Excess (deficiency) of revenues over expenditures		675	675
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of notes			
Operating transfers - in			
Operating transfers - out			
Advances - in			
Advances - out			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
Excess (deficiency) of revenues and other financing sources over expenditures and other uses		675	675
Fund balances, beginning of year	\$ -0-	\$ -0-	\$ -0-
Fund balances, end of year	<b>\$ 675</b>	<b>\$ 675</b>	<b>\$ 675</b>

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY  
BASIS)-ALL SPECIAL REVENUE FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

<b>Medical Transport</b>						
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance- Favorable (Unfavorable)</b>		
<b>REVENUES</b>						
Property taxes						
Income taxes						
Intergovernmental revenues						
Charges for services	\$ 40,000	\$ 40,000	\$ 77,543	\$ 37,543		
Fines, licenses and permits						
Interest earnings	1,500	1,500	2,056	556		
Miscellaneous revenue						
<b>TOTAL REVENUES</b>	<b>41,500</b>	<b>41,500</b>	<b>79,599</b>	<b>38,099</b>		
<b>EXPENDITURES</b>						
Public safety						
Other	11,000	20,000	18,405	1,595		
<b>TOTAL PUBLIC SAFETY</b>	<b>11,000</b>	<b>20,000</b>	<b>18,405</b>	<b>1,595</b>		
<b>TOTAL EXPENDITURES</b>	<b>11,000</b>	<b>20,000</b>	<b>18,405</b>	<b>1,595</b>		
Excess (deficiency) of revenues over expenditures	30,500	21,500	61,194	39,694		
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from sale of notes						
Operating transfers - in						
Operating transfers - out						
Advances - in						
Advances - out						
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>						
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	30,500	21,500	61,194	39,694		
Fund balances, beginning of year	9,826	9,826	9,826	9,826		
Fund balances, end of year	<b>\$ 40,326</b>	<b>\$ 31,326</b>	<b>\$ 71,020</b>	<b>\$ 39,694</b>		

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY  
BASIS)-ALL SPECIAL REVENUE FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

<b>Police Pension</b>					
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance- Favorable (Unfavorable)</b>	
<b>REVENUES</b>					
Property taxes	\$ 119,479	\$ 119,479	\$ 120,411	\$ 932	
Income taxes					
Intergovernmental revenues	12,000	12,000	13,368	1,368	
Charges for services					
Fines, licenses and permits					
Interest earnings	2,000	2,000	2,175	175	
Miscellaneous revenue					
<b>TOTAL REVENUES</b>	<b>133,479</b>	<b>133,479</b>	<b>135,954</b>	<b>2,475</b>	
<b>EXPENDITURES</b>					
Public safety					
Other	120,000	120,000	120,000	0	
<b>TOTAL PUBLIC SAFETY</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>		
<b>TOTAL EXPENDITURES</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>		
Excess (deficiency) of revenues over expenditures	13,479	13,479	15,954	2,475	
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of notes					
Operating transfers - in					
Operating transfers - out					
Advances - in					
Advances - out					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>					
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	13,479	13,479	15,954	2,475	
Fund balances, beginning of year	29,450	29,450	29,450	0	
Fund balances, end of year	<b>\$ 42,929</b>	<b>\$ 42,929</b>	<b>\$ 45,404</b>	<b>\$ 2,475</b>	

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-ALL SPECIAL REVENUE FUNDS-LEGAL APPROPRIATION LEVEL, Continued

For the Fiscal Year Ended December 31, 1999

	Fire Pension			Variance- Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>REVENUES</b>				
Property taxes	\$ 119,479	\$ 119,479	\$ 120,411	\$ 932
Income taxes				
Intergovernmental revenues	12,000	12,000	13,368	1,368
Charges for services				
Fines, licenses and permits				
Interest earnings	2,000	2,000	2,175	175
Miscellaneous revenue				
<b>TOTAL REVENUES</b>	<b>133,479</b>	<b>133,479</b>	<b>135,954</b>	<b>2,475</b>
<b>EXPENDITURES</b>				
Public safety				
Other	120,000	120,000	120,000	
<b>TOTAL PUBLIC SAFETY</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	
Excess (deficiency) of revenues over expenditures	13,479	13,479	15,954	2,475
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of notes				
Operating transfers - in				
Operating transfers - out				
Advances - in				
Advances - out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>13,479</b>	<b>13,479</b>	<b>15,954</b>	<b>2,475</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	13,479	13,479	15,954	2,475
Fund balances, beginning of year	29,450	29,450	29,450	
Fund balances, end of year	<b>\$ 42,929</b>	<b>\$ 42,929</b>	<b>\$ 45,404</b>	<b>\$ 2,475</b>

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY  
BASIS)-ALL SPECIAL REVENUE FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

	<b>Totals</b>			
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Property taxes	\$ 238,958	\$ 238,958	\$ 240,822	\$ 1,864
Income taxes	842,000	863,000	863,000	0
Intergovernmental revenues	901,000	914,050	769,069	(144,981)
Charges for services	91,500	91,500	144,046	52,546
Fines, licenses and permits	9,000	9,000	13,803	4,803
Interest earnings	26,700	26,700	42,790	16,090
Miscellaneous revenue	2,500	2,500	1,250	(1,250)
<b>TOTAL REVENUES</b>	<b>2,111,658</b>	<b>2,145,708</b>	<b>2,074,780</b>	<b>(70,928)</b>
<b>EXPENDITURES</b>				
Public safety				
Other	251,000	260,000	258,405	1,595
	<b>251,000</b>	<b>260,000</b>	<b>258,405</b>	<b>1,595</b>
Culture and recreation				
Personnel	391,158	405,440	334,629	70,811
Other	121,885	133,385	94,058	39,327
	<b>513,043</b>	<b>538,825</b>	<b>428,687</b>	<b>110,138</b>
Streets and highways				
Personnel	435,000	435,000	433,617	1,383
Other	690,200	703,250	479,427	223,823
	<b>1,125,200</b>	<b>1,138,250</b>	<b>913,044</b>	<b>225,206</b>
General government				
Other	342,000	363,000	362,041	959
	<b>342,000</b>	<b>363,000</b>	<b>362,041</b>	<b>959</b>
<b>TOTAL EXPENDITURES</b>	<b>2,231,243</b>	<b>2,300,075</b>	<b>1,962,177</b>	<b>337,898</b>
Excess (deficiency) of revenues over expenditures	(119,585)	(154,367)	112,603	266,970
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of notes				
Operating transfers - in				
Operating transfers - out				
Advances - in		13,050	13,050	
Advances - out				
	<b>13,050</b>	<b>13,050</b>	<b>13,050</b>	<b>13,050</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>13,050</b>	<b>13,050</b>	<b>13,050</b>	<b>13,050</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(119,585)	(141,317)	125,653	266,970
Fund balances, beginning of year	761,933	761,933	761,933	
Fund balances, end of year	<b>\$ 642,348</b>	<b>\$ 620,616</b>	<b>\$ 887,586</b>	<b>\$ 266,970</b>

# **CITY OF MIDDLEBURG HEIGHTS, OHIO**

## **DEBT SERVICE FUNDS**

### **COMBINING FINANCIAL STATEMENTS**

**DEBT SERVICE FUNDS ARE ESTABLISHED TO ACCOUNT FOR  
THE ACCUMULATION OF RESOURCES FOR THE PAYMENT OF  
DEBT REPORTED IN THE GENERAL LONG-TERM OBLIGATION  
ACCOUNT GROUP**

#### **General Obligation Bond Retirement**

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

#### **Special Assessment Bond Retirement**

To account for monies received from the levy of special assessments for the purpose of paying the principal and interest on special assessment bonds.

**CITY OF MIDDLEBURG HEIGHTS, OHIO**  
**COMBINING BALANCE SHEET - ALL DEBT SERVICE FUNDS**  
**December 31, 1999**  
**With Comparative Totals for December 31, 1998**

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Totals	
			1999	1998
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 1,232,866	\$ 629,286	\$ 1,862,152	\$ 1,903,212
Cash with fiscal agent	1,922		1,922	5,417
Investment in manuscript bond		216,000	216,000	
Receivables - net of allowances				
Taxes	849,394		849,394	852,117
Special assessments, deferred		2,184,895	2,184,895	1,927,989
Accrued interest	79	28	107	9,742
<b>TOTAL ASSETS</b>	<b>\$ 2,084,261</b>	<b>\$ 3,030,209</b>	<b>\$ 5,114,470</b>	<b>\$ 4,698,477</b>
<b>LIABILITIES</b>				
Matured interest	\$ 1,922		\$ 1,922	\$ 5,417
Deferred revenue	483,139	\$ 2,184,895	2,668,034	2,393,245
<b>TOTAL LIABILITIES</b>	<b>485,061</b>	<b>2,184,895</b>	<b>2,669,956</b>	<b>2,398,662</b>
<b>FUND BALANCE</b>				
Reserved for debt service	1,599,200	845,314	2,444,514	2,299,815
<b>TOTAL FUND BALANCE</b>	<b>1,599,200</b>	<b>845,314</b>	<b>2,444,514</b>	<b>2,299,815</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,084,261</b>	<b>\$ 3,030,209</b>	<b>\$ 5,114,470</b>	<b>\$ 4,698,477</b>

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

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

**For the Fiscal Year Ended December 31, 1999  
With Comparative Totals For the Fiscal Year Ended December 31, 1998**

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Totals	
			1999	1998
<b>REVENUES</b>				
Property taxes	\$ 461,579		\$ 461,579	\$ 453,705
Income taxes	2,233,039		2,233,039	386,861
Intergovernmental revenues	51,243		51,243	51,196
Special assessments		\$ 120,116	120,116	81,013
Interest earnings	97,682	30,741	128,423	170,886
Miscellaneous revenue	117,711		117,711	113,858
<b>TOTAL REVENUES</b>	<b>2,961,254</b>	<b>150,857</b>	<b>3,112,111</b>	<b>1,257,519</b>
<b>EXPENDITURES</b>				
Debt service:				
Principal retirement	1,380,618	54,482	1,435,100	295,100
Interest and other charges	1,464,067	70,036	1,534,103	226,509
<b>TOTAL EXPENDITURES</b>	<b>2,844,685</b>	<b>124,518</b>	<b>2,969,203</b>	<b>521,609</b>
Excess (deficiency) of revenues over expenditures	116,569	26,339	142,908	735,910
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers - in	1,791		1,791	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,791</b>		<b>1,791</b>	
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	118,360	26,339	144,699	735,910
Fund balances, beginning of year	1,480,840	818,975	2,299,815	1,563,905
<b>Fund balances, end of year</b>	<b>\$ 1,599,200</b>	<b>\$ 845,314</b>	<b>\$ 2,444,514</b>	<b>\$ 2,299,815</b>

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL DEBT SERVICE FUNDS - LEGAL APPROPRIATION LEVEL**

**For the Fiscal Year Ended December 31, 1999**

	General Obligation Bond Retirement				Variance- Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual		
<b>REVENUES</b>					
Property taxes	\$ 454,005	\$ 454,005	\$ 461,579	\$	7,574
Income taxes	2,253,645	2,253,645	2,253,645		
Intergovernmental revenues	50,000	50,000	51,243		1,243
Special assessments					
Interest earnings	50,000	50,000	103,324		53,324
Miscellaneous revenue	105,000	105,000	117,711		12,711
<b>TOTAL REVENUES</b>	<b>2,912,650</b>	<b>2,912,650</b>	<b>2,987,502</b>		<b>74,852</b>
<b>EXPENDITURES</b>					
Principal retirement	1,380,617	1,380,617	1,380,617		
Interest and other charges	1,466,953	1,466,953	1,464,068		2,885
<b>TOTAL EXPENDITURES</b>	<b>2,847,570</b>	<b>2,847,570</b>	<b>2,844,685</b>		<b>2,885</b>
Excess (deficiency) of revenues over expenditures	65,080	65,080	142,817		77,737
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of bonds					
Proceeds from sale of notes					
Operating transfers - in				1,791	1,791
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>				<b>1,791</b>	<b>1,791</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	65,080	65,080	144,608		79,528
Fund balances, beginning of year	1,088,258	1,088,258	1,088,258		
Fund balances, end of year	<b>\$ 1,153,338</b>	<b>\$ 1,153,338</b>	<b>\$ 1,232,866</b>	<b>\$ 79,528</b>	

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)- ALL DEBT SERVICE FUNDS - LEGAL APPROPRIATION LEVEL, *Continued*

**For the Fiscal Year Ended December 31, 1999**

	Special Assessment Bond Retirement			Variance- Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>REVENUES</b>				
Property taxes				
Income taxes				
Intergovernmental revenues				
Special assessments	\$ 131,800	\$ 131,800	\$ 120,115	\$ (11,685)
Interest earnings	40,000	40,000	36,019	(3,981)
Miscellaneous revenue				
<b>TOTAL REVENUES</b>	<b>171,800</b>	<b>171,800</b>	<b>156,134</b>	<b>(15,666)</b>
<b>EXPENDITURES</b>				
Principal retirement	54,483	54,483	54,482	1
Interest and other charges	69,980	70,040	70,036	4
<b>TOTAL EXPENDITURES</b>	<b>124,463</b>	<b>124,523</b>	<b>124,518</b>	<b>5</b>
Excess (deficiency) of revenues over expenditures	47,337	47,277	31,616	(15,661)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of bonds				
Proceeds from sale of notes				
Operating transfers - in				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>				
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	47,337	47,277	31,616	(15,661)
Fund balances, beginning of year	813,670	813,670	813,670	
Fund balances, end of year	<b>\$ 861,007</b>	<b>\$ 860,947</b>	<b>\$ 845,286</b>	<b>\$ (15,661)</b>

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL DEBT SERVICE FUNDS - LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

	<b>Totals</b>			
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Property taxes	\$ 454,005	\$ 454,005	\$ 461,579	\$ 7,574
Income taxes	2,253,645	2,253,645	2,253,645	
Intergovernmental revenues	50,000	50,000	51,243	1,243
Special assessments	131,800	131,800	120,115	(11,685)
Interest earnings	90,000	90,000	139,343	49,343
Miscellaneous revenue	105,000	105,000	117,711	12,711
<b>TOTAL REVENUES</b>	<b>3,084,450</b>	<b>3,084,450</b>	<b>3,143,636</b>	<b>59,186</b>
<b>EXPENDITURES</b>				
Principal retirement	1,435,100	1,435,100	1,435,099	1
Interest and other charges	1,536,933	1,536,993	1,534,104	2,889
<b>TOTAL EXPENDITURES</b>	<b>2,972,033</b>	<b>2,972,093</b>	<b>2,969,203</b>	<b>2,890</b>
Excess (deficiency) of revenues over expenditures	112,417	112,357	174,433	62,076
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of bonds				
Proceeds from sale of notes				
Operating transfers - in			1,791	1,791
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			<b>1,791</b>	<b>1,791</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	112,417	112,357	176,224	63,867
Fund balances, beginning of year	1,901,928	1,901,928	1,901,928	
Fund balances, end of year	<b>\$ 2,014,345</b>	<b>\$ 2,014,285</b>	<b>\$ 2,078,152</b>	<b>\$ 63,867</b>

# **CITY OF MIDDLEBURG HEIGHTS, OHIO**

## **CAPITAL PROJECTS FUNDS**

### **COMBINING FINANCIAL STATEMENTS**

**CAPITAL PROJECTS ARE ESTABLISHED TO ACCOUNT  
FOR FINANCIAL RESOURCES TO BE USED FOR THE  
ACQUISITION OR CONSTRUCTION OF MAJOR CAPITAL FACILITIES**

**Capital Improvement**

To account for the annual purchase of capital equipment and certain capital improvements financed by 20 % of income tax collections.

**Pearl Road Sanitary Sewer**

To account for revenue earmarked for improvements made to sewers on Pearl Road.

**Signalization**

To account for revenue earmarked for improvements to be made to signalization throughout the city.

**Engle Road Widening**

To account for revenue earmarked for improvements to be made to the widening of Engle Road.

**Service Center**

To account for revenue earmarked for construction of the Service Center.

**Community Center**

To account for revenue earmarked for construction of the Community Center.

**Hepburn Road Improvement**

To account for revenue earmarked for improvements to be made to Hepburn Road.

**City Hall/Fire Station Expansion**

To account for revenue earmarked for improvements to City Hall/Fire Station Expansion.

**Eastland Road Improvement**

To account for revenue earmarked for improvements made to Eastland Road.

**Fowles Sanitary Sewer**

To account for revenue earmarked for improvements made to Fowles Sanitary Sewer.

**CITY OF MIDDLEBURG HEIGHTS, OHIO**  
**COMBINING BALANCE SHEET - ALL CAPITAL PROJECTS FUNDS**  
**December 31, 1999**  
**With Comparative Totals for December 31, 1998**

	Capital Improvement	Pearl Road Sanitary Sewer	Signalization	Engle Road Widening	Service Center
<b>ASSETS</b>					
Equity in pooled cash and cash equivalents	\$ 1,299,048		\$ 951,676	\$ 648,790	\$ 916,914
Receivables - net of allowances					
Taxes	406,950				
Accounts			199,860		
Accrued interest	4,303		5,769	11	2,589
<b>TOTAL ASSETS</b>	<b>\$ 1,710,301</b>	<b>\$ -0-</b>	<b>\$ 1,157,305</b>	<b>\$ 648,801</b>	<b>\$ 919,503</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 339,294		\$ 18,186	\$ 3,794	\$ 107,019
Due to other governments					
Bond anticipation notes payable			1,200,000	400,000	
<b>TOTAL LIABILITIES</b>	<b>339,294</b>	<b>\$ -0-</b>	<b>1,218,186</b>	<b>403,794</b>	<b>107,019</b>
<b>FUND BALANCE</b>					
Reserved for encumbrances	459,235		283,865	534,324	632,007
Undesignated	911,772		(344,746)	(289,317)	180,477
<b>TOTAL FUND BALANCE</b>	<b>1,371,007</b>		<b>(60,881)</b>	<b>245,007</b>	<b>812,484</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,710,301</b>	<b>\$ -0-</b>	<b>\$ 1,157,305</b>	<b>\$ 648,801</b>	<b>\$ 919,503</b>

Community Center	Hepburn Road Improvement	City Hall/ Fire Station Expansion	Eastland Road Improvement	Fowles Sanitary Sewer	Totals	
					1999	1998
\$ 8,295,198	\$ 6,784	\$ 3,832	\$ 181,264	\$ 82,726	\$ 12,386,232	\$ 28,450,684
					406,950	388,190
					199,860	217,140
22,567			1,440	14	36,693	193,440
<u>\$ 8,317,765</u>	<u>\$ 6,784</u>	<u>\$ 3,832</u>	<u>\$ 182,704</u>	<u>\$ 82,740</u>	<u>\$ 13,029,735</u>	<u>\$ 29,249,454</u>
\$ 1,033,794				\$ 22,005	\$ 1,524,092	\$ 415,497
					4,200	
					1,600,000	5,500,000
<u>1,033,794</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>22,005</u>	<u>3,124,092</u>	<u>5,919,697</u>
5,685,501				7,594,932	6,618,158	
1,598,470	6,784	3,832	182,704	60,735	2,310,711	16,711,599
7,283,971	6,784	3,832	182,704	60,735	8,905,643	23,329,757
<u>\$ 8,317,765</u>	<u>\$ 6,784</u>	<u>\$ 3,832</u>	<u>\$ 182,704</u>	<u>\$ 82,740</u>	<u>\$ 13,029,735</u>	<u>\$ 29,249,454</u>

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

**For the Fiscal Year Ended December 31, 1999**  
**With Comparative Totals For the Fiscal Year Ended December 31, 1998**

	Capital Improvement	Pearl Road Sanitary Sewer	Signalization	Engle Road Widening	Service Center
<b>REVENUES</b>					
Income taxes	\$ 1,649,549				\$ 15,262
Intergovernmental revenues		\$ 1,737,809	\$ 3,017,190		
Interest earnings	80,577	94,980		32,795	203,387
Miscellaneous revenue					
<b>TOTAL REVENUES</b>	<b>1,730,126</b>		<b>1,832,789</b>	<b>3,049,985</b>	<b>218,649</b>
<b>EXPENDITURES</b>					
Capital outlay	1,794,269		1,840,622	2,888,718	6,493,704
Interest and other charges		116,936		3,360	50,484
<b>TOTAL EXPENDITURES</b>	<b>1,794,269</b>		<b>1,957,558</b>	<b>2,892,078</b>	<b>6,544,188</b>
Excess (deficiency) of revenues over expenditures	(64,143)		(124,769)	157,907	(6,325,539)
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of bonds-net					
Payments to refund bonds					
Operating transfers - in			20,000		224,000
Operating transfers - out		\$ (1,791)			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>(1,791)</b>	<b>20,000</b>		<b>224,000</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(64,143)	(1,791)	(104,769)	157,907	(6,101,539)
Fund balances, beginning of year	1,435,150	1,791	43,888	87,100	6,914,023
Fund balances, end of year	<b>\$ 1,371,007</b>	<b>\$ -0-</b>	<b>\$ (60,881)</b>	<b>\$ 245,007</b>	<b>\$ 812,484</b>

Community Center	Hepburn Road Improvement	City Hall/ Fire Station Expansion	Eastland Road Improvement	Fowles Sanitary Sewer	Totals	
					1999	1998
\$ 1,265,299					\$ 2,930,110	\$ 3,244,069
605,831	\$ 339	\$ 186	\$ 7,770	\$ 3,405	4,754,999	527,804
					1,029,270	593,452
					65,076	29,909
1,871,130	339	186	7,770	68,481	8,779,455	4,395,234
9,883,791		3,698		41,784	22,946,586	6,196,780
58,562				11,850	241,192	106,962
9,942,353		3,698		53,634	23,187,778	6,303,742
(8,071,223)	339	(3,512)	7,770	14,847	(14,408,323)	(1,908,508)
476,000				216,000	216,000	29,715,682
			50,000			(3,815,682)
					770,000	300,000
					(1,791)	(241,730)
476,000			50,000	216,000	984,209	25,958,270
(7,595,223)	339	(3,512)	57,770	230,847	(13,424,114)	24,049,762
14,879,194	6,445	7,344	124,934	(170,112)	23,329,757	(720,005)
\$ 7,283,971	\$ 6,784	\$ 3,832	\$ 182,704	\$ 60,735	\$ 9,905,643	\$ 23,329,757

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL CAPITAL PROJECTS FUNDS-LEGAL APPROPRIATION LEVEL**

**For the Fiscal Year Ended December 31, 1999**

	<b>Capital Improvement</b>			<b>Variance- Favorable (Unfavorable)</b>
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	
<b>REVENUES</b>				
Income taxes	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	
Intergovernmental revenues				
Special assessments				
Interest earnings	50,000	50,000	80,860	\$ 30,860
Miscellaneous revenue				
<b>TOTAL REVENUES</b>	<b>1,550,000</b>	<b>1,550,000</b>	<b>1,580,860</b>	<b>30,860</b>
<b>EXPENDITURES</b>				
Capital outlay	2,059,155	2,526,567	1,920,960	605,607
Debt service:				
Principal retirement				
Interest and other charges				
<b>TOTAL EXPENDITURES</b>	<b>2,059,155</b>	<b>2,526,567</b>	<b>1,920,960</b>	<b>605,607</b>
Excess (deficiency) of revenues over expenditures	(509,155)	(976,567)	(340,100)	636,467
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of bonds				
Proceeds from sale of notes				
Operating transfers - in		194,200		(194,200)
Operating transfers - out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		194,200		(194,200)
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(509,155)	(782,367)	(340,100)	442,267
Fund balances, beginning of year	840,619	840,619	840,619	
Fund balances, end of year	<b>\$ 331,464</b>	<b>\$ 58,252</b>	<b>\$ 500,519</b>	<b>\$ 442,267</b>

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## *COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)- ALL CAPITAL PROJECTS FUNDS-LEGAL APPROPRIATION LEVEL, Continued*

**For the Fiscal Year Ended December 31, 1999**

Pearl Road Sanitary Sewer				
	Original Budget	Revised Budget	Actual	Variance- Favorable (Unfavorable)
<b>REVENUES</b>				
Income taxes				
Intergovernmental revenues				
Special assessments				
Interest earnings				
Miscellaneous revenue				
<b>TOTAL REVENUES</b>				
<b>EXPENDITURES</b>				
Capital outlay				
Debt service:				
Principal retirement				
Interest and other charges				
<b>TOTAL EXPENDITURES</b>				
Excess (deficiency) of revenues over expenditures				
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of bonds				
Proceeds from sale of notes				
Operating transfers - in				
Operating transfers - out	\$	(1,791)	\$	(1,791)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		(1,791)		(1,791)
Excess (deficiency) of revenues and other financing sources over expenditures and other uses		(1,791)		(1,791)
Fund balances, beginning of year	\$	1,791	1,791	1,791
Fund balances, end of year	\$	1,791	\$	-0-
		\$	-0-	\$
				-0-

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL CAPITAL PROJECTS FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

<b>Signalization</b>				<b>Variance</b>
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Income taxes				
Intergovernmental revenues	\$ 100,000	\$ 100,000	\$ 1,755,089	\$ 1,655,089
Special assessments				
Interest earnings	100,000	100,000	93,575	(6,425)
Miscellaneous revenue				
<b>TOTAL REVENUES</b>	<b>200,000</b>	<b>200,000</b>	<b>1,848,664</b>	<b>1,648,664</b>
<b>EXPENDITURES</b>				
Capital outlay		100,800	96,636	4,164
Debt service:				
Principal retirement	2,500,000	2,500,000	2,500,000	
Interest and other charges	98,750	98,750	98,750	
<b>TOTAL EXPENDITURES</b>	<b>2,598,750</b>	<b>2,699,550</b>	<b>2,695,386</b>	<b>4,164</b>
Excess (deficiency) of revenues over expenditures	(2,398,750)	(2,499,550)	(846,722)	1,652,828
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of bonds				
Proceeds from sale of notes	2,500,000	2,500,000	1,200,000	(1,300,000)
Operating transfers - in			20,000	20,000
Operating transfers - out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>1,220,000</b>	<b>(1,280,000)</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	101,250	450	373,278	372,828
Fund balances, beginning of year	294,534	294,534	294,534	
Fund balances, end of year	<b>\$ 395,784</b>	<b>\$ 294,984</b>	<b>\$ 667,812</b>	<b>\$ 372,828</b>

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL CAPITAL PROJECTS FUNDS-LEGAL APPROPRIATION LEVEL, *Continued***

**For the Fiscal Year Ended December 31, 1999**

<b>Engle Road Widening</b>				<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	
Income taxes				
Intergovernmental revenues		\$ 3,014,000	\$ 3,017,190	\$ 3,190
Special assessments				
Interest earnings	\$ 6,000	6,000	33,530	27,530
Miscellaneous revenue				
<b>TOTAL REVENUES</b>	<b>6,000</b>	<b>3,020,000</b>	<b>3,050,720</b>	<b>30,720</b>
 <b>EXPENDITURES</b>				
Capital outlay		3,467,122	3,410,772	56,350
Debt service:				
Principal retirement				
Interest and other charges				
<b>TOTAL EXPENDITURES</b>		<b>3,467,122</b>	<b>3,410,772</b>	<b>56,350</b>
Excess (deficiency) of revenues over expenditures	6,000	(447,122)	(360,052)	87,070
 <b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of bonds				
Proceeds from sale of notes	250,000	400,000	400,000	
Operating transfers - in				
Operating transfers - out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>250,000</b>	<b>400,000</b>	<b>400,000</b>	
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	256,000	(47,122)	39,948	87,070
Fund balances, beginning of year	74,084	74,084	74,084	
Fund balances, end of year	<b>\$ 330,084</b>	<b>\$ 26,962</b>	<b>\$ 114,032</b>	<b>\$ 87,070</b>

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## *COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)- ALL CAPITAL PROJECTS FUNDS-LEGAL APPROPRIATION LEVEL, Continued*

**For the Fiscal Year Ended December 31, 1999**

	Service Center			Variance-Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>REVENUES</b>				
Income taxes	\$ 71,500	\$ 140,000	\$ 50,000	\$ (90,000)
Intergovernmental revenues				
Special assessments				
Interest earnings	196,000	196,000	277,171	81,171
Miscellaneous revenue				
<b>TOTAL REVENUES</b>	<b>267,500</b>	<b>336,000</b>	<b>327,171</b>	<b>(8,829)</b>
<b>EXPENDITURES</b>				
Capital outlay	500,000	4,649,041	4,547,553	101,488
Debt service:				
Principal retirement	1,250,000	1,250,000	1,250,000	0
Interest and other charges	50,625	50,625	50,484	141
<b>TOTAL EXPENDITURES</b>	<b>1,800,625</b>	<b>5,949,666</b>	<b>5,848,037</b>	<b>101,629</b>
Excess (deficiency) of revenues over expenditures	(1,533,125)	(5,613,666)	(5,520,866)	92,800
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of bonds				
Proceeds from sale of notes				
Operating transfers - in		224,000	224,000	
Operating transfers - out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>224,000</b>	<b>224,000</b>	
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(1,533,125)	(5,389,666)	(5,296,866)	92,800
Fund balances, beginning of year	5,474,754	5,474,754	5,474,754	
Fund balances, end of year	<b>\$ 3,941,629</b>	<b>\$ 85,088</b>	<b>\$ 177,888</b>	<b>\$ 92,800</b>

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)- ALL CAPITAL PROJECTS FUNDS-LEGAL APPROPRIATION LEVEL, Continued

**For the Fiscal Year Ended December 31, 1999**

		Community Center			Variance- Favorable (Unfavorable)
		Original Budget	Revised Budget	Actual	
<b>REVENUES</b>					
Income taxes	\$ 689,850	\$ 938,000	\$ 1,361,350	\$ 423,350	
Intergovernmental revenues					
Special assessments					
Interest earnings	386,000	386,000	746,943	360,943	
Miscellaneous revenue					
<b>TOTAL REVENUES</b>	<b>1,075,850</b>	<b>1,324,000</b>	<b>2,108,293</b>	<b>784,293</b>	
<b>EXPENDITURES</b>					
Capital outlay	500,000	14,173,918	13,969,565	204,353	
Debt service:					
Principal retirement	1,450,000	1,450,000	1,450,000		
Interest and other charges	58,725	58,725	58,562	163	
<b>TOTAL EXPENDITURES</b>	<b>2,008,725</b>	<b>15,682,643</b>	<b>15,478,127</b>	<b>204,516</b>	
Excess (deficiency) of revenues over expenditures	(932,875)	(14,358,643)	(13,369,834)	988,809	
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of bonds					
Proceeds from sale of notes					
Operating transfers - in		476,000	476,000		
Operating transfers - out					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>476,000</b>	<b>476,000</b>		
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(932,875)	(13,882,643)	(12,893,834)	988,809	
Fund balances, beginning of year	14,480,613	14,480,613	14,480,613		
Fund balances, end of year	<b>\$ 13,547,738</b>	<b>\$ 597,970</b>	<b>\$ 1,586,779</b>	<b>\$ 988,809</b>	

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL CAPITAL PROJECTS FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

<b>Hepburn Road Improvement</b>			
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Income taxes			
Intergovernmental revenues			
Special assessments			
Interest earnings		\$ 414	\$ 414
Miscellaneous revenue			
<b>TOTAL REVENUES</b>		414	414
<b>EXPENDITURES</b>			
Capital outlay			
Debt service:			
Principal retirement			
Interest and other charges			
<b>TOTAL EXPENDITURES</b>			
Excess (deficiency) of revenues over expenditures		414	414
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds			
Proceeds from sale of notes			
Operating transfers - in			
Operating transfers - out			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
Excess (deficiency) of revenues and other financing sources over expenditures and other uses		414	414
Fund balances, beginning of year	\$ 6,370	\$ 6,370	6,370
Fund balances, end of year	\$ 6,370	\$ 6,370	\$ 6,784
			414

# CITY OF MIDDLEBURG HEIGHTS, OHIO

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL CAPITAL PROJECTS FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

<b>City Hall/Fire Station Expansion</b>					
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance- Favorable (Unfavorable)</b>	
<b>REVENUES</b>					
Income taxes					
Intergovernmental revenues					
Special assessments					
Interest earnings	\$ 250	\$ 250	\$ 261	\$ 11	
Miscellaneous revenue					
<b>TOTAL REVENUES</b>	<b>250</b>	<b>250</b>	<b>261</b>	<b>11</b>	
<b>EXPENDITURES</b>					
Capital outlay					
Debt service:					
Principal retirement					
Interest and other charges					
<b>TOTAL EXPENDITURES</b>					
Excess (deficiency) of revenues over expenditures	250	250	261	11	
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of bonds					
Proceeds from sale of notes					
Operating transfers - in					
Operating transfers - out					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>					
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	250	250	261	11	
Fund balances, beginning of year	3,571	3,571	3,571		
Fund balances, end of year	<b>\$ 3,821</b>	<b>\$ 3,821</b>	<b>\$ 3,832</b>	<b>\$ 11</b>	

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL CAPITAL PROJECTS FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

<b>Eastland Road Improvement</b>				<b>Variance- Favorable (Unfavorable)</b>
<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>		
<b>REVENUES</b>				
Income taxes				
Intergovernmental revenues				
Special assessments				
Interest earnings		\$ 6,388	\$ 6,388	
Miscellaneous revenue				
<b>TOTAL REVENUES</b>		<b>6,388</b>	<b>6,388</b>	
<b>EXPENDITURES</b>				
Capital outlay				
Debt service:				
Principal retirement				
Interest and other charges				
<b>TOTAL EXPENDITURES</b>				
Excess (deficiency) of revenues over expenditures			6,388	6,388
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of bonds				
Proceeds from sale of notes				
Operating transfers - in	\$ 50,000	\$ 50,000	50,000	
Operating transfers - out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	50,000	50,000	56,388	6,388
Fund balances, beginning of year	124,876	124,876	124,876	
Fund balances, end of year	<b>\$ 174,876</b>	<b>\$ 174,876</b>	<b>\$ 181,264</b>	<b>\$ 6,388</b>

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL CAPITAL PROJECTS FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

<b>Fowles Road Sanitary Sewer</b>				
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Income taxes				
Intergovernmental revenues				
Special assessments				
Interest earnings	\$ 1,000	\$ 1,000	\$ 3,470	\$ 65,076 2,470
Miscellaneous revenue				
<b>TOTAL REVENUES</b>	<b>1,000</b>	<b>1,000</b>	<b>68,546</b>	<b>67,546</b>
<b>EXPENDITURES</b>				
Capital outlay				
Debt service:				
Principal retirement	300,000	300,000	300,000	
Interest and other charges	11,850	11,850	11,850	
<b>TOTAL EXPENDITURES</b>	<b>311,850</b>	<b>311,850</b>	<b>311,850</b>	
Excess (deficiency) of revenues over expenditures	(310,850)	(310,850)	(243,304)	67,546
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of bonds	311,000	311,000	216,000	(95,000)
Proceeds from sale of notes				
Operating transfers - in				
Operating transfers - out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>311,000</b>	<b>311,000</b>	<b>216,000</b>	<b>(95,000)</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	150	150	(27,304)	(27,454)
Fund balances, beginning of year	88,025	88,025	88,025	
Fund balances, end of year	<b>\$ 88,175</b>	<b>\$ 88,175</b>	<b>\$ 60,721</b>	<b>\$ (27,454)</b>

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL CAPITAL PROJECTS FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

	<b>Totals</b>			<b>Variance- Favorable (Unfavorable)</b>
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	
<b>REVENUES</b>				
Income taxes	\$ 2,261,350	\$ 2,578,000	\$ 2,911,350	\$ 333,350
Intergovernmental revenues	100,000	3,114,000	4,772,279	1,658,279
Special assessments			65,076	65,076
Interest earnings	739,250	739,250	1,242,612	503,362
Miscellaneous revenue				
<b>TOTAL REVENUES</b>	<b>3,100,600</b>	<b>6,431,250</b>	<b>8,991,317</b>	<b>2,560,067</b>
<b>EXPENDITURES</b>				
Capital outlay	3,059,155	24,917,448	23,945,486	971,962
Debt service:				
Principal retirement	5,500,000	5,500,000	5,500,000	
Interest and other charges	219,950	219,950	219,646	304
<b>TOTAL EXPENDITURES</b>	<b>8,779,105</b>	<b>30,637,398</b>	<b>29,665,132</b>	<b>972,266</b>
Excess (deficiency) of revenues over expenditures	(5,678,505)	(24,206,148)	(20,673,815)	3,532,333
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of bonds	311,000	311,000	216,000	(95,000)
Proceeds from sale of notes	2,750,000	2,900,000	1,600,000	(1,300,000)
Operating transfers - in	50,000	944,200	770,000	(174,200)
Operating transfers - out		(1,791)	(1,791)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>3,111,000</b>	<b>4,153,409</b>	<b>2,584,209</b>	<b>(1,569,200)</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(2,567,505)	(20,052,739)	(18,089,606)	1,963,133
Fund balances, beginning of year	21,389,237	21,389,237	21,389,237	
Fund balances, end of year	<b>\$ 18,821,732</b>	<b>\$ 1,336,498</b>	<b>\$ 3,299,631</b>	<b>\$ 1,963,133</b>

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# **CITY OF MIDDLEBURG HEIGHTS, OHIO**

## **TRUST AND AGENCY FUNDS**

### **COMBINING FINANCIAL STATEMENTS**

**TRUST AND AGENCY FUNDS ARE USED TO ACCOUNT FOR ASSETS HELD BY A GOVERNMENTAL UNIT IN A TRUSTEE CAPACITY AND/OR AS AN AGENT FOR INDIVIDUALS, PRIVATE ORGANIZATIONS, OTHER GOVERNMENTAL UNITS, AND/OR OTHER FUNDS. THESE INCLUDE (A) EXPENDABLE TRUST FUNDS, AND (B) AGENCY FUNDS**

#### **EXPENDABLE TRUSTS**

##### **Architectural Review Trust**

To account for deposits made by contractors and disbursements of the architectural review fees paid to the City Architect.

##### **Builders' Bond Trust**

To account for the deposits made by builders to ensure compliance with building codes and disbursements of the builder's bond trust.

##### **Examination of Plans Trust**

To account for the deposits made by the contractors to pay for plan examination by the City Engineer and disbursements of the examination of plans trust.

##### **Yard Grade Trust**

To account for the deposits placed by residents and builders to ensure proper grading on construction projects and disbursements of the yard grade trust.

##### **Sidewalk Grade Trust**

To account for the proceeds and disbursements of the sidewalk grade trust.

##### **Tree Planting Trust**

To account for the fees charged to developers and builders to plant trees on tree lawns and disbursements of the tree planting trust.

**Miscellaneous Inspection Trust**

To account for the deposits placed by builders for inspection of construction projects and disbursements of the miscellaneous inspection trust.

**Unclaimed Funds Trust**

To account for the monies left unclaimed. These monies are held for five years in the Unclaimed Funds Trust and then deposited to the General Fund per Section 9.39 of the Ohio Revised Code.

**Plaque**

To account for donations to purchase plaques for commission members retiring from city service.

**Veterans Memorial Trust Fund**

To account for donations to build a Veteran's Memorial in the City.

**AGENCY****Board of Building Standard Fee**

To account for state building fees collected from builders and disbursed to the State Board of Building Standards.

**Southwest General Hospital**

To account for funds held for and disbursed to Southwest General Hospital.

**Mayor's Court**

To account for funds received and disbursed by the Mayor's Court pursuant to the laws of the State.

**CITY OF MIDDLEBURG HEIGHTS, OHIO**  
**COMBINING BALANCE SHEET - ALL FIDUCIARY FUNDS**  
**December 31, 1999**  
**With Comparative Totals for December 31, 1998**

		<b>Expendable Trust</b>				
		Architectural Review Trust	Builders' Bond Trust	Examination of Plans Trust	Yard Grade Trust	Sidewalk Grade Trust
<b>ASSETS</b>						
Equity in pooled cash and cash equivalents		\$ 5,896	\$ 301,689	\$ 32,389	\$ 57,115	\$ 4,355
Receivables - net of allowances						
Taxes						
Accrued interest						
<b>TOTAL ASSETS</b>		<b>\$ 5,896</b>	<b>\$ 301,689</b>	<b>\$ 32,389</b>	<b>\$ 57,115</b>	<b>\$ 4,355</b>
<b>LIABILITIES</b>						
Accounts payable		\$ 250	\$ 23,400		\$ 960	
Due to other governments						
Due to other funds						
<b>TOTAL LIABILITIES</b>		<b>250</b>	<b>\$ 23,400</b>	<b>\$ -0-</b>	<b>960</b>	<b>\$ -0-</b>
<b>FUND BALANCE</b>						
Reserved for encumbrances						
Undesignated		5,646	278,289	32,389	56,155	4,355
<b>TOTAL FUND BALANCE</b>		<b>5,646</b>	<b>278,289</b>	<b>32,389</b>	<b>56,155</b>	<b>4,355</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>\$ 5,896</b>	<b>\$ 301,689</b>	<b>\$ 32,389</b>	<b>\$ 57,115</b>	<b>\$ 4,355</b>

**Expendable Trust**

Tree Planting Trust	Miscellaneous Inspection Trust	Unclaimed Funds Trust	Plaque	Veterans Memorial Trust
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\$ 23,388	\$ 15,921	\$ 205,163	\$ 170	\$ 48,823
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\$ 23,388	\$ 15,921	\$ 205,163	\$ 170	\$ 48,824
-----------	-----------	------------	--------	-----------

<sup>1</sup>

\$ 605

\$ -0-	\$ 605	\$ -0-	\$ -0-	\$ -0-
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191				
23,388	15,125	205,163	170	48,824
23,388	15,316	205,163	170	48,824
\$ 23,388	\$ 15,921	\$ 205,163	\$ 170	\$ 48,824

Continued

**CITY OF MIDDLEBURG HEIGHTS, OHIO**  
**COMBINING BALANCE SHEET - ALL FIDUCIARY FUNDS, Continued**  
**December 31, 1999**  
**With Comparative Totals for December 31, 1999**

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	<u>Agency</u>		
	Board of Building Standard Fee	Southwest General Hospital	Mayor's Court
<b>ASSETS</b>			
Equity in pooled cash and cash equivalents	\$ 716	\$ 7,052	\$ 32,249
Receivables - net of allowances			
Taxes		203,629	
Accrued interest			
<b>TOTAL ASSETS</b>	<b>\$ 716</b>	<b>\$ 210,681</b>	<b>\$ 32,249</b>
<b>LIABILITIES</b>			
Accounts payable		\$ 210,681	\$ 1,680
Due to other governments	\$ 716		5,685
Due to other funds			24,884
<b>TOTAL LIABILITIES</b>	<b>716</b>	<b>210,681</b>	<b>32,249</b>
<b>FUND BALANCE</b>			
Reserved for encumbrances			
Undesignated			
<b>TOTAL FUND BALANCE</b>	<b>\$ 716</b>	<b>\$ 210,681</b>	<b>\$ 32,249</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 716</b>	<b>\$ 210,681</b>	<b>\$ 32,249</b>

**Totals**

<b>1999</b>	<b>1998</b>
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\$ 734,926	\$ 723,933
------------	------------

203,629	198,039
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1	137
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<b>\$ 938,556</b>	<b>\$ 922,109</b>
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\$ 237,576	\$ 204,590
------------	------------

6,401	8,396
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24,884	33,276
--------	--------

<b>268,861</b>	<b>246,262</b>
----------------	----------------

191	117
-----	-----

669,504	675,730
---------	---------

<b>669,695</b>	<b>675,847</b>
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<b>\$ 938,556</b>	<b>\$ 922,109</b>
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**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - ALL EXPENDABLE TRUST FUNDS**

**For the Fiscal Year Ended December 31, 1999  
With Comparative Totals For the Fiscal Year Ended December 31, 1998**

		<b>Expendable Trust</b>				
		Architectural Review Trust	Builders' Bond Trust	Examination of Plans Trust	Yard Grade Trust	Sidewalk Grade Trust
<b>REVENUES</b>						
Charges for services		\$ 4,969	\$ 194,100	\$ 30,680	\$ 14,200	\$ 497
Interest earnings						
Miscellaneous revenue						
<b>TOTAL REVENUES</b>		<b>4,969</b>	<b>194,100</b>	<b>30,680</b>	<b>14,200</b>	<b>497</b>
<b>EXPENDITURES</b>						
Current:						
General government		2,820	225,610	25,796	5,520	469
<b>TOTAL EXPENDITURES</b>		<b>2,820</b>	<b>225,610</b>	<b>25,796</b>	<b>5,520</b>	<b>469</b>
Excess (deficiency) of revenues over expenditures		2,149	(31,510)	4,884	8,680	28
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers - in						
Operating transfers - out		(2,335)	(15,540)	(4,347)	(1,920)	(224)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>(2,335)</b>	<b>(15,540)</b>	<b>(4,347)</b>	<b>(1,920)</b>	<b>(224)</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses		(186)	(47,050)	537	6,760	(196)
Fund balances, beginning of year		5,832	325,339	31,852	49,395	4,551
<b>Fund balances, end of year</b>		<b>\$ 5,646</b>	<b>\$ 278,289</b>	<b>\$ 32,389</b>	<b>\$ 56,155</b>	<b>\$ 4,355</b>

**Expendable Trust**

Tree Planting Trust	Miscellaneous Inspection Trust	Unclaimed Funds Trust	Plaque	Veterans Memorial Trust	<b>Totals</b>	
					1999	1998
\$ 1,650	\$ 13,121				\$ 259,217	\$ 303,165
		\$ 400		\$ 1,174	1,574	2,213
				8,560	8,560	372
1,650	13,121	400		9,734	269,351	305,750
	11,074	3,096	\$ 175		274,560	59,113
	11,074	3,096	175		274,560	59,113
1,650	2,047	(2,696)	(175)	9,734	(5,209)	246,637
	(2,600)	26,966	100		27,066	83,347
	(2,600)	(1,043)			(28,009)	(112,578)
	(2,600)	25,923	100		(943)	(29,231)
1,650	(553)	23,227	(75)	9,734	(6,152)	217,406
21,738	15,869	181,936	245	39,090	675,847	458,441
\$ 23,388	\$ 15,316	\$ 205,163	\$ 170	\$ 48,824	\$ 669,695	\$ 675,847

# CITY OF MIDDLEBURG HEIGHTS, OHIO

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL EXPENDABLE TRUST FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

<b>Architectural Review Trust</b>					
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance- Favorable (Unfavorable)</b>	
<b>REVENUES</b>					
Charges for services	\$ 17,500	\$ 17,500	\$ 4,969	\$ (12,531)	
Interest earnings					
Miscellaneous revenue					
<b>TOTAL REVENUES</b>	<b>17,500</b>	<b>17,500</b>	<b>4,969</b>	<b>(12,531)</b>	
<b>EXPENDITURES</b>					
Current:					
General government	15,000	15,000	3,569	11,431	
<b>TOTAL EXPENDITURES</b>	<b>15,000</b>	<b>15,000</b>	<b>3,569</b>	<b>11,431</b>	
Excess (deficiency) of revenues over expenditures	2,500	2,500	1,400	(1,100)	
<b>OTHER FINANCING SOURCES</b>					
(USES)					
Operating transfers - in					
Operating transfers - out	(3,500)	(3,500)	(2,335)	1,165	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>(2,335)</b>	<b>1,165</b>	
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(1,000)	(1,000)	(935)	65	
Fund balances, beginning of year	6,831	6,831	6,831		
<b>Fund balances, end of year</b>	<b>\$ 5,831</b>	<b>\$ 5,831</b>	<b>\$ 5,896</b>	<b>\$ 65</b>	

# CITY OF MIDDLEBURG HEIGHTS, OHIO

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL EXPENDABLE TRUST FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

<b>Builders' Bond Trust</b>				
	Original Budget	Revised Budget	Actual	Variance- Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for services	\$ 50,000	\$ 50,000	\$ 194,100	\$ 144,100
Interest earnings				
Miscellaneous revenue				
<b>TOTAL REVENUES</b>	<b>50,000</b>	<b>50,000</b>	<b>194,100</b>	<b>144,100</b>
<b>EXPENDITURES</b>				
Current:				
General government	101,000	246,500	202,210	44,290
<b>TOTAL EXPENDITURES</b>	<b>101,000</b>	<b>246,500</b>	<b>202,210</b>	<b>44,290</b>
Excess (deficiency) of revenues over expenditures	(51,000)	(196,500)	(8,110)	188,390
<b>OTHER FINANCING SOURCES</b>				
(USES)				
Operating transfers - in				
Operating transfers - out	(17,000)	(17,000)	(15,540)	1,460
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(17,000)</b>	<b>(17,000)</b>	<b>(15,540)</b>	<b>1,460</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(68,000)	(213,500)	(23,650)	189,850
Fund balances, beginning of year	325,339	325,339	325,339	
Fund balances, end of year	<b>\$ 257,339</b>	<b>\$ 111,839</b>	<b>\$ 301,689</b>	<b>\$ 189,850</b>

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## *COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)- ALL EXPENDABLE TRUST FUNDS-LEGAL APPROPRIATION LEVEL, Continued*

**For the Fiscal Year Ended December 31, 1999**

<b>Examination of Plans Trust</b>				<b>Variance- Favorable (Unfavorable)</b>
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	
<b>REVENUES</b>				
Charges for services	\$ 45,000	\$ 45,000	\$ 30,680	\$ (14,320)
Interest earnings				
Miscellaneous revenue				
<b>TOTAL REVENUES</b>	<b>45,000</b>	<b>45,000</b>	<b>30,680</b>	<b>(14,320)</b>
<b>EXPENDITURES</b>				
Current:				
General government	2,000	32,000	25,796	6,204
<b>TOTAL EXPENDITURES</b>	<b>2,000</b>	<b>32,000</b>	<b>25,796</b>	<b>6,204</b>
Excess (deficiency) of revenues over expenditures	43,000	13,000	4,884	(8,116)
<b>OTHER FINANCING SOURCES</b>				
(USES)				
Operating transfers - in				
Operating transfers - out	(40,000)	(10,000)	(4,347)	5,653
<b>TOTAL OTHER FINANCING         SOURCES (USES)</b>	<b>(40,000)</b>	<b>(10,000)</b>	<b>(4,347)</b>	<b>5,653</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	3,000	3,000	537	(2,463)
Fund balances, beginning of year	31,852	31,852	31,852	
Fund balances, end of year	<b>\$ 34,852</b>	<b>\$ 34,852</b>	<b>\$ 32,389</b>	<b>\$ (2,463)</b>

# CITY OF MIDDLEBURG HEIGHTS, OHIO

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-ALL EXPENDABLE TRUST FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

<b>Yard Grade Trust</b>					
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance-Favorable (Unfavorable)</b>	
<b>REVENUES</b>					
Charges for services	\$ 10,000	\$ 10,000	\$ 14,200	\$ 4,200	
Interest earnings					
Miscellaneous revenue					
<b>TOTAL REVENUES</b>	<b>10,000</b>	<b>10,000</b>	<b>14,200</b>	<b>4,200</b>	
<b>EXPENDITURES</b>					
Current:					
General government	10,000	10,000	8,640	1,360	
<b>TOTAL EXPENDITURES</b>	<b>10,000</b>	<b>10,000</b>	<b>8,640</b>	<b>1,360</b>	
Excess (deficiency) of revenues over expenditures			5,560	5,560	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers - in					
Operating transfers - out	(2,000)	(2,000)	(1,920)	80	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>(1,920)</b>	<b>80</b>	
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(2,000)	(2,000)	3,640	5,640	
Fund balances, beginning of year	53,475	53,475	53,475		
Fund balances, end of year	<b>\$ 51,475</b>	<b>\$ 51,475</b>	<b>\$ 57,115</b>	<b>\$ 5,640</b>	

# CITY OF MIDDLEBURG HEIGHTS, OHIO

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL EXPENDABLE TRUST FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

		<b>Sidewalk Grade Trust</b>			<b>Variance- Favorable (Unfavorable)</b>
		<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	
<b>REVENUES</b>					
Charges for services		\$ 2,000	\$ 2,000	\$ 497	\$ (1,503)
Interest earnings					
Miscellaneous revenue					
	<b>TOTAL REVENUES</b>	<b>2,000</b>	<b>2,000</b>	<b>497</b>	<b>(1,503)</b>
<b>EXPENDITURES</b>					
Current:					
General government		1,000	1,000	469	531
	<b>TOTAL EXPENDITURES</b>	<b>1,000</b>	<b>1,000</b>	<b>469</b>	<b>531</b>
Excess (deficiency) of revenues over expenditures		1,000	1,000	28	(972)
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers - in					
Operating transfers - out		(500)	(500)	(224)	276
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(500)</b>	<b>(500)</b>	<b>(224)</b>	<b>276</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses		500	500	(196)	(696)
Fund balances, beginning of year		4,551	4,551	4,551	
	<b>Fund balances, end of year</b>	<b>\$ 5,051</b>	<b>\$ 5,051</b>	<b>\$ 4,355</b>	<b>\$ (696)</b>

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL EXPENDABLE TRUST FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

<b>Tree Planting Trust</b>					
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance- Favorable (Unfavorable)</b>	
<b>REVENUES</b>					
Charges for services	\$ 10,000	\$ 10,000	\$ 1,650	\$ (8,350)	
Interest earnings					
Miscellaneous revenue					
<b>TOTAL REVENUES</b>	<b>10,000</b>	<b>10,000</b>	<b>1,650</b>	<b>(8,350)</b>	
<b>EXPENDITURES</b>					
Current:					
General government	30,000	30,000		30,000	
<b>TOTAL EXPENDITURES</b>	<b>30,000</b>	<b>30,000</b>		<b>30,000</b>	
Excess (deficiency) of revenues over expenditures	(20,000)	(20,000)	1,650		21,650
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers - in					
Operating transfers - out					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>					
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(20,000)	(20,000)	1,650		21,650
Fund balances, beginning of year	21,738	21,738	21,738		
Fund balances, end of year	<b>\$ 1,738</b>	<b>\$ 1,738</b>	<b>\$ 23,388</b>	<b>\$ 21,650</b>	

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL EXPENDABLE TRUST FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

<b>Miscellaneous Inspection Trust</b>				
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Charges for services	\$ 20,000	\$ 20,000	\$ 13,121	\$ (6,879)
Interest earnings				
Miscellaneous revenue				
<b>TOTAL REVENUES</b>	<b>20,000</b>	<b>20,000</b>	<b>13,121</b>	<b>(6,879)</b>
<b>EXPENDITURES</b>				
Current:				
General government	21,000	21,000	10,543	10,457
<b>TOTAL EXPENDITURES</b>	<b>21,000</b>	<b>21,000</b>	<b>10,543</b>	<b>10,457</b>
Excess (deficiency) of revenues over expenditures	(1,000)	(1,000)	2,578	3,578
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers - in				
Operating transfers - out	(3,000)	(3,000)	(2,600)	400
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>(2,600)</b>	<b>400</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(4,000)	(4,000)	(22)	3,978
Fund balances, beginning of year	15,752	15,752	15,752	
<b>Fund balances, end of year</b>	<b>\$ 11,752</b>	<b>\$ 11,752</b>	<b>\$ 15,730</b>	<b>\$ 3,978</b>

# CITY OF MIDDLEBURG HEIGHTS, OHIO

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL EXPENDABLE TRUST FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

		Unclaimed Funds Trust			Variance- Favorable (Unfavorable)
		Original Budget	Revised Budget	Actual	
<b>REVENUES</b>					
Charges for services					
Interest earnings					
Miscellaneous revenue					
	<b>TOTAL REVENUES</b>			\$ 400	\$ 400
				<b>400</b>	<b>400</b>
<b>EXPENDITURES</b>					
Current:					
General government		\$ 3,100		3,096	4
	<b>TOTAL EXPENDITURES</b>	<b>3,100</b>		<b>3,096</b>	<b>4</b>
Excess (deficiency) of revenues over expenditures			(3,100)	(2,696)	404
<b>OTHER FINANCING SOURCES</b>					
<b>(USES)</b>					
Operating transfers - in	\$ 31,000		31,000	26,966	(4,034)
Operating transfers - out	(1,050)		(1,050)	(1,043)	7
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>29,950</b>	<b>29,950</b>	<b>25,923</b>	<b>(4,027)</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	29,950		26,850	23,227	(3,623)
Fund balances, beginning of year	181,936		181,936	181,936	
Fund balances, end of year	\$ 211,886	\$ 208,786	\$ 205,163	\$ (3,623)	

# CITY OF MIDDLEBURG HEIGHTS, OHIO

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL EXPENDABLE TRUST FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

	Plaque			Variance- Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>REVENUES</b>				
Charges for services				
Interest earnings				
Miscellaneous revenue				
<b>TOTAL REVENUES</b>				
<b>EXPENDITURES</b>				
Current:				
General government	\$ 200	\$ 200	\$ 175	\$ 25
<b>TOTAL EXPENDITURES</b>	<b>200</b>	<b>200</b>	<b>175</b>	<b>25</b>
Excess (deficiency) of revenues over expenditures	(200)	(200)	(175)	25
<b>OTHER FINANCING SOURCES</b>				
(USES)				
Operating transfers - in	100	100	100	
Operating transfers - out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>100</b>	<b>100</b>	<b>100</b>	
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(100)	(100)	(75)	25
Fund balances, beginning of year	245	245	245	
Fund balances, end of year	<b>\$ 145</b>	<b>\$ 145</b>	<b>\$ 170</b>	<b>\$ 25</b>

# CITY OF MIDDLEBURG HEIGHTS, OHIO

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL EXPENDABLE TRUST FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

<b>Veterans Memorial Trust</b>					
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance- Favorable (Unfavorable)</b>	
<b>REVENUES</b>					
Charges for services					
Interest earnings	\$ 2,500	\$ 2,500	\$ 1,516	\$ (984)	
Miscellaneous revenue	2,500	2,500	8,560		6,060
<b>TOTAL REVENUES</b>	<b>5,000</b>	<b>5,000</b>	<b>10,076</b>		<b>5,076</b>
<b>EXPENDITURES</b>					
Current:					
General government					
<b>TOTAL EXPENDITURES</b>					
Excess (deficiency) of revenues over expenditures	5,000	5,000	10,076		5,076
<b>OTHER FINANCING SOURCES</b>					
<b>(USES)</b>					
Operating transfers - in					
Operating transfers - out					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>					
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	5,000	5,000	10,076		5,076
Fund balances, beginning of year	38,747	38,747	38,747		
Fund balances, end of year	<b>\$ 43,747</b>	<b>\$ 43,747</b>	<b>\$ 48,823</b>		<b>\$ 5,076</b>

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-  
ALL EXPENDABLE TRUST FUNDS-LEGAL APPROPRIATION LEVEL, Continued**

**For the Fiscal Year Ended December 31, 1999**

	<b>Totals</b>			Variance- Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>REVENUES</b>				
Charges for services	\$ 154,500	\$ 154,500	\$ 259,217	\$ 104,717
Interest earnings	2,500	2,500	1,516	(984)
Miscellaneous revenue	2,500	2,500	8,960	6,460
<b>TOTAL REVENUES</b>	<b>159,500</b>	<b>159,500</b>	<b>269,693</b>	<b>110,193</b>
<b>EXPENDITURES</b>				
Current:				
General government	180,200	358,800	254,498	104,302
<b>TOTAL EXPENDITURES</b>	<b>180,200</b>	<b>358,800</b>	<b>254,498</b>	<b>104,302</b>
Excess (deficiency) of revenues over expenditures	(20,700)	(199,300)	15,195	214,495
<b>OTHER FINANCING SOURCES</b>				
<b>(USES)</b>				
Operating transfers - in	31,100	31,100	27,066	(4,034)
Operating transfers - out	(67,050)	(37,050)	(28,009)	9,041
<b>TOTAL OTHER FINANCING         SOURCES (USES)</b>	<b>(35,950)</b>	<b>(5,950)</b>	<b>(943)</b>	<b>5,007</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(56,650)	(205,250)	14,252	219,502
Fund balances, beginning of year	680,466	680,466	680,466	
Fund balances, end of year	<b>\$ 623,816</b>	<b>\$ 475,216</b>	<b>\$ 694,718</b>	<b>\$ 219,502</b>

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

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

**For the Fiscal Year Ended December 31, 1999**

	Balance at Beginning of Year	Additions	Deductions	Balance at Year End
<b>BOARD OF BUILDING STANDARD FEE</b>				
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 1,071	\$ 6,189	\$ 6,544	\$ 716
<b>TOTAL ASSETS</b>	<b>\$ 1,071</b>	<b>\$ 6,189</b>	<b>\$ 6,544</b>	<b>\$ 716</b>
<b>LIABILITIES</b>				
Due to other governments	\$ 1,071	\$ 6,189	\$ 6,544	\$ 716
<b>TOTAL LIABILITIES</b>	<b>\$ 1,071</b>	<b>\$ 6,189</b>	<b>\$ 6,544</b>	<b>\$ 716</b>
<b>SOUTHWEST GENERAL HOSPITAL</b>				
<b>ASSETS</b>				
Taxes receivable	\$ 198,039	\$ 210,681	\$ 198,039	\$ 210,681
<b>TOTAL ASSETS</b>	<b>\$ 198,039</b>	<b>\$ 210,681</b>	<b>\$ 198,039</b>	<b>\$ 210,681</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 198,039	\$ 210,681	\$ 198,039	\$ 210,681
<b>TOTAL LIABILITIES</b>	<b>\$ 198,039</b>	<b>\$ 210,681</b>	<b>\$ 198,039</b>	<b>\$ 210,681</b>

Continued

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS, Continued**

**For the Fiscal Year Ended December 31, 1999**

	Balance at Beginning of Year	Additions	Deductions	Balance at Year End
<b>MAYOR'S COURT</b>				
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 42,073	\$ 32,249	\$ 42,073	\$ 32,249
<b>TOTAL ASSETS</b>	<b>\$ 42,073</b>	<b>\$ 32,249</b>	<b>\$ 42,073</b>	<b>\$ 32,249</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,472	\$ 1,680	\$ 1,472	\$ 1,680
Due to other governments	7,325	5,685	7,325	5,685
Due to other funds	33,276	24,884	33,276	24,884
<b>TOTAL LIABILITIES</b>	<b>\$ 42,073</b>	<b>\$ 32,249</b>	<b>\$ 42,073</b>	<b>\$ 32,249</b>
<b>TOTALS-ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 43,144	\$ 38,438	\$ 48,617	\$ 32,965
Taxes receivable	198,039	210,681	198,039	210,681
<b>TOTAL ASSETS</b>	<b>\$ 241,183</b>	<b>\$ 249,119</b>	<b>\$ 246,656</b>	<b>\$ 243,646</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 199,511	\$ 212,361	\$ 199,511	\$ 212,361
Due to other governments	8,396	11,874	13,869	6,401
Due to other funds	33,276	24,884	33,276	24,884
<b>TOTAL LIABILITIES</b>	<b>\$ 241,183</b>	<b>\$ 249,119</b>	<b>\$ 246,656</b>	<b>\$ 243,646</b>

# **CITY OF MIDDLEBURG HEIGHTS, OHIO**

## **GENERAL FIXED ASSETS**

### **ACCOUNT GROUP**

**THIS ACCOUNT GROUP IS USED TO PRESENT THE GENERAL  
FIXED ASSETS OF THE CITY UTILIZED IN ITS GENERAL  
OPERATIONS, EXCLUSIVE OF THOSE USED IN ENTERPRISE AND  
INTERNAL SERVICE FUNDS. GENERAL FIXED ASSETS INCLUDE  
LAND AND IMPROVEMENTS, BUILDINGS AND IMPROVEMENTS,  
FURNITURE AND FIXTURES, MACHINERY AND EQUIPMENT  
AND CONSTRUCTION IN PROGRESS OWNED BY THE CITY**

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## SCHEDULE OF GENERAL FIXED ASSETS BY SOURCES

December 31, 1999

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### GENERAL FIXED ASSETS:

Land and improvements	\$ 2,463,192
Building and improvements	11,845,756
Furniture and fixtures	- 137,824
Machinery and equipment	4,299,068
Construction in progress	10,884,478
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ 29,630,318</b>

### INVESTMENT IN GENERAL FIXED ASSETS FROM:

General obligation bonds	\$ 21,869,781
General fund and other revenues	214,436
Special revenue fund revenues	5,130,317
Unassigned *	2,415,784
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS FROM:</b>	<b>\$ 29,630,318</b>

\* Represents general fixed assets for which sources of funding are not available.

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

December 31, 1999

<u>Function and Activity</u>	<u>Land and Improvements</u>	<u>Building and Improvements</u>	<u>Furniture and Fixtures</u>	<u>Machinery and Equipment</u>	<u>Total</u>
<b>Public Safety:</b>					
Police		\$ 1,343,266	\$ 6,366	\$ 590,499	\$ 1,940,131
Fire		1,781,630	24,823	1,314,612	3,121,065
<b>Total Public Safety</b>		<b>3,124,896</b>	<b>31,189</b>	<b>1,905,111</b>	<b>5,061,196</b>
<b>Culture and Recreation:</b>					
Recreation	\$ 908,669	46,261		60,031	1,014,961
<b>Total Culture and Recreation</b>	<b>908,669</b>	<b>46,261</b>		<b>60,031</b>	<b>1,014,961</b>
<b>Community and Development:</b>					
Planning and Zoning			1,247	1,250	2,497
Building			5,486	62,455	67,941
<b>Total Community Development</b>			<b>6,733</b>	<b>63,705</b>	<b>70,438</b>
<b>General Government:</b>					
Mayor's Court			1,125	8,853	9,978
Mayor			19,184	23,734	42,918
Finance		2,000	17,970	54,848	74,818
Law			8,520	9,487	18,007
Service	793,507	6,328,471	34,677	2,062,443	9,219,098
Council			13,753	14,809	28,562
Boards and Commissions			2,395		2,395
City Hall-General Government	761,016	2,344,128	2,278	96,047	3,203,469
<b>Total General Government</b>	<b>1,554,523</b>	<b>8,674,599</b>	<b>99,902</b>	<b>2,270,221</b>	<b>12,599,245</b>
<b>Total by Function</b>	<b>2,463,192</b>	<b>11,845,756</b>	<b>137,824</b>	<b>4,299,068</b>	<b>18,745,840</b>
<b>Construction in progress</b>		<b>10,884,478</b>			<b>10,884,478</b>
<b>Total General Fixed Assets</b>	<b>\$ 2,463,192</b>	<b>\$ 22,730,234</b>	<b>\$ 137,824</b>	<b>\$ 4,299,068</b>	<b>\$ 29,630,318</b>

# CITY OF MIDDLEBURG HEIGHTS, OHIO

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

For the Fiscal Year Ended December 31, 1999

<u>Function and Activity</u>	Balance				<u>December 31, 1999</u>
	<u>January 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	
<b>Public Safety:</b>					
Police	\$ 1,884,813	\$ 115,379	\$ (60,061)		\$ 1,940,131
Fire	3,089,855	25,995		\$ 5,215	3,121,065
<b>Total Public Safety</b>	<b>4,974,668</b>	<b>141,374</b>	<b>(60,061)</b>	<b>5,215</b>	<b>5,061,196</b>
<b>Culture and Recreation:</b>					
Recreation	1,133,828	11,298	(130,165)		1,014,961
<b>Total Culture and Recreation</b>	<b>1,133,828</b>	<b>11,298</b>	<b>(130,165)</b>		<b>1,014,961</b>
<b>Community and Development:</b>					
Planning and Zoning	5,260	1,250		(4,013)	2,497
Building	59,967	6,930		1,044	67,941
<b>Total Community Development</b>	<b>65,227</b>	<b>8,180</b>		<b>(2,969)</b>	<b>70,438</b>
<b>General Government:</b>					
Mayor's Court	8,478	1,500			9,978
Mayor	43,523	1,360		(1,965)	42,918
Finance	71,580	6,488		(3,250)	74,818
Law	18,007				18,007
Service	2,305,035	6,437,999	(97,448)	573,512	9,219,098
Council	28,973	5,995	(6,406)		28,562
Boards and Commissions	2,395				2,395
City Hall-General Government	3,434,588	38,281	(269,400)		3,203,469
<b>Total General Government</b>	<b>5,912,579</b>	<b>6,491,623</b>	<b>(373,254)</b>	<b>568,297</b>	<b>12,599,245</b>
<b>Total by Function</b>	<b>12,086,302</b>	<b>6,652,475</b>	<b>(563,480)</b>	<b>570,543</b>	<b>18,745,840</b>
Construction in progress	2,301,272	9,153,749		(570,543)	10,884,478
<b>Total General Fixed Assets</b>	<b>\$ 14,387,574</b>	<b>\$ 15,806,224</b>	<b>\$ (563,480)</b>	<b>\$ -0-</b>	<b>\$ 29,630,318</b>



# CITY OF MIDDLEBURG HEIGHTS, OHIO

## GENERAL FUND REVENUES BY SOURCE

### LAST TEN FISCAL YEARS

Fiscal Year	Taxes (1)	Intergovernmental Revenues	Charges for Services	Licenses and Permits	Interest Earnings	Miscellaneous Revenue	Totals
1990	\$ 4,679,831	\$ 436,833	\$ 46,262	\$ 435,586	\$ 229,342	\$ 17,536	\$ 5,846,390
1991	4,458,798	513,009	39,968	559,692	125,271	19,793	5,716,531
1992	4,977,399	577,132	28,075	603,276	140,558	30,143	6,356,583
1993	5,086,067	641,953	23,350	566,828	128,066	48,071	6,492,335
1994	5,781,533	665,346	11,849	645,027	120,837	41,255	7,285,847
1995	6,330,474	679,236	31,507	702,991	184,011	39,218	7,967,437
1996	6,484,334	828,042	33,821	670,534	161,300	103,968	8,281,999
1997	6,702,202	892,846	33,656	696,995	158,060	46,160	8,529,919
1998	9,075,230	1,001,968	34,045	1,043,027	227,455	315,737	11,697,462
1999	8,047,629	1,095,839	56,450	803,659	292,296	86,081	10,381,954

Source: City of Middleburg Heights, Finance Department.

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

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## GENERAL FUND EXPENDITURES BY FUNCTION

### LAST TEN FISCAL YEARS

Fiscal Year	Public Safety	Public Health and Welfare	Community Development	Sanitation	General Government	Totals
1990	\$ 2,574,361	\$ 38,758	\$ 237,760	\$ 429,763	\$ 2,090,900	\$ 5,371,542
1991	2,942,801	10,291	292,213	486,226	2,289,086	6,020,617
1992	3,205,861	11,075	292,852	555,881	2,206,843	6,272,512
1993	3,197,923	16,287	324,860	562,769	2,384,319	6,465,938
1994	3,402,490	15,358	315,345	554,795	2,408,601	6,686,589
1995	3,373,543	18,230	319,473	556,664	2,658,207	6,926,117
1996	3,648,659	18,014	324,887	561,377	2,844,023	7,396,960
1997	3,862,928	18,043	357,071	585,524	2,730,643	7,554,209
1998	4,182,444	23,912	365,493	601,783	2,844,277	8,017,909
1999	4,522,060	19,522	389,869	612,496	3,491,258	9,035,205

Source: City of Middleburg Heights, Finance Department.

**CITY OF MIDDLEBURG HEIGHTS, OHIO**

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

**LAST TEN FISCAL YEARS**

Tax Year/ Collection Year	Current Levy	Current Collections	Percent Collected	Percent of Current Levy Collected	Collection Including Delinquencies	Total Collections As Percent of Current Levy	Total Accumulated Delinquency
1989/1990	\$ 1,793,489	\$ 1,768,919	98.6%	\$ 1,798,076	100.3%	\$ 54,536	
1990/1991	1,793,700	1,743,538	97.2%	1,785,929	99.6%		91,262
1991/1992	1,957,148	1,913,431	97.8%	1,946,982	99.5%		103,109
1992/1993	1,830,231	1,776,198	97.0%	1,815,238	99.2%		95,217
1993/1994	1,843,691	1,795,741	97.4%	1,846,917	100.2%		74,103
1994/1995	1,801,763	1,759,817	97.7%	1,775,727	98.6%		56,968
1995/1996	1,808,124	1,777,935	98.3%	1,801,722	99.6%		44,574
1996/1997	1,791,132	1,736,891	97.0%	1,752,232	97.8%		59,637
1997/1998	1,959,435	1,878,618	95.9%	1,934,025	98.7%		75,024
1998/1999	1,980,787	1,935,119	97.7%	1,962,836	99.1%		71,546

Source: Cuyahoga County Auditor

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

### LAST TEN FISCAL YEARS

Tax Year/ Collection Year	Real Property (1)		Personal Property (2)			Public Utility Property (3)			Total	Ratio of Total Assessed Value To Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
1990/1991	\$ 230,472,720	\$ 658,493,486	\$ 33,609,243	\$ 120,033,011	\$ 21,588,170	\$ 43,176,340	\$ 285,670,133	\$ 821,702,837	34.8%	
1991/1992	237,765,380	679,329,657	36,953,207	136,863,730	22,684,770	45,369,540	297,403,357	861,562,927	34.5%	
1992/1993	284,210,640	812,030,400	35,910,768	138,118,338	21,887,750	43,775,500	342,009,158	993,924,238	34.4%	
1993/1994	287,839,140	822,397,543	34,419,142	137,676,568	21,887,870	43,775,740	344,146,152	1,003,849,851	34.3%	
1994/1995	286,855,190	819,586,257	35,183,611	140,734,444	22,188,990	25,214,761	344,227,791	985,535,462	34.9%	
1995/1996	326,679,730	933,370,657	37,942,938	151,771,752	22,560,410	25,636,830	387,183,078	1,110,779,239	34.9%	
1996/1997	334,514,330	955,755,200	42,717,032	170,868,128	22,085,910	25,087,630	389,317,272	1,151,720,958	34.7%	
1997/1998	369,990,240	1,057,114,971	48,497,314	185,989,256	21,361,400	24,274,318	437,848,954	1,267,378,545	34.5%	
1998/1999	374,433,000	1,069,808,571	48,791,605	195,166,420	20,858,100	23,702,386	444,082,705	1,288,677,377	34.5%	
1999/2000	388,560,540	1,110,172,971	47,131,859	188,527,436	19,100,640	21,705,273	454,793,039	1,320,405,680	34.4%	

(1) The assessed valuation level for real property in Cuyahoga County is 35% of market value, except for certain agricultural land.

(2) For the collection year 1998, the percentage used to determine taxable value of personal property and inventory was 25%.

(3) In the case of public utilities, real property is assessed at 35% of true (market) value and personal property is assessed at 88% of true value except personal property of railroads which is assessed at 25% of true value in 1995.

Source: Cuyahoga County Auditor

## CITY OF MIDDLEBURG HEIGHTS, OHIO

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

#### LAST TEN FISCAL YEARS

Tax Year/ Collection Year	City of Middleburg Heights						Polaris and Southwest			
	General Fund	Debt Service Fund	Police Pension Fund	Fire Pension Fund	Recreation	Total	Berea School District	Cuyahoga County	Community Hospital	Total
1988/1990	3.25	1.69	0.30	0.30	0.26	5.80	46.00	16.30	1.00	69.10
1990/1991	2.55	2.09	0.30	0.30	0.26	5.50	52.80	17.80	1.00	77.10
1991/1992	3.31	1.13	0.30	0.30	0.26	5.30	53.70	16.80	1.00	76.80
1992/1993	3.00	1.04	0.30	0.30	0.26	4.90	54.60	16.80	1.00	77.30
1993/1994	3.10	0.94	0.30	0.30	0.26	4.90	60.50	16.80	1.00	83.20
1994/1995	2.85	1.19	0.30	0.30	0.26	4.90	60.80	16.80	1.00	83.50
1995/1996	2.95	1.09	0.30	0.30	0.26	4.90	60.90	16.60	1.00	83.40
1996/1997	2.85	1.15	0.30	0.30	0.30	4.60	61.70	16.60	1.00	83.90
1997/1998	2.85	1.15	0.30	0.30	0.30	4.60	60.40	16.70	1.00	82.70
1998/1999	2.85	1.15	0.30	0.30	0.30	4.60	66.30	16.70	1.00	88.60

Source: Cuyahoga County Auditor

## CITY OF MIDDLEBURG HEIGHTS, OHIO

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

#### LAST TEN FISCAL YEARS

Year	Population (1)	Assessed Value (2)	Gross General Bonded Debt (3)			Less Balance In Debt Service Fund	Net General Bonded Debt	Ratio of Net Bonded Debt to Assessed Value		Net Bonded Debt Per Capita
			General Debt	Bonded Debt	Debt (3)			Net Bonded Debt	Assessed Value	
1990	14,702	285,670,133	5,300,990	4,836,631	464,359		464,359	0.16%	31.58	
1991	14,702	297,403,357	5,161,317	1,252,328	3,908,989		3,908,989	1.31%	265.88	
1992	14,702	342,009,158	5,012,666	1,178,365	3,834,301		3,834,301	1.12%	260.80	
1993	14,702	344,146,152	4,777,930	1,288,036	3,489,894		3,489,894	1.01%	237.38	
1994	14,702	344,227,791	4,538,195	1,273,383	3,264,802		3,264,802	0.95%	222.07	
1995	14,702	387,183,078	4,291,856	1,329,902	2,961,954		2,961,954	0.77%	201.47	
1996	14,702	399,317,272	4,047,516	1,473,758	2,573,758		2,573,758	0.64%	175.06	
1997	14,702	437,848,954	3,793,688	1,563,905	2,229,783		2,229,783	0.51%	151.67	
1998	14,702	444,082,705	29,239,153	2,239,815	26,939,338		26,939,338	6.07%	1,832.36	
1999	14,702	454,793,039	27,858,536	2,444,514	25,414,022		25,414,022	5.59%	1,728.61	

(1) Source: Bureau of Census

(2) Source: Cuyahoga County Auditor. Values listed for year of collection.

(3) Source: General Obligation Debt Outstanding December 31.

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## SPECIAL ASSESSMENT COLLECTIONS

### LAST TEN FISCAL YEARS

Fiscal Year	Current Assessment Due	Total Collection Including Delinquencies	Total Collection As Percent of Current Assessments	Accumulated Delinquency
1990	\$ 327,058	\$ 338,231	103.4%	\$ 25,267
1991	350,227	342,078	97.7%	21,567
1992	223,148	200,652	89.9%	48,144
1993	221,928	198,897	89.6%	72,274
1994	195,088	185,496	95.1%	87,807
1995	192,716	174,402	90.5%	112,721
1996	94,439	97,151	102.9%	14,814
1997	85,506	101,829	119.1%	14,771
1998	75,128	81,037	107.9%	9,998
1999	118,730	121,175	102.1%	7,599

Source: Cuyahoga County Auditor

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## COMPUTATION OF LEGAL DEBT MARGIN

December 31, 1999

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<b>TOTAL ASSESSED VALUATION</b>	<b>\$ 454,793,039</b>
Overall Debt Limitation -	
10 1/2% of assessed valuation	\$ 47,753,269
Debt within 10 1/2% limitation	\$ 5,653,536
Less: Bond Retirement fund balance	1,599,200
<b>Net debt within 10 1/2% limitation</b>	<b><u>4,054,336</u></b>
<b>Legal debt margin within 10 1/2% limitation</b>	<b><u>\$ 43,698,933</u></b>
Unvoted Debt Limitation -	
5 1/2% of assessed valuation	\$ 25,013,617
Debt within 5 1/2% limitation	\$ 5,153,536
Less: Bond Retirement fund balance	1,599,200
<b>Net debt within 5 1/2% limitation</b>	<b><u>3,554,336</u></b>
<b>Legal debt margin within 5 1/2% limitation</b>	<b><u>\$ 21,459,281</u></b>

Source: City of Middleburg Heights, Finance Department

**CITY OF MIDDLEBURG HEIGHTS, OHIO**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**

**December 31, 1999**

<b>Jurisdiction</b>	<b>Debt Outstanding</b>	<b>Percentage Applicable To City of Middleburg Heights</b>	<b>Amount Applicable To City of Middleburg Heights</b>
City of Middleburg Heights	\$ 27,858,536 (a)	100.00%	\$ 27,858,536
Berea School District	13,430,000 (b)	34.30%	4,606,490
Cuyahoga County	141,004,636 (b)	1.77%	2,495,782
Greater Cleveland Regional Transit	101,865,000 (b)	1.77%	<u>1,803,011</u>
			<u><u>\$ 36,763,819</u></u>

(a) Net General Obligation Debt Outstanding

(b) Gross General Obligation Debt Outstanding

(a) Source: City of Middleburg Heights, Finance Department

(b) Source: Cuyahoga County Auditor

## CITY OF MIDDLEBURG HEIGHTS, OHIO

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

#### LAST TEN FISCAL YEARS

Year	Principal	Interest	Total Debt Service on General Bonded Debt	General Fund Expenditures	Ratio of Tax Supported Debt Service to General Fund Expenditures
1990	\$ 152,544	\$ 95,639	\$ 248,183	\$ 5,371,542	4.6%
1991	139,850	87,094	226,944	6,020,617	3.8%
1992	227,720	294,026	521,746	6,272,512	8.3%
1993	234,735	329,505	564,240	6,485,938	8.7%
1994	239,735	315,905	555,640	6,696,589	8.3%
1995	316,340	340,993	657,333	6,926,117	9.5%
1996	244,339	349,859	594,198	7,396,960	8.0%
1997	253,828	354,333	608,161	7,554,209	8.1%
1998	261,880	183,472	445,352	8,017,909	5.6%
1999	1,380,617	1,454,953	2,835,570	9,035,205	31.4%

Source: City of Middleburg Heights, Finance Department

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## PROPERTY VALUE, NEW CONSTRUCTION AND BANK DEPOSITS

### LAST TEN FISCAL YEARS

Tax Year/ Collection Year	Commercial/ Industrial Construction (a)	Residential Construction (a)	Cuyahoga County Bank Deposits (b) (In Thousands)	Total Assessed Valuation
1990/1991	\$ 6,052,560	\$ 1,551,220	\$ 19,188,641	\$ 285,670,133
1991/1992	2,826,790	2,324,770	18,392,243	297,403,357
1992/1993	1,525,400	2,623,110	19,379,280	342,009,158
1993/1994	808,470	1,708,650	21,009,421	344,146,152
1994/1995	3,513,930	2,150,820	20,885,453	344,227,791
1995/1996	1,990,460	1,120,120	22,458,573	387,183,078
1996/1997	3,155,710	2,655,950	27,068,211	399,317,272
1997/1998	10,728,360	2,396,570	53,941,971	437,848,954
1998/1999	3,753,800	3,190,890	58,904,596	444,082,705
1999/2000	9,667,480	4,327,960	57,816,942	454,793,039

(a) Source: Cuyahoga County Auditor

(b) Source: Bank deposits at year-end for banks headquartered in the Federal Reserve Bank of Cleveland  
(total demand, time and saving deposits).

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## DEMOGRAPHIC STATISTICS

**December 31, 1999**

The population of the City, the County, the PMSA and the State for each decade from 1960 to 1990 (U.S Bureau of the Census) is as follows:

Year	Population			
	City	County	PMSA	State
1960	7,282	1,647,895	1,909,483	9,706,397
1970	12,367	1,721,300	2,063,729	10,652,017
1980	16,218	1,498,400	1,898,825	10,797,630
1990	14,702	1,412,140	1,831,122	10,847,115

### AGE DISTRIBUTION

Age	1990			
	Males		Females	
	Number	Percentage	Number	Percentage
Under 5 years	320	4.6%	278	3.6%
5-9 years	374	5.3%	267	3.5%
10-14 years	372	5.3%	431	5.6%
15-19 years	412	5.9%	439	5.7%
20-24 years	495	7.1%	527	6.8%
25-34 years	1,167	16.7%	1,171	15.2%
35-44 years	924	13.2%	959	12.4%
45-54 years	936	13.4%	1,141	14.8%
55-64 years	955	13.7%	991	12.9%
65-74 years	716	10.2%	915	11.9%
75 years and over	324	4.6%	588	7.6%
<b>Total</b>	<b>6,995</b>	<b>100.0%</b>	<b>7,707</b>	<b>100.0%</b>

Median age 38.7 42.6

### DISTRIBUTION OF FAMILIES BY INCOME BRACKET (average 2.9 persons)

Income	1990	
	Number	Percentage
\$0-4,999	91	1.48%
\$5,000-9,999	295	4.80%
\$10,000-14,999	342	5.57%
\$15,000-19,999	440	7.16%
\$20,000-24,999	669	10.89%
\$25,000-34,999	921	14.99%
\$35,000-49,999	1,409	22.94%
\$50,000-74,999	1,254	20.41%
\$75,000-99,999	465	7.57%
OVER \$100,000	257	4.19%
<b>Total</b>	<b>6,143</b>	<b>100.00%</b>

Median Family Income \$ 37,298  
 Per Capita Income \$ 18,158

Source: Northern Ohio Data and Information Service, College of Urban Affairs, Cleveland State University

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## DEMOGRAPHIC STATISTICS-Continued

December 31, 1999

### Employment

The following table compares estimated employment statistics for Cuyahoga County and the Cleveland-Lorain-Elyria PMSA including comparisons with unemployment rates for the State of Ohio and the United States.

Year	Employed		Unemployed		Unemployment Rate			
	County	PMSA	County	PMSA	County	PMSA	Ohio	U.S.
1990	647,400	1,031,600	34,000	57,700	5.0%	5.3%	5.7%	5.5%
1991	636,000	1,017,700	39,400	67,400	5.8%	6.2%	6.4%	6.7%
1992	628,100	1,009,600	48,700	80,700	7.2%	7.4%	7.2%	7.4%
1993	625,700	1,005,800	45,900	72,600	6.8%	6.7%	6.5%	6.8%
1994	636,300	1,022,800	39,400	62,800	5.8%	5.8%	5.5%	6.1%
1995	644,100	1,036,600	31,800	55,400	4.9%	5.1%	4.8%	5.6%
1996	655,700	1,046,900	34,300	57,400	5.1%	5.2%	4.9%	5.4%
1997	660,800	1,061,600	32,700	53,500	4.8%	4.8%	4.6%	5.0%
1998	670,000	1,100,000	31,500	51,500	4.5%	4.4%	4.3%	4.5%
1999 (1)	670,000	1,100,000	31,500	51,500	4.5%	4.4%	4.3%	4.5%

Source: Ohio Bureau of Employment Services  
U.S Department of Labor, Bureau of Labor Statistics

(1) Preliminary.

(2) Effective January 1, 1994 the Cleveland PMSA was modified to include Lorain and Ashtabula counties. Data presented for years prior to 1993 does not reflect this change.

# **CITY OF MIDDLEBURG HEIGHTS, OHIO**

## ***PRINCIPAL TAXPAYERS***

**December 31, 1999**

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The following are the principal taxpayers, in the City of Middleburg Heights, ranked in order of payroll withholding:

<b>Taxpayer</b>
Southwest General Hospital
United Parcel Service
Compuware Corporation
Sears Roebuck and Company
Advanstar Communications Incorporated
Berea City School District
Polaris Joint Vocational
City of Middleburg Heights
Tool Producers Incorporated
Sunnyside Automotive Incorporated

Ranked in order of payroll withholding.

Source: Regional Income Tax Agency

# CITY OF MIDDLEBURG HEIGHTS, OHIO

## MISCELLANEOUS STATISTICAL DATA

December 31, 1999

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Date of incorporation as a village	1927
Date of incorporation as a city	1961
Form of government	Mayor - Council
Area	8 Square miles
Miles of Streets	61
Fire protection:	
Number of stations	1
Number of firefighters and officers	22
Police protection:	
Number of stations	1
Number of police-persons and officers	30
Buildings:	
Permits issued	343
Estimated cost of construction	\$ 30,030,966
Parks and Recreation:	
Number of parks	1
Number of Ball Diamonds	3
Tennis Courts	4
Basketball courts	2
Soccer fields	3
Playgrounds	1

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

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P.O. Box 1140  
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800-282-0370  
Facsimile 614-466-4490

**CITY OF MIDDLEBURG HEIGHTS**  
**CUYAHOGA COUNTY**

**CLERK'S CERTIFICATION**

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

By: Susan Babbitt

Date: JUNE 13, 2000