

City of Shaker Heights

***Comprehensive Annual Financial Report
for the Fiscal Year Ended December 31, 2000***



***Prepared by the Department of Finance
Frank J. Brichacek, Finance Director***



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

We have reviewed the Independent Auditor's Report of the City of Shaker Heights, Cuyahoga County, prepared by Ciuni & Panichi, Inc., for the audit period January 1, 2000 to December 31, 2000. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

JIM PETRO
Auditor of State

July 5, 2001

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City of Shaker Heights, Ohio

COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED DECEMBER 31, 2000

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Introductory Section



***Comprehensive Annual Financial Report
for the Fiscal Year Ended December 31, 2000***



The City of Shaker Heights

Judith H. Rawson, Mayor

June 15, 2001

Mayor Judith H. Rawson,
Members of City Council and
Citizens of the City of Shaker Heights, Ohio
Shaker Heights City Hall
3400 Lee Road
Shaker Heights, Ohio 44120

Re: Submission of 2000 Comprehensive Annual Financial Report

Dear Mayor Rawson, Members of Council and Citizens of Shaker Heights:

I am pleased to submit for your review the City's 2000 Comprehensive Annual Financial Report. Commonly referred to as a "CAFR", this report is the City's official annual report for the fiscal year ended December 31, 2000. This CAFR is a more extensive report than general-purpose financial statements and I believe demonstrates the City's ongoing commitment to be accountable not only to its citizenry but also to excellence in financial reporting. While no single report can be all things to all people, our goal in presenting this report is to provide any person or entity interested in the City of Shaker Heights with at least the minimum information needed to gain a fair understanding of the City's financial position, results of operations and cash flows. While "fairness" may be considered a subjective concept, the accepted criteria for fairness in governmental financial reporting is considered to be generally accepted accounting principals (GAAP). Accordingly, unless otherwise noted, the information presented in this CAFR is prepared in accordance with GAAP.

Generally accepted accounting principals are uniform minimum standards and guidelines for financial accounting and reporting. GAAP governs the form and content of the City's financial statements. The primary importance and benefit of GAAP is that it provides a consistent standard by which you, the user of the financial statement, may measure the financial presentation. The application of GAAP helps to assure that financial information is fairly presented in a consistent manner. The Governmental Accounting Standards Board (GASB) is the primary authoritative body on the application of GAAP to state and local governments.

When reading this Comprehensive Annual Financial Report, bear in mind that the responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe that the report herewith presented is accurate in all material respects and is designed to present fairly the financial position and results of operations of the various funds and account groups of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

Finance Department

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This Comprehensive Annual Financial Report consists of three parts. The *Introductory Section* provides general information regarding the City's structure and personnel in the form of organizational charts. In addition, an overview of the City's economic situation and financial information is included in the form of this transmittal letter. In presenting this overview, this transmittal letter utilizes in a less technical manner the information that is presented in the report's remaining two sections. While we encourage the reader to utilize the entire report, the average citizen may find this to be the most accessible section of the report.

The *Financial Section* includes the independent accountants' report on the general purpose financial statements, the general purpose financial statements and the combining and individual fund and account group financial statements and schedules. This section includes a wealth of detailed financial and budgetary information that City Council and possibly the investment community may find to be particularly useful. When reviewing the information presented in the financial statements, the reader should remember to also look to the information presented in the notes to the financial statements as they are an integral part of the statements and are intended to assist the reader in analyzing and understanding the numeric information being presented.

The *Statistical Section* provides a broad range of unaudited trend data covering the economic and financial history of the City as well as demographics and other statistics. The tables are presented on a multi-year (generally the last ten years) basis.

General Description of the City

The City of Shaker Heights, covering approximately 6.3 square miles, is located approximately ten miles southeast of downtown Cleveland in Cuyahoga County in northeastern Ohio. Incorporated under Ohio law as a village in 1912, Shaker Heights became a city in 1931. As provided by Ohio law, the City operates under the auspices of its own charter, which was adopted by the voters in 1931. The Charter provides for the City to operate under the Mayor-Council form of government with the Mayor serving as the President of Council. The Mayor serves as the City's Chief Executive Officer and appoints and removes the City's Chief Administrative Officer and all department heads.

Legislative authority is vested in a seven member Council. All council members are elected at-large and serve for four-year terms. Council terms are staggered with four members being elected in one election and three members being elected in the next election two years following. City Council holds its regular monthly council meeting on the fourth Monday of the month. In addition, the Council holds a work session meeting on the second Monday of the month. The various committees of council meet on at least a monthly basis at various times throughout the month. The Finance Director also serves as Clerk of Council. The City department heads attend all regular council meetings and attend council work sessions whenever required.

Primarily considered to be a residential community, Shaker Heights is the nation's oldest completely planned community and is recognized in the National Register as the Shaker Village Historical District. Combining the "Garden City" movement with comprehensive planning, the City was initially planned and developed to include housing that was diverse in style and in price, large parcels of land for public and private schools and churches, lakes, parks and a golf course. The City is served by a rail transit system to downtown Cleveland. Originally City-owned and operated, the rail system is now owned and operated by the Greater Cleveland Regional Transit Authority.

Financial Reporting Entity

Recognizing that the organizational structure of many governments has become increasingly complex, it is necessary to define the City of Shaker Heights, Ohio as a financial reporting entity. In preparing this CAFR, the City has reviewed its definition of reporting entity in order to ensure compliance with Statement No. 14 of the Governmental Accounting Standards Board. All entities over which the elected officials of the City are accountable to the citizens of Shaker Heights are included in this Comprehensive Annual Financial Report. Accordingly, this CAFR includes all funds and account groups of the City. In addition, we have reviewed the City's relationships with other organizations to determine whether or not any of these organizations should be included as a component of the City's reporting entity because the City is either financially accountable for them or because of the nature and significance of their relationship to the City the exclusion of the organization from the City's reporting entity would cause the City's financial statements to be misleading or incomplete. In performing this review, the following factors were considered:

- A. *The financial interdependency of the entities* - Is the City responsible for financing the entity's operating deficits or entitled to any operating surpluses? Is the City legally or morally responsible for repaying the entity's debt in the event of a default?
- B. *The selection of the governing authority* - Does the City or any of its elected officials make authoritative appointments to the entity's governing authority? An authoritative appointment is one where the elected official maintains a significant ongoing relationship with the appointed official with respect to carrying out important public functions.
- C. *Designation of management* - Is the day to day management of the entity appointed by or accountable to the City?
- D. *The City's ability to significantly influence operations.*
- E. *The entity's accountability to the City for fiscal matters* - Does the City exercise absolute authority over the entity's funds?
- F. *Is the entity closely related to the City?* - Does the nature and significance of the entity's relationship with the City warrant its inclusion in the City's reporting entity?

Based upon the above, the City's reporting entity does not include any component units, joint ventures, jointly governed organizations or other stand-alone governments.

City Services

The City provides a variety of City services to its citizens, including: Police and Fire Protection, Emergency Medical Service, Refuse Collection, Street Maintenance, Recreation, Municipal Court, Public Health, Community Planning and Development, Inspectional Services, Public Improvements and General Administrative Services.

First Energy and the East Ohio Gas Company, both of which are independent, publicly owned utilities regulated by the State of Ohio, provide the City's residents with electricity and natural gas. The City of Cleveland and the Northeast Ohio Regional Sewer District provide water and sewage service to the City's residents. In the last decade, the City has invested heavily in replacing and relining its water distribution system in order to minimize water losses from leaks and to maintain and improve water pressure. In addition to fees paid to the Northeast Ohio Sewer District, City residents also pay a local surcharge based upon water consumption that is used by the City for the maintenance and replacement of the sewer lines within the City.

In addition to the basic services, the City continues to make available superior recreational facilities and programs to its residents. The Thornton Park city recreation center is situated on a 13-acre campus and its facilities include an indoor ice arena that provides year-round service, an Olympic size outdoor pool, sand volleyball courts, outdoor tennis courts and fitness facilities. In addition, an extensive range of recreational

programs is offered for children and adults. The City also maintains the Shaker Lakes, a 190-acre area that includes two lakes and a duck pond.

The City offers a high level of public service to its residents as exemplified by its back yard garbage collection program. Included in this program is the City's recycling sub-program. The City has provided each resident with containers for the recycling of metal, glass, newspapers and some plastics. All materials are picked up at the rear of the house at the same time as the non-recyclable trash. In addition, the City also offers recycling of corrugated cardboard, magazines and other materials at its service center.

The City continues to maintain its significant urban forest, funded primarily through a triennial special assessment. As testament to its efforts, the City has been recognized with the Tree City USA Award. More importantly, the City is home to one of the country's largest stands of American Elms and continues in its fight with the Dutch Elm beetle to maintain this stately resource and keep it from extinction.

Economic Conditions

The City of Shaker Heights is an inner ring suburb of the City of Cleveland, Ohio. Primarily residential in nature, it has a diverse base of residents working in many professions and industries. The City's economic strength is directly linked to this diversity and the strength of northeast Ohio's economy. While downtown Cleveland is only twenty minutes by car from the heart of the City, the rapid transit, a light rail public transit system, provides even more accessibility to downtown Cleveland's business community and attractions. The Greater Cleveland Regional Transit System has extended the original rapid transit rail line to serve not only downtown Cleveland but also the Cleveland waterfront area including the recreational/entertainment area known as the "Flats", the Rock & Roll Hall of Fame and Museum, the Great Lakes Science Museum and the new Cleveland Browns Stadium. Another contributor to the City's economic strength is its proximity to the University Circle area of Cleveland. University Circle is the home to major cultural, educational and medical facilities including Severance Hall, the home of the world-renown Cleveland Orchestra, the Cleveland Museum of Art, Case Western Reserve University, University Hospitals of Cleveland and the Cleveland Clinic, both world-renowned medical research, teaching and treatment facilities.

All of these factors have contributed to the continuing economic strength of the community. As a primarily residential community, there is no better indicator of the economic strength of the community than property values and income taxes. During 2000, the Cuyahoga County Auditor completed a reappraisal of the value of all real estate in the County in order to update valuations assigned to the property during the Auditor's 1997 reassessment. The Auditor's study determined that the value of residential real property had increased by approximately 13.2% over 1999 values. Overall, total property valuation increased by 13.0%. Since 1988, the assessed value of residential property in the City has increased by 65.5% and commercial property by 41.1%.

City income tax revenue decreased by approximately 1.2% in 2000 over the amount realized in 1999. Revenue from individual taxpayers decreased by approximately 5.6% while revenue from withholding taxes, business net profits and related penalties and interest increased by 7.9%. We believe that this slight dip in revenue from individual taxpayers was impacted by the fact that December 31st, the date by which city taxes must be paid in order to be deductible for federal tax purposes, fell on a weekend this year resulting in a lost processing day for tax payments. Because of this, revenue which otherwise would have been received by the Regional Income Tax Agency and recognized as revenue in 2000 will be reflected in 2001 collections. To date, 2001 revenue from individual taxpayers is running approximately 60% ahead the same period of time in 2000. While this trend is not expected to continue, it affirms the City's belief that the decrease in revenue experienced in 2000 is reflective of an aberration rather than a trend. 2000 city income tax revenue increased by 43.9% over 1990 revenue and by 16.9% over 1995 revenue. To protect and enhance its income tax base, the City has continued to emphasize the importance of maintaining and improving its housing stock in order to assure that the City continues to be recognized as one of the nation's premier residential communities.

Highlights of 2000 and A Look to the Future

During 1997 and 1998, the City, through its Community Visioning Process, identified as a high priority the need for reinvestment in the community if the City wishes to remain as one of the nation's premier communities in which to live. During 1999, the City began a strategic investment planning process to plan the City's future. A team of nationally known urban planners, coordinated by Urban Design Associates of Pittsburgh, was hired to lead the process. In October of 2000, City Council approved the Strategic Investment Plan to serve as the official guide to implementing the goals resulting from the community-wide planning process.

The Strategic Investment Plan is based upon the concept of "New Urbanism". Ray Gindroz of Urban Design Associates stated that New Urbanism is devoted to re-establishing the art of building communities by reviving traditional practices and using them in response to today's market demands and life styles. The majority of construction over the last fifty years has resulted in a fragmented urban form that is proving to be increasingly expensive to maintain and difficult to live with. As a planned community, Shaker Heights already reflects aspects of the central themes of new urbanism including:

- Transit oriented development.
- Parks and roads as an interconnected network of public open space that ties the community together.
- A variety of architectural housing styles combining to create a consistent character from the community's neighborhoods.
- Residential street styles which tame traffic.

As a planned, residential community connected by transit to downtown Cleveland, the City historically has paid the most attention to the design of its neighborhoods and on the east-west roadway and parks systems connecting it to Cleveland. The City includes only small commercial areas. These commercial districts were expanded in the 1950s through 1980s in ways that did not follow the city founder's high design standards evident in the rest of the community. As a result, the commercial areas are the City's least appealing areas.

The Strategic Investment Plan includes six goals and design principles and four programs to address these issues. The programs are recommended to accomplish the following:

- Bring the "Shaker image" to the commercial areas. Streets, intersections and parking lots should be rebuilt to reduce the vast amounts of asphalt, improve pedestrian circulation and add to the verdant greenery and quality architecture that is characteristic of the City.
- Eliminate excess street capacity in order to restore a pedestrian friendly environment.
- Develop empty-nester/young professional housing mixed with retail. Adding residents to the immediate vicinity will help to stabilize the retail while the proximity of neighborhood services will make the housing more desirable. This type of housing will help to attract new residents to the community while allowing older residents to remain in the community.
- Establish the Shaker Heights character at the edges and gateways to the community.

Most of the recommended initiatives will require significant participation from the private sector and be driven by the private sector's desire to invest in the community. For this reason, the City must be prepared to take advantage of opportunities as they present themselves. Towards this end, the City has been negotiating with private property owners and developers in the Shaker Towne Centre area and has completed a study for the narrowing of Chagrin Boulevard. In addition, the City plans to relocate Fire Station No. 1, currently located at City Hall, to the Shaker Towne Centre area in order to spur reinvestment in the area. It is anticipated that construction on the new firehouse will begin late in 2001 or early in 2002.

As a primarily residential City with a diverse housing stock, the City considers housing to be its major industry. During 2000, the City remained committed to maintaining and improving its housing stock. To encourage property maintenance, during 2000 the City extended its point-of-sale inspection requirement to

include apartment buildings. Sellers of residential real property are now required to place an amount in escrow equal to 150% of the cost of correcting all code violations before title to the property may transfer to the buyer. The escrow provides funding to insure that code violations are rectified in a timely manner as well as motivation to complete the required work in a timely manner, as the funds may not be released from escrow until the City's Housing Inspection Department has certified that all violations have been satisfied. In addition to the point-of-sale escrow requirement, the City has also utilized CDBG and City funding to finance various housing maintenance grant programs designed to assist the City's property owners in enhancing the City's housing stock. Residential reinvestment (new construction, upgrades and repairs) exceeded \$10 million during 2000. As a result, area realtors have reported that City property values continue to be at an all time high and the demand for homes is strong in all of the City's neighborhoods.

During 2000, the high quality of the City's safety forces was again recognized on a national level. The Fire Department became the first agency in Ohio and only the 38th agency nationally to be accredited by the Commission on Fire Accreditation International. This prestigious recognition is the result of a two-year effort by members of the City's Fire Department and attests to the quality of both the management of the operation and the work of the City's firefighters. The Police Department has been accredited by the Commission on Accreditation for Law Enforcement Agencies since 1989. The City is one of the rare few communities in the country to have both its Police and Fire Services accredited by these national organizations.

The Northeast Ohio Regional Sewer System (NEORS) continued during 2000 to work on the Shaker Heights portion of the Heights Interceptor Sewer Project. Construction of the Van Aken Boulevard section of the project was begun during 2000. The improvement project is part of a multi-million dollar program whose objective is to supplement the capacity of the City's existing sewer system in order to alleviate basement flooding and sewer overflows during significant rain events.

The City benefited from the 1999 award a \$1.2 million grant from the Ohio Department of Transportation (ODOT) to finance approximately 80% of the reconstruction of Coventry Road, Kemper Road and Fairmount Boulevard. The federal funds were originally awarded to ODOT under the authority of the Intermodal Surface Transportation Efficiency Act of 1991. Work was begun on this project during the fall of 1999 and completed during the spring of 2000.

Several improvements to public spaces were completed during 2000. A new playground in the Malvern neighborhood was completed as well as improvements to Hildana Park. In addition, significant interior improvements to Thornton Park were also completed. Approximately 1,300 new trees were planted by the Public Works Department on center strips and other public lands in the City.

In September of 2000, the State Legislature enacted Senate Bill (SB) 108 modifying the State's Estate Tax law. While the Estate Tax is levied by the State, revenue generated by the tax is shared by the State with the local government in which the decedent resided. Any change affecting Estate Taxes is of interest to the City because the City uses this source of revenue to finance its capital program. SB 108 increases the amount of credit granted to Ohio estates over a two-year period as well as modifying the formula for sharing the revenue generated with local governments. Under the old law, estates of \$25,000 or less were exempted from paying Estate Tax. Under SB 108, this exemption will be increased to \$200,000 in 2001 and \$338,000 in 2003 and thereafter. It is estimated that approximately 75% of the estates that were subject to the tax under the old law will eventually be exempted. In an attempt to minimize the impact of SB 108 on local governments, SB 108 increases the local government's share of the remaining estate tax revenue from 64% to 70% in 2001 and 80% in 2002 and thereafter. As the Estate Tax is a significant source of City revenue, the future impact of SB 108 on Shaker Heights will be closely monitored.

Accounting Policies and Budgetary Control

When reviewing the financial statements and other information presented in this Comprehensive Annual Financial Report, it is important for the reader to consider the "measurement focus" of the information presented. "*Measurement focus*" is the term used to denote what accountants are attempting to measure and report in a fund's operating statement. For financial reporting purposes, the City of Shaker Heights financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applicable to local governments.

Under GAAP, the Governmental and Fiduciary fund types use a flow of financial resources measurement focus. This measurement focus is concerned with whether or not there are more resources that may be expended in the near future as a result of events and transactions that occurred during the period of time being reported upon. To facilitate this measurement focus, the Governmental and Fiduciary fund types utilize a modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when measurable and available to finance current expenditures; expenditures are recognized when goods or services are received and liabilities are incurred.

Proprietary Fund types measurement focus is the economic impact upon the fund of events and transactions that occur during the reporting period. To facilitate this focus, Proprietary Funds utilize the accrual basis of accounting. The accrual basis of accounting recognizes transactions as income/revenue or expense when the transaction occurs without regard to the timing of the related cash flow.

In accordance with Ohio law, the City prepares its budget on a modified cash basis of accounting. This basis of accounting is not in accordance with GAAP. Under this basis, revenue is recognized when actually received in cash. Encumbrances are recorded as budgetary obligations upon entering into a purchase agreement. Budgetary obligations are comprised of total current year expenditures plus unliquidated encumbrances. The unencumbered appropriation balances of funds for which the City adopts an annual budget lapse at year end and revert back to the respective funds from which they were originally appropriated, thus becoming available for future appropriation by City Council. The notes to the financial statements contain a reconciliation of the budget basis financial statements and the financial statements prepared in accordance with generally accepted accounting principles.

With the exception of fiduciary and capital project funds, City Council annually adopts (or appropriates) operating budgets for all funds. State law provides that total obligations cannot exceed the total amount appropriated for the fund; the City maintains its legal level of budgetary control at this level. During the course of 1999, Council did adopt amendments to the budget to account for new funds and grants received.

Council has deemed fiduciary funds to be appropriated for their intended use upon receipt; accordingly the legal level of budgetary control for these funds is at the fund level. Budgets for capital project funds are adopted on a project-by-project basis. Project appropriations lapse only upon completion of the project; therefore the unencumbered balances of ongoing capital project appropriations are carried over to the subsequent fiscal year. The City maintains its legal level of budgetary control for capital project funds at the project level. During the course of 1999, Council adopted appropriations totaling approximately \$7.2 million for both new capital projects as well as to amend the appropriations for various projects that were originally appropriated in previous years.

In addition to its legal level of budgetary control, the City exercises management control over its budget at the department level. The Mayor and/or Chief Administrative Officer are authorized to transfer amounts between departments so long as the total amount appropriated for each fund does not exceed the amount approved by Council. A more detailed discussion of the budgetary process is included in the notes to the financial statements in the financial section of this report.

The City maintains a fully automated financial accounting system. Budgetary control is maintained through the use of a purchase order system. The purchase order (required before making any purchase in excess of \$500) creates the encumbrance against the current unobligated budget. In addition, City management requires the solicitation of competitive quotes for material purchases exceeding \$500. The City Charter requires that purchases of \$25,000 or more be publicly bid before a contract and the related purchase order may be authorized. Unliquidated encumbrances do not lapse at year-end but are carried forward to the next year as a reservation of fund balance to be used for their intended purpose(s). Upon final payment of any purchase order carried over from a prior year, the unexpended balance of the encumbrance is closed to the fund's available fund balance for consideration for future appropriation by City Council.

Internal Accounting and Reporting Control

As previously stated, the City administration is responsible for the sound administration of the financial resources of the City. In fulfilling this responsibility, the administration has developed a system of internal accounting controls upon which it relies to provide reasonable, but not absolute, assurance regarding the safeguarding of the City's assets against loss resulting from the asset's unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets.

It is important to note that the internal accounting controls built into the City's system were developed within the framework of the concept of *reasonable*, not absolute, assurance. This concept recognizes that the cost of instituting and maintaining internal controls should not exceed the benefits likely to be derived from said controls and that the evaluation of the costs and benefits requires estimates and judgments by the City's management. Regular reviews of internal controls occur within the framework of this policy. We believe that the City's system of internal accounting controls meet these objectives and provide reasonable assurance of proper recording and reporting of financial transactions.

Fund and Account Group Structure

As required by generally accepted accounting principles, the fund and account groups of the City are organized as follows:

Governmental Funds – Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in propriety funds and fiduciary funds. Comprised of the following four fund types, governmental funds are used to account for the City's governmental – type activities.

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

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

Debt Service Fund – The fund used to account for the accumulation of resources for and the payment of, general long-term debt principal and interest.

Capital Project Funds - Funds used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary Funds - Fund types used to account for the City's ongoing organizations and activities that are similar to those often found in the private sector. Unlike other fund groups, all assets, liabilities, revenues, expenses and transfers relating to the City's business and quasi-business activities are accounted for through proprietary funds. Proprietary funds include the following fund types:

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

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

Fiduciary Funds - Fund types used to account for assets held by the City in a trustee capacity (Trust Fund Type) or as a fiscal agent (Agency Fund Type) for individuals, private organizations, other governmental units and/or other City funds. Currently, the sole City trust fund is classified as an expendable trust fund meaning that the assets of the fund may be expended for its specified purpose.

Account Groups - Accounting entities used to establish control over and accountability for the City's general fixed assets and the unmatured principal of its general long-term debt. Unlike funds, account groups are not used to account for sources, uses and balances of expendable, available financial resources. Currently, generally accepted accounting principles provide for two account groups. They are as follows:

General Fixed Asset Account Group - To account for all fixed assets of the City, except those fixed assets accounted for in the proprietary and trust fund types.

General Long-Term Obligations Account Group - To account for all long-term obligations of the City, except for those long-term obligations accounted for in the proprietary and trust fund types.

Overview of General Governmental Revenues and Expenditures

A. Revenues and Other Financing Sources

When the term "general government" is used in this transmittal letter or the statistical section of this Comprehensive Annual Financial Report, we are referring to the total of the governmental fund types (i.e. General, Special Revenue, Debt Service and Capital Projects Funds) and the expendable trust fund. Revenues for general governmental functions are categorized as follows:

Property Taxes - Amounts levied against the taxable or assessed value of all real and public utility property and tangible personal property used in business. Real property is assessed at 35% of its true (market) value as determined by the Cuyahoga County Auditor. The true value of personal property is based on composite annual allowances and is assessed at 88%, except for the following:

Electric Utility Production Equipment: Assessed at 100% of true value (50% of cost).

Personal Property of Rural Electric Companies: Assessed at 50% of true value.

Personal Property of Railroads: Assessed at 25% of true value.

Telephone Utility Personal Property: Effective in tax year 1995, all interexchange telephone personal property is assessed at 25%. Local exchange telephone personal property added to the tax roles during tax year 1995 and thereafter is assessed at 25% of true value; existing personal property is assessed at 88% of true value.

Municipal Income Taxes - Taxes levied at the rate of 1.75% on all wages, other compensation and net profits earned within the City, as well as on the income of residents which is earned outside of the City. In the latter case, if the resident's income is subject to taxation by another municipality, the City allows a tax credit equal to 50% of the income tax paid to the other municipality up to a maximum credit of one half of the first one percent of income taxed by the other municipality.

Other Local Taxes - Primarily admission taxes levied on amounts paid for admission to any place, performance for profit, golf course green fees and annual membership dues by any club or organization maintaining a golf course.

State Levied, Shared Taxes - Includes local government taxes levied by the State of Ohio and received directly from the State or indirectly from Cuyahoga County. This category includes inheritance taxes, cigarette taxes and liquor and beer permit fees, all of which are distributed to the City in accordance with various state-prescribed formulae.

Intergovernmental Grants & Contracts - Includes reimbursements for state mandated property tax credits and rollbacks, state aid for health activities, other local, state and federal grants and local intergovernmental operating contracts.

Charges For Services - Includes charges for general governmental services such as sewer fees, ambulance run fees, magazine advertising, special rubbish pickups, cable television franchise fees, and police training academy fees.

Fees, Licenses and Permits - Includes charges for zoning appeal fees, building trade licenses, registrations, permits and inspections.

Interest Earnings - Interest and other profits earned on investments including the difference between the fair value of the City's investments at December 31 versus the amount paid at purchase, if originally purchased during the current year, or the fair value of the investment on December 31 of the prior year, if the investment was purchased by the City during a prior year.

Special Assessments - Revenues from assessments levied on various parcels of property to finance special benefits conferred on those parcels. Includes assessments for tree maintenance, street lighting and nuisance abatements.

Fines and Forfeitures - Payments received by the City through the Shaker Heights Municipal Court from fines, costs, and bond forfeitures for both civil and criminal cases.

All Other Revenue - Miscellaneous sources of revenue that are not accounted for in any other category.

Not all increases in governmental fund's resources are classified as revenues. In certain specific instances, generally accepted accounting principles require that increases in current financial resources be reported as other financing sources. Amounts reported as other financing sources include operating transfers from other funds, proceeds from the issuance of general long-term debt, proceeds from the sale of general fixed assets (if a material source of revenue) and amounts equal to the present value of minimum lease payments arising from capital leases where the lease is used to finance the construction or acquisition of a general fixed asset.

The following summary schedule compares revenues and other financing sources for general governmental functions and includes a discussion of material differences from 1999 to 2000:

Revenue Source	Year Ended December 31,		Increase (Decrease) From 1999
	2000	1999	
Property Taxes	\$ 5,719,115	\$ 5,770,937	\$ (51,822)
Municipal Income Taxes	17,264,797	17,486,702	(221,905)
State Levied Shared Taxes	5,210,818	4,582,569	628,249
Intergovernmental Grants and Contracts	2,138,177	2,360,440	(222,263)
Charges For Services	3,210,192	3,356,057	(145,865)
Fees, Licenses & Permits	363,509	385,808	(22,299)
Interest Earnings	1,780,331	506,874	1,273,457
Special Assessments	1,239,530	1,247,115	(7,585)
Fines and Forfeitures	983,715	798,494	185,221
All Other Revenue	1,660,238	1,732,223	(71,985)
Subtotal	\$39,570,422	\$38,227,219	\$1,343,203
Other Financing Sources	3,440,106	2,864,054	576,052
Total	\$43,010,528	\$41,091,273	\$1,919,255

City income tax revenue decreased by approximately 1.2% in 2000 over the amount realized in 1999. Revenue from individual taxpayers decreased by approximately 5.6% while revenue from all other income tax sources (employer withholding, net profits and interest & penalties) increased by 7.9%. We believe that this slight dip in revenue was impacted by the fact that December 31, 2000 fell on a weekend resulting in a lost processing day for tax payments. As a result, revenue from individual payments which otherwise would have been recognized in 2000 will be reflected in 2001 collections. To date, 2001 revenue from individual taxpayers is running approximately 60% ahead of collections during the same period of 2000. While this trend is not expected to continue, it affirms the City's belief that the decrease in revenue experienced in 2000 is reflective of an aberration rather than a trend.

The 2000 increase in revenue from State Levied, Shared Taxes arises primarily from an increase in the amount of Estate Tax revenue recognized in 2000. The City realized approximately \$2.7 million from this source in 2000 compared to approximately \$2.2 million in 1999.

The 2000 decrease in Intergovernmental Grants and Contracts resulted from revenue related to grants. During 1999, the City received a grant from the Ohio Department of Transportation for the resurfacing of Coventry Road, Kemper Road and Fairmount Boulevard. During 2000, approximately \$15,000 in revenue was realized from this revenue source versus approximately \$900,000 in 1999. During 2000, the City received approximately \$873,000 from the President's Office of National Drug Control Policy to finance the activities of the Ohio High Intensity Drug Trafficking Area (HIDTA) for which the City acts as fiscal agent. Approximately \$17,000 was recognized in 1999 for this activity. 2000 was the HIDTA's first full year of operation.

The 2000 decrease in Charges for Services is the result in a decrease in revenue from the City's Sewer Usage Surcharge. The City levies a fee of \$8.50 per thousand cubic feet of water consumed to finance maintenance of the City's sewer system. City residents and businesses used less water during 2000

than 1999 resulting in a decrease of approximately \$210,000 from this revenue source.

The 2000 increase in Interest Earnings resulted from increases in the market value of the treasury notes owned by the City as of December 31, 2000 compared to their market value at December 31, 1999. 2000 Interest Revenue reflects approximately \$500,000 in unrealized market gains versus 1999 revenue that included approximately \$900,000 of unrealized market losses.

The 2000 increase in Other Financing Sources results primarily from changes in one-time interfund operating transfers related to street maintenance work. During 2000, the City transferred \$597,300 from its General Capital Improvements Fund to its Street Maintenance and Repair Special Revenue Fund to enhance the 2000 street maintenance program.

B. Expenditures and Other Financing Uses

General governmental expenditures are categorized under the following functions:

Security of Persons and Property - Functions whose primary purpose is to reduce the amounts and effects of external harm to individuals and property. This function includes expenditures for police and fire protection (including emergency medical services), traffic signs and signals, animal control and street lighting.

Public Health and Welfare - Functions whose primary purpose is to provide for the physical and mental health of residents by preventing or reducing the number, length and severity of illnesses and disabilities. This function includes expenditures for public health services, restaurant inspections, and mental health services.

Leisure Time Activities - Functions whose primary purpose is to provide year-round leisure time opportunities for residents and others. This function includes expenditures for maintenance of parks and public lands, recreation programs, playgrounds, swimming and ice skating.

Community Environment - Functions whose primary purpose is to provide residents of the community with a superior living environment. This function includes expenditures for city planning and development, housing and building code enforcement, senior adult services, community relations and tree maintenance and leaf removal.

Basic Utility Services - Functions whose primary purpose is to provide residents with basic public services necessary for a safe and sanitary living environment. This function includes expenditures for maintenance and replacement of water lines, maintenance and replacement of storm and sanitary sewer lines, and refuse collection and disposal.

Transportation - Functions whose primary purpose is to facilitate the efficient flow of traffic through the community. This function includes expenditures for street maintenance and repair, traffic signal maintenance, street sweeping and ice and snow removal.

General Government - Functions whose primary purpose is to provide for the activities of the executive, legislative and judicial branches, including providing support services to the other general governmental functions. This function includes expenditures for the Mayor's office, city council (including related boards and commissions), the municipal court, and general administrative services including finance, human resources, legal, public service administration and other administrative support.

Capital Outlay - Expenditures for the purchase of long-lived tangible assets necessary to the functioning of the City. Includes expenditures for the purchase of land, buildings, equipment and

improvements with a useful life of one year or more and a unit cost of at least one thousand dollars.

Debt Service - Expenditures for the retirement of long-term debt principal and payment of interest on the City's general obligation notes, bonds and other debt. Expenditures for short-term debt principal are accounted for as fund liabilities.

Similar to revenue classification, not all decreases in governmental fund resources are classified as expenditures. Generally accepted accounting principles require that in certain specific situations, decreases in current financial resources be classified as other financing uses. Operating transfers to other funds and certain specific types of debt refinancing transactions (of which the City had none) are classified as other financing uses.

The following summary schedule compares expenditures and other financing uses for the City's general governmental functions and includes a discussion of material differences from 1999 to 2000.

Function	Year Ended December 31,		Increase (Decrease) From 1999
	2000	1999	
Security of Persons & Property	\$15,498,381	\$14,434,394	\$1,063,987
Public Health & Welfare	375,271	378,668	(3,397)
Leisure Time Activities	570,420	604,396	(33,976)
Community Environment	4,377,913	4,694,019	(316,106)
Basic Utility Services	3,168,986	3,159,114	9,872
Transportation	2,144,245	1,909,710	234,535
General Government	7,157,255	6,959,563	197,692
Capital Outlay	4,544,652	4,711,457	(166,805)
Debt Service	144,307	2,276,151	(2,131,844)
Subtotal	\$37,981,430	\$39,127,472	(\$1,146,042)
Other Financing Uses	4,405,312	3,979,490	425,822
Total	\$42,386,742	\$43,106,962	(\$720,220)

All categories of expenditure, excepting Debt Service, reflect a total one-time savings of approximately \$340,000 in pension expense. The savings is the result of a decision of the Public Employees Retirement System of Ohio to temporarily reduce the employer's pension contribution rate from 13.55% of payroll to 8.13% of payroll. The decision was based upon the Pension Board's determination of the financial condition of the pension system. The temporary contribution rate was effective for the period July 1 through December 31, 2000. On January 1, 2001, the contribution rate of 13.55% of payroll was re-imposed.

All categories of expenditure, excepting Debt Service, reflect a total decrease of approximately \$300,000 in Workers' Compensation expense when compared to 1999. The savings is a result in a lowering of the rate charged by the Ohio Bureau of Workers' Compensation to the City. In part, the savings is the direct result of the City's management of employee safety programs.

The 2000 increase in expenditures in the Security of Persons and Property activity is the result of several factors. 2000 expenditures reflect the first full year of operation for the Ohio High Intensity Drug Trafficking Area (HIDTA) activity for which the City acts as fiscal agent. The HIDTA began operation late in 1999. The HIDTA's 2000 expenditures of approximately \$683,000 increased this category by approximately \$666,000 when compared to 1999. The Police Department grant expenditures in 2000 exceeded 1999 expenditures by approximately \$41,000. Street lighting expenditures increased by approximately \$97,000 based upon a 2000 rate increases incurred. The balance of the increase represents increases resulting the cost of living adjustment granted to police and firefighters and the cost of employee health care.

The decrease in 2000 versus 1999 Debt Service expenditures is directly attributable to the City's 1999 decision to retire its Unfunded Pension Liability to the Police and Firefighters Disability and Pension Fund. The \$2.9 million liability, which arose from unfunded prior service credit granted by the pension fund when it was established in the late 1960's, was retired in 1999 for approximately \$2.1 million. The retirement was financed by the issuance of a note, which is included as a fund liability in the Police and Fire Pension Special Revenue Funds.

2000 Other Financing Uses increased from 1999 primarily because a transfer of \$612,500 from the General Fund to the General Capital Fund was authorized for transfer in 2000. The one-time transfer of funds was based upon ending 1999 budgetary fund balance exceeding the target amount required by the City's fund balance policy. During 1999, although funds were available, the City chose not to make a similar transfer based upon ending 1999 budgetary fund balance

General Fund Revenues and Expenditures

The General Fund is the City's primary operating fund. Since it accounts for all items not legally required to be accounted for in another fund, the General Fund traditionally accounts for most general governmental revenue and expenditure activity. In addition, the use of General Fund revenues, within the overall legal restraints of the City Charter and Ohio Revised Code, are determined by City Council. The following schedules compare the General Fund's fiscal year 2000 revenues and expenditures to fiscal year 1999.

Revenue Source	Year Ended December 31,		Increase (Decrease) From 1999
	2000	1999	
Property Taxes	\$5,372,503	\$5,421,183	(\$48,680)
Municipal Income Taxes	17,264,797	17,486,702	(221,905)
State Levied Shared Taxes	1,848,573	2,097,134	(248,561)
Intergovernmental Grants and Contract	981,814	971,636	10,178
Charges For Services	1,948,728	1,909,703	39,025
Fees, Licenses & Permits	362,474	372,383	(9,909)
Interest Earnings	1,610,781	385,994	1,224,787
Fines and Forfeitures	607,655	623,585	(15,930)
All Other Revenue	1,281,446	1,045,119	236,327
Subtotal	\$31,278,771	\$30,313,439	\$965,332
Other Financing Sources	1,398	18,880	(17,482)
Total	\$31,280,169	\$30,332,319	\$947,850

The 2000 General Fund decrease in State Levied Shared Taxes results from the City's decision to credit only the first \$200,000 of Estate Tax Revenue to the General Fund rather than the first \$500,000 as was credited in 1999 and earlier years. For both 2000 and 1999, all Estate Tax revenue in excess of the amount credited to the General Fund was credited to the General Capital Fund to finance the City's capital plan. As the City's General Fund is the primary component of its general governmental activities, no further discussion of 2000 versus 1999 changes in its revenue is necessary.

Function	Year Ended December 31,		Increase (Decrease) From 1999
	2000	1999	
Security of Persons & Property	\$12,329,694	\$12,032,038	297,656
Public Health & Welfare	375,271	378,668	(3,397)
Leisure Time Activities	570,420	604,396	(33,976)
Community Environment	3,278,980	3,533,282	(254,302)
Basic Utility Services	2,581,223	2,558,192	23,031
Transportation	742,949	721,618	21,331
General Government	6,828,308	6,661,007	167,301
Capital Outlay	367,859	426,862	(59,003)
Subtotal	\$27,074,704	\$26,916,063	\$158,641
Other Financing Uses	3,446,150	2,713,026	733,124
Total	\$30,520,854	\$29,629,089	\$891,765

As the City's General Fund is the primary component of its general governmental activities, no further discussion of 2000 versus 1999 changes in its expenditures is necessary.

General Governmental Fund Equity

Governmental and expendable trust funds' equity are the difference between the funds' assets and liabilities. Fund equity provides the City with the ability to deal with unanticipated liabilities; shortfalls in the receipt of anticipated revenues, the ability to take advantage of unforeseen economic opportunities as they arise and to avoid any short-term problems that might arise from the timing of cash flow. In order to maintain effective management of the City's financial resources and operational activities, it is important that fund equity be maintained at an appropriate level and monitored.

In recognition of the importance of maintaining an adequate level of fund equity, City Council adopted a fund balance policy for the General Fund and General Capital Projects Fund, two funds over which the City maintains discretionary control. While not legally binding, City Council established the following goals:

General Fund - The City should, as a financial goal, endeavor to carry forward at the beginning of each fiscal year a General Operating Fund balance of not less than twenty percent of budgeted operating fund expenditures. Any fund balance in excess of twenty percent is to become available for transfer to the General Capital Fund in order to meet related capital needs of the City.

General Capital Projects Fund - The City should, as a financial goal, endeavor to begin each fiscal year with an annual Capital Fund balance sufficient to provide funding for the current year's capital debt funding requirements plus a one-half million dollar contingent reserve.

The City realized both of these fund financial goals during 2000. As a result of 2000 operations, approximately \$266,000 was eligible for transfer from the General Fund to the General Capital Fund. Rather than transferring the money pursuant to the policy, City Council chose instead to allocate no Estate Tax revenue to the General Fund in 2001, instead crediting all revenue from this source to the General Capital Projects Fund. General governmental operations during the year produced the following changes in fund equity for the various governmental funds of the City:

Fund Type	Year Ended December 31,		Increase (Decrease) From 1999
	2000	1999	
General	\$8,269,923	\$7,462,863	\$807,060
Special Revenue	\$2,327,926	\$1,811,216	\$516,710
Debt Service	\$306,054	\$291,224	\$14,830
Capital Projects	\$4,831,157	\$5,665,026	\$(833,869)
Expendable Trust	\$291,317	\$124,517	\$166,800
Total	\$16,026,377	\$15,354,846	\$671,531

Cash Management

The investment of City funds is governed by both the City's charter and codified ordinances. The City's investment goals are to ensure the safety of principal, ensure the availability of funds to meet the City's current obligations and to maximize investment yield. No single goal is deemed to be paramount over another.

The cash resources of the City's individual funds are combined into a single pool and invested to the extent available. The City invests in treasury notes, treasury bills, repurchase agreements and other authorized instruments. Repurchase agreements use obligations backed by the full faith and credit of the United States and its agencies. The City has never invested its funds in any type of investment pool. The authorized maximum investment maturity is five years from the date of purchase.

Interest earned on investments is distributed to the General Fund and each of the City's restricted funds on a pro-rata basis. Interest revenue is allocated to the restricted funds based upon each fund's available cash balance relative to the total available cash balance of all funds. The remaining revenue is credited to the General Fund. Beginning in 1998, in accordance with Statement No. 31 of the Governmental Accounting Standards Board (GASB), the City began to recognize the change in the fair value of its investments as of the end of the year and reflecting any unrealized gain or loss resulting from market fluctuations on its operating statement. While the City purchases each investment with the intent to hold it to its ultimate maturity and therefore should not incur any losses, this change more fairly reflects the amount of funds that the City would achieve if it were forced to liquidate its entire investment portfolio.

Investments and deposits at December 31, 2000 totaled \$25,508,008. These investments are stated at their fair value as of December 31, 2000. The City's total revenue from investments for 2000 was \$1,650,285.

Risk Management

The City strives to provide itself with superior risk coverage at the lowest possible cost to its residents. Since 1986, when the City completely self-insured its general liability due to skyrocketing premium costs relative to the insurance coverage provided, the City has been successful in obtaining various forms of excess liability insurance coverage while still self-insuring a portion of its risk.

Broad Form Excess Liability - This insurance includes law enforcement, emergency medical services, automobile and public officials liability insurance and is limited to \$10 million. With the exception of EMS and automobile liability (detailed below), the City self-insures the first \$250,000 of any claim. In certain specific instances where city management deems that there is a greater than normal exposure to a claim, the City will purchase coverage up to \$250,000 for the specific event.

Automobile Liability and Physical Damage - This policy has a \$250 deductible for comprehensive coverage and \$500 deductible for collision coverage for vehicles with a value of \$50,000 or greater. The City self-insures vehicles with a value of less than \$50,000. Automobile liability is limited to one million dollars per accident at which point the City's broad form excess liability policy then provides coverage.

Emergency Medical Insurance Coverage - This policy has a deductible of \$250 per occurrence and an occurrence limit of \$250,000 at which point the City's broad form liability policy would then provide coverage. The aggregate limit of this policy is \$500,000.

Property and Marine Commercial Insurance - This policy has a deductible of \$1,000. Coverage is limited to \$30,504,189 for property and contents and \$1.5 million for contractor's equipment. Boiler insurance has a property damage limit of two million dollars with a deductible of \$1,000. The City maintains catastrophic loss coverage of \$3 million for physical damage to all vehicles while in storage.

Commercial Crime and Public Employee Dishonesty Insurance - This policy has an aggregate limit of \$500,000 with a deductible of \$1,000.

The City applied for and was accepted in the State of Ohio Workers' Compensation Retrospective Rating Plan for claims arising out of the years 1994 through 1999. Under the terms of this plan, the City initially paid a fraction of the premium (the minimum premium) that it would have had to pay as an experience-rated risk. As costs for the City's injured workers' claims are incurred and paid by the Bureau of Workers Compensation, the City then reimburses the Bureau for all amounts paid, subject to the individual claim cost and employer's premium limitation. For the years 1995 through 1999 respectively, the City has adopted a plan with no limit on individual claims and an overall premium limitation 200% of the experience plan premium. For 1994, the City adopted a plan with no limit on individual claims and an overall premium limitation of 150% of the experience plan premium. This translates to an overall premium limitation of \$1.4 to \$2.0 million per year for each of these years' claims. Within these limitations, the City is responsible for funding all costs for the ten-year period following the claim year. At that time the Bureau will bill the City for any unresolved claims and then assume responsibility for any future expenses. The City has fully funded its Self-Insurance Internal Service Fund according to what it believes its true claims cost will be based upon an outside consultant's analysis of the City's claims history. Adoption of this plan has resulted in annual cost avoidances ranging from \$425,000 to \$565,000 per year or approximately \$2.2 million over the five-year period. As with all risk, the City continues to closely monitor its reserves, adjusting them accordingly as the need arises. For 2000, the City chose the traditional manner of funding claims, as an experience rated risk, thereby transferring all future risk to the Ohio Bureau of Workers Compensation at a total cost of

approximately \$312,000.

As of December 31, 2000, the City's Self-Insurance Internal Service Fund had available fund equity of \$3,003,607 to fund this program.

General Fixed Assets

The General Fixed Assets of the City include all city owned land, buildings, improvements and equipment used in the performance of general governmental functions. Excluded from general fixed assets are the fixed assets of the proprietary funds. The City has also elected not to capitalize infrastructure such as roads, curbs and sidewalks. Accordingly, the value of these items is not included in the General Fixed Assets Account Group.

As of December 31, 2000, the general fixed assets of the City totaled \$35,796,212. This amount represents the historical cost or estimated historical cost, if actual historical cost is not available. The City does not recognize depreciation on the assets recorded in the General Fixed Assets Account Group.

Debt Administration

The State of Ohio limits the total amount of bonded debt issued by a municipality to 10.5% of total assessed valuation of the municipality's real, public utility and tangible personal property. Total bonded debt includes both voted and unvoted debt including short-term notes issued in anticipation of issuing bonds. In addition, any debt authorized by Council without a vote of the people (referred to as unvoted or councilmanic debt) is limited by the State to 5.5% of total assessed property value. As of December 31, 2000 these limitations were approximately \$77.5 million and \$40.6 million. The City is well within these debt limitations.

A. Long-Term Obligations

At December 31, 2000, the City's long-term debt obligations were as follows:

OPWC Sewer Imp. Loan (0.00%)	\$ 585,437
Accrued Compensated Absences	<u>2,495,316</u>
Total	<u>\$3,080,753</u>

It should be noted that because the City currently has no bonded debt outstanding, it has no current bond rating. Moody's Investor Services, Inc. withdrew the City's former bond rating of Aa1 on December 1, 1992 when the last of the City's bonded debt was retired.

The City will utilize a portion of its sewer surcharge to retire the loan received from the Ohio Public Works Commission. The City is funding compensated absences through its operating budget as the employees use the absences.

B. Short-Term Note Obligations

At December 31, 2000, the City had total councilmanic note obligations of \$3,935,000 with an interest rate of 5.00%. In addition to financing its Police & Fire Unfunded Pension Liability and the acquisition of a fire truck, the City's note issue also included \$1,585,000 that was borrowed by the City on behalf of the Shaker Heights Public Library to partially finance the renovation of the former Moreland School building to serve as the new main library. This facility is owned by the City and leased to the Shaker Heights Library. Under the terms of the lease, the Library is obligated for the financing of this portion of the note. On May 23, 2001, a replacement note in the amount \$3,775,0000 was issued. Included in this note was \$1,430,000 to refinance

the Library's liability, \$1,850,000 to refinance the City's Police and Fire Pension Note and \$320,000 to finance the acquisition of a fire truck. The note also included the addition of \$175,000 to finance the acquisition of an ambulance. The \$155,000 reduction relative to the Library improvements was financed by the Library's annual rental payment. The replacement note was issued with an interest rate of 3.4% and will mature on May 23, 2002. Sometime prior to that date, the City plans to issue a bond to refinance the maturing note.

Despite the City's intent to retire these notes on a long-term basis, the notes are considered to be short-term debt because the City will not be issuing a bond to refinance the notes until after the issuance of this report. Accordingly, the notes are classified as short-term, fund liabilities rather than being accounted for as general long-term debt.

Pension Obligations

All employees of the City belong to one of two state sponsored pension plans. Non-uniformed employees are members of the Public Employees Retirement System of Ohio (PERS). Police officers and firefighters are members of the Police and Firemen's Disability and Pension Fund (PFDPF). Both retirement plans are cost sharing, multiple employer public employee retirement systems. A more detailed discussion of both pension plans can be found in the Notes to the Financial Statements in the Financial Section of this report.

Independent Audit

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

Certificate of Achievement

I am proud to report that the Government Finance Officers Association of the United States and Canada (commonly referred to as GFOA) awarded a Certificate of Achievement For Excellence In Financial Reporting to the City of Shaker Heights for its comprehensive annual financial report for the fiscal year ended December 31, 1999. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for the preparation of state and local government financial reports.

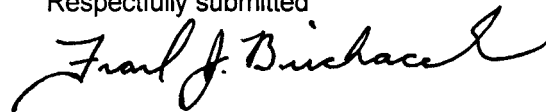
In order to be awarded a Certificate of Achievement by the GFOA, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to the program's standards. Such CAFR must satisfy both generally accepted accounting principles and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

A Certificate of Achievement is valid for a period of only one-year. I believe that the City's current CAFR continues to conform to the Certificate of Achievement program's requirements and, as such, it will be submitted to the GFOA for evaluation.

Acknowledgements

The successful completion of a report of this scope depends upon the dedicated contributions of many employees. The sincere appreciation of those primarily responsible for the completion of this CAFR is extended to all contributors, but especially those employees in the Department of Finance, particularly Staff Accountants Joseph K. Dubovec, Renee T. Mahoney, and Shirley Moore; and Data System Technician Gail Little. Without their dedicated assistance, this report would not have been possible. Finally, the Staff wishes to extend its appreciation to the Mayor, City Council, and the Finance Committee for their support and commitment to responsible fiscal reporting.

Respectfully submitted

A handwritten signature in black ink, reading "Frank J. Brichacek". The signature is written in a cursive style with a large, sweeping initial "F".

Frank J. Brichacek
Finance Director

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Shaker Heights,
Ohio

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

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



Anne Spray Kinney
President

Jeffrey L. Essler
Executive Director

City of Shaker Heights, Ohio

**LISTING OF PRINCIPAL CITY OFFICIALS
YEAR ENDING DECEMBER 31, 2000**

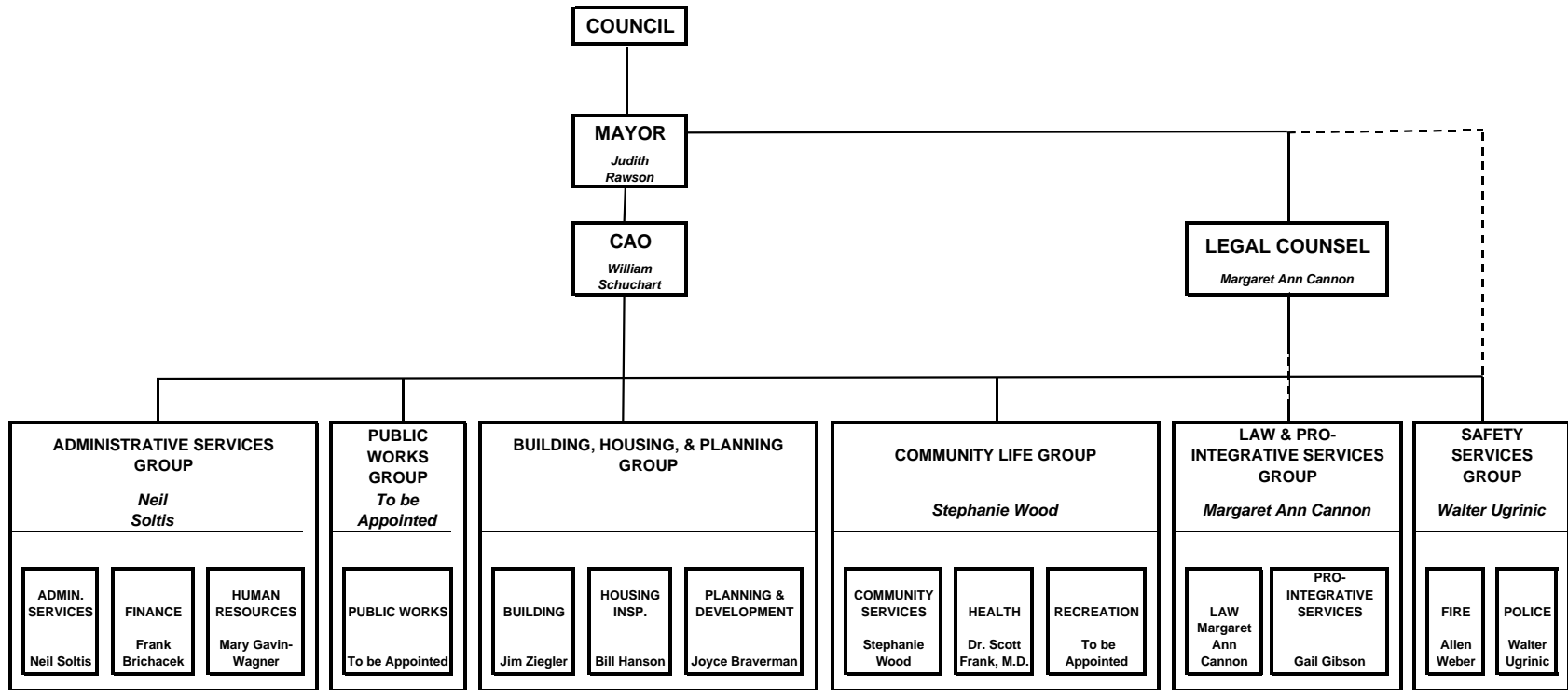
ELECTED OFFICIALS

Mayor	Judith H. Rawson
Councilmember/Vice Mayor	Jan M. Devereaux
Councilmember	Theresa Abraham-Whally
Councilmember	Allen D. Foster
Councilmember	Brian S. Gleissner
Councilmember	Kenneth J. Kovach
Councilmember	Stephanie W. Turner
Councilmember	Earl M. Leiken

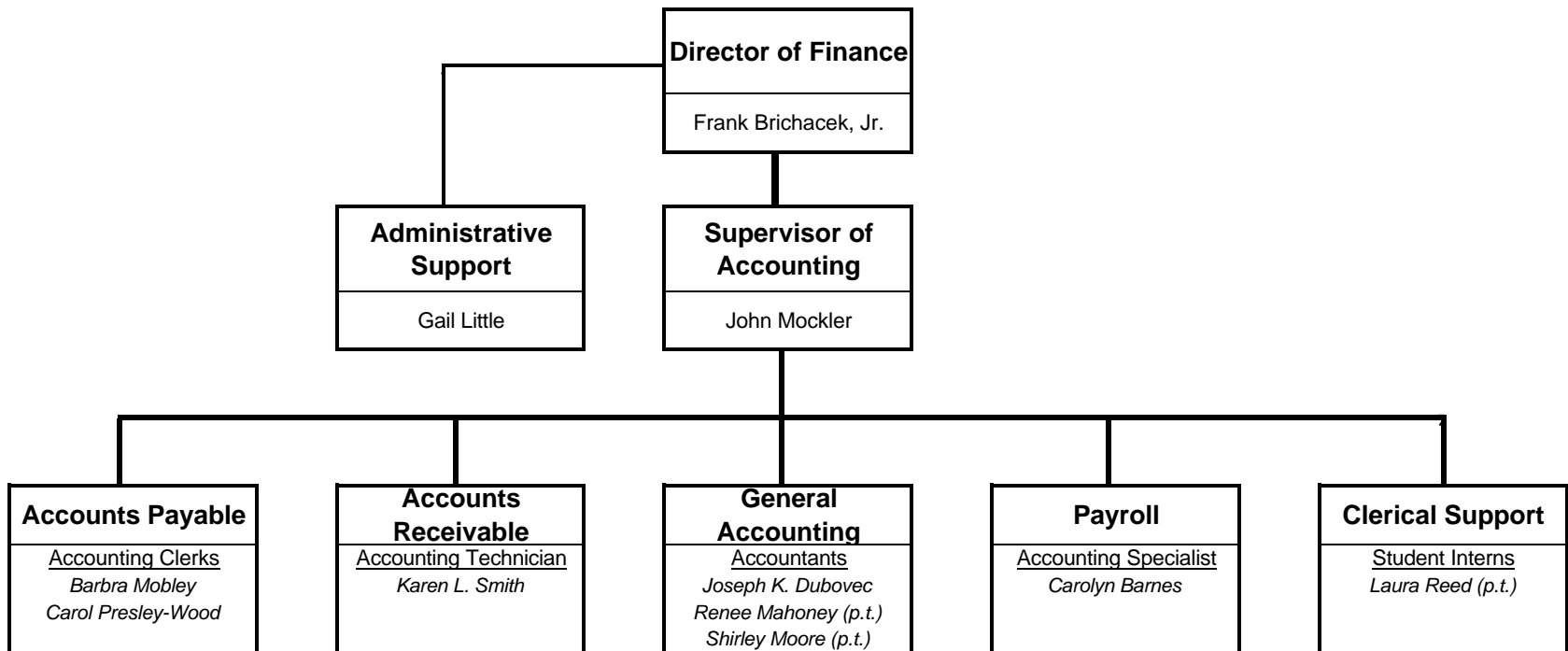
APPOINTED OFFICIALS

Chief Administrative Officer	William J. Schuchart
Director of Finance	Frank J. Brichacek, Jr.
Director of Administrative Services	Neil J. Soltis
Director of Building	James P. Ziegler
Director of Community Life	Stephanie M. Wood
Chief of Fire	Allen E. Weber
Director of Health	Dr. Scott H. Frank
Director of Housing Inspection	William E. Hanson
Director of Human Resources	Mary Gavin-Wagner
Director of Law	Margaret Anne Cannon
Director of Planning and Development	Joyce Braverman
Chief of Police	Walter A. Ugrinic
Director of Public Works	
Manager of Pro-Integrative Service	Gail Gibson
Manager of Senior Adults	Mary R. Webb

THE CITY OF SHAKER HEIGHTS, OHIO
CITY ORGANIZATIONAL CHART
DECEMBER 31, 2000



CITY OF SHAKER HEIGHTS
FINANCE DEPARTMENT ORGANIZATIONAL CHART
DECEMBER 31, 2000



Financial Section



***Comprehensive Annual Financial Report
for the Fiscal Year Ended December 31, 2000***

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying general-purpose financial statements of the City of Shaker Heights, Ohio, as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the City of Shaker Heights' 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 Shaker Heights, Ohio as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2001 on our consideration of the City of Shaker Heights' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the City of Shaker 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
June 12, 2001

CITY OF SHAKER HEIGHTS, OHIO
 ALL FUND TYPES AND ACCOUNT GROUPS
 COMBINED BALANCE SHEET
 DECEMBER 31, 2000
 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTER-PRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	2000	1999
Assets and Other Debits											
Equity In City Treasury Cash	\$7,334,912	\$5,104,530	\$302,507	\$6,447,886	\$187,105	\$4,723,444	\$1,407,624	\$0	\$0	\$25,508,008	\$24,537,002
Cash With Fiscal Agent	0	0	26,591	0	0	0	0	0	0	26,591	26,591
Receivables (Net of Allowance For Uncollectibles)											
Taxes	12,178,868	405,800	0	0	0	0	0	0	0	12,584,668	12,103,775
Accounts	516,917	456,380	0	0	0	314,838	0	0	0	1,288,135	1,202,892
Current Special Assessments	0	0	0	0	0	74,209	0	0	0	74,209	77,082
Deferred Special Assessments	1,813	4,183,769	0	0	0	0	0	0	0	4,185,582	1,330,725
Accrued Interest	279,564	0	0	0	0	0	0	0	0	279,564	297,481
Loans	0	0	0	0	0	0	605,336	0	0	605,336	547,616
Lease	1,199,248	0	0	2,153,700	0	0	0	0	0	3,352,948	3,316,114
Due From Other Funds	99,120	12,181	3,547	30,000	0	100,000	66,093	0	0	310,941	1,177,096
Due From Other Governments	363,165	297,026	0	460,800	0	0	0	0	0	1,120,991	1,532,628
Due From Non-Profit Agencies	0	0	0	0	0	0	0	0	0	0	16,545
Inventory of Supplies	216,950	0	0	0	0	25,931	0	0	0	242,881	195,509
Prepaid Items	1,648	35,075	0	0	3,354	0	0	0	0	40,077	17,140
Restricted Assets:											
Cash and Cash Equivalents	0	0	0	113,806	0	0	0	0	0	113,806	111,580
Fixed Assets (Net of Accumulated Depreciation)	0	0	0	0	1,037,066	93,195	0	35,796,212	0	36,926,473	34,655,073
Other Debits											
Amount Available in Debt Service Fund	0	0	0	0	0	0	0	0	306,054	306,054	291,224
Amount to be Provided for Retirement of General Long Term Obligations	0	0	0	0	0	0	0	0	2,774,699	2,774,699	2,549,502
Total Asset and Other Debits	\$22,192,205	\$10,494,761	\$332,645	\$9,206,192	\$1,227,525	\$5,331,617	\$2,079,053	\$35,796,212	\$3,080,753	\$89,740,963	\$83,985,575

CITY OF SHAKER HEIGHTS, OHIO
 ALL FUND TYPES AND ACCOUNT GROUPS
 COMBINED BALANCE SHEET
 DECEMBER 31, 2000
 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTER-PRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL	GENERAL	2000	1999
								FIXED ASSETS	LONG-TERM OBLIGATIONS		
Liabilities, Equity and Other Credits											
Liabilities											
Vouchers and Accounts Payable	\$431,142	\$449,205	\$0	\$33,346	\$30,253	\$83,824	\$0	\$0	\$0	\$1,027,770	\$1,343,147
Accrued Wages And Benefits	708,177	549,518	0	568	81,440	43,456	110	0	0	1,383,269	1,243,986
Compensated Absences	1,054,151	158,595	0	0	188,246	165,531	0	0	0	1,566,523	1,573,255
Due To Other Funds	100,000	74,063	0	1,299	30,000	0	105,579	0	0	310,941	1,177,096
Due To Other Governments	0	0	0	0	0	0	75,065	0	0	75,065	51,973
Due To Non-Profit Agencies	0	0	0	0	0	0	1,002,472	0	0	1,002,472	911,070
Matured Bonds and Interest	0	0	26,591	0	0	0	0	0	0	26,591	26,591
Deferred Revenue	11,628,812	4,982,666	0	2,351,983	0	0	0	0	0	18,963,461	15,530,067
Refundable Deposits	0	0	0	0	0	0	446,133	0	0	446,133	407,698
Amounts Held as Fiduciary	0	0	0	0	0	0	158,377	0	0	158,377	196,929
Self Insurance Claims Payable	0	0	0	0	0	1,282,220	0	0	0	1,282,220	1,695,163
Notes Payable	0	1,950,000	0	1,985,000	0	0	0	0	0	3,935,000	3,845,000
Notes Premium Payable	0	2,788	0	2,839	0	0	0	0	0	5,627	0
Accrued Sick Leave Benefits	0	0	0	0	0	0	0	0	2,495,316	2,495,316	2,214,914
Loans Payable	0	0	0	0	0	0	0	0	585,437	585,437	625,812
Total Liabilities	13,922,282	8,166,835	26,591	4,375,035	329,939	1,575,031	1,787,736	0	3,080,753	33,264,202	30,842,701
Equity and Other Credits											
Investment in General											
Fixed Assets	0	0	0	0	0	0	0	35,796,212	0	35,796,212	33,523,404
Contributed Capital	0	0	0	0	843,413	88,581	0	0	0	931,994	999,244
Retained Earnings											
Unreserved	0	0	0	0	54,173	3,668,005	0	0	0	3,722,178	3,265,380
Fund Balance:											
Reserved For Encumbrances	577,036	384,719	0	1,113,827	0	0	1,780	0	0	2,077,362	2,002,094
Reserved For Debt Service	0	0	306,054	0	0	0	0	0	0	306,054	291,224
Reserved For Appropriations	0	0	0	1,452,589	0	0	0	0	0	1,452,589	2,187,851
Reserved For Prepaid Items	1,648	35,075	0	0	0	0	0	0	0	36,723	5,351
Reserved For Inventory of Supplies	216,950	0	0	0	0	0	0	0	0	216,950	169,205
Unreserved	7,474,289	1,908,132	0	2,264,741	0	0	289,537	0	0	11,936,699	10,699,121
Total Equity and Other Credits	8,269,923	2,327,926	306,054	4,831,157	897,586	3,756,586	291,317	35,796,212	0	56,476,761	53,142,874
Total Liabilities, Equity and Other Credits	\$22,192,205	\$10,494,761	\$332,645	\$9,206,192	\$1,227,525	\$5,331,617	\$2,079,053	\$35,796,212	\$3,080,753	\$89,740,963	\$83,985,575

The accompanying notes to the combined financial statements are an integral part of this statement.

CITY OF SHAKER HEIGHTS, OHIO
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
 WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPES				FIDUCIARY	TOTALS	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	(Memorandum Only)	
						2000	1999
REVENUES:							
Property Taxes	\$5,372,503	\$346,612	\$0	\$0	\$0	\$5,719,115	\$5,770,937
Municipal Income Taxes	17,264,797	0	0	0	0	17,264,797	17,486,702
State Levied Shared Taxes	1,848,573	835,864	0	2,526,381	0	5,210,818	4,582,569
Intergovernmental Grants and Contracts	981,814	1,046,377	0	109,986	0	2,138,177	2,360,440
Charges For Services	1,948,728	1,261,464	0	0	0	3,210,192	3,356,057
Fees, Licenses and Permits	362,474	1,035	0	0	0	363,509	385,808
Interest Earnings	1,610,781	144,569	15,376	0	9,605	1,780,331	506,874
Special Assessments	0	1,239,530	0	0	0	1,239,530	1,247,115
Fines and Forfeitures	607,655	143,362	0	0	232,698	983,715	798,494
All Other Revenue	1,281,446	2,661	0	364,206	11,925	1,660,238	1,732,223
TOTAL REVENUES	31,278,771	5,021,474	15,376	3,000,573	254,228	39,570,422	38,227,219
EXPENDITURES:							
Current:							
Security of Persons and Property	12,329,694	3,099,483	0	666	68,538	15,498,381	14,434,394
Public Health and Welfare	375,271	0	0	0	0	375,271	378,668
Leisure Time Activities	570,420	0	0	0	0	570,420	604,396
Community Environment	3,278,980	841,401	0	257,532	0	4,377,913	4,694,019
Basic Utility Services	2,581,223	583,278	0	4,485	0	3,168,986	3,159,114
Transportation	742,949	1,397,929	0	3,367	0	2,144,245	1,909,710
General Government	6,828,308	316,426	546	11,975	0	7,157,255	6,959,563
Capital Outlay	367,859	614,186	0	3,547,761	14,846	4,544,652	4,711,457
Debt Service:							
Principal	0	0	40,375	0	0	40,375	2,091,421
Interest and Fiscal Charges	0	56,899	0	47,033	0	103,932	184,730
TOTAL EXPENDITURES	27,074,704	6,909,602	40,921	3,872,819	83,384	37,981,430	39,127,472
Excess of Revenues Over (Under) Expenditures	4,204,067	(1,888,128)	(25,545)	(872,246)	170,844	1,588,992	(900,253)
OTHER FINANCING SOURCES (USES):							
Operating Transfers - In	1,398	2,553,050	40,375	842,252	3,031	3,440,106	2,864,054
Operating Transfers - Out	(3,446,150)	(148,212)	0	(803,875)	(7,075)	(4,405,312)	(3,979,490)
TOTAL OTHER FINANCING SOURCES (USES)	(3,444,752)	2,404,838	40,375	38,377	(4,044)	(965,206)	(1,115,436)
Excess of Revenues and Other Sources Over (Under) Expenditures And Other Uses	759,315	516,710	14,830	(833,869)	166,800	623,786	(2,015,689)
FUND EQUITY AT BEGINNING OF YEAR	7,462,863	1,811,216	291,224	5,665,026	124,517	15,354,846	17,333,647
Increase (Decrease) In Reserve For Inventory	47,745	0	0	0	0	47,745	36,888
FUND EQUITY AT END OF YEAR	\$8,269,923	\$2,327,926	\$306,054	\$4,831,157	\$291,317	\$16,026,377	\$15,354,846

The accompanying notes to the combined financial statements are an integral part of this statement.

CITY OF SHAKER HEIGHTS, OHIO
 ALL GOVERNMENTAL FUND TYPES
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
 WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	General Fund			Special Revenue Funds			Debt Service Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Financing Sources									
Revenues:									
Property Taxes	\$5,302,358	\$5,372,503	\$70,145	\$341,950	\$346,612	\$4,662	\$0	\$0	\$0
Municipal Income Taxes	18,425,000	17,484,261	(940,739)	0	0	0	0	0	0
Other Local Taxes	50,000	56,939	6,939	0	0	0	0	0	0
State Levied Shared Taxes	1,914,650	1,847,295	(67,355)	832,300	811,533	(20,767)	0	0	0
Intergovernmental Grants & Contracts	1,049,700	1,006,403	(43,297)	1,643,212	902,754	(740,458)	0	0	0
Special Assessments	0	0	0	1,222,900	1,237,529	14,629	0	0	0
Charges for Services	1,869,700	1,943,577	73,877	1,445,600	1,301,715	(143,885)	0	0	0
Fees, Licenses and Permits	302,620	362,474	59,854	14,600	0	(14,600)	0	0	0
Interest Earnings	950,000	966,178	16,178	95,600	144,569	48,969	15,000	15,376	376
Fines and Forfeitures	625,000	616,326	(8,674)	159,000	147,998	(11,002)	0	0	0
Other Revenues	881,572	1,114,800	233,228	0	3,696	3,696	202,100	202,033	(67)
Other Financing Sources:									
Operating Transfers In	17,000	4,375	(12,625)	2,633,594	2,553,050	(80,544)	252,400	252,274	(126)
Advances In	288,723	283,001	(5,722)	104,250	120,343	16,093	0	0	0
Sale of Notes	0	0	0	0	0	0	3,935,000	3,535,000	(400,000)
Note Premiums	0	0	0	0	0	0	0	5,627	5,627
Total Revenues and Other Financing Sources	\$31,676,323	\$31,058,132	(\$618,191)	\$8,493,006	\$7,569,799	(\$923,207)	\$4,404,500	\$4,010,310	(\$394,190)
Expenditures and Other Financing Uses									
Current:									
Security of Persons and Property	\$12,725,306	\$12,483,850	\$241,456	\$3,547,854	\$2,937,551	\$610,303	\$0	\$0	\$0
Public Health and Welfare	408,100	375,536	32,564	600	0	600	0	0	0
Leisure Time Activities	575,500	574,937	563	0	0	0	0	0	0
Community Environment	3,760,000	3,492,015	267,985	1,175,475	781,729	393,746	0	0	0
Basic Utility Services	2,522,600	2,627,804	(105,204)	735,600	638,760	96,840	0	0	0
Transportation	637,500	715,090	(77,590)	1,587,500	1,472,902	114,598	0	0	0
General Government	7,040,100	6,887,419	152,681	478,400	316,837	161,563	49,800	10,708	39,092
Capital Outlay	442,800	396,646	46,154	1,010,861	868,016	142,845	0	0	0
Other Financing Uses:									
Operating Transfers Out	3,692,644	3,471,150	221,494	376,600	360,111	16,489	0	0	0
Advances Out	21,250	21,250	0	207,559	158,237	49,322	0	0	0
Debt Service	0	0	0	0	0	0	3,989,600	3,989,307	293
Total Expenditures and Other Financing Uses	\$31,825,800	\$31,045,697	\$780,103	\$9,120,449	\$7,534,143	\$1,586,306	\$4,039,400	\$4,000,015	\$39,385
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$149,477)	\$12,435	\$161,912	(\$627,443)	\$35,656	\$663,099	\$365,100	\$10,295	(\$354,805)
Cash Fund Balance - January 1	7,502,290	7,502,290	0	4,605,304	4,605,304	0	292,212	292,212	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(175,427)	(175,427)	0	(28,656)	(28,656)	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(695,249)	(550,018)	145,231	(643,122)	(594,104)	49,018	0	0	0
Cash Fund Balance - December 31 Unreserved	\$6,482,137	\$6,789,280	\$307,143	\$3,306,083	\$4,018,200	\$712,117	\$657,312	\$302,507	(\$354,805)
Reserved for Encumbrances - All Budget Years		874,597			1,086,330			0	
Total Cash Fund Balance - December 31	\$7,663,877	\$7,663,877		\$5,104,530	\$5,104,530		\$302,507	\$302,507	

CONTINUED

CITY OF SHAKER HEIGHTS, OHIO
 ALL GOVERNMENTAL FUND TYPES
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
 WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	General Fund			Special Revenue Funds			Debt Service Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Financing Sources									
Revenues:									
Property Taxes	\$5,302,358	\$5,372,503	\$70,145	\$341,950	\$346,612	\$4,662	\$0	\$0	\$0
Municipal Income Taxes	18,425,000	17,484,261	(940,739)	0	0	0	0	0	0
Other Local Taxes	50,000	56,939	6,939	0	0	0	0	0	0
State Levied Shared Taxes	1,914,650	1,847,295	(67,355)	832,300	811,533	(20,767)	0	0	0
Intergovernmental Grants & Contracts	1,049,700	1,006,403	(43,297)	1,643,212	902,754	(740,458)	0	0	0
Special Assessments	0	0	0	1,222,900	1,237,529	14,629	0	0	0
Charges for Services	1,869,700	1,943,577	73,877	1,445,600	1,301,715	(143,885)	0	0	0
Fees, Licenses and Permits	302,620	362,474	59,854	14,600	0	(14,600)	0	0	0
Interest Earnings	950,000	966,178	16,178	95,600	144,569	48,969	15,000	15,376	376
Fines and Forfeitures	625,000	616,326	(8,674)	159,000	147,998	(11,002)	0	0	0
Other Revenues	881,572	1,114,800	233,228	0	3,696	3,696	202,100	202,033	(67)
Other Financing Sources:									
Operating Transfers In	17,000	4,375	(12,625)	2,633,594	2,553,050	(80,544)	252,400	252,274	(126)
Advances In	288,723	283,001	(5,722)	104,250	120,343	16,093	0	0	0
Sale of Notes	0	0	0	0	0	0	3,935,000	3,535,000	(400,000)
Note Premiums	0	0	0	0	0	0	0	5,627	5,627
Total Revenues and Other Financing Sources	\$31,676,323	\$31,058,132	(\$618,191)	\$8,493,006	\$7,569,799	(\$923,207)	\$4,404,500	\$4,010,310	(\$394,190)
Expenditures and Other Financing Uses									
Current:									
Security of Persons and Property	\$12,725,306	\$12,483,850	\$241,456	\$3,547,854	\$2,937,551	\$610,303	\$0	\$0	\$0
Public Health and Welfare	408,100	375,536	32,564	600	0	600	0	0	0
Leisure Time Activities	575,500	574,937	563	0	0	0	0	0	0
Community Environment	3,760,000	3,492,015	267,985	1,175,475	781,729	393,746	0	0	0
Basic Utility Services	2,522,600	2,627,804	(105,204)	735,600	638,760	96,840	0	0	0
Transportation	637,500	715,090	(77,590)	1,587,500	1,472,902	114,598	0	0	0
General Government	7,040,100	6,887,419	152,681	478,400	316,837	161,563	49,800	10,708	39,092
Capital Outlay	442,800	396,646	46,154	1,010,861	868,016	142,845	0	0	0
Other Financing Uses:									
Operating Transfers Out	3,692,644	3,471,150	221,494	376,600	360,111	16,489	0	0	0
Advances Out	21,250	21,250	0	207,559	158,237	49,322	0	0	0
Debt Service	0	0	0	0	0	0	3,989,600	3,989,307	293
Total Expenditures and Other Financing Uses	\$31,825,800	\$31,045,697	\$780,103	\$9,120,449	\$7,534,143	\$1,586,306	\$4,039,400	\$4,000,015	\$39,385
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$149,477)	\$12,435	\$161,912	(\$627,443)	\$35,656	\$663,099	\$365,100	\$10,295	(\$354,805)
Cash Fund Balance - January 1	7,502,290	7,502,290	0	4,605,304	4,605,304	0	292,212	292,212	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(175,427)	(175,427)	0	(28,656)	(28,656)	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(695,249)	(550,018)	145,231	(643,122)	(594,104)	49,018	0	0	0
Cash Fund Balance - December 31 Unreserved	\$6,482,137	\$6,789,280	\$307,143	\$3,306,083	\$4,018,200	\$712,117	\$657,312	\$302,507	(\$354,805)
Reserved for Encumbrances - All Budget Years		874,597			1,086,330			0	
Total Cash Fund Balance - December 31	\$7,663,877	\$7,663,877		\$5,104,530	\$5,104,530		\$302,507	\$302,507	

CONTINUED

CITY OF SHAKER HEIGHTS, OHIO
 ALL GOVERNMENTAL FUND TYPES
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET) - continued
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
 WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Financing Sources						
Revenues:						
Property Taxes	\$5,644,308	\$5,719,115	\$74,807	\$5,683,859	\$5,770,937	\$87,078
Municipal Income Taxes	18,425,000	17,484,261	(940,739)	17,060,000	17,384,147	324,147
Other Local Taxes	50,000	56,939	6,939	50,000	50,437	437
State Levied Shared Taxes	2,746,950	2,658,828	(88,122)	2,872,550	2,918,113	45,563
Intergovernmental Grants & Contracts	2,692,912	1,909,157	(783,755)	1,458,333	1,291,425	(166,908)
Special Assessments	1,222,900	1,237,529	14,629	1,222,900	1,245,115	22,215
Charges for Services	3,315,300	3,245,292	(70,008)	3,006,142	3,334,943	328,801
Fees, Licenses and Permits	317,220	362,474	45,254	289,450	385,808	96,358
Interest Earnings	1,060,600	1,126,123	65,523	1,094,700	864,285	(230,415)
Fines and Forfeitures	784,000	764,324	(19,676)	788,000	801,350	13,350
Other Revenues	1,083,672	1,320,529	236,857	850,920	1,045,277	194,357
Other Financing Sources:						
Operating Transfers In	2,902,994	2,809,699	(93,295)	2,820,809	2,801,783	(19,026)
Advances In	392,973	403,344	10,371	293,300	207,053	(86,247)
Sale of Notes	3,935,000	3,535,000	(400,000)	5,550,000	5,530,000	(20,000)
Note Premiums	0	5,627	5,627	2,000	1,634	(366)
Total Revenues and Other Financing Sources	\$44,573,829	\$42,638,241	(\$1,935,588)	\$43,042,963	\$43,632,307	\$589,344
Expenditures and Other Financing Uses						
Current:						
Security of Persons and Property	\$16,273,160	\$15,421,401	\$851,759	\$14,626,976	\$14,117,691	\$509,285
Public Health and Welfare	408,700	375,536	33,164	388,100	376,321	11,779
Leisure Time Activities	575,500	574,937	563	595,500	608,508	(13,008)
Community Environment	4,935,475	4,273,744	661,731	4,741,943	4,209,524	532,419
Basic Utility Services	3,258,200	3,266,564	(8,364)	3,141,400	2,989,634	151,766
Transportation	2,225,000	2,187,992	37,008	2,000,700	1,995,840	4,860
General Government	7,568,300	7,214,964	353,336	7,013,416	6,905,773	107,643
Capital Outlay	1,453,661	1,264,662	188,999	615,125	547,629	67,496
Other Financing Uses:	0	0	0	0	0	0
Operating Transfers Out	4,069,244	3,831,261	237,983	2,956,645	2,752,562	204,083
Advances Out	228,809	179,487	49,322	577,445	473,962	103,483
Debt Service	3,989,600	3,989,307	293	6,407,784	6,326,325	81,459
Total Expenditures and Other Financing Uses	\$44,985,649	\$42,579,855	\$2,405,794	\$43,065,034	\$41,303,769	\$1,761,265
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$411,820)	\$58,386	\$470,206	(\$22,071)	\$2,328,538	\$2,350,609
Cash Fund Balance - January 1	12,399,806	12,399,806	0	9,954,822	9,954,822	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(204,083)	(204,083)	0	(94,559)	(94,559)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(1,338,371)	(1,144,122)	194,249	(1,717,244)	(1,331,449)	385,795
Cash Fund Balance - December 31 Unreserved	10,445,532	11,109,987	\$664,455	\$8,120,948	\$10,857,352	\$2,736,404
Reserved for Encumbrances - All Budget Years		1,960,927			1,542,454	
Total Cash Fund Balance - December 31		\$13,070,914			\$12,399,806	

The accompanying notes to the combined financial statements are an integral part of this statement.

THE CITY OF SHAKER HEIGHTS, OHIO
ALL PROPRIETARY FUND TYPES
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	ENTERPRISE	INTERNAL SERVICE	TOTALS (Memorandum Only)	
			2000	1999
OPERATING REVENUES:				
Charges For Services	\$2,410,002	\$2,413,299	\$4,823,301	\$5,040,497
Other Income	825	9,554	10,379	30,879
TOTAL OPERATING REVENUES	2,410,827	2,422,853	4,833,680	5,071,376
OPERATING EXPENSES:				
Personal Services	2,289,419	1,094,185	3,383,604	3,397,872
Travel and Education	13,607	3,406	17,013	17,998
Contractual Services	766,693	695,326	1,462,019	1,538,364
Materials and Supplies	261,295	384,038	645,333	576,118
Self-Insurance Claims	0	0	0	438,635
Depreciation	96,905	8,690	105,595	108,705
TOTAL OPERATING EXPENSES	3,427,919	2,185,645	5,613,564	6,077,692
OPERATING INCOME (LOSS)	(1,017,092)	237,208	(779,884)	(1,006,316)
NON-OPERATING REVENUES				
Interest Earnings	0	199,954	199,954	159,779
TOTAL NON-OPERATING REVENUES	0	199,954	199,954	159,779
NET INCOME (LOSS)				
BEFORE OPERATING TRANSFERS	(1,017,092)	437,162	(579,930)	(846,537)
Operating Transfers - In	1,143,206	0	1,143,206	1,115,436
Operating Transfers - Out	(143,000)	(35,000)	(178,000)	0
NET INCOME (LOSS)	(16,886)	402,162	385,276	268,899
Add Depreciation On Fixed Assets				
Acquired By Contribution	66,618	4,904	71,522	84,194
INCREASE (DECREASE) IN				
RETAINED EARNINGS	49,732	407,066	456,798	353,093
RETAINED EARNINGS AT				
BEGINNING OF YEAR	4,441	3,260,939	3,265,380	2,912,287
RETAINED EARNINGS AT END OF YEAR	\$54,173	\$3,668,005	\$3,722,178	\$3,265,380

The accompanying notes to the combined financial statements are an integral part of this statement.

CITY OF SHAKER HEIGHTS, OHIO
 ALL PROPRIETARY FUND TYPES
 COMBINED STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	ENTERPRISE	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY)	
			2000	1999
OPERATING ACTIVITIES:				
Cash Received From Customers	\$2,410,002	\$2,860,908	\$5,270,910	\$4,862,011
Cash Payments to Suppliers	(1,045,352)	(1,250,363)	(2,295,715)	(2,200,460)
Cash Payments to Employees	(2,340,390)	(1,480,449)	(3,820,839)	(3,325,661)
Other Operating Receipts (Payments)	825	9,554	10,379	30,879
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	(974,915)	139,650	(835,265)	(633,231)
NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers - In	1,168,206	0	1,168,206	1,090,436
Operating Transfers - Out	(143,000)	(35,000)	(178,000)	0
NET CASH PROVIDED BY (USED FOR) NON-CAPITAL FINANCING ACTIVITIES	1,025,206	(35,000)	990,206	1,090,436
CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Property, Plant and Equipment	(101,322)	(2,865)	(104,187)	(97,737)
Contributed Capital	4,272	0	4,272	90,600
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	(97,050)	(2,865)	(99,915)	(7,137)
INVESTING ACTIVITIES:				
Interest Earned on Investments	0	199,954	199,954	159,779
NET CASH PROVIDED BY INVESTING ACTIVITIES	0	199,954	199,954	159,779
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(46,759)	301,739	254,980	609,847
Cash/Cash Equivalents at Beginning of Year	233,864	4,421,705	4,655,569	4,045,722
Cash/Cash Equivalents at End of Year	\$187,105	\$4,723,444	\$4,910,549	\$4,655,569
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:				
Operating Income(Loss)	(\$1,017,092)	\$237,208	(\$779,884)	(\$1,006,316)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	96,905	8,690	105,595	108,705
Change in Operating Assets and Liabilities:				
(Increase) Decrease in Receivables	0	(101,585)	(101,585)	(70,119)
(Increase) Decrease in Due From Other Governments	0	2,873	2,873	43,928
(Increase) Decrease in Due From Other Funds	0	546,321	546,321	(145,928)
(Increase) Decrease in Inventory	0	373	373	721
(Increase) Decrease in Prepaid Items	8,435	0	8,435	11,384
Increase (Decrease) in Vouchers and Accounts Payable	(535)	32,460	31,925	8,814
Increase(Decrease) in Accrued Wages & Benefits Payable	13,259	3,807	17,066	11,926
Increase (Decrease) in Compensated Absences Payable	(8,216)	43,428	35,212	54,203
Increase (Decrease) in Due to Other Funds	(67,671)	(220,982)	(288,653)	250,521
Increase (Decrease) in Self-Insurance Claims Payable	0	(412,943)	(412,943)	98,930
Total Adjustments	42,177	(97,558)	(55,381)	373,085
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	(974,915)	\$139,650	(\$835,265)	(\$633,231)

The accompanying notes to the combined financial statements are an integral part of this statement.

CITY OF SHAKER HEIGHTS, OHIO
 ALL PROPRIETARY FUND TYPES
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
 WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Enterprise Fund			Internal Service Funds			2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Financing Sources												
Operating Revenue:												
Charges for Services	\$2,506,500	\$2,410,002	(\$96,498)	\$3,013,400	\$2,860,908	(\$152,492)	\$5,519,900	\$5,270,910	(\$248,990)	\$5,273,000	\$4,861,125	(\$411,875)
Other Revenues	0	825	825	10,100	9,554	(546)	10,100	10,379	279	10,100	31,766	21,666
Non-Operating Revenue:												
Interest Earnings	0	0	0	175,000	199,954	24,954	175,000	199,954	24,954	175,000	159,779	(15,221)
Other Financing Sources:												
Operating Transfers In	1,389,700	1,168,206	(221,494)	0	0	0	1,389,700	1,168,206	(221,494)	1,278,200	1,090,436	(187,764)
Advances In	0	0	0	0	0	0	0	0	0	206,400	206,367	(33)
Total Revenues and Other Financing Sources	\$3,896,200	\$3,579,033	(\$317,167)	\$3,198,500	\$3,070,416	(\$128,084)	\$7,094,700	\$6,649,449	(\$445,251)	\$6,942,700	\$6,349,473	(\$593,227)
Expenditures and Other Financing Uses												
Current:												
Personal Services	\$2,457,100	\$2,332,509	\$124,591	\$1,134,600	\$1,048,212	\$86,388	\$3,591,700	\$3,380,721	\$210,979	\$3,472,800	\$3,342,986	\$129,814
Travel and Education	16,700	13,607	3,093	4,600	3,406	1,194	21,300	17,013	4,287	30,300	16,180	14,120
Contractual Services	943,343	885,834	57,509	1,404,100	1,227,236	176,864	2,347,443	2,113,070	234,373	2,375,400	2,141,970	233,430
Materials and Supplies	294,100	276,672	17,428	345,500	394,288	(48,788)	639,600	670,960	(31,360)	720,500	607,163	113,337
Additions and Improvements	5,300	5,793	(493)	40,000	6,578	33,422	45,300	12,371	32,929	179,200	162,010	17,190
Other Financing Uses:												
Operating Transfers Out	179,657	154,657	25,000	35,000	35,000	0	214,657	189,657	25,000	10,000	10,000	0
Advances Out	0	0	0	200,000	200,000	0	200,000	200,000	0	6,400	6,367	33
Debt Service	0	0	0	0	0	0	0	0	0	400	398	2
Total Operating Expenditures and Other Financing Uses	\$3,896,200	\$3,669,072	\$227,128	\$3,163,800	\$2,914,720	\$249,080	\$7,060,000	\$6,583,792	\$476,208	\$6,795,000	\$6,287,074	\$507,926
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Use:	\$0	(\$90,039)	(\$90,039)	\$34,700	\$155,696	\$120,996	\$34,700	\$65,657	\$30,957	\$147,700	\$62,399	(\$85,301)
Cash Retained Earnings - January 1	233,864	233,864	0	4,421,705	4,421,705	0	4,655,569	4,655,569	0	4,045,722	4,045,722	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(10,340)	(10,340)	0	(889,491)	(889,491)	0	(899,831)	(899,831)	0	(760,695)	(760,695)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(162,943)	(72,904)	90,039	(479,370)	(315,320)	164,050	(642,313)	(388,224)	254,089	(419,812)	(234,001)	185,811
Cash Fund Balance - December 31	\$60,581	\$60,581	\$0	\$3,087,544	\$3,372,590	\$285,046	\$3,148,125	\$3,433,171	\$285,046	\$3,012,915	\$3,113,425	\$100,510
Unreserved	\$60,581	\$60,581	\$0	\$3,087,544	\$3,372,590	\$285,046	\$3,148,125	\$3,433,171	\$285,046	\$3,012,915	\$3,113,425	\$100,510
Reserved for Encumbrances - All Budget Years		126,524			1,350,854			1,477,378			1,542,144	
Total Cash Fund Balance - December 31	\$60,581	\$187,105	\$0	\$3,087,544	\$4,723,444	\$285,046	\$3,148,125	\$4,910,549	\$285,046	\$3,012,915	\$4,655,569	\$100,510

The accompanying notes to the combined financial statements are an integral part of this statement.

City of Shaker Heights, Ohio

**NOTES TO THE COMBINED FINANCIAL STATEMENTS
YEAR ENDING DECEMBER 31, 2000**

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**CITY OF SHAKER HEIGHTS, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2000**

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City of Shaker Heights (the City) was incorporated under the laws of the State of Ohio in 1912. The City has operated as a home rule municipal corporation under its own charter since the charter's adoption by the residents in 1931. The charter provides that the City operate under the Mayor/Council form of government, with the legislative power vested in the seven-member Council. The Mayor is the Chief Executive Officer of the City. The Mayor appoints the Chief Administrative Officer of the City.

The City provides various services including police and fire protection, public health, parks and recreation, street maintenance, planning and zoning, community preservation and development and other general governmental services. None of these services are provided by legally separate organizations; therefore, these operations are included in the primary government.

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

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

B. Basis of Presentation

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

Governmental Funds

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

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

Street Maintenance and Repair Fund	Fire Pension Fund
State Highway Maintenance Fund	Indigent Driver Alcohol Treatment Fund
Food Service Fund	Court Computer Legal Research Fund
Sewer Maintenance Fund	Clerk's Computerization Fund
Police Pension Fund	Exterior Home Maintenance Fund

CITY OF SHAKER HEIGHTS, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2000

Note 1. Summary of Significant Accounting Policies (continued)

Fair Housing Grant Fund	Ohio Court Security Grant Fund
Community Preservation Partnership Grant Fund	High Intensity Drug Trafficking Area Grant Fund
Law Enforcement Grant Fund	Street Lighting Assessment Fund
Court Community Service Fund	Tree Maintenance Assessment Fund
Court Alternate Dispute Fund	
Community Visioning Fund	

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

Capital Projects Funds - To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds). The following funds are accounted for by the City as Capital Projects Funds:

General Capital Improvements Fund
Sewer Capital Improvements Fund

Proprietary Funds

Enterprise Fund - To account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for public policy, management control, accountability or other purposes. The Recreation Fund is the only fund in this category.

Internal Service Funds - To account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis. The following funds are accounted for by the City as Internal Service Funds:

Central Stores Fund	Central Services Fund
Central Printing Fund	Self-Insurance Fund
Central Garage Fund	

Fiduciary Funds

Trust and Agency Funds - To account for assets held by the City in an agency capacity for individuals, private organizations, other governmental units and/or other funds. Agency funds are custodial in nature and do not involve the measurement of the results of operations. The City's one expendable trust fund is accounted for in essentially the same manner as the governmental funds. The following funds are accounted for by the City as Trust and Agency Funds:

Law Enforcement Trust Fund	Contractor Deposit Fund
Obstruction Permit Deposit Fund	Recreation Scholarship Fund
Excavating Permit Deposit Fund	Shaker Family Center at Sussex Fund
Unclaimed Monies Fund	Board of Building Standards Fund
Fund for the Future of Shaker Heights	First Suburbs Consortium Council
Municipal Court Fund	

**CITY OF SHAKER HEIGHTS, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2000**

Note 1. Summary of Significant Accounting Policies (continued)

Account Groups

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

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

C. Basis of Accounting

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

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

With respect to proprietary activities, the City has adopted statement No. 20 of the GASB, 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.

Revenue Recognition - In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: municipal income taxes withheld by employers, inheritance taxes, sewerage surcharges, investment earnings, fines and forfeitures and state levied locally shared taxes (including motor vehicle fees). Reimbursement for federally funded grant projects are accrued as revenue at the time the eligible expenditures are made. Property taxes and special assessments though measurable, are not available soon enough in the subsequent year to finance current period obligations. Income taxes and sewerage surcharges are considered to be measurable when billed, however, these revenue sources are not considered to be available until they have been received by the collecting agency. Accordingly, these items are recorded and revenue recognition is deferred until they become available.

All other revenue sources, including licenses and permits, certain charges for services and non-employer withheld income taxes are recorded as revenue when received in cash because they generally are not measurable until actually received by the City.

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

All proprietary funds are accounted for using the accrual basis of accounting and the economic resources measurement focus. These funds account for operations that are primarily financed by user charges. The measurement focus concerns determining costs as a means of maintaining the capital

CITY OF SHAKER HEIGHTS, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2000

Note 1. Summary of Significant Accounting Policies (continued)

investment and management control. Revenues are recognized by proprietary fund types in the accounting period when they are earned and expenses are recognized when they are incurred. Allocations of costs, such as depreciation, are recorded in proprietary funds.

D. Budgetary Process and Budget Basis of Accounting

I. Budgetary Process

Tax Budget - A budget of estimated cash receipts and disbursements 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 relative to the submitted tax budget to the City by September 1. As a part of this certification, the City receives the official certificate of estimated resources, which states the projected resources of each fund. On or about January 1, this certificate is amended to include any unencumbered balances from the preceding year. The City must then revise its budget so that the total contemplated expenditures from any 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.

Appropriations - A temporary appropriation measure to control cash disbursements may be passed on or about January 1 of each year for the period January 1 to March 31. For all operating funds except capital projects and trust and agency funds, an annual appropriation measure must be passed by April 1 of each year for the period January 1 to December 31. The appropriation measure may be amended during the year as new information becomes available provided that total appropriations do not exceed estimated resources as certified. Trust and Agency Funds are deemed to be appropriated for their intended purpose upon receipt. The City appropriates Capital Project Funds on a project by project basis.

For all funds, except capital projects funds, unencumbered appropriation balances lapse at year end and revert to the respective funds from which they were originally appropriated, thus becoming available for future appropriation. Capital projects are appropriated on a project basis. Project appropriation balances lapse upon completion of the project; therefore their unencumbered appropriation balances are carried over to the subsequent fiscal year.

State law mandates that a fund's total obligations may not exceed the total amount appropriated for the fund. For all funds except fiduciary and capital project funds, the City maintains its legal level of budgetary control at the fund level. For fiduciary funds, the legal level of budgetary control is maintained at the fund level. For capital project funds, the City maintains its legal level of budgetary control at the project level. Management control is exercised at the department level within each fund. Administrative control is maintained through the establishment of more detailed line item budgets. The Mayor and Chief Administrative Officer are authorized to transfer budgeted amounts between departments within a fund so long as the total amount appropriated for the fund is not exceeded.

As provided by the City's Charter and State Law, amendments to the 2000 appropriation ordinance were approved by City Council. These amendments were deemed to be immaterial in nature and are reflected in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual for the Year Ended December 31, 2000.

Encumbrances - The City is required to use the encumbrance method of accounting by Ohio law. Under this system, purchase orders and contracts for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation. Under the modified accrual basis of accounting, encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

Note 1. Summary of Significant Accounting Policies (continued)

**CITY OF SHAKER HEIGHTS, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2000**

II. Budget Basis of Accounting

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

The Combined Statement of Revenues, Expenditures, Encumbrances and Changes in Fund Balance-Budgetary Basis and Actual, is presented on the budgetary basis to provide a relevant comparison of actual results to the budget. Since the City does not adopt annual budgets for capital projects or trust and agency funds, these fund types are not included in this statement. The major differences between the budget basis and the GAAP basis are:

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

The adjustments necessary to convert the fund balances/equity and the results of operations at the end of the year on the GAAP basis to the budget basis are as follows:

	Fund Balance			Fund Equity	
	General	Special Revenue	Debit Service	Enterprise Fund	Internal Service
GAAP Basis (as reported)	\$8,269,923	\$2,327,926	\$306,054	\$897,586	\$3,756,586
Increase (Decrease) due to:					
Revenue:					
Accrued December 31, 2000 but not yet received in cash	(3,009,883)	(372,490)	(3,547)	-0-	(489,047)
Expenditures:					
Accrued December 31, 2000 but not yet paid in cash	2,293,470	3,184,169	-0-	329,939	1,575,031
Prepaid Items	(1,648)	(35,075)	-0-	(3,354)	-0-
Fund Assets:					
Inventory of Supplies	(216,950)	-0-	-0-	-0-	(25,931)
Fixed Assets	-0-	-0-	-0-	(1,037,066)	(93,195)
Net Decrease in the Fair Value of Investments	328,965	-0-	-0-	-0-	-0-
Non-GAAP Budget Basis	<u>\$7,663,877</u>	<u>\$5,104,530</u>	<u>\$302,507</u>	<u>\$187,105</u>	<u>\$4,723,444</u>

Note 1. Summary of Significant Accounting Policies (continued)

CITY OF SHAKER HEIGHTS, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2000

	Excess of Revenues & Other Financing Sources Over (Under) Expenditures and Other Uses			Net Income (Loss)	
	General	Special Revenue	Debt Service	Enterprise Fund	Internal Service
GAAP Basis (as reported)	\$ 759,315	\$ 516,710	\$ 14,830	\$ (16,886)	\$ 402,162
Increase (Decrease) due to:					
Revenues:					
Accrued December 31, 1999, received in cash during 2000	3,429,116	247,422	-0-	25,000	936,656
Accrued December 31, 2000, but not yet received in cash	(3,009,883)	(372,490)	(3,547)	-0-	(489,047)
Expenditures:					
Accrued December 31, 1999, paid in cash during 2000	(2,651,614)	(3,041,510)	(988)	(393,102)	(2,129,261)
Accrued December 31, 2000 but not yet paid in cash	2,293,470	3,184,169	-0-	329,939	1,575,031
Fixed Assets acquisitions recorded as expenditures for budgetary purposes	-0-	-0-	-0-	(97,050)	(2,865)
Changes in prepaid expenditures:					
Prepaid Items	3,703	(35,075)	-0-	8,435	-0-
Inventory of Supplies	-0-	-0-	-0-	-0-	373
Non-cash expense - Depreciation expense	-0-	-0-	-0-	96,905	8,690
Encumbrances - Current year charges against prior year's cash fund balance reserved for encumbrance	550,018	594,104	-0-	72,904	315,320
Encumbered at December 31, 2000 but recorded as the equivalent of cash expenditures for budgetary purposes	(699,170)	(1,057,674)	-0-	(116,184)	(461,363)
Net Change in the Fair Value of Investments	<u>(662,520)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Non-GAAP Budget Basis	<u>\$12,435</u>	<u>\$35,656</u>	<u>\$10,295</u>	<u>(\$ 90,039)</u>	<u>\$ 155,696</u>

E. Cash and Cash Equivalents

For purposes of the statement of cash flows, the proprietary fund types consider all highly liquid investments that are both readily convertible to known amounts of cash, with a maturity of three months or less when purchased to be cash equivalents.

F. Inventory

Inventory is stated at weighted average cost. The cost of inventory items is recorded as an expenditure in the Governmental Funds when purchased and as an expense in the Proprietary Funds when used. Obsolete inventory has not been valued for financial reporting purposes.

Note 1. Summary of Significant Accounting Policies (continued)

**CITY OF SHAKER HEIGHTS, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2000**

G. Fixed Assets

Fixed assets include land, buildings, improvements and equipment owned by the City. When purchased, such assets are recorded as expenditures in the Governmental Funds and accounted for in the General Fixed Assets Account Group. All fixed assets are valued at historical cost or estimated historical cost if the actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date donated. The City does not capitalize interest expenses incurred on debt issued to finance capital assets.

Infrastructure fixed assets such as streets, sidewalks, curbs, gutters, and sewers are not capitalized along with the other general fixed assets as they are immovable and of value only to the City.

Fixed assets in the Proprietary Funds are capitalized in the individual funds in which they are utilized. Assets which were acquired using general tax revenues and transferred to a Proprietary Fund are recorded as contributed capital.

Depreciation on fixed assets used in the Proprietary Funds is computed and recorded using the straight-line method. Depreciation recognized on assets acquired or constructed with contributed capital is closed to the contributed capital account. Net income or loss, adjusted by the amount of depreciation on fixed assets acquired with contributed capital is closed to retained earnings. No depreciation is recorded on those assets accounted for in the General Fixed Assets Account Group.

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

Building	30 to 50 Years
Improvements	7 to 20 Years
Equipment	3 to 30 Years

H. Interfund Transactions

During the course of normal operations, the City had numerous transactions between funds, most of which are in the form of transfers of resources to provide services or to service debt. The accompanying financial statements generally reflect such transactions as operating transfers. The City also advances money between funds throughout the year. To the extent that certain transactions between funds had not been paid or received as of December 31, 2000, interfund amounts receivable or payable have been recorded as Due To/Due From Other Funds.

I. Total Columns on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles and are not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

J. Reclassifications

Certain amounts shown for 1999 have been reclassified to conform with the current year presentation.

Note 2. Deposits with Financial Institutions and Investments (Including Repurchase Agreements)

**CITY OF SHAKER HEIGHTS, OHIO
 NOTES TO THE COMBINED FINANCIAL STATEMENTS
 DECEMBER 31, 2000**

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

<u>Insured</u>	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Fund</u>
(FDIC) Bank One	\$33,869	\$30,183	Pool
(FDIC) Fifth Third Bank	100,000	100,000	General Capital
(FDIC) FirstMerit Bank	26,440	26,440	Pool/General Capital
(FDIC) Huntington National Bank	15,914	15,914	Pool
(FDIC) KeyBank	(1,029,126)	100,000	Pool/General Capital
(FDIC) National City Bank	100,000	100,000	Pool
(FDIC) National City Bank	26,591	26,591	Bond Retirement
(FDIC) National City Bank	100,000	100,000	Municipal Court
 <u>Uninsured</u>			
Cash on Hand	14,802	N/A	Pool
Collateral held by City's agent in the Financial Institution's Name:			
Fifth Third Bank	2,289	2,289	General Capital
KeyBank	-0-	532,290	Pool/General Capital
National City Bank	1,890,084	559,536	Pool/General Capital
National City Bank	<u>210,564</u>	<u>273,280</u>	Municipal Court
Total Deposits	<u>\$1,491,427</u>	<u>\$1,866,523</u>	

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in City Treasury Cash". Ohio law requires that deposits be placed in eligible banks or building and loan associations located in Ohio. Any public depository in which the City places a deposit must pledge as collateral eligible securities of aggregate face value equal to the excess of the deposit that is not insured by the Federal Deposit Insurance Corporation. At year-end, the carrying amount of the City's deposits was \$1,491,427 and the bank balance was \$1,866,523. The bank balance covered by federal deposit insurance was \$499,128 and the remaining \$1,367,395 was covered by collateral held by third party trustees in collateral pools in the name of the respective depository institutions securing all public funds on deposits pursuant to Section 135.18 of the Ohio Revised Code. The statutes further require the classification of monies held by the City into three categories, active, inactive, and interim deposits. Active monies are those required to be kept in a cash or near cash status for immediate use by the City. Such monies must be maintained either as cash in the City treasury or in depository accounts payable or withdrawable on demand. Inactive monies are those which are not required for use within the current two year period of designation of depositories. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of the depositories.

Note 2. Deposits with Financial Institutions and Investments (continued)

**CITY OF SHAKER HEIGHTS, OHIO
 NOTES TO THE COMBINED FINANCIAL STATEMENTS
 DECEMBER 31, 2000**

B. Investments - The City's investment policies are governed by the City's charter and ordinances. The charter authorizes the City to invest in the following securities:

- 1) Bonds or notes which are issued by and are obligations of the City of Shaker Heights, Ohio.
- 2) Bonds, notes, certificates of indebtedness, treasury bills or other securities issued by and constituting direct obligations of, or guaranteed by the United States, or those for which the faith of the United States is pledged for the payment of principal and interest thereon.
- 3) Bonds or notes which are issued by and are the obligations of the State of Ohio, provided that such bonds or notes have a rating assigned to them by Standard and Poors Corporation or Moody's Investor Services, Inc. which rating:
 - A. As to bonds, is one of the two highest rating categories that may be assigned; and
 - B. As to notes, is the highest rating category that may be assigned.

In order to be eligible investments under points (2) or (3), there must be no outstanding default for the payment of the principal or interest on such securities and the securities must mature or be subject to redemption at the option of the City within five years of the date the City purchased such security.

In addition, effective September 27, 1996 State law specifically prohibits investment in stripped principal or interest obligations, reverse repurchase agreements and derivatives. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. All investments must be purchased with the expectation that the investment will be held to maturity.

Written repurchase agreements in the securities listed above are permitted provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to the market daily. The term of the agreement may not exceed thirty days.

Payment for investments may be made only upon delivery of the securities representing the investment to the Finance Director or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Except for non-participating investment contracts, investments are reported at fair value. Fair value is the investment's quoted market price at December 31, 2000. Non-participating investment contracts such as repurchase agreements and non-negotiable certificates of deposits are reported at cost.

The City's investments at December 31, 2000, carried at fair value, are as noted below:

<u>Investments</u>	<u>Fair Value</u>	<u>Fund</u>
Held by City's counterparty:		
Repurchase Agreement	\$2,046,000	Pool
Held by the City or its Agent in the City's Name:		
U.S. Treasury Notes	<u>22,110,978</u>	Pool
Total Investments	<u>\$24,156,978</u>	

C. Risk Categorization - Governmental Accounting Standards Board (GASB) Statement No. 3 "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements," requires the City to categorize its investments into one of three credit risk categories. Category 1 includes investments that are insured or registered for which the securities are held by the City or its agent in the City's name. Category 2 includes uninsured and unregistered investments for which the

Note 2. Deposits with Financial Institutions and Investments (continued)

**CITY OF SHAKER HEIGHTS, OHIO
 NOTES TO THE COMBINED FINANCIAL STATEMENTS
 DECEMBER 31, 2000**

securities are held by the counterparty's trust department or agent in the City's name. Category 3 includes uninsured or unregistered investments for which the securities are held by the counterparty, or by its trust department or agent, but not in the City's name.

<u>Type of Investment</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Fair Value</u>
U.S. Government Securities	\$22,110,978	\$ -0-	\$22,110,978
Repurchase Agreements	<u>-0-</u>	<u>2,046,000</u>	<u>2,046,000</u>
Total Investments	<u>\$22,110,978</u>	<u>\$2,046,000</u>	<u>\$24,156,978</u>

Note 3. Property Tax

Property taxes include amounts levied against all real, public utility and tangible personal property located in the City. The City receives property taxes from the following sources:

Real Estate - Residential, commercial and public utility real property is taxed at 35% of market value.

Tangible Personal Property - The true value of personal property is based upon composite annual allowances and is assessed at 88%, except for the following:

- Electric Utility Production Equipment - Assessed at 100% of True value (50% of cost).
- Rural Electric Companies - Assessed at 50% of true value.
- Railroads - Assessed at 25% of true value.
- Telephone Utility - Effective in tax year 1995, all interexchange telephone personal property is assessed at 25% of true value. Local exchange telephone personal property added to the tax roles during tax year 1995 and thereafter is assessed at 25% of true value; existing personal property is assessed at 88% of true value.

Real property taxes (other than public utility property) are levied after October 1 on the assessed value listed as of the prior January 1, the lien date. Assessed values are established by the Cuyahoga County Auditor at 35% of the current market value, and reappraisal of all property is required every six years with a triennial update. The last reappraisal was completed for tax year 2000 affecting collections beginning in 2001.

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

Taxpayers become liable for tangible personal property taxes (other than public utility property) on January 1 of the current calendar year based on tax rates determined in the preceding year and assessed values determined as of the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of the current calendar year. Since 1992, tangible personal property used in business (except for public utilities) was assessed for ad valorem taxation purposes at 25% of its true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may

Note 3. Property Tax (continued)

**CITY OF SHAKER HEIGHTS, OHIO
 NOTES TO THE COMBINED FINANCIAL STATEMENTS
 DECEMBER 31, 2000**

pay annually or semi-annually. If paid annually, payment is due April 30, if paid semi-annually, the first payment is due April 30 with the remainder payable by September 20. Under Ohio law, personal property taxes do not attach as a lien on the personal property.

Public utility real and tangible personal property taxes collected during the calendar year were levied in the preceding calendar year based on assessed values as of January 1 of that preceding year, the lien date. The majority of public utility tangible personal property currently is assessed at 35% of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

While property tax rates are levied by the City, the Cuyahoga County Auditor is statutorily responsible for administering and collecting real property taxes on the behalf of all taxing authorities in the county, including the City.

The assessed values per category applicable to the 2000 and 1999 collections are as follows:

	<u>Tax Collection/Valuation Year</u>	
	<u>2000/2001</u>	<u>2000/1999</u>
Real Estate (other than public utility)	\$704,415,330	\$620,415,390
Public Utilities Real and Tangible Personal Property	20,868,560	21,083,660
Tangible Personal Property (other than public utility)	<u>12,360,677</u>	<u>11,173,500</u>
Total Valuation	<u>\$737,644,567</u>	<u>\$652,672,550</u>

The tax rate levied to finance the City's services for the years ended December 31, 2000 and December 31, 1999, was \$9.90 per \$1,000 of real estate and personal property valuation. A receivable totaling \$6,696,143 and corresponding deferred revenue have been recorded in the General Fund (\$6,290,343), Police Pension Special Revenue Fund (\$202,900), and Fire Pension Special Revenue Fund (\$202,900). This total includes \$319,614 for the portions of the taxes levied prior to December 31, 2000, which are delinquent, and \$6,376,529 which was levied on January 1, 2000, on the assessed value of property on October 1, 2000. This amount is measurable, but not available in the current period.

The receivable and related deferred revenue does not include property tax entitlements in the amount of \$867,731 (\$815,115 General Fund, \$26,308 each to Police Pension and Fire Pension Special Revenue Funds) that the City expects to receive in 2001 from the State of Ohio to finance 2001 operations. These entitlements are based upon 2000 local property tax relief granted by the State to qualified classes of real property owners in the form of Homestead Exemptions and tax rollbacks.

Note 4. City Income Tax

The City income tax is applied to the gross salaries, wages and other personal service compensation earned by residents of the City and to the earnings of nonresidents working within the City. This tax also applies to the net income of businesses operating within the City. The tax rate was 1-3/4% of earnings for 2000 and 1999. Residents of the City are granted a credit up to one-half of 1% for taxes paid to other municipalities. A receivable totaling \$5,884,466 has been recorded in the General Fund. This total includes \$2,107,086 for the portion of taxes that is due in December, but not received until January of the following year, and \$3,777,380 which has been billed, but is not available in the current period.

Note 5. Receivables

CITY OF SHAKER HEIGHTS, OHIO
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Receivables at December 31, 2000 include the following:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Internal Service</u>	<u>Trust and Agency</u>	<u>Totals</u>
TAXES:						
Income Tax:						
Current	\$2,107,086	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$2,107,086
Deferred	3,777,380	-0-	-0-	-0-	-0-	3,777,380
Property Tax						
Delinquent	300,244	19,370	-0-	-0-	-0-	319,614
Deferred	5,990,099	386,430	-0-	-0-	-0-	6,376,529
Admissions Tax	<u>4,059</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>4,059</u>
TOTAL TAXES	12,178,868	405,800	-0-	-0-	-0-	12,584,668
ACCOUNTS:						
Collection Cost -						
Reimbursement	320,000	-0-	-0-	-0-	-0-	320,000
Franchise Fees	62,506	-0-	-0-	-0-	-0-	62,506
Ambulance Fees	105,648	-0-	-0-	-0-	-0-	105,648
Sewer Surcharge	-0-	456,380	-0-	-0-	-0-	456,380
Miscellaneous	<u>28,763</u>	<u>-0-</u>	<u>-0-</u>	<u>314,838</u>	<u>-0-</u>	<u>343,601</u>
TOTAL ACCOUNTS	516,917	456,380	-0-	314,838	-0-	1,288,135
SPECIAL ASSESSMENTS:						
Current	-0-	-0-	-0-	74,209	-0-	74,209
Deferred	1,813	4,183,769	-0-	-0-	-0-	4,185,582
ACCRUED INTEREST	279,564	-0-	-0-	-0-	-0-	279,564
LOANS	-0-	-0-	-0-	-0-	605,336	605,336
LEASES	<u>1,199,248</u>	<u>-0-</u>	<u>2,153,700</u>	<u>-0-</u>	<u>-0-</u>	<u>3,352,948</u>
TOTALS	<u>\$14,176,410</u>	<u>\$5,045,949</u>	<u>\$2,153,700</u>	<u>\$389,047</u>	<u>\$605,336</u>	<u>\$22,370,442</u>

Note 6. Due from Other Governments

Receivables due from other governments at December 31, 2000, include the following:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Local Government Contracts	\$ 77,028	\$ -0-	\$ -0-	\$ 77,028
Auto Registration Fees	-0-	10,676	-0-	10,676
Gas Tax	-0-	54,146	-0-	54,146
Liquor Tax	1,183	-0-	-0-	1,183
Cigarette Tax	32	-0-	-0-	32
Estate Tax	-0-	-0-	420,717	420,717
Local Government – State	22,926	-0-	-0-	22,926
Local Government - Country	-0-	-0-	40,083	40,083
State Grants	11,852	1,988	-0-	13,840
Federal Grants	-0-	230,216	-0-	230,216
Other	<u>250,144</u>	<u>-0-</u>	<u>-0-</u>	<u>250,144</u>
	<u>\$363,165</u>	<u>\$297,026</u>	<u>\$ 460,800</u>	<u>\$1,120,991</u>

Note 7. Interfund Balances

**CITY OF SHAKER HEIGHTS, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS
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Individual fund interfund receivable and payable balances at December 31, 2000 include the following:

<u>Description</u>	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
General Fund	<u>\$ 99,120</u>	<u>\$100,000</u>
Special Revenue Funds:		
Police Pension Fund	-0-	1,175
Fire Pension Fund	-0-	1,073
Indigent Driver Alcohol Treatment Fund	175	-0-
Court Computer Legal Research Fund	2,117	-0-
Clerk of Court's Computerization Fund	7,055	-0-
Law Enforcement Grant Fund	-0-	5,722
Court Community Service Fund	368	-0-
Court Alternate Dispute Resolution Fund	2,466	-0-
High Intensity Drug Trafficking Area Grant Fund	<u>-0-</u>	<u>66,093</u>
Total Special Revenue Funds	<u>12,181</u>	<u>74,063</u>
Debt Service Fund	<u>-3,547</u>	<u>-0-</u>
Capital Projects Funds		
General Capital Projects Fund	<u>30,000</u>	<u>1,299</u>
Recreation Enterprise Fund	<u>-0-</u>	<u>30,000</u>
Internal Service Funds		
Central Garage Fund	<u>100,000</u>	<u>0-</u>
Total Internal Service Funds	<u>100,000</u>	<u>-0-</u>
Trust and Agency Funds		
Law Enforcement Trust Fund	66,093	-0-
Municipal Court Fund	<u>-0-</u>	<u>105,579</u>
Total Trust and Agency Funds	<u>66,093</u>	<u>105,579</u>
Total Interfund Balances	<u>\$310,941</u>	<u>\$310,941</u>

Note 8. Changes in General Fixed Assets

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

<u>Class</u>	<u>Jan. 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Completed Construction</u>	<u>Dec. 31, 2000</u>
Land	\$11,478,134	\$ 330,769	\$ -0-	\$ -0-	\$11,808,903
Buildings	6,253,593	1,301,971	-0-	-0-	7,555,564
Land Improvements	2,750,455	325,796	-0-	33,086	3,109,337
Machinery & Equipment	13,008,136	1,075,309	778,037	-0-	13,305,408
Construction in Progress	<u>33,086</u>	<u>17,000</u>	<u>-0-</u>	<u>(33,086)</u>	<u>17,000</u>
Total	<u>\$33,523,404</u>	<u>\$3,050,845</u>	<u>\$778,037</u>	<u>\$ -0-</u>	<u>\$35,796,212</u>

Note 8. Changes in General Fixed Assets (continued)

**CITY OF SHAKER HEIGHTS, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2000**

<u>Construction in Progress Projects</u>	<u>Project Authorization</u>	<u>Expended to Date</u>
City Hall Basement HVAC		
Upgrade and Renovation	\$20,950	\$ 17,000
TOTALS	<u>\$20,950</u>	<u>\$ 17,000</u>

Note 9. Proprietary Fund Fixed Assets

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

<u>Class</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total</u>
Land	\$ 86,342	\$ -0-	\$ 86,342
Buildings	1,713,873	-0-	1,713,873
Land Improvements	1,307,060	-0-	1,307,060
Machinery and Equipment	<u>541,268</u>	<u>167,640</u>	<u>708,908</u>
Total	3,648,543	167,640	3,816,183
Less Accumulated Depreciation	<u>(2,611,477)</u>	<u>(74,444)</u>	<u>(2,685,921)</u>
Net	<u>\$ 1,037,066</u>	<u>\$ 93,196</u>	<u>\$ 1,130,262</u>

Note 10. Compensated Absences

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

Vacation is earned by City employees at varying rates based upon length of service. No employee may accumulate vacation time in excess of three times the individual's annual rate of accrual. In the case of death, termination or retirement an employee (or the employee's estate), is paid for the accumulated, unused vacation leave.

All full-time employees earn sick leave at a rate of fifteen (15) workdays per year. In November of each year full-time employees of the City have the right to convert accumulated sick leave days earned during the last year in excess of a total accumulation of ninety (90) days at the ratio of three days of accumulated sick leave for one day's pay. Sick leave not converted under this option may be used through time off from work. Dependent upon bargaining unit membership, full-time employees with minimum continuous service with the City ranging from five to fifteen years who terminate employment for other than disciplinary reasons may receive payment for their accumulated sick leave according to various formulae with maximums ranging from 480 to 1,300 hours.

As of December 31, 2000, the total estimated liability for all unpaid compensated absence and accrued sick leave benefits was \$4,061,839 for all funds and account groups.

Note 11. Short-Term Debt

CITY OF SHAKER HEIGHTS, OHIO
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Notes payable at December 31, 2000, consist of the general obligation bond anticipation notes listed below. These notes have a term of one year or less and were issued to finance improvements to City owned property, to acquire a new fire truck and to retire the Unfunded Police and Firemen's Pension Past Service Liability (See explanation below). The City has been retiring a portion of the City Improvement notes as they mature and issuing new notes for the remaining balance. The City will either convert these notes to bonds or pay off the notes within the 20-year conversion period as required by the laws of the State of Ohio.

	Balance <u>December 31, 1999</u>	Net Addition (Reduction)	Balance <u>December 31, 2000</u>
<u>General Obligation Bond Anticipation</u>			
STC NorthWest Quadrant Note, due 5/31/01 interest at 5.00% (Ren – 10) Library Projects	\$ 1,740,000	\$ (155,000)	\$ 1,585,000
Police Pension Unfunded Liability Note, due 5/31/01, interest at 5.00%, (Ren 2)	1,100,090	(81,005)	1,019,085
Fire Pension Unfunded Liability Note, due 5/31/01, interest at 5.00%, (Ren 2)	1,004,910	(73,995)	930,915
Fire Truck Acquisition Note, due 5/31/01, interest at 5.00%	<u>-0-</u>	<u>400,000</u>	<u>400,000</u>
Total:	<u>\$3,845,000</u>	<u>\$ 90,000</u>	<u>\$3,935,000</u>

The State of Ohio's Police and Firemen Disability and Pension Fund (PFDPF) announced that beginning November 15, 1998, it would allow municipalities to pay off it's Unfunded Past Service Liability balance early, at a discount in one lump sum. The amount due was 68% of the first \$500,000 owed and 70% of the remaining liability in excess of \$500,000 plus accrued interest at 4.25%. On September 9, 1999, the City executed it's final pay-off of this Accrued Past Service Liability when \$2,073,849 was wired to the account of the PFDPF. The City plans to retire a portion of these notes as they mature and either issue new notes for the remaining balance or convert the notes to bonds.

Note 12. Long-Term Obligations

Long-term obligations of the City at December 31, 2000, consist of the following:

Loans	Shelburne Road Sanitary Sewer Replacement, Ohio Public Works Commission 0% interest Loan, due 7/1/2015, semi-annual installment of \$20,187.50 beginning 7/1/95.	\$ 585,437
Converted		
Sick Time	Converted Sick Time	<u>2,495,316</u>
	Total:	<u>\$3,080,753</u>

The following is a summary of transactions affecting long-term obligations of the City for the year ended December 31, 2000:

	<u>Loans</u>	<u>Sick Time Conversion</u>	<u>Total</u>
Long-Term Obligation at 1/1/00	\$625,812	\$2,214,914	\$ 2,840,726
Net Change During the Year	<u>(40,375)</u>	<u>280,402</u>	<u>240,027</u>
Long-Term Obligations at 12/31/00	<u>\$585,437</u>	<u>\$2,495,316</u>	<u>\$3,080,753</u>

CITY OF SHAKER HEIGHTS, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2000

Note 12. Long-Term Obligations (continued)

As of December 31, 2000, the City's only future debt service requirement consisted of an Ohio Public Works Commission non-interest bearing loan. This loan requires an annual principal payment of \$40,375 for the next fourteen years and a final payment of \$20,187 which is due on June 1, 2015, totaling \$585,437.

Legal Debt Margin - Under the Uniform Bond Act of the Ohio Revised Code, at December 31, 2000, the City had the capacity to issue approximately \$78,158,734 of additional voted and unvoted general obligation debt. Of this total general obligation debt capacity, the City's unvoted general obligation debt capacity is \$41,276,505 at December 31, 2000.

Note 13. Pension and Retirement Plans

A. Public Employees Retirement System of Ohio (PERS)

Plan Description - All employees other than policemen and firemen participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code provides the authority to establish and amend benefit provisions. The Public Employees Retirement System issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or (800) 222-PERS.

Funding Policy - The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate is 8.5% of their annual covered salary. The retirement board instituted a temporary employer contribution rate rollback of 20% for local governments for the calendar year 2000. The 2000 employer contribution rate for local governments was 10.84% of covered payroll. The City's contributions to PERS for the years ending December 31, 2000, 1999 and 1998 were \$1,389,517, \$1,664,528, and \$1,514,108 respectively, equal to the required contributions for each year.

B. Police and Fire Pension Fund of Ohio (OP&F)

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

Funding Policy - Plan members are required to contribute 10.0% of their annual covered salary, while employers are required to contribute 19.5% and 24.0% respectively for police officers and firefighters. The City's contributions to OP&F for the years ending December 31, 2000, 1999, and 1998 were \$857,403, \$817,710 and \$711,793 respectively, for police officers and \$901,021, \$862,990 and \$827,165 respectively, for firefighters equal to the required contributions for each year.

Note 14. Post Employment Benefits

In addition to the pension benefits described in Note 13, the Ohio Revised Code provides that the City fund post retirement health care benefits through employer contributions to the Public Employees Retirement System (PERS) of Ohio and the Ohio Police and Fire Pension Fund (OP&F) of Ohio.

CITY OF SHAKER HEIGHTS, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2000

Note 14. Post Employment Benefits (continued)

A. Public Employees Retirement System (PERS) - The PERS of Ohio provides post-retirement health care coverage to age and service retirees with ten (10) or more years of qualifying Ohio service credit. Health care coverage for disability and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Post employment Benefit (OPEB). A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides the statutory authority for employer contributions and requiring public employers to fund postretirement health care coverage through their contributions to PERS. The Retirement Board enacted a temporary 20% employer contribution rate rollback for the calendar year 2000. The rate was 10.84% of covered payroll for local governments, 4.30% was the portion that was used to fund health care for the year. The City's total contribution to fund post retirement benefits was \$551,222. The decision to rollback rates was based on the December 31, 1998 actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The Board reallocated employer health care contribution rates from 4.20% to 4.30% at the beginning of the year to improve health care funding. The contributions dedicated to funding OPEB increased during the year for those reasons.

The latest actuarial review was performed as of December 31, 1999. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 1999 was 7.75%. An annual increase of 4.75% compounded annually, is base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range 0.54% to 5.1%. Health care costs were assumed to increase 4.75% annually.

OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants was 401,339. As of December 31, 1999, the net asset available for OPEB was \$19,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million respectively.

B. Ohio Police and Fire Pension Fund (OP&F) - The OP&F of Ohio operates under the authority of the Ohio Revised Code and provides post-retirement health care coverage to any person who receives or is eligible to receive a monthly benefit check or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of eighteen whether or not the child is attending school or under the age of twenty-two, if attending school full-time or on a two-thirds basis. As of December 31, 1999, 12,467 police officers and 9,807 firefighters were eligible to receive health care benefits.

The Ohio Revised Code provides that health care costs paid from funds of the OP&F of Ohio shall be included in the employer's contribution rate. For 2000, the total employer contribution rate was 19.5% and 24.0% of covered payroll for police officers and firefighters respectively. For 2000, the City's actual contributions to the OP&F used to pay postemployment benefits were \$318,954 and \$272,108 for police officers and firefighters respectively.

Health care funding and accounting is on a pay-as-you go basis. A percentage of covered payroll as defined by the board, is used to pay retiree health care expenses. The Board defined allocation was 7.0% and 7.25% of covered payroll in 1999 and 2000 respectively. The allocation is 7.50% in 2001.

**CITY OF SHAKER HEIGHTS, OHIO
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DECEMBER 31, 2000**

Note 14. Post Employment Benefits (cont'd)

In addition, since July 1, 1992, most retirees have been required to contribute a portion of the cost of their health care coverage through a deduction from their monthly benefit payment. The OP&F's total health care expenses for the year ended December 31, 1999 were \$95.0 million, which is net of member contributions of \$5,518,098.

Note 15. Deficit Fund Balances

On December 31, 2000, the Police and Fire Pension Special Revenue Funds had deficit fund balances of (\$978,890) and (\$845,234), arising solely from the issuance of short-term bond anticipation notes in the amount of \$1,019,085 and \$930,915 respectively. Since a formal agreement to refinance this note had not been completed prior to the issuance of these financial statements, the note is classified as a fund liability. The deficit fund balance will be eliminated when bonds are issued to replace the note financing and the accounting for the debt is transferred from the fund to the General Long-Term Debt Account Group.

Note 16. Operating Transfers

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

<u>Description</u>	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund	<u>\$ 1,398</u>	<u>\$3,446,150</u>
Special Revenue Funds:		
Street Maintenance and Repair Fund	847,300	-0-
Food Service Fund	-0-	1,398
Sewer Maintenance Fund	-0-	127,127
Police Pension Fund	685,656	-0-
Fire Pension Fund	755,800	-0-
Community Preservation Partnership Fund	181,600	-0-
Law Enforcement Grant Fund	32,119	19,687
Tree Maintenance Assessment Fund	35,000	-0-
Street Lighting Assessment Fund	<u>15,575</u>	<u>-0-</u>
Total Special Revenue Funds	<u>2,553,050</u>	<u>148,212</u>
Debt Service Fund	<u>40,375</u>	<u>-0-</u>
Capital Projects Funds:		
General Capital Project Fund	<u>842,252</u>	<u>803,875</u>
Recreation Enterprise Fund	<u>1,143,206</u>	<u>143,000</u>
Internal Service Funds		
Self Insurance	<u>-0-</u>	<u>35,000</u>
Trust & Agency Funds		
Law Enforcement Expendable Trust Fund	<u>3,031</u>	<u>7,075</u>
Total Trust & Agency Funds	<u>3,031</u>	<u>7,075</u>
Totals All Fund Types	<u>\$4,583,312</u>	<u>\$4,583,312</u>

CITY OF SHAKER HEIGHTS, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2000

Note 17. Direct Financing Leases

As of December 31, 2000, the City has leased five pieces of real property. All of the leases are accounted for as direct financing leases. These assets have been removed from the General Fixed Assets Account Group as if disposed of. The value of the City's investment in direct financing leases is reflected as a lease receivable and deferred revenue in the General Fund (\$1,199,248) and the General Capital Improvement Fund (\$2,153,700).

- A. Former Malvern School Building - This lease was originally entered into during 1992 and was most recently renewed in 1998. Under the terms of the lease, the lessee has the right to renew the lease, with a scheduled rent increase, for one additional period of two years.
- B. Former Senior Adult Building - This lease was renewed in 2000 and will expire in 2005. Under the terms of the lease, the lessee has the right to renew the lease, with a scheduled rent increase to be determined by Council, for one period of five years.
- C. Former Moreland School Building - This property was leased to the Shaker Heights Public Library during 1991 to serve as the library districts' new main library facility. The initial lease term expires in 2013 with four ten-year renewal options. Under the terms of the lease, the Library Board of Directors completed approximately \$4.3 million in renovations to the facility. The lease required the City to finance \$2.6 million of the project. The annual basic lease payment is \$100 plus the annual debt service on the financing amortized over the life of the lease.
- D. Warrensville Center Road Center Strip/Parking Lots - This lease was entered into with OfficeMax, Inc. during 1996 and is scheduled to expire in 2016. Under the terms of the lease, the City constructed and made necessary improvements to existing parking lots on City owned property along Warrensville Center Road. These parking lots were subsequently leased to OfficeMax, Inc. for their exclusive use. The initial term of the lease is for twenty years with an additional five-year option, which may be exercised by the lessee.
- E. 3470 Warrensville Center Road - This lease was entered into 1999 and will expire in 2009. Under the terms of the lease, upon expiration, the lessee has the right to renew the lease with scheduled rent increases for two five year periods.

The following lists the components of the net investment in direct financing leases as of December 31, 2000:

Total minimum lease payments to be received	\$2,404,868
Less: Amounts representing executory costs	<u>(15,880)</u>
Minimum lease payments receivable	2,388,988
Less: Allowance for uncollectables	<u>-0-</u>
Net minimum lease payments receivable	\$2,388,988
Estimated residual value of leased property (unguaranteed)	963,960
Less: Unearned income	<u>-0-</u>
Net investment in direct financing leases	<u>\$3,352,948</u>

CITY OF SHAKER HEIGHTS, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2000

Note 18. 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 2000, the City contracted with the following insurance companies:

States Self-Insurers Risk Retention Group, Inc. - provided public entity broad form liability insurance. This insurance included law enforcement, public officials, and emergency medical liability insurance, and is limited to \$10,000,000 with a self-retention of \$250,000. This insurance also included excess insurance for automobile liability with a deductible of \$1,000,000.

Personal Service Insurance Company - provided automobile liability insurance. Automobile liability was limited to \$1,000,000 per accident.

Indiana Insurance Company - provided commercial insurance for property and inland marine. Property insurance, with a deductible of \$1,000, was limited to \$30,424,189 for property and contents and \$1,489,176 for contractor's equipment. Boiler insurance had a property damage limit of \$2,000,000 with a deductible of \$1,000. This coverage also included coverage of valuable papers and records, which was limited to \$75,000 with a deductible of \$250.

CNA - provided commercial crime and public employee dishonesty insurance with an aggregate limit of \$500,000 and a deductible of \$250. In addition, CNA provided commercial inland marine coverage for the City's vehicle fleet. This insurance coverage has a maximum limit of \$3,000,000 and deductible of \$5,000.

Western World - provided emergency medical services insurance with an aggregate limit of \$500,000, an occurrence limit of \$250,000, and a deductible of \$250.

The City accounts for its general liability and property insurance premiums in the Self-Insurance Fund (an Internal Service Fund). All other premiums are accounted for in the General Fund. The claims liability of \$32,000 reported in the Self-Insurance Fund at December 31, 2000, is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. Settled claims have not exceeded commercial coverage in any of the past three fiscal years. There were no reductions in 2000 coverage when compared to 1999.

The City makes available a choice of health care plans for full-time permanent employees and their qualified dependents. Our current providers are an HMO and commercial hospitalization insurance carrier. Hospitalization premiums are paid on a monthly basis through the General Fund. Benefits of these plans include hospitalization and dental insurance. Other insurance carriers provide accidental death and dismemberment, disability and life insurance benefits.

The State of Ohio is one of six states having monopolistic state funds, which have the exclusive authority to provide employees with workers' compensation insurance. Historically, under the Ohio Workers' Compensation System for public employer taxing districts, there have been two types of rating plans: Base Rating and Experience Rating.

Ohio law was subsequently amended to include an additional plan called Retrospective Rating, which was offered to Ohio Employers who meet the eligibility requirements and standards. Under the terms of the Retrospective Rating Plan, an employer is required to make three forms of payment.

**CITY OF SHAKER HEIGHTS, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2000**

Note 18. Risk Management (continued)

- First a minimum premium payment, which is a fraction of the premium it would have been under the Experience Rating Plan.
- Second, the employer is responsible for all selection year claims paid by the Bureau within the next ten years.
- Third, at the end of the ten-year period, the Bureau will compute a final premium liability for all remaining, unresolved claims.

The City applied for and has been accepted into the Retrospective Rating Plan for the years since 1994 through 1999. The City's Self-Insurance Fund (an Internal Service Fund) is used to account for and pay Workers' Compensation claims from the accumulated assets of the fund. The City's Retrospective Rating Plan provides for a \$250,000 catastrophic limit per claim, and an unlimited claim limit. For 2000, the City elected the experience rating thereby transferring all Workers' Compensation risk arising from 2000 claims to the State Bureau of Workers' Compensation.

At December 31, 2000 \$1,250,220 had been accrued for Workers' Compensation claims. This represents estimates to be paid for reported claims and incurred but not yet reported claims based on the current information available.

A reconciliation of changes in the balances of claims liabilities during the fiscal years 2000 and 1999 were as follows:

	<u>Property and Casualty</u>		<u>Workers' Compensation</u>	
	<u>2000</u>	<u>1999</u>	<u>2000</u>	<u>1999</u>
Beginning of the Year Liability	\$ 108,770	\$ 161,725	\$1,586,393	\$1,434,508
Current Year Claims and Changes in Estimates	(71,020)	(12,280)	-0-	613,531
Claim Payments	<u>(5,750)</u>	<u>(40,675)</u>	<u>(336,173)</u>	<u>(461,646)</u>
Balance at End of Year	<u>\$ 32,000</u>	<u>\$108,770</u>	<u>\$1,250,220</u>	<u>\$1,586,393</u>

Note 19. Contributed Capital

During 2000, changes in contributed capital were as follows:

<u>Sources</u>	<u>Recreation Enterprise Fund</u>	<u>Central Garage Internal Service Fund</u>	<u>Total</u>
Contributed Capital Beginning Balance	\$905,759	\$93,485	\$999,244
Additions	4,272	-0-	4,272
Deletions	<u>(66,618)</u>	<u>(4,904)</u>	<u>(71,522)</u>
Contributed Capital Ending Balance	<u>\$843,413</u>	<u>\$88,581</u>	<u>\$931,994</u>

**CITY OF SHAKER HEIGHTS, OHIO
NOTES TO THE COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2000**

Note 20. Claims and Judgements

Several claims and lawsuits are pending against the City. It is the opinion of management that such claims and lawsuits will not have a material adverse effect on the financial condition of the City.

The City has received several federal and state grants for specific purposes which are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to grantor agencies for expenditures disallowed under the terms of the grants. However, it is the opinion of management that any such disallowances, if any, will be immaterial.

Note 21. Funds With An Excess of Expenditures Over Appropriations

For the year ended December 31, 2000, expenditures exceeded appropriations by \$17,036 in the Central Stores Internal Service Fund and by \$7,782 in the Central Garage Internal Service Fund.

Note 22. Subsequent Event

On November 27, 2000, City Council enacted Ordinance Number 00-154 authorizing the issuance and sale of a note in the amount not to exceed \$175,000 for the purpose of acquiring an ambulance. On April 30, 2001, City Council passed Ordinance Number 01-46 authorizing the issuance and sale of a Various Purpose Improvement Note in the amount of \$3,600,000 for the following purposes: (i) renovating and improving the former Moreland school building for library and other municipal purposes (\$1,430,000), (ii) refunding the obligation of the City of Shaker Heights to the Ohio Police and Firemen's Disability and Pension Fund for the employer's accrued liability (\$1,850,000) and (iii) acquiring motorized and mechanized vehicles and equipment for the Safety Department, including a fire truck together with all necessary appurtenances and equipment thereto (\$320,000). On May 24, 2001, the City issued a Various Purpose Improvement Note, Series 2001, in the amount of \$3,775,000 bearing an interest rate of 3.40%. This note was issued in anticipation of the issuance of bonds for the previously stated purposes. The note will mature on May 23, 2002. Of the note proceeds, \$1,430,000, \$1,850,000 and \$320,000, respectively, was used to partially refinance the \$1,585,000 Shaker Towne Centre Northwest Quadrant (Library Projects) Improvement Note; \$1,950,000 Police (\$1,019,085) and Fire (\$930,915) Unfunded Liability Notes; and \$400,000 Fire Truck Acquisition Note that were outstanding at 12/31/00 and matured on 5/31/01.

City of Shaker Heights

General Fund



Comparative Financial Statements

General Fund is used to account for all financial resources, except those required to be accounted for in another fund.

**CITY OF SHAKER HEIGHTS, OHIO
GENERAL FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999**

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$7,334,912	\$6,510,805
Receivables (Net of Allowance For Uncollectibles)		
Taxes	12,178,868	11,742,555
Accounts	516,917	516,403
Deferred Special Assessments	1,813	3,293
Accrued Interest	279,564	297,481
Lease	1,199,248	1,020,328
Due From Other Funds	99,120	375,754
Due From Other Governments	363,165	296,886
Inventory of Supplies	216,950	169,205
Prepaid Items	1,648	5,351
	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$22,192,205</u>	<u>\$20,938,061</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$431,142	\$457,910
Accrued Wages And Benefits	708,177	562,007
Compensated Absences	1,054,151	1,078,602
Due To Other Funds	100,000	553,095
Deferred Revenue	11,628,812	10,823,584
	<u> </u>	<u> </u>
Total Liabilities	<u>13,922,282</u>	<u>13,475,198</u>
 Fund Balance:		
Reserved For Encumbrances	577,036	479,900
Reserved For Prepaid Items	1,648	5,351
Reserved For Inventory of Supplies	216,950	169,205
Unreserved	7,474,289	6,808,407
	<u> </u>	<u> </u>
Total Fund Balance	<u>8,269,923</u>	<u>7,462,863</u>
	<u> </u>	<u> </u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$22,192,205</u>	<u>\$20,938,061</u>

CITY OF SHAKER HEIGHTS, OHIO
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$5,372,503	\$5,421,183
Municipal Income Taxes	17,264,797	17,486,702
State Levied Shared Taxes	1,848,573	2,097,134
Intergovernmental Grants and Contracts	981,814	971,636
Charges For Services	1,948,728	1,909,703
Fees, Licenses and Permits	362,474	372,383
Interest Earnings	1,610,781	385,994
Fines and Forfeitures	607,655	623,585
All Other Revenue	<u>1,281,446</u>	<u>1,045,119</u>
TOTAL REVENUES	<u>31,278,771</u>	<u>30,313,439</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	12,329,694	12,032,038
Public Health and Welfare	375,271	378,668
Leisure Time Activities	570,420	604,396
Community Environment	3,278,980	3,533,282
Basic Utility Services	2,581,223	2,558,192
Transportation	742,949	721,618
General Government	6,828,308	6,661,007
Capital Outlay	<u>367,859</u>	<u>426,862</u>
TOTAL EXPENDITURES	<u>27,074,704</u>	<u>26,916,063</u>
Excess of Revenues Over (Under) Expenditures	<u>4,204,067</u>	<u>3,397,376</u>
OTHER FINANCING SOURCES (USES):		
Operating Transfers - In	1,398	18,880
Operating Transfers - Out	<u>(3,446,150)</u>	<u>(2,713,026)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,444,752)</u>	<u>(2,694,146)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures And Other Uses	759,315	703,230
FUND EQUITY AT BEGINNING OF YEAR	<u>7,462,863</u>	<u>6,722,745</u>
Increase (Decrease) In Reserve For Inventory	<u>47,745</u>	<u>36,888</u>
FUND EQUITY AT END OF YEAR	<u><u>\$8,269,923</u></u>	<u><u>\$7,462,863</u></u>

CITY OF SHAKER HEIGHTS, OHIO
GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Financing Sources						
Revenues:						
Property Taxes	\$5,302,358	\$5,372,503	\$70,145	\$5,339,335	\$5,421,183	\$81,848
Municipal Income Taxes	18,425,000	17,484,261	(940,739)	17,060,000	17,384,147	324,147
Other Local Taxes	50,000	56,939	6,939	50,000	50,437	437
State Levied Shared Taxes	1,914,650	1,847,295	(67,355)	2,059,650	2,097,361	37,711
Intergovernmental Grants & Contracts	1,049,700	1,006,403	(43,297)	1,011,100	926,830	(84,270)
Charges for Services	1,869,700	1,943,577	73,877	1,706,900	1,914,477	207,577
Fees, Licenses and Permits	302,620	362,474	59,854	274,850	372,383	97,533
Interest Earnings	950,000	966,178	16,178	975,000	749,479	(225,521)
Fines and Forfeitures	625,000	616,326	(8,674)	625,000	625,585	585
Other Revenues	881,572	1,114,800	233,228	649,520	831,146	181,626
Other Financing Sources:						
Operating Transfers In	17,000	4,375	(12,625)	24,345	23,901	(444)
Advances In	288,723	283,001	(5,722)	146,400	78,827	(67,573)
Total Revenues and Other Financing Sources	\$31,676,323	\$31,058,132	(\$618,191)	\$29,922,100	\$30,475,756	\$553,656
Expenditures and Other Financing Uses						
Current:						
Security of Persons and Property	\$12,725,306	\$12,483,850	\$241,456	\$12,221,300	\$11,900,862	\$320,438
Public Health and Welfare	408,100	375,536	32,564	387,300	376,321	10,979
Leisure Time Activities	575,500	574,937	563	595,500	608,508	(13,008)
Community Environment	3,760,000	3,492,015	267,985	3,597,000	3,482,074	114,926
Basic Utility Services	2,522,600	2,627,804	(105,204)	2,437,700	2,594,566	(156,866)
Transportation	637,500	715,090	(77,590)	643,300	790,414	(147,114)
General Government	7,040,100	6,887,419	152,681	6,542,700	6,528,500	14,200
Capital Outlay	442,800	396,646	46,154	459,500	421,556	37,944
Other Financing Uses:						
Operating Transfers Out	3,692,644	3,471,150	221,494	2,875,900	2,688,026	187,874
Advances Out	21,250	21,250	0	271,500	271,426	74
Total Expenditures and Other Financing Uses	\$31,825,800	\$31,045,697	\$780,103	\$30,031,700	\$29,662,253	\$369,447
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$149,477)	\$12,435	\$161,912	(\$109,600)	\$813,503	\$923,103
Cash Fund Balance - January 1	7,502,290	7,502,290	0	6,525,820	6,525,820	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(175,427)	(175,427)	0	(82,957)	(82,957)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(695,249)	(550,018)	145,231	(773,042)	(624,752)	148,290
Cash Fund Balance - December 31						
Unreserved	\$6,482,137	\$6,789,280	\$307,143	\$5,560,221	\$6,631,614	\$1,071,393
Reserved for Encumbrances - All Budget Years		874,597			870,676	
Total Cash Fund Balance - December 31		\$7,663,877			\$7,502,290	

City of Shaker Heights, Ohio

SPECIAL REVENUE FUND GROUP

Combining Financial Statements

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

Street Maintenance and Repair

One of two funds legally required by the Ohio Revised Code (the other being the State Highway Maintenance Fund) to account for revenue from the state gasoline tax and motor vehicle registration fees. The Revised Code requires that 92.5% of these revenues be used for the maintenance and repair of streets within the City.

State Highway Maintenance

One of two funds legally required by the Ohio Revised Code (the other being the Street Maintenance and Repair Fund) to account for revenue from the state gasoline tax and motor vehicle registration fees. The Revised Code requires that 7.5% of these revenues be used exclusively for the maintenance and repair of state highways within the City's General Fund.

Food Service

To account for fees collected by the City Health Department for food service operation and vending machine licenses. As required by state law, a portion of each license fee is remitted to the State and the balance is transferred to the City's General Fund.

Sewer Maintenance

To account for funds derived from a surcharge levied upon all users of the sewer system within the City. This surcharge pays for sewer system maintenance, replacement and repair. The surcharge is levied in addition to the treatment and disposal rate set by the Northeast Ohio Regional Sewer District.

Police Pension

To account for the payment of current and accrued police pension liability to the Police and Firemen's Disability and Pension Fund of Ohio. The Ohio Revised Code requires that the City levy .3 mills of property tax annually for the partial payment of this liability. The remaining liability is financed by an operating transfer primarily from the City's General Fund.

Fire Pension

To account for the payment of current and accrued fire pension liability to the Police and Firemen's Disability and Pension Fund of Ohio. The Ohio Revised Code requires that the City levy .3 mills of property tax annually for the partial payment of this liability. The remaining liability is financed by an operating transfer primarily from the City's General Fund.

City of Shaker Heights, Ohio

SPECIAL REVENUE FUND GROUP

Combining Financial Statements

Indigent Driver/Alcohol Treatment	To account for reinstatement fee monies collected by the State Bureau of Motor Vehicles in connection with driving under the influence offenses. Section 4511.191(L) provides that payments are to be made only upon order of the Municipal Court Judge for alcohol and other drug treatment costs for indigent drivers.
Court Computer Legal Research	To account for revenues from court costs assessed under the authority of Ohio Revised Code Section 1901.261(A) by the Municipal Court on the filing of each cause of action or appeal for the purposes of computerizing the court and to make available computerized legal research services.
Clerk's Computerization	To account for revenues from court costs assessed under the authority of Ohio Revised Code Section 1901.261(B) by the Municipal Court on the filing of each cause of action or appeal, certificate of judgement or modification of judgement for the purpose of procuring and maintaining computer systems for the office of the clerk of the Municipal Court.
Exterior Home Maintenance	To account for monies received from the Cuyahoga County Community Development Block Grant Program to be used to provide funding for improvements to owner-occupied homes within the City.
Fair Housing Grant	To account for monies received from the Department of Housing and Urban Development. The funds are to be used to monitor fair housing practices within the City.
Community Preservation Partnership Program	To account for the Gund and Cleveland Foundation Grant monies to be used for home improvement education and mortgage assistance.
Law Enforcement Grant	To account for grants received by the Shaker Heights Police Department whose primary purpose is to reduce the amounts and effects of external harm to individuals and property. The following grants are accounted for in this fund: <ul style="list-style-type: none">\$ 75,000 COPS Universal Hiring Grant30,469 COPS Domestic Abuse Prevention Grant28,611 1997 Local Law Enforcement Block Grant20,314 1998 Juvenile Accountability Block Grant24,862 1998 Local Law Enforcement Block Grant

City of Shaker Heights, Ohio

SPECIAL REVENUE FUND GROUP

Combining Financial Statements

Court Community Service Fund	To account for the collection and use of an additional court cost imposed by the Shaker Heights Municipal Court, under the authority of Ohio Revised Code Section 1901-26, on each DUI and substance related offenses as well as first-offender criminal cases to fund court community service programming.
Court Alternate Dispute Resolution Fund	To Account for the collection and use of an additional court cost imposed by the Shaker Heights Municipal Court, under the authority of Ohio Revised Code Section 1901-26, on each civil and small claims case to fund alternate dispute resolution programming and materials.
Community Visioning	To account for the Gund and Cleveland Foundation Grant monies to be used to partially fund the City's Community Visioning process.
Ohio Court Security Project Fund	To account for a grant received from the State of Ohio to be used to upgrade court security by replacing door entry locks with a computerized keyless entry system.
High Intensity Drug Trafficking Area (HIDTA) Grant Fund	The City is the grantee and acts as the fiscal agent for the Federally Funded Ohio HIDTA. The HIDTA Program functions as a coordination umbrella by forging partnerships among local, state and federal law enforcement agencies in designated areas to combine resources and efforts in order to reduce drug trafficking and distribution.
Street Lighting Assessment	To account for funds received from the levy of special assessments against property with frontage on public streets for the legally restricted purpose of paying the cost of street lighting within the City.
Tree Maintenance	To account for funds received from the levy of special assessments against property with frontage on public streets for the legally restricted purpose of paying the cost of tree care on the City's public right-of-way.

CITY OF SHAKER HEIGHTS, OHIO
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999

<u>ASSETS</u>	STREET MAIN- TENANCE	STATE HIGHWAY MAIN- TENANCE	FOOD SERVICE	SEWER MAIN- TENANCE	POLICE PENSION	FIRE PENSION	INDIGENT DRIVER ALCOHOL TREATMENT	COURT COMPUTER	CLERK'S COMPUTER- IZATION	EXTERIOR HOME MAIN- TENANCE	FAIR HOUSING GRANT
Equity In City Treasury Cash	\$431,612	\$81,731	\$0	\$2,510,189	\$343,623	\$368,515	\$14,313	\$64,338	\$142,140	\$0	\$169,233
Receivables (Net of Allowance For Uncollectibles)											
Taxes	0	0	0	0	202,900	202,900	0	0	0	0	0
Accounts	0	0	0	456,380	0	0	0	0	0	0	0
Deferred Special Assessments	0	0	0	14,005	0	0	0	0	0	0	0
Due From Other Funds	0	0	0	0	0	0	175	2,117	7,055	0	0
Due From Other Governments	60,961	3,861	0	0	0	0	1,988	0	0	0	0
Prepaid Items	0	0	0	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$492,573	\$85,592	\$0	\$2,980,574	\$546,523	\$571,415	\$16,476	\$66,455	\$149,195	\$0	\$169,233
<u>LIABILITIES AND FUND BALANCE</u>											
Liabilities:											
Vouchers and Accounts Payable	\$70,457	\$942	\$0	\$30,543	\$0	\$0	\$0	\$549	\$288	\$0	\$0
Accrued Wages And Benefits	22,854	170	0	12,336	249,667	234,154	0	1,355	2,129	0	0
Compensated Absences	28,148	0	0	29,433	51,129	46,276	0	0	0	0	0
Due To Other Funds	0	0	0	0	1,175	1,073	0	0	0	0	0
Deferred Revenue	0	0	0	407,102	202,900	202,900	0	0	0	0	0
Notes Payable	0	0	0	0	1,019,085	930,915	0	0	0	0	0
Notes Premium Payable	0	0	0	0	1,457	1,331	0	0	0	0	0
Total Liabilities	121,459	1,112	0	479,414	1,525,413	1,416,649	0	1,904	2,417	0	0
Fund Balance:											
Reserved For Encumbrances	96,462	786	0	132,731	0	0	0	0	20,267	0	303
Reserved For Prepaid Items	0	0	0	0	0	0	0	0	0	0	0
Unreserved	274,652	83,694	0	2,368,429	(978,890)	(845,234)	16,476	64,551	126,511	0	168,930
Total Fund Balance	371,114	84,480	0	2,501,160	(978,890)	(845,234)	16,476	64,551	146,778	0	169,233
TOTAL LIABILITIES AND FUND BALANCE	\$492,573	\$85,592	\$0	\$2,980,574	\$546,523	\$571,415	\$16,476	\$66,455	\$149,195	\$0	\$169,233

CITY OF SHAKER HEIGHTS, OHIO
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET, continued
DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999

ASSETS	COMMUNITY	LAW ENFORCE- MENT GRANTS	COURT COMMUNITY SERVICE	COURT ALTERNATE DISPUTE RESOLUTION	COMMUNITY VISIONING	OHIO COURT SECURITY PROJECT	HIGH INTENSITY DRUG TRAFFICK- ING AREA	ASSESSMENTS		TOTALS	
	PRESER- VATION							STREET LIGHTING	TREE MAIN- TENANCE	2000	1999
Equity In City Treasury Cash	\$349,859	\$34,529	\$6,647	\$15,486	\$0	\$29,536	\$4,115	\$165,285	\$373,379	\$5,104,530	\$4,605,304
Receivables (Net of Allowance For Uncollectibles)											
Taxes	0	0	0	0	0	0	0	0	0	405,800	361,220
Accounts	0	0	0	0	0	0	0	0	0	456,380	473,236
Deferred Special Assessments	56,964	0	0	0	0	0	0	1,746,184	2,366,616	4,183,769	1,327,432
Due From Other Funds	0	0	368	2,466	0	0	0	0	0	12,181	15,140
Due From Other Governments	0	7,572	0	0	0	0	222,644	0	0	297,026	129,143
Prepaid Items	0	0	0	0	0	0	35,075	0	0	35,075	0
TOTAL ASSETS	\$406,823	\$42,101	\$7,015	\$17,952	\$0	\$29,536	\$261,834	\$1,911,469	\$2,739,995	\$10,494,761	\$6,911,475
LIABILITIES AND FUND BALANCE											
Liabilities:											
Vouchers and Accounts Payable	\$2,050	\$24,895	\$0	\$0	\$0	\$0	\$147,912	\$45,378	\$126,191	\$449,205	\$73,976
Accrued Wages And Benefits	0	740	0	781	0	0	11,234	0	14,098	549,518	535,146
Compensated Absences	0	2,089	0	0	0	0	1,520	0	0	158,595	177,063
Due To Other Funds	0	5,722	0	0	0	0	66,093	0	0	74,063	150,325
Deferred Revenue	56,964	0	0	0	0	0	0	1,746,184	2,366,616	4,982,666	2,058,749
Notes Payable	0	0	0	0	0	0	0	0	0	1,950,000	2,105,000
Notes Premium Payable	0	0	0	0	0	0	0	0	0	2,788	0
Total Liabilities	59,014	33,446	0	781	0	0	226,759	1,791,562	2,506,905	8,166,835	5,100,259
Fund Balance:											
Reserved For Encumbrances	29,029	592	244	0	0	0	0	0	104,305	384,719	136,072
Reserved For Encumbrances	0	0	0	0	0	0	35,075	0	0	35,075	0
Unreserved	318,780	8,063	6,771	17,171	0	29,536	0	119,907	128,785	1,908,132	1,675,144
Total Fund Balance	347,809	8,655	7,015	17,171	0	29,536	35,075	119,907	233,090	2,327,926	1,811,216
TOTAL LIABILITIES AND FUND BALANCE	\$406,823	\$42,101	\$7,015	\$17,952	\$0	\$29,536	\$261,834	\$1,911,469	\$2,739,995	\$10,494,761	\$6,911,475

THE CITY OF SHAKER HEIGHTS, OHIO
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	STREET MAIN- TENANCE	STATE HIGHWAY MAIN- TENANCE	FOOD SERVICE	SEWER MAIN- TENANCE	POLICE PENSION	FIRE PENSION	INDIGENT DRIVER ALCOHOL TREATMENT	COURT COMPUTER	CLERK'S COMPUTER- IZATION	EXTERIOR HOME MAIN- TENANCE	FAIR HOUSING GRANT
REVENUES:											
Property Taxes	\$0	\$0	\$0	\$0	\$173,306	\$173,306	\$0	\$0	\$0	\$0	\$0
State Levied Shared Taxes	784,435	49,441	0	0	0	0	1,988	0	0	0	0
Intergovernmental Grants and Contracts	0	0	0	0	23,067	23,067	7,200	4,693	0	32,471	0
Charges For Services	0	0	0	1,219,421	0	0	0	0	0	0	0
Fees, Licenses and Permits	1,035	0	0	0	0	0	0	0	0	0	0
Interest Earnings	0	4,056	0	118,685	0	0	602	3,011	6,755	0	8,309
Special Assessments	0	0	0	2,001	0	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0	0	33,083	110,279	0	0
All Other Revenue	2,461	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	787,931	53,497	0	1,340,107	196,373	196,373	9,790	40,787	117,034	32,471	8,309
EXPENDITURES:											
Current:											
Security of Persons and Property	0	0	0	0	824,068	874,156	0	0	0	0	0
Community Environment	0	0	0	0	0	0	0	0	0	66,512	0
Basic Utility Services	0	0	0	583,278	0	0	0	0	0	0	0
Transportation	1,339,280	58,649	0	0	0	0	0	0	0	0	0
General Government	0	0	0	142,624	2,632	2,404	1,875	33,076	88,212	0	12,138
Capital Outlay	267,165	0	0	28,302	0	0	0	0	20,906	0	0
Debt Service:											
Principal	0	0	0	0	0	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	29,735	27,164	0	0	0	0	0
TOTAL EXPENDITURES	1,606,445	58,649	0	754,204	856,435	903,724	1,875	33,076	109,118	66,512	12,138
Excess of Revenues Over (Under) Expenditures	(818,514)	(5,152)	0	585,903	(660,062)	(707,351)	7,915	7,711	7,916	(34,041)	(3,829)
OTHER FINANCING SOURCES (USES)											
Operating Transfers - In	847,300	0	0	0	685,656	755,800	0	0	0	0	0
Operating Transfers - Out	0	0	(1,398)	(127,127)	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	847,300	0	(1,398)	(127,127)	685,656	755,800	0	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	28,786	(5,152)	(1,398)	458,776	25,594	48,449	7,915	7,711	7,916	(34,041)	(3,829)
FUND EQUITY AT BEGINNING OF YEAR	342,328	89,632	1,398	2,042,384	(1,004,484)	(893,683)	8,561	56,840	138,862	34,041	173,062
FUND EQUITY AT END OF YEAR	\$371,114	\$84,480	\$0	\$2,501,160	(\$978,890)	(\$845,234)	\$16,476	\$64,551	\$146,778	\$0	\$169,233

continued

THE CITY OF SHAKER HEIGHTS, OHIO
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE, continued
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	COMMUNITY PRESER- VATION	LAW ENFORCE- MENT GRANTS	COURT COMMUNITY SERVICE	COURT ALTERNATE DISPUTE RESOLUTION	COMMUNITY VISIONING	OHIO COURT SECURITY PROJECT	HIGH INTENSITY DRUG TRAFFICK- ING AREA	ASSESSMENTS		TOTALS	
								STREET LIGHTING	TREE MAIN- TENANCE	2000	1999
REVENUES:											
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$346,612	\$349,754
State Levied Shared Taxes	0	0	0	0	0	0	0	0	0	835,864	819,741
Intergovernmental Grants and Contracts	0	82,888	0	0	0	0	872,991	0	0	1,046,377	410,196
Charges For Services	1,400	0	6,281	34,362	0	0	0	0	0	1,261,464	1,446,354
Fees, Licenses and Permits	0	0	0	0	0	0	0	0	0	1,035	13,425
Interest Earnings	0	844	248	648	0	1,411	0	0	0	144,569	102,128
Special Assessments	0	0	0	0	0	0	0	554,785	682,744	1,239,530	1,247,115
Fines and Forfeitures	0	0	0	0	0	0	0	0	0	143,362	174,382
All Other Revenue	0	0	0	0	0	0	0	0	200	2,661	12,774
TOTAL REVENUES	1,400	83,732	6,529	35,010	0	1,411	872,991	554,785	682,944	5,021,474	4,575,869
EXPENDITURES:											
Current:											
Security of Persons and Property	0	112,623	0	0	0	0	682,670	605,966	0	3,099,483	2,330,362
Community Environment	145,669	0	0	0	0	0	0	0	629,220	841,401	741,825
Basic Utility Services	0	0	0	0	0	0	0	0	0	583,278	594,898
Transportation	0	0	0	0	0	0	0	0	0	1,397,929	1,182,447
General Government	0	0	2,984	30,481	0	0	0	0	0	316,426	184,723
Capital Outlay	0	3,412	0	0	0	0	155,246	0	139,155	614,186	106,536
Debt Service:											
Principal	0	0	0	0	0	0	0	0	0	0	2,051,046
Interest and Fiscal Charges	0	0	0	0	0	0	0	0	0	56,899	102,395
TOTAL EXPENDITURES	145,669	116,035	2,984	30,481	0	0	837,916	605,966	768,375	6,909,602	7,294,232
Excess of Revenues Over (Under) Expenditures	(144,269)	(32,303)	3,545	4,529	0	1,411	35,075	(51,181)	(85,431)	(1,888,128)	(2,718,363)
OTHER FINANCING SOURCES (USES)											
Operating Transfers - In	181,600	32,119	0	0	0	0	0	15,575	35,000	2,553,050	2,204,406
Operating Transfers - Out	0	(19,687)	0	0	0	0	0	0	0	(148,212)	(114,536)
TOTAL OTHER FINANCING SOURCES (USES)	181,600	12,432	0	0	0	0	0	15,575	35,000	2,404,838	2,089,870
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	37,331	(19,871)	3,545	4,529	0	1,411	35,075	(35,606)	(50,431)	516,710	(628,493)
FUND EQUITY AT BEGINNING OF YEAR	310,478	28,526	3,470	12,642	0	28,125	0	155,513	283,521	1,811,216	2,439,709
FUND EQUITY AT END OF YEAR	\$347,809	\$8,655	\$7,015	\$17,171	\$0	\$29,536	\$35,075	\$119,907	\$233,090	\$2,327,926	\$1,811,216

CITY OF SHAKER HEIGHTS, OHIO
SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Street Maintenance and Repair			State Highway Maintenance			Food Service			Sewer Maintenance		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Financing Sources												
Revenues:												
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Levied Shared Taxes	784,000	763,843	(20,157)	48,300	47,690	(610)	0	0	0	0	0	0
Intergovernmental Grants & Contracts	0	0	0	0	0	0	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0	0	0	0	1,407,000	1,261,279	(145,721)
Fees, Licenses and Permits	0	0	0	0	0	0	14,600	0	(14,600)	0	0	0
Interest Earnings	0	0	0	4,000	4,056	56	0	0	0	80,000	118,685	38,685
Special Assessments	0	0	0	0	0	0	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenues	0	3,496	3,496	0	0	0	0	0	0	0	0	0
Other Financing Sources:												
Operating Transfers In	922,300	847,300	(75,000)	0	0	0	0	0	0	0	0	0
Advances In	0	0	0	0	0	0	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Financing Sources	\$1,706,300	\$1,614,639	(\$91,661)	\$52,300	\$51,746	(\$554)	\$14,600	\$0	(\$14,600)	\$1,487,000	\$1,379,964	(\$107,036)
Expenditures and Other Financing Uses												
Current:												
Security of Persons and Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Health and Welfare	0	0	0	0	0	0	600	0	600	0	0	0
Community Environment	0	0	0	0	0	0	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0	0	0	0	735,600	638,760	96,840
Transportation	1,521,900	1,419,847	102,053	65,600	53,055	12,545	0	0	0	0	0	0
General Government	0	0	0	0	0	0	0	0	0	131,200	143,083	(11,883)
Capital Outlay	202,000	267,165	(65,165)	0	0	0	0	0	0	100,000	100,132	(132)
Other Financing Uses:												
Operating Transfers Out	0	0	0	0	0	0	14,000	1,398	12,602	128,400	127,127	1,273
Advances Out	0	0	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures and Other Financing Uses	\$1,723,900	\$1,687,012	\$36,888	\$65,600	\$53,055	\$12,545	\$14,600	\$1,398	\$13,202	\$1,095,200	\$1,009,102	\$86,098
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$17,600)	(\$72,373)	(\$54,773)	(\$13,300)	(\$1,309)	\$11,991	\$0	(\$1,398)	(\$1,398)	\$391,800	\$370,862	(\$20,938)
Cash Fund Balance - January 1	395,405	395,405	0	88,410	88,410	0	1,398	1,398	0	2,032,805	2,032,805	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(3,630)	(3,630)	0	(5)	(5)	0	0	0	0	(1,977)	(1,977)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(69,566)	(57,664)	11,902	(8,251)	(6,255)	1,996	0	0	0	(40,099)	(30,571)	9,528
Cash Fund Balance - December 31 Unreserved	<u>\$304,609</u>	<u>\$261,738</u>	<u>(\$42,871)</u>	<u>\$66,854</u>	<u>\$80,841</u>	<u>\$13,987</u>	<u>\$1,398</u>	<u>\$0</u>	<u>(\$1,398)</u>	<u>\$2,382,529</u>	<u>\$2,371,119</u>	<u>(\$11,410)</u>
Reserved for Encumbrances - All Budget Years		169,874			890			0			139,070	
Total Cash Fund Balance - December 31		<u><u>\$431,612</u></u>			<u><u>\$81,731</u></u>			<u><u>\$0</u></u>		<u><u>\$2,510,189</u></u>		

CITY OF SHAKER HEIGHTS, OHIO
SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Police Pension			Fire Pension			Indigent Driver Alcohol Treatment			Court Computer		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Financing Sources												
<u>Revenues:</u>												
Property Taxes	\$170,975	\$173,306	\$2,331	\$170,975	\$173,306	\$2,331	\$0	\$0	\$0	\$0	\$0	\$0
State Levied Shared Taxes	0	0	0	0	0	0	0	0	0	0	0	0
Intergovernmental Grants & Contracts	23,300	23,067	(233)	23,300	23,067	(233)	6,000	7,130	1,130	15,000	4,693	(10,307)
Charges for Services	0	0	0	0	0	0	0	0	0	0	0	0
Fees, Licenses and Permits	0	0	0	0	0	0	0	0	0	0	0	0
Interest Earnings	0	0	0	0	0	0	500	602	102	2,000	3,011	1,011
Special Assessments	0	0	0	0	0	0	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0	0	0	0	34,000	34,151	151
Other Revenues	0	0	0	0	0	0	0	0	0	0	0	0
<u>Other Financing Sources:</u>												
Operating Transfers In	691,200	685,656	(5,544)	755,800	755,800	0	0	0	0	0	0	0
Advances In	0	0	0	0	0	0	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Financing Sources	\$885,475	\$882,029	(\$3,446)	\$950,075	\$952,173	\$2,098	\$6,500	\$7,732	\$1,232	\$51,000	\$41,855	(\$9,145)
<u>Expenditures and Other Financing Uses</u>												
<u>Current:</u>												
Security of Persons and Property	\$863,300	\$826,961	\$36,339	\$910,700	\$869,018	\$41,682	\$0	\$0	\$0	\$0	\$0	\$0
Public Health and Welfare	0	0	0	0	0	0	0	0	0	0	0	0
Community Environment	0	0	0	0	0	0	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0	0	0	0	0	0	0
Transportation	0	0	0	0	0	0	0	0	0	0	0	0
General Government	0	0	0	0	0	0	9,000	1,875	7,125	58,800	33,543	25,257
Capital Outlay	0	0	0	0	0	0	0	0	0	1,000	0	1,000
<u>Other Financing Uses:</u>												
Operating Transfers Out	110,800	110,740	60	101,200	101,159	41	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures and Other Financing Uses	\$974,100	\$937,701	\$36,399	\$1,011,900	\$970,177	\$41,723	\$9,000	\$1,875	\$7,125	\$59,800	\$33,543	\$26,257
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$88,625)	(\$55,672)	\$32,953	(\$61,825)	(\$18,004)	\$43,821	(\$2,500)	\$5,857	\$8,357	(\$8,800)	\$8,312	\$17,112
Cash Fund Balance - January 1	397,632	397,632	0	393,723	393,723	0	8,456	8,456	0	55,706	55,706	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(2,832)	(2,832)	0	0	0	0	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(216,192)	(216,192)	0	(241,358)	(241,358)	0	0	0	0	(528)	(528)	0
Cash Fund Balance - December 31 Unreserved	<u>\$89,983</u>	<u>\$122,936</u>	<u>\$32,953</u>	<u>\$90,540</u>	<u>\$134,361</u>	<u>\$43,821</u>	<u>\$5,956</u>	<u>\$14,313</u>	<u>\$8,357</u>	<u>\$46,378</u>	<u>\$63,490</u>	<u>\$17,112</u>
Reserved for Encumbrances - All Budget Years		<u>220,687</u>			<u>234,154</u>						<u>848</u>	
Total Cash Fund Balance - December 31		<u>\$343,623</u>			<u>\$368,515</u>			<u>\$14,313</u>			<u>\$64,338</u>	

CITY OF SHAKER HEIGHTS, OHIO
SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Clerk's Computerization			Exterior Home Maintenance			Fair Housing Grant			Community Preservation Partnership		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Financing Sources												
<u>Revenues:</u>												
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Levied Shared Taxes	0	0	0	0	0	0	0	0	0	0	0	0
Intergovernmental Grants & Contracts	0	0	0	98,836	98,307	(529)	16,700	0	(16,700)	0	0	0
Charges for Services	0	0	0	0	0	0	0	0	0	0	1,400	1,400
Fees, Licenses and Permits	0	0	0	0	0	0	0	0	0	0	0	0
Interest Earnings	4,000	6,755	2,755	0	0	0	4,000	8,309	4,309	0	0	0
Special Assessments	0	0	0	0	0	0	0	0	0	0	0	0
Fines and Forfeitures	125,000	113,847	(11,153)	0	0	0	0	0	0	0	0	0
Other Revenues	0	0	0	0	0	0	0	0	0	0	0	0
<u>Other Financing Sources:</u>												
Operating Transfers In	0	0	0	0	0	0	0	0	0	181,600	181,600	0
Advances In	0	0	0	33,000	33,000	0	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Financing Sources	\$129,000	\$120,602	(\$8,398)	\$131,836	\$131,307	(\$529)	\$20,700	\$8,309	(\$12,391)	\$181,600	\$183,000	\$1,400
<u>Expenditures and Other Financing Uses</u>												
<u>Current:</u>												
Security of Persons and Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Health and Welfare	0	0	0	0	0	0	0	0	0	0	0	0
Community Environment	0	0	0	47,523	46,993	530	0	0	0	490,652	173,272	317,380
Basic Utility Services	0	0	0	0	0	0	0	0	0	0	0	0
Transportation	0	0	0	0	0	0	0	0	0	0	0	0
General Government	130,600	92,648	37,952	0	0	0	112,400	12,650	99,750	0	0	0
Capital Outlay	50,000	23,080	26,920	0	0	0	0	0	0	0	0	0
<u>Other Financing Uses:</u>												
Operating Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0
Advances Out	0	0	0	98,836	98,836	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures and Other Financing Uses	\$180,600	\$115,728	\$64,872	\$146,359	\$145,829	\$530	\$112,400	\$12,650	\$99,750	\$490,652	\$173,272	\$317,380
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$51,600)	\$4,874	\$56,474	(\$14,523)	(\$14,522)	\$1	(\$91,700)	(\$4,341)	\$87,359	(\$309,052)	\$9,728	\$318,780
Cash Fund Balance - January 1	135,509	135,509	0	34,811	34,811	0	173,291	173,291	0	310,478	310,478	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(16,455)	(16,455)	0	0	0	0	0	0	0	(1,426)	(1,426)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(3,873)	(3,349)	524	(20,289)	(20,289)	0	(40)	(20)	20	0	0	0
Cash Fund Balance - December 31 Unreserved	<u>\$63,581</u>	<u>\$120,579</u>	<u>\$56,998</u>	<u>(\$1)</u>	<u>\$0</u>	<u>\$1</u>	<u>\$81,551</u>	<u>\$168,930</u>	<u>\$87,379</u>	<u>\$0</u>	<u>\$318,780</u>	<u>\$318,780</u>
Reserved for Encumbrances - All Budget Years		21,561			0			303			31,079	
Total Cash Fund Balance - December 31	<u>\$142,140</u>	<u>\$142,140</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$169,233</u>	<u>\$169,233</u>	<u>\$87,379</u>	<u>\$349,859</u>	<u>\$349,859</u>	<u>\$0</u>

CITY OF SHAKER HEIGHTS, OHIO
SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Law Enforcement Grants			Court Community Service			Court Alternate Dispute			Community Visioning		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Financing Sources												
<u>Revenues:</u>												
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Levied Shared Taxes	0	0	0	0	0	0	0	0	0	0	0	0
Intergovernmental Grants & Contracts	135,076	89,875	(45,201)	0	0	0	0	0	0	0	0	0
Charges for Services	0	0	0	4,200	6,190	1,990	34,400	32,846	(1,554)	0	0	0
Fees, Licenses and Permits	0	0	0	0	0	0	0	0	0	0	0	0
Interest Earnings	400	844	444	200	248	48	500	648	148	0	0	0
Special Assessments	0	0	0	0	0	0	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenues	0	0	0	0	0	0	0	0	0	0	0	0
<u>Other Financing Sources:</u>												
Operating Transfers In	32,119	32,119	0	0	0	0	0	0	0	0	0	0
Advances In	21,250	21,250	0	0	0	0	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Financing Sources	\$188,845	\$144,088	(\$44,757)	\$4,400	\$6,438	\$2,038	\$34,900	\$33,494	(\$1,406)	\$0	\$0	\$0
<u>Expenditures and Other Financing Uses</u>												
<u>Current:</u>												
Security of Persons and Property	\$136,107	\$114,944	\$21,163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Health and Welfare	0	0	0	0	0	0	0	0	0	0	0	0
Community Environment	0	0	0	0	0	0	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0	0	0	0	0	0	0
Transportation	0	0	0	0	0	0	0	0	0	0	0	0
General Government	0	0	0	4,200	2,925	1,275	32,200	30,113	2,087	0	0	0
Capital Outlay	23,439	3,412	20,027	0	0	0	0	0	0	0	0	0
<u>Other Financing Uses:</u>												
Operating Transfers Out	22,200	19,687	2,513	0	0	0	0	0	0	0	0	0
Advances Out	58,723	53,001	5,722	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures and Other Financing Uses	\$240,469	\$191,044	\$49,425	\$4,200	\$2,925	\$1,275	\$32,200	\$30,113	\$2,087	\$0	\$0	\$0
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$51,624)	(\$46,956)	\$4,668	\$200	\$3,513	\$3,313	\$2,700	\$3,381	\$681	\$0	\$0	\$0
Cash Fund Balance - January 1	60,374	60,374	0	3,193	3,193	0	11,692	11,692	0	0	0	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(273)	(273)	0	0	0	0	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(8,475)	(6,091)	2,384	(303)	(303)	0	0	0	0	0	0	0
Cash Fund Balance - December 31 Unreserved	\$2	\$7,054	\$7,052	\$3,090	\$6,403	\$3,313	\$14,392	\$15,073	\$681	\$0	\$0	\$0
Reserved for Encumbrances - All Budget Years		27,475			244			413			0	
Total Cash Fund Balance - December 31		\$34,529			\$6,647			\$15,486			\$0	

CITY OF SHAKER HEIGHTS, OHIO
SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Ohio Court Security Grant Project			High Intensity Drug Trafficking Area Grant			Street Lighting Assessment			Tree Maintenance Assessment		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Financing Sources												
Revenues:												
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Levied Shared Taxes	0	0	0	0	0	0	0	0	0	0	0	0
Intergovernmental Grants & Contracts	0	0	0	1,325,000	656,615	(668,385)	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0	0	0	0	0	0	0
Fees, Licenses and Permits	0	0	0	0	0	0	0	0	0	0	0	0
Interest Earnings	0	1,411	1,411	0	0	0	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0	548,400	554,785	6,385	674,500	682,744	8,244
Fines and Forfeitures	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenues	0	0	0	0	0	0	0	0	0	0	200	200
Other Financing Sources:												
Operating Transfers In	0	0	0	0	0	0	15,575	15,575	0	35,000	35,000	0
Advances In	0	0	0	50,000	66,093	16,093	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Financing Sources	\$0	\$1,411	\$1,411	\$1,375,000	\$722,708	(\$652,292)	\$563,975	\$570,360	\$6,385	\$709,500	\$717,944	\$8,444
Expenditures and Other Financing Uses												
Current:												
Security of Persons and Property	\$0	\$0	\$0	\$1,026,847	\$566,040	\$460,807	\$610,900	\$560,588	\$50,312	\$0	\$0	\$0
Public Health and Welfare	0	0	0	0	0	0	0	0	0	0	0	0
Community Environment	0	0	0	0	0	0	0	0	0	637,300	561,464	75,836
Basic Utility Services	0	0	0	0	0	0	0	0	0	0	0	0
Transportation	0	0	0	0	0	0	0	0	0	0	0	0
General Government	0	0	0	0	0	0	0	0	0	0	0	0
Capital Outlay	28,125	0	28,125	262,197	155,247	106,950	0	0	0	344,100	318,980	25,120
Other Financing Uses:												
Operating Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0
Advances Out	0	0	0	50,000	6,400	43,600	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures and Other Financing Uses	\$28,125	\$0	\$28,125	\$1,339,044	\$727,687	\$611,357	\$610,900	\$560,588	\$50,312	\$981,400	\$880,444	\$100,956
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$28,125)	\$1,411	\$29,536	\$35,956	(\$4,979)	(\$40,935)	(\$46,925)	\$9,772	\$56,697	(\$271,900)	(\$162,500)	\$109,400
Cash Fund Balance - January 1	28,125	28,125	0	4,979	4,979	0	155,513	155,513	0	313,804	313,804	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0	0	0	0	(2,058)	(2,058)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	0	0	0	0	0	0	0	0	0	(34,148)	(11,484)	22,664
Cash Fund Balance - December 31 Unreserved	<u>\$0</u>	<u>\$29,536</u>	<u>\$29,536</u>	<u>\$40,935</u>	<u>\$0</u>	<u>(\$40,935)</u>	<u>\$108,588</u>	<u>\$165,285</u>	<u>\$56,697</u>	<u>\$5,698</u>	<u>\$137,762</u>	<u>\$132,064</u>
Reserved for Encumbrances - All Budget Years		0			4,115			0			235,617	
Total Cash Fund Balance - December 31		<u>\$29,536</u>			<u>\$4,115</u>			<u>\$165,285</u>			<u>\$373,379</u>	

CITY OF SHAKER HEIGHTS, OHIO
SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Financing Sources						
Revenues:						
Property Taxes	\$341,950	\$346,612	\$4,662	\$344,524	\$349,754	\$5,230
State Levied Shared Taxes	\$832,300	\$811,533	(20,767)	812,900	820,752	7,852
Intergovernmental Grants & Contracts	\$1,643,212	\$902,754	(740,458)	447,233	364,595	(82,638)
Charges for Services	\$1,445,600	\$1,301,715	(143,885)	1,299,242	1,420,466	121,224
Fees, Licenses and Permits	\$14,600	\$0	(14,600)	14,600	13,425	(1,175)
Interest Earnings	\$95,600	\$144,569	48,969	104,700	102,129	(2,571)
Special Assessments	\$1,222,900	\$1,237,529	14,629	1,222,900	1,245,115	22,215
Fines and Forfeitures	\$159,000	\$147,998	(11,002)	163,000	175,765	12,765
Other Revenues	\$0	\$3,696	3,696	0	12,772	12,772
Other Financing Sources:						
Operating Transfers In	\$2,633,594	\$2,553,050	(80,544)	2,222,864	2,204,406	(18,458)
Advances In	\$104,250	\$120,343	16,093	146,900	128,226	(18,674)
Sale of Notes	\$0	\$0	0	2,105,000	2,105,000	0
Total Revenues and Other Financing Sources	\$8,493,006	\$7,569,799	(\$923,207)	\$8,883,863	\$8,942,405	\$58,542
Expenditures and Other Financing Uses						
Current:						
Security of Persons and Property	\$3,547,854	\$2,937,551	\$610,303	\$2,405,676	\$2,216,829	\$188,847
Public Health and Welfare	\$600	\$0	600	800	0	800
Community Environment	\$1,175,475	\$781,729	393,746	1,144,943	727,450	417,493
Basic Utility Services	\$735,600	\$638,760	96,840	703,700	395,068	308,632
Transportation	\$1,587,500	\$1,472,902	114,598	1,357,400	1,205,426	151,974
General Government	\$478,400	\$316,837	161,563	424,200	347,187	77,013
Capital Outlay	\$1,010,861	\$868,016	142,845	155,625	126,073	29,552
Other Financing Uses:						
Operating Transfers Out	\$376,600	\$360,111	16,489	80,745	64,536	16,209
Advances Out	\$207,559	\$158,237	49,322	305,945	202,536	103,409
Debt Service	\$0	\$0	0	2,234,300	2,153,441	80,859
Total Expenditures and Other Financing Uses	\$9,120,449	\$7,534,143	\$1,586,306	\$8,813,334	\$7,438,546	\$1,374,788
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$627,443)	\$35,656	\$663,099	\$70,529	\$1,503,859	\$1,433,330
Cash Fund Balance - January 1	\$4,605,304	\$4,605,304	0	3,147,966	3,147,966	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(\$28,656)	(\$28,656)	0	(11,602)	(11,602)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(\$643,122)	(\$594,104)	49,018	(944,202)	(706,697)	237,505
Cash Fund Balance - December 31 Unreserved	\$3,306,083	\$4,018,200	\$712,117	\$2,262,691	\$3,933,526	\$1,670,835
Reserved for Encumbrances - All Budget Years		\$1,086,330			671,778	
Total Cash Fund Balance - December 31		\$5,104,530			\$4,605,304	

City of Shaker Heights

Street Maintenance And Repair



Comparative Financial Statements

One of two funds legally required by the Ohio Revised Code (the other being the State Highway Maintenance Fund) to account for revenue from the state gasoline tax and motor vehicle registration fees. The Revised Code requires that 92.5% of these revenues be used for the maintenance and repair of streets within the City.

CITY OF SHAKER HEIGHTS, OHIO
STREET MAINTENANCE AND REPAIR SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$431,612	\$395,405
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	60,961	40,369
Prepaid Items	0	0
	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u><u>\$492,573</u></u>	<u><u>\$435,774</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$70,457	\$32,773
Accrued Wages And Benefits	22,854	16,992
Compensated Absences	28,148	32,637
Due To Other Funds	0	11,044
Deferred Revenue	0	0
Notes Payable	0	0
Notes Premium Payable	0	0
	<u>0</u>	<u>0</u>
Total Liabilities	<u>121,459</u>	<u>93,446</u>
Fund Balance:		
Reserved For Encumbrances	96,462	29,562
Reserved For Prepaid Items	0	0
Unreserved	274,652	312,766
	<u>274,652</u>	<u>312,766</u>
Total Fund Balance	<u>371,114</u>	<u>342,328</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u><u>\$492,573</u></u>	 <u><u>\$435,774</u></u>

**THE CITY OF SHAKER HEIGHTS, OHIO
STREET MAINTENANCE AND REPAIR SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999**

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	784,435	771,339
Intergovernmental Grants and Contracts	0	0
Charges For Services	0	0
Fees, Licenses and Permits	1,035	0
Interest Earnings	0	0
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	2,461	3,148
	<u>787,931</u>	<u>774,487</u>
TOTAL REVENUES		
	<u>787,931</u>	<u>774,487</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	1,339,280	1,129,394
General Government	0	0
Capital Outlay	267,165	24,054
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<u>1,606,445</u>	<u>1,153,448</u>
TOTAL EXPENDITURES		
	<u>1,606,445</u>	<u>1,153,448</u>
Excess of Revenues Over (Under) Expenditures	(818,514)	(378,961)
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	847,300	250,000
Operating Transfers - Out	0	0
	<u>847,300</u>	<u>250,000</u>
TOTAL OTHER FINANCING SOURCES (USES)		
	<u>847,300</u>	<u>250,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	28,786	(128,961)
FUND EQUITY AT BEGINNING OF YEAR	<u>342,328</u>	<u>471,289</u>
FUND EQUITY AT END OF YEAR	<u><u>\$371,114</u></u>	<u><u>\$342,328</u></u>

CITY OF SHAKER HEIGHTS, OHIO
STREET MAINTENANCE AND REPAIR SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Financing Sources						
Revenues:						
State Levied Shared Taxes	\$784,000	\$763,843	(\$20,157)	\$765,000	\$772,304	\$7,304
Other Revenues	0	3,496	3,496	0	3,149	3,149
Other Financing Sources:						
Operating Transfers In	922,300	847,300	(75,000)	250,000	250,000	0
Total Revenues and Other Financing Sources	\$1,706,300	\$1,614,639	(\$91,661)	\$1,015,000	\$1,025,453	\$10,453
Expenditures and Other Financing Uses						
Current:						
Transportation	\$1,521,900	\$1,419,847	\$102,053	\$1,275,500	\$1,147,216	\$128,284
Capital Outlay	202,000	267,165	(65,165)	12,000	11,777	223
Total Expenditures and Other Financing Uses	\$1,723,900	\$1,687,012	\$36,888	\$1,287,500	\$1,158,993	\$128,507
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$17,600)	(\$72,373)	(\$54,773)	(\$272,500)	(\$133,540)	\$138,960
Cash Fund Balance - January 1	395,405	395,405	0	515,136	515,136	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(3,630)	(3,630)	0	(4,937)	(4,937)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(69,566)	(57,664)	11,902	(204,039)	(54,450)	149,589
Cash Fund Balance - December 31						
Unreserved	<u>\$304,609</u>	<u>\$261,738</u>	<u>(\$42,871)</u>	<u>\$33,660</u>	<u>\$322,209</u>	<u>\$288,549</u>
Reserved for Encumbrances - All Budget Years		<u>169,874</u>			<u>73,196</u>	
Total Cash Fund Balance - December 31		<u>\$431,612</u>			<u>\$395,405</u>	

City of Shaker Heights

State Highway Maintenance



Comparative Financial Statements

One of two funds legally required by the Ohio Revised Code (the other being the Street Maintenance and Repair Fund) to account for revenue from the state gasoline tax and motor vehicle registration fees. The Revised Code requires that 7.5% of these revenues be used exclusively for the maintenance and repair of state highway within the City's General Fund.

CITY OF SHAKER HEIGHTS, OHIO
STATE HIGHWAY MAINTENANCE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$81,731	\$88,410
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	3,861	2,110
Prepaid Items	0	0
	<u>0</u>	<u>0</u>
 TOTAL ASSETS	 <u>\$85,592</u>	 <u>\$90,520</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$942	\$0
Accrued Wages And Benefits	170	397
Compensated Absences	0	0
Due To Other Funds	0	491
Deferred Revenue	0	0
Notes Payable	0	0
Notes Premium Payable	0	0
	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>1,112</u>	 <u>888</u>
Fund Balance:		
Reserved For Encumbrances	786	8,191
Reserved For Prepaid Items	0	0
Unreserved	83,694	81,441
	<u>83,694</u>	<u>81,441</u>
 Total Fund Balance	 <u>84,480</u>	 <u>89,632</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$85,592</u>	 <u>\$90,520</u>

**THE CITY OF SHAKER HEIGHTS, OHIO
STATE HIGHWAY MAINTENANCE SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999**

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	49,441	48,402
Intergovernmental Grants and Contracts	0	0
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	4,056	3,388
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<u>53,497</u>	<u>51,790</u>
TOTAL REVENUES		
	<u>53,497</u>	<u>51,790</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	58,649	53,053
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<u>58,649</u>	<u>53,053</u>
TOTAL EXPENDITURES		
	<u>58,649</u>	<u>53,053</u>
Excess of Revenues Over (Under) Expenditures	(5,152)	(1,263)
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)		
	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,152)	(1,263)
FUND EQUITY AT BEGINNING OF YEAR	<u>89,632</u>	<u>90,895</u>
FUND EQUITY AT END OF YEAR	<u><u>\$84,480</u></u>	<u><u>\$89,632</u></u>

CITY OF SHAKER HEIGHTS, OHIO
STATE HIGHWAY MAINTENANCE SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
State Levied Shared Taxes	\$48,300	\$47,690	(\$610)	\$47,900	\$48,448	\$548
Interest Earnings	4,000	4,056	56	5,000	3,389	(1,611)
Total Revenues and Other Financing Sources	\$52,300	\$51,746	(\$554)	\$52,900	\$51,837	(\$1,063)
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Transportation	\$65,600	\$53,055	\$12,545	\$81,900	\$58,210	\$23,690
Total Expenditures and Other Financing Uses	\$65,600	\$53,055	\$12,545	\$81,900	\$58,210	\$23,690
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$13,300)	(\$1,309)	\$11,991	(\$29,000)	(\$6,373)	\$22,627
Cash Fund Balance - January 1	88,410	88,410	0	109,870	109,870	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(5)	(5)	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(8,251)	(6,255)	1,996	(33,274)	(23,343)	9,931
Cash Fund Balance - December 31						
Unreserved	\$66,854	\$80,841	\$13,987	\$47,596	\$80,154	\$32,558
Reserved for Encumbrances - All Budget Years		890			8,256	
Total Cash Fund Balance - December 31		\$81,731			\$88,410	

City of Shaker Heights

Food Service



Comparative Financial Statements

To account for fees collected by the City Health Department for food service operations and vending machine licenses. As required by state law, a portion of each license fee is remitted to the State and the balance is transferred to the City's General Fund.

CITY OF SHAKER HEIGHTS, OHIO
 FOOD SERVICE SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$0	\$1,398
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	0
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$0</u>	<u>\$1,398</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
Notes Premium Payable	0	0
	<hr/>	<hr/>
Total Liabilities	<u>0</u>	<u>0</u>
Fund Balance:		
Reserved For Encumbrances	0	0
Reserved For Prepaid Items	0	0
Unreserved	0	1,398
	<hr/>	<hr/>
Total Fund Balance	<u>0</u>	<u>1,398</u>
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$0</u>	<u>\$1,398</u>

THE CITY OF SHAKER HEIGHTS, OHIO
FOOD SERVICE SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	0	0
Fees, Licenses and Permits	0	13,425
Interest Earnings	0	0
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<u>0</u>	<u>13,425</u>
TOTAL REVENUES	<u>0</u>	<u>13,425</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	13,425
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	0	0
Operating Transfers - Out	<u>(1,398)</u>	<u>(13,425)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,398)</u>	<u>(13,425)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,398)	0
FUND EQUITY AT BEGINNING OF YEAR	<u>1,398</u>	<u>1,398</u>
FUND EQUITY AT END OF YEAR	<u><u>\$0</u></u>	<u><u>\$1,398</u></u>

CITY OF SHAKER HEIGHTS, OHIO
FOOD SERVICE SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Fees, Licenses and Permits	\$14,600	\$0	(\$14,600)	\$14,600	\$13,425	(\$1,175)
Total Revenues and Other Financing Sources	<u>\$14,600</u>	<u>\$0</u>	<u>(\$14,600)</u>	<u>\$14,600</u>	<u>\$13,425</u>	<u>(\$1,175)</u>
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Public Health and Welfare	\$600	\$0	\$600	\$800	\$0	\$800
<u>Other Financing Uses:</u>						
Operating Transfers Out	14,000	1,398	12,602	13,800	13,425	375
Total Expenditures and Other Financing Uses	<u>\$14,600</u>	<u>\$1,398</u>	<u>\$13,202</u>	<u>\$14,600</u>	<u>\$13,425</u>	<u>\$1,175</u>
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$0	(\$1,398)	(\$1,398)	\$0	\$0	\$0
Cash Fund Balance - January 1	1,398	1,398	0	1,398	1,398	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Fund Balance - December 31						
Unreserved	<u>\$1,398</u>	\$0	<u>(\$1,398)</u>	<u>\$1,398</u>	\$1,398	<u>\$0</u>
Reserved for Encumbrances - All Budget Years		<u>0</u>			<u>0</u>	
Total Cash Fund Balance - December 31		<u><u>\$0</u></u>			<u><u>\$1,398</u></u>	

City of Shaker Heights

Sewer Maintenance



Comparative Financial Statements

To account for funds derived from a surcharge levied upon all users of the sewer system within the City. This surcharge pays for sewer system maintenance, replacement and repair. The surcharge is levied in addition to the treatment and disposal rate set by the Northeast Ohio Regional Sewer District.

CITY OF SHAKER HEIGHTS, OHIO
SEWER MAINTENANCE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$2,510,189	\$2,032,805
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	456,380	473,236
Deferred Special Assessments	14,005	16,004
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	0
	<u>0</u>	<u>0</u>
 TOTAL ASSETS	 <u>\$2,980,574</u>	 <u>\$2,522,045</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$30,543	\$33,784
Accrued Wages And Benefits	12,336	9,122
Compensated Absences	29,433	41,267
Due To Other Funds	0	9,387
Deferred Revenue	407,102	386,101
Notes Payable	0	0
Notes Premium Payable	0	0
	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>479,414</u>	 <u>479,661</u>
Fund Balance:		
Reserved For Encumbrances	132,731	30,344
Reserved For Prepaid Items	0	0
Unreserved	2,368,429	2,012,040
	<u>2,368,429</u>	<u>2,012,040</u>
 Total Fund Balance	 <u>2,501,160</u>	 <u>2,042,384</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$2,980,574</u>	 <u>\$2,522,045</u>

**THE CITY OF SHAKER HEIGHTS, OHIO
SEWER MAINTENANCE SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999**

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	1,219,421	1,431,679
Fees, Licenses and Permits	0	0
Interest Earnings	118,685	76,086
Special Assessments	2,001	2,001
Fines and Forfeitures	0	0
All Other Revenue	0	0
TOTAL REVENUES	<u>1,340,107</u>	<u>1,509,766</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	583,278	594,898
Transportation	0	0
General Government	142,624	2,901
Capital Outlay	28,302	22,792
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
TOTAL EXPENDITURES	<u>754,204</u>	<u>620,591</u>
Excess of Revenues Over (Under) Expenditures	585,903	889,175
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	0	151,257
Operating Transfers - Out	<u>(127,127)</u>	<u>(40,375)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(127,127)</u>	<u>110,882</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	458,776	1,000,057
FUND EQUITY AT BEGINNING OF YEAR	<u>2,042,384</u>	<u>1,042,327</u>
FUND EQUITY AT END OF YEAR	<u><u>\$2,501,160</u></u>	<u><u>\$2,042,384</u></u>

CITY OF SHAKER HEIGHTS, OHIO
SEWER MAINTENANCE SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Charges for Services	\$1,407,000	\$1,261,279	(\$145,721)	\$1,282,042	\$1,405,823	\$123,781
Interest Earnings	80,000	118,685	38,685	85,000	76,085	(8,915)
<u>Other Financing Sources:</u>						
Operating Transfers In	0	0	0	151,258	151,257	(1)
Total Revenues and Other Financing Sources	\$1,487,000	\$1,379,964	(\$107,036)	\$1,518,300	\$1,633,165	\$114,865
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Basic Utility Services	\$735,600	\$638,760	\$96,840	\$703,700	\$395,068	\$308,632
General Government	131,200	143,083	(11,883)	128,100	140,906	(12,806)
Capital Outlay	100,000	100,132	(132)	26,500	22,793	3,707
<u>Other Financing Uses:</u>						
Operating Transfers Out	128,400	127,127	1,273	40,400	40,375	25
Total Expenditures and Other Financing Uses	\$1,095,200	\$1,009,102	\$86,098	\$898,700	\$599,142	\$299,558
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$391,800	\$370,862	(\$20,938)	\$619,600	\$1,034,023	\$414,423
Cash Fund Balance - January 1	2,032,805	2,032,805	0	1,054,875	1,054,875	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(1,977)	(1,977)	0	(5,815)	(5,815)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(40,099)	(30,571)	9,528	(128,202)	(92,354)	35,848
Cash Fund Balance - December 31						
Unreserved	\$2,382,529	\$2,371,119	(\$11,410)	\$1,540,458	\$1,990,729	\$450,271
Reserved for Encumbrances - All Budget Years		139,070			42,076	
Total Cash Fund Balance - December 31		\$2,510,189			\$2,032,805	

City of Shaker Heights

Police Pension



Comparative Financial Statements

To account for payment of current and accrued police pension liability to the Police and Firemen's Disability and Pension Fund of Ohio. The Ohio Revised Code requires that the City levy .3 mills of property tax annually for the partial payment of this liability. The remaining liability is financed by an operating transfer primarily from the City's General Fund.

**CITY OF SHAKER HEIGHTS, OHIO
POLICE PENSION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999**

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$343,623	\$397,632
Receivables (Net of Allowance For Uncollectibles)		
Taxes	202,900	180,610
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	0
	<u>0</u>	<u>0</u>
 TOTAL ASSETS	 <u>\$546,523</u>	 <u>\$578,242</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	249,667	246,679
Compensated Absences	51,129	55,347
Due To Other Funds	1,175	0
Deferred Revenue	202,900	180,610
Notes Payable	1,019,085	1,100,090
Notes Premium Payable	1,457	0
	<u>1,457</u>	<u>0</u>
 Total Liabilities	 <u>1,525,413</u>	 <u>1,582,726</u>
Fund Balance:		
Reserved For Encumbrances	0	0
Reserved For Prepaid Items	0	0
Unreserved	(978,890)	(1,004,484)
	<u>(978,890)</u>	<u>(1,004,484)</u>
 Total Fund Balance	 <u>(978,890)</u>	 <u>(1,004,484)</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$546,523</u>	 <u>\$578,242</u>

THE CITY OF SHAKER HEIGHTS, OHIO
POLICE PENSION SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$173,306	\$174,877
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	23,067	23,131
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	0	0
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	8,829
	<u>196,373</u>	<u>206,837</u>
TOTAL REVENUES		
EXPENDITURES:		
Current:		
Security of Persons and Property	824,068	845,837
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	2,632	0
Capital Outlay	0	0
Debt Service:		
Principal	0	1,071,896
Interest and Fiscal Charges	29,735	53,501
	<u>856,435</u>	<u>1,971,234</u>
TOTAL EXPENDITURES		
Excess of Revenues Over (Under) Expenditures	(660,062)	(1,764,397)
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	685,656	712,981
Operating Transfers - Out	0	0
	<u>685,656</u>	<u>712,981</u>
TOTAL OTHER FINANCING SOURCES (USES)		
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	25,594	(1,051,416)
FUND EQUITY AT BEGINNING OF YEAR	<u>(1,004,484)</u>	<u>46,932</u>
FUND EQUITY AT END OF YEAR	<u>(\$978,890)</u>	<u>(\$1,004,484)</u>

CITY OF SHAKER HEIGHTS, OHIO
POLICE PENSION SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Property Taxes	\$170,975	\$173,306	\$2,331	\$172,262	\$174,877	\$2,615
Intergovernmental Grants & Contracts	23,300	23,067	(233)	23,200	23,131	(69)
Other Revenues	0	0	0	0	8,828	8,828
<u>Other Financing Sources:</u>						
Operating Transfers In	691,200	685,656	(5,544)	726,900	712,981	(13,919)
Sale of Notes	0	0	0	1,100,000	1,100,090	90
Total Revenues and Other Financing Sources	\$885,475	\$882,029	(\$3,446)	\$2,022,362	\$2,019,907	(\$2,455)
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Security of Persons and Property	\$863,300	\$826,961	\$36,339	\$838,900	\$790,725	\$48,175
General Government	0	0	0	16,000	15,207	793
<u>Other Financing Uses:</u>						
Operating Transfers Out	110,800	110,740	60	0	0	0
Debt Service	0	0	0	1,167,200	1,125,397	41,803
Total Expenditures and Other Financing Uses	\$974,100	\$937,701	\$36,399	\$2,022,100	\$1,931,329	\$90,771
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$88,625)	(\$55,672)	\$32,953	\$262	\$88,578	\$88,316
Cash Fund Balance - January 1	397,632	397,632	0	283,291	283,291	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(2,832)	(2,832)	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(216,192)	(216,192)	0	(193,261)	(193,261)	0
Cash Fund Balance - December 31						
Unreserved	\$89,983	\$122,936	\$32,953	\$90,292	\$178,608	\$88,316
Reserved for Encumbrances - All Budget Years		220,687			219,024	
Total Cash Fund Balance - December 31		\$343,623			\$397,632	

City of Shaker Heights

Fire Pension



Comparative Financial Statements

To account for payment of current and accrued fire pension liability to the Police and Firemen's Disability and Pension Fund of Ohio. The Ohio Revised Code requires that the City levy .3 mills of property tax annually for the partial payment of this liability. The remaining liability is financed by an operating transfer primarily from the City's General Fund.

**CITY OF SHAKER HEIGHTS, OHIO
 FIRE PENSION SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999**

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$368,515	\$393,723
Receivables (Net of Allowance For Uncollectibles)		
Taxes	202,900	180,610
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	0
	<u>0</u>	<u>0</u>
 TOTAL ASSETS	 <u>\$571,415</u>	 <u>\$574,333</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	234,154	242,124
Compensated Absences	46,276	40,372
Due To Other Funds	1,073	0
Deferred Revenue	202,900	180,610
Notes Payable	930,915	1,004,910
Notes Premium Payable	1,331	0
	<u>1,331</u>	<u>0</u>
 Total Liabilities	 <u>1,416,649</u>	 <u>1,468,016</u>
Fund Balance:		
Reserved For Encumbrances	0	0
Reserved For Prepaid Items	0	0
Unreserved	(845,234)	(893,683)
	<u>(845,234)</u>	<u>(893,683)</u>
 Total Fund Balance	 <u>(845,234)</u>	 <u>(893,683)</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$571,415</u>	 <u>\$574,333</u>

THE CITY OF SHAKER HEIGHTS, OHIO
FIRE PENSION SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$173,306	\$174,877
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	23,067	23,131
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	0	0
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	29
	<u>196,373</u>	<u>198,037</u>
TOTAL REVENUES		
EXPENDITURES:		
Current:		
Security of Persons and Property	874,156	887,482
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	2,404	0
Capital Outlay	0	0
Debt Service:		
Principal	0	979,150
Interest and Fiscal Charges	27,164	48,894
	<u>903,724</u>	<u>1,915,526</u>
TOTAL EXPENDITURES		
Excess of Revenues Over (Under) Expenditures	(707,351)	(1,717,489)
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	755,800	732,600
Operating Transfers - Out	0	0
	<u>755,800</u>	<u>732,600</u>
TOTAL OTHER FINANCING SOURCES (USES)		
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	48,449	(984,889)
FUND EQUITY AT BEGINNING OF YEAR	<u>(893,683)</u>	<u>91,206</u>
FUND EQUITY AT END OF YEAR	<u><u>(\$845,234)</u></u>	<u><u>(\$893,683)</u></u>

CITY OF SHAKER HEIGHTS, OHIO
 FIRE PENSION SPECIAL REVENUE FUND
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Property Taxes	\$170,975	\$173,306	\$2,331	\$172,262	\$174,877	\$2,615
Intergovernmental Grants & Contracts	23,300	23,067	(233)	23,200	23,131	(69)
Other Revenues	0	0	0	0	28	28
<u>Other Financing Sources:</u>						
Operating Transfers In	755,800	755,800	0	732,600	732,600	0
Sale of Notes	0	0	0	1,005,000	1,004,910	(90)
Total Revenues and Other Financing Sources	\$950,075	\$952,173	\$2,098	\$1,933,062	\$1,935,546	\$2,484
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Security of Persons and Property	\$910,700	\$869,018	\$41,682	\$851,700	\$831,844	\$19,856
General Government	0	0	0	14,000	13,891	109
<u>Other Financing Uses:</u>						
Operating Transfers Out	101,200	101,159	41	0	0	0
Debt Service	0	0	0	1,067,100	1,028,044	39,056
Total Expenditures and Other Financing Uses	\$1,011,900	\$970,177	\$41,723	\$1,932,800	\$1,873,779	\$59,021
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$61,825)	(\$18,004)	\$43,821	\$262	\$61,767	\$61,505
Cash Fund Balance - January 1	393,723	393,723	0	315,013	315,013	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(241,358)	(241,358)	0	(224,415)	(224,415)	0
Cash Fund Balance - December 31						
Unreserved	\$90,540	\$134,361	\$43,821	\$90,860	\$152,365	\$61,505
Reserved for Encumbrances - All Budget Years		234,154			241,358	
Total Cash Fund Balance - December 31		\$368,515			\$393,723	

City of Shaker Heights

Indigent Driver Alcohol Treatment



Comparative Financial Statements

To account for reinstatement fee monies collected by the State Bureau of Motor Vehicles in connection with driving under the influence offenses. Section 4511.191(L) of the Ohio Revised Code provides that payments are to be made only upon order of the Municipal Court Judge for alcohol and other drug treatment costs for indigent drivers.

CITY OF SHAKER HEIGHTS, OHIO
 DIGENT DRIVER ALCOHOL TREATMENT SPECIAL REVENUE FUN
 COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$14,313	\$8,456
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	175	105
Due From Other Governments	1,988	0
Prepaid Items	0	0
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$16,476</u>	<u>\$8,561</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
Notes Premium Payable	0	0
	<hr/>	<hr/>
Total Liabilities	<u>0</u>	<u>0</u>
 Fund Balance:		
Reserved For Encumbrances	0	0
Reserved For Prepaid items	0	0
Unreserved	16,476	8,561
	<hr/>	<hr/>
Total Fund Balance	<u>16,476</u>	<u>8,561</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$16,476</u>	<u>\$8,561</u>

THE CITY OF SHAKER HEIGHTS, OHIO
INDIGENT DRIVER ALCOHOL TREATMENT SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	1,988	0
Intergovernmental Grants and Contracts	7,200	7,738
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	602	260
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<u>9,790</u>	<u>7,998</u>
TOTAL REVENUES		
EXPENDITURES:		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	1,875	7,970
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<u>1,875</u>	<u>7,970</u>
TOTAL EXPENDITURES		
Excess of Revenues Over (Under) Expenditures	7,915	28
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)		
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	7,915	28
FUND EQUITY AT BEGINNING OF YEAR	<u>8,561</u>	<u>8,533</u>
FUND EQUITY AT END OF YEAR	<u><u>\$16,476</u></u>	<u><u>\$8,561</u></u>

CITY OF SHAKER HEIGHTS, OHIO
INDIGENT DRIVER ALCOHOL TREATMENT SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Intergovernmental Grants & Contracts	\$6,000	\$7,130	\$1,130	\$6,000	\$7,703	\$1,703
Interest Earnings	500	602	102	500	260	(240)
Total Revenues and Other Financing Sources	\$6,500	\$7,732	\$1,232	\$6,500	\$7,963	\$1,463
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
General Government	\$9,000	\$1,875	\$7,125	\$12,000	\$9,033	\$2,967
Total Expenditures and Other Financing Uses	\$9,000	\$1,875	\$7,125	\$12,000	\$9,033	\$2,967
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	(\$2,500)	\$5,857	\$8,357	(\$5,500)	(\$1,070)	\$4,430
Cash Fund Balance - January 1	8,456	8,456	0	9,526	9,526	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	0	0	0	0	0	0
Cash Fund Balance - December 31						
Unreserved	\$5,956	\$14,313	\$8,357	\$4,026	\$8,456	\$4,430
Reserved for Encumbrances - All Budget Years		0			0	
Total Cash Fund Balance - December 31		\$14,313			\$8,456	

City of Shaker Heights

Court Computer Legal Research



Comparative Financial Statements

To account for revenues from court costs assessed under the authority of Ohio Revised Code Section 1901.261(A) by the Municipal Court on the filing of each cause of action or appeal for the purposes of computerizing the court and to make available computerized legal research services.

CITY OF SHAKER HEIGHTS, OHIO
 COURT COMPUTER LEGAL RESEARCH SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$64,338	\$55,706
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	2,117	3,185
Due From Other Governments	0	0
Prepaid Items	0	0
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$66,455</u>	<u>\$58,891</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$549	\$0
Accrued Wages And Benefits	1,355	947
Compensated Absences	0	0
Due To Other Funds	0	1,104
Deferred Revenue	0	0
Notes Payable	0	0
Notes Premium Payable	0	0
	<hr/>	<hr/>
Total Liabilities	<u>1,904</u>	<u>2,051</u>
Fund Balance:		
Reserved For Encumbrances	0	0
Reserved For Prepaid Items	0	0
Unreserved	64,551	56,840
	<hr/>	<hr/>
Total Fund Balance	<u>64,551</u>	<u>56,840</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$66,455</u>	<u>\$58,891</u>

THE CITY OF SHAKER HEIGHTS, OHIO
COURT COMPUTER LEGAL RESEARCH SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	4,693	10,109
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	3,011	2,151
Special Assessments	0	0
Fines and Forfeitures	33,083	40,291
All Other Revenue	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>40,787</u>	<u>52,551</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	33,076	34,443
Capital Outlay	0	280
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>33,076</u>	<u>34,723</u>
Excess of Revenues Over (Under) Expenditures	7,711	17,828
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	0	0
Operating Transfers - Out	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	7,711	17,828
FUND EQUITY AT BEGINNING OF YEAR	<u>56,840</u>	<u>39,012</u>
FUND EQUITY AT END OF YEAR	<u><u>\$64,551</u></u>	<u><u>\$56,840</u></u>

CITY OF SHAKER HEIGHTS, OHIO
 COURT COMPUTER LEGAL RESEARCH SPECIAL REVENUE FUND
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Intergovernmental Grants & Contracts	\$15,000	\$4,693	(\$10,307)	\$17,600	\$10,611	(\$6,989)
Interest Earnings	2,000	3,011	1,011	2,000	2,151	151
Fines and Forfeitures	34,000	34,151	151	41,700	40,607	(1,093)
Total Revenues and Other Financing Sources	\$51,000	\$41,855	(\$9,145)	\$61,300	\$53,369	(\$7,931)
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
General Government	\$58,800	\$33,543	\$25,257	\$60,300	\$33,571	\$26,729
Capital Outlay	1,000	0	1,000	2,000	279	1,721
Total Expenditures and Other Financing Uses	\$59,800	\$33,543	\$26,257	\$62,300	\$33,850	\$28,450
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses:	(\$8,800)	\$8,312	\$17,112	(\$1,000)	\$19,519	\$20,519
Cash Fund Balance - January 1	55,706	55,706	0	35,855	35,855	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(528)	(528)	0	(196)	(196)	0
Cash Fund Balance - December 31						
Unreserved	\$46,378	\$63,490	\$17,112	\$34,659	\$55,178	\$20,519
Reserved for Encumbrances - All Budget Years		848			528	
Total Cash Fund Balance - December 31		\$64,338			\$55,706	

City of Shaker Heights

Clerk's Computerization



Comparative Financial Statements

To account for revenues from court costs assessed under the authority of Ohio Revised Code Section 1901.261(A) by the Municipal Court on the filing of each cause of action or appeal, certificate of judgment or modification of judgment for the purpose of procuring and maintaining computer systems for the office of the clerk of the Municipal Court.

CITY OF SHAKER HEIGHTS, OHIO
 CLERK'S COMPUTERIZATION SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$142,140	\$135,509
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	7,055	10,623
Due From Other Governments	0	0
Prepaid Items	0	0
	<u>0</u>	<u>0</u>
 TOTAL ASSETS	 <u>\$149,195</u>	 <u>\$146,132</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$288	\$0
Accrued Wages And Benefits	2,129	2,039
Compensated Absences	0	2,654
Due To Other Funds	0	2,577
Deferred Revenue	0	0
Notes Payable	0	0
Notes Premium Payable	0	0
	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>2,417</u>	 <u>7,270</u>
Fund Balance:		
Reserved For Encumbrances	20,267	18,289
Reserved For Prepaid Items	0	0
Unreserved	126,511	120,573
	<u>126,511</u>	<u>120,573</u>
 Total Fund Balance	 <u>146,778</u>	 <u>138,862</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$149,195</u>	 <u>\$146,132</u>

THE CITY OF SHAKER HEIGHTS, OHIO
CLERK'S COMPUTERIZATION SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	6,755	4,059
Special Assessments	0	0
Fines and Forfeitures	110,279	134,091
All Other Revenue	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>117,034</u>	<u>138,150</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	88,212	83,481
Capital Outlay	20,906	24,000
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>109,118</u>	<u>107,481</u>
Excess of Revenues Over (Under) Expenditures	7,916	30,669
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	0	0
Operating Transfers - Out	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	7,916	30,669
FUND EQUITY AT BEGINNING OF YEAR	<u>138,862</u>	<u>108,193</u>
FUND EQUITY AT END OF YEAR	<u><u>\$146,778</u></u>	<u><u>\$138,862</u></u>

CITY OF SHAKER HEIGHTS, OHIO
 CLERK'S COMPUTERIZATION SPECIAL REVENUE FUND
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Interest Earnings	\$4,000	\$6,755	\$2,755	\$5,000	\$4,059	(\$941)
Fines and Forfeitures	125,000	113,847	(11,153)	121,300	135,158	13,858
Total Revenues and Other Financing Sources	\$129,000	\$120,602	(\$8,398)	\$126,300	\$139,217	\$12,917
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
General Government	\$130,600	\$92,648	\$37,952	\$111,900	\$83,395	\$28,505
Capital Outlay	50,000	23,080	26,920	52,000	40,000	12,000
Total Expenditures and Other Financing Uses	\$180,600	\$115,728	\$64,872	\$163,900	\$123,395	\$40,505
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Use:	(\$51,600)	\$4,874	\$56,474	(\$37,600)	\$15,822	\$53,422
Cash Fund Balance - January 1	135,509	135,509	0	101,392	101,392	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(16,455)	(16,455)	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(3,873)	(3,349)	524	(2,557)	(2,033)	524
Cash Fund Balance - December 31						
Unreserved	\$63,581	\$120,579	\$56,998	\$61,235	\$115,181	\$53,946
Reserved for Encumbrances - All Budget Years		21,561			20,328	
Total Cash Fund Balance - December 31		\$142,140			\$135,509	

City of Shaker Heights

Exterior Home Maintenance



Comparative Financial Statements

To account for monies received from the Cuyahoga County Community Development Block Grant Program to be used to provide funding for improvements to owner-occupied homes within the City.

CITY OF SHAKER HEIGHTS, OHIO
 EXTERIOR HOME MAINTENANCE SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$0	\$34,811
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	65,836
Prepaid Items	0	0
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$0</u>	<u>\$100,647</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$770
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	65,836
Deferred Revenue	0	0
Notes Payable	0	0
Notes Premium Payable	0	0
	<hr/>	<hr/>
Total Liabilities	0	66,606
 Fund Balance:		
Reserved For Encumbrances	0	19,519
Reserved For Prepaid Items	0	0
Unreserved	0	14,522
	<hr/>	<hr/>
Total Fund Balance	0	34,041
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$0</u>	<u>\$100,647</u>

THE CITY OF SHAKER HEIGHTS, OHIO
EXTERIOR HOME MAINTENANCE SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	32,471	110,746
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	0	0
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<u>32,471</u>	<u>110,746</u>
TOTAL REVENUES	<u>32,471</u>	<u>110,746</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	0	0
Community Environment	66,512	110,837
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<u>66,512</u>	<u>110,837</u>
TOTAL EXPENDITURES	<u>66,512</u>	<u>110,837</u>
Excess of Revenues Over (Under) Expenditures	(34,041)	(91)
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	0	55,599
Operating Transfers - Out	0	(55,455)
	<u>0</u>	<u>144</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>144</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(34,041)	53
FUND EQUITY AT BEGINNING OF YEAR	<u>34,041</u>	<u>33,988</u>
FUND EQUITY AT END OF YEAR	<u><u>\$0</u></u>	<u><u>\$34,041</u></u>

CITY OF SHAKER HEIGHTS, OHIO
EXTERIOR HOME MAINTENANCE SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Intergovernmental Grants & Contracts	\$98,836	\$98,307	(\$529)	\$142,808	\$75,132	(\$67,676)
Other Revenues	0	0	0	0	0	0
<u>Other Financing Sources:</u>						
Operating Transfers In	0	0	0	55,600	55,599	(1)
Advances In	33,000	33,000	0	50,400	50,400	0
Total Revenues and Other Financing Sources	\$131,836	\$131,307	(\$529)	\$248,808	\$181,131	(\$67,677)
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Community Environment	\$47,523	\$46,993	\$530	\$131,543	\$120,586	\$10,957
<u>Other Financing Uses:</u>						
Operating Transfers Out	0	0	0	7,345	5,455	1,890
Advances Out	98,836	98,836	0	194,545	128,709	65,836
Total Expenditures and Other Financing Uses	\$146,359	\$145,829	\$530	\$333,433	\$254,750	\$78,683
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Use:	(\$14,523)	(\$14,522)	\$1	(\$84,625)	(\$73,619)	\$11,006
Cash Fund Balance - January 1	34,811	34,811	0	97,911	97,911	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(20,289)	(20,289)	0	(13,285)	(9,770)	3,515
Cash Fund Balance - December 31						
Unreserved	(\$1)	\$0	\$1	\$1	\$14,522	\$14,521
Reserved for Encumbrances - All Budget Years		0			20,289	
Total Cash Fund Balance - December 31		\$0			\$34,811	

City of Shaker Heights

Fair Housing Grant



Comparative Financial Statements

To account for monies received from the Department of Housing and Urban Development. The funds are to be used to monitor fair housing practices within the City.

CITY OF SHAKER HEIGHTS, OHIO
 FAIR HOUSING GRANT SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$169,233	\$173,291
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	0
	<u>0</u>	<u>0</u>
 TOTAL ASSETS	 <u>\$169,233</u>	 <u>\$173,291</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$229
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
Notes Premium Payable	0	0
	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>0</u>	 <u>229</u>
Fund Balance:		
Reserved For Encumbrances	303	40
Reserved For Prepaid Items	0	0
Unreserved	168,930	173,022
	<u>168,930</u>	<u>173,022</u>
 Total Fund Balance	 <u>169,233</u>	 <u>173,062</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$169,233</u>	 <u>\$173,291</u>

THE CITY OF SHAKER HEIGHTS, OHIO
FAIR HOUSING GRANT SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	112,401
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	8,309	5,252
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<u>8,309</u>	<u>117,653</u>
TOTAL REVENUES		
	<u>8,309</u>	<u>117,653</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	12,138	20,440
Capital Outlay	0	1,900
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<u>12,138</u>	<u>22,340</u>
TOTAL EXPENDITURES		
	<u>12,138</u>	<u>22,340</u>
Excess of Revenues Over (Under) Expenditures	(3,829)	95,313
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)		
	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,829)	95,313
FUND EQUITY AT BEGINNING OF YEAR	<u>173,062</u>	<u>77,749</u>
FUND EQUITY AT END OF YEAR	<u><u>\$169,233</u></u>	<u><u>\$173,062</u></u>

CITY OF SHAKER HEIGHTS, OHIO
 FAIR HOUSING GRANT SPECIAL REVENUE FUND
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Intergovernmental Grants & Contracts	\$16,700	\$0	(\$16,700)	\$53,500	\$112,400	\$58,900
Interest Earnings	4,000	8,309	4,309	4,000	5,252	1,252
Total Revenues and Other Financing Sources	\$20,700	\$8,309	(\$12,391)	\$57,500	\$117,652	\$60,152
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
General Government	\$112,400	\$12,650	\$99,750	\$38,700	\$18,296	\$20,404
Capital Outlay	0	0	0	0	1,900	(1,900)
Total Expenditures and Other Financing Uses	\$112,400	\$12,650	\$99,750	\$38,700	\$20,196	\$18,504
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Use:	(\$91,700)	(\$4,341)	\$87,359	\$18,800	\$97,456	\$78,656
Cash Fund Balance - January 1	173,291	173,291	0	78,099	78,099	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(40)	(20)	20	(2,340)	(2,304)	36
Cash Fund Balance - December 31						
Unreserved	\$81,551	\$168,930	\$87,379	\$94,559	\$173,251	\$78,692
Reserved for Encumbrances - All Budget Years		303			40	
Total Cash Fund Balance - December 31		\$169,233			\$173,291	

City of Shaker Heights

Community Preservation Partnership



Comparative Financial Statements

To account for the Gund and Cleveland Foundation Grant monies to be used for home improvement education and mortgage assistance.

CITY OF SHAKER HEIGHTS, OHIO
COMMUNITY PRESERVATION PARTNERSHIP SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$349,859	\$310,478
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	56,964	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	0
	<u>0</u>	<u>0</u>
 TOTAL ASSETS	 <u>\$406,823</u>	 <u>\$310,478</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$2,050	\$0
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	56,964	0
Notes Payable	0	0
Notes Premium Payable	0	0
	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>59,014</u>	 <u>0</u>
Fund Balance:		
Reserved For Encumbrances	29,029	1,426
Reserved For Prepaid Items	0	0
Unreserved	318,780	309,052
	<u>318,780</u>	<u>309,052</u>
 Total Fund Balance	 <u>347,809</u>	 <u>310,478</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$406,823</u>	 <u>\$310,478</u>

THE CITY OF SHAKER HEIGHTS, OHIO
COMMUNITY PRESERVATION PARTNERSHIP SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	1,400	0
Fees, Licenses and Permits	0	0
Interest Earnings	0	9,426
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<u>1,400</u>	<u>9,426</u>
TOTAL REVENUES	<u>1,400</u>	<u>9,426</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	0	0
Community Environment	145,669	45,032
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<u>145,669</u>	<u>45,032</u>
TOTAL EXPENDITURES	<u>145,669</u>	<u>45,032</u>
Excess of Revenues Over (Under) Expenditures	(144,269)	(35,606)
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	181,600	250,000
Operating Transfers - Out	0	0
	<u>181,600</u>	<u>250,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>181,600</u>	<u>250,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	37,331	214,394
FUND EQUITY AT BEGINNING OF YEAR	<u>310,478</u>	<u>96,084</u>
FUND EQUITY AT END OF YEAR	<u><u>\$347,809</u></u>	<u><u>\$310,478</u></u>

CITY OF SHAKER HEIGHTS, OHIO
COMMUNITY PRESERVATION PARTNERSHIP SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Charges for Services	\$0	\$1,400	\$1,400	\$0	\$0	\$0
Interest Earnings	\$0	\$0	\$0	\$2,500	\$9,427	\$6,927
<u>Other Financing Sources:</u>						
Operating Transfers In	181,600	181,600	0	250,000	250,000	0
Total Revenues and Other Financing Sources	\$181,600	\$183,000	\$1,400	\$252,500	\$259,427	\$6,927
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Community Environment	\$490,652	\$173,272	\$317,380	\$317,600	\$40,220	\$277,380
Total Expenditures and Other Financing Uses	\$490,652	\$173,272	\$317,380	\$317,600	\$40,220	\$277,380
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Use	(\$309,052)	\$9,728	\$318,780	(\$65,100)	\$219,207	\$284,307
Cash Fund Balance - January 1	310,478	310,478	0	96,158	96,158	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(1,426)	(1,426)	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	0	0	0	(31,004)	(6,313)	24,691
Cash Fund Balance - December 31						
Unreserved	<u>\$0</u>	<u>\$318,780</u>	<u>\$318,780</u>	<u>\$54</u>	<u>\$309,052</u>	<u>\$308,998</u>
Reserved for Encumbrances - All Budget Years		31,079			1,426	
Total Cash Fund Balance - December 31		<u><u>\$349,859</u></u>			<u><u>\$310,478</u></u>	

City of Shaker Heights

Law Enforcement Grants



Comparative Financial Statements

To account for grants received by the Shaker Heights Police Department whose primary purpose is to reduce the amounts and effects of external harm to individuals and property. The following grants are accounted for in this fund.

\$75,000	COPS Universal Hiring Grant
30,469	COPS Domestic Abuse Prevention Grant
28,611	1997 Local Law Enforcement Block Grant
20,314	1998 Juvenile Enforcement Block Grant
24,862	1998 Local Law Enforcement Block Grant

CITY OF SHAKER HEIGHTS, OHIO
 LAW ENFORCEMENT GRANTS SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$34,529	\$60,374
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	7,572	14,560
Prepaid Items	0	0
	<u>0</u>	<u>0</u>
 TOTAL ASSETS	 <u>\$42,101</u>	 <u>\$74,934</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$24,895	\$5,105
Accrued Wages And Benefits	740	0
Compensated Absences	2,089	333
Due To Other Funds	5,722	40,970
Deferred Revenue	0	0
Notes Payable	0	0
Notes Premium Payable	0	0
	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>33,446</u>	 <u>46,408</u>
Fund Balance:		
Reserved For Encumbrances	592	3,643
Reserved For Prepaid Items	0	0
Unreserved	8,063	24,883
	<u>8,063</u>	<u>24,883</u>
 Total Fund Balance	 <u>8,655</u>	 <u>28,526</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$42,101</u>	 <u>\$74,934</u>

THE CITY OF SHAKER HEIGHTS, OHIO
LAW ENFORCEMENT GRANTS SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	82,888	78,012
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	844	183
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<u>83,732</u>	<u>78,195</u>
TOTAL REVENUES		
EXPENDITURES:		
Current:		
Security of Persons and Property	112,623	71,288
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	3,412	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<u>116,035</u>	<u>71,288</u>
TOTAL EXPENDITURES		
Excess of Revenues Over (Under) Expenditures	(32,303)	6,907
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	32,119	25,634
Operating Transfers - Out	<u>(19,687)</u>	<u>(5,281)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,432</u>	<u>20,353</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(19,871)	27,260
FUND EQUITY AT BEGINNING OF YEAR	<u>28,526</u>	<u>1,266</u>
FUND EQUITY AT END OF YEAR	<u><u>\$8,655</u></u>	<u><u>\$28,526</u></u>

CITY OF SHAKER HEIGHTS, OHIO
LAW ENFORCEMENT GRANTS SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Intergovernmental Grants & Contracts	\$135,076	\$89,875	(\$45,201)	\$127,800	\$73,827	(\$53,973)
Interest Earnings	400	844	444	0	183	183
<u>Other Financing Sources:</u>						
Operating Transfers In	32,119	32,119	0	28,506	25,634	(2,872)
Advances In	21,250	21,250	0	71,500	71,426	(74)
Total Revenues and Other Financing Sources	\$188,845	\$144,088	(\$44,757)	\$227,806	\$171,070	(\$56,736)
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Security of Persons and Property	\$136,107	\$114,944	\$21,163	\$107,776	\$73,352	\$34,424
Capital Outlay	23,439	3,412	20,027	3,000	0	3,000
<u>Other Financing Uses:</u>						
Operating Transfers Out	22,200	19,687	2,513	19,200	5,281	13,919
Advances Out	58,723	53,001	5,722	111,400	73,827	37,573
Total Expenditures and Other Financing Uses	\$240,469	\$191,044	\$49,425	\$241,376	\$152,460	\$88,916
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Use:	(\$51,624)	(\$46,956)	\$4,668	(\$13,570)	\$18,610	\$32,180
Cash Fund Balance - January 1	60,374	60,374	0	33,032	33,032	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(273)	(273)	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(8,475)	(6,091)	2,384	(16)	(16)	0
Cash Fund Balance - December 31						
Unreserved	\$2	\$7,054	\$7,052	\$19,446	\$51,626	\$32,180
Reserved for Encumbrances - All Budget Years		27,475			8,748	
Total Cash Fund Balance - December 31		\$34,529			\$60,374	

City of Shaker Heights

Court Community Service Fund



Comparative Financial Statements

To account for the collection and use of an additional court cost imposed by the Shaker Heights municipal Court, under the authority of Ohio Revised Code Section 1901-26, on each DUI and substance related offenses as well as first-offender criminal cases to fund court community service programming.

CITY OF SHAKER HEIGHTS, OHIO
 COURT COMMUNITY SERVICE SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$6,647	\$3,193
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	368	277
Due From Other Governments	0	0
Prepaid Items	0	0
	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u><u>\$7,015</u></u>	<u><u>\$3,470</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
Notes Premium Payable	0	0
	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>
Fund Balance:		
Reserved For Encumbrances	244	303
Reserved For Prepaid Items	0	0
Unreserved	6,771	3,167
	<u>6,771</u>	<u>3,167</u>
Total Fund Balance	<u>7,015</u>	<u>3,470</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u><u>\$7,015</u></u>	 <u><u>\$3,470</u></u>

THE CITY OF SHAKER HEIGHTS, OHIO
COURT COMMUNITY SERVICE SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	6,281	4,690
Fees, Licenses and Permits	0	0
Interest Earnings	248	100
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>6,529</u>	<u>4,790</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	2,984	3,337
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>2,984</u>	<u>3,337</u>
Excess of Revenues Over (Under) Expenditures	3,545	1,453
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	0	0
Operating Transfers - Out	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	3,545	1,453
FUND EQUITY AT BEGINNING OF YEAR	<u>3,470</u>	<u>2,017</u>
FUND EQUITY AT END OF YEAR	<u><u>\$7,015</u></u>	<u><u>\$3,470</u></u>

CITY OF SHAKER HEIGHTS, OHIO
 COURT COMMUNITY SERVICE SPECIAL REVENUE FUND
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Charges for Services	\$4,200	\$6,190	\$1,990	\$4,200	\$4,623	\$423
Interest Earnings	200	248	48	200	100	(100)
Total Revenues and Other Financing Sources	\$4,400	\$6,438	\$2,038	\$4,400	\$4,723	\$323
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
General Government	\$4,200	\$2,925	\$1,275	\$4,200	\$3,640	\$560
Total Expenditures and Other Financing Uses	\$4,200	\$2,925	\$1,275	\$4,200	\$3,640	\$560
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$200	\$3,513	\$3,313	\$200	\$1,083	\$883
Cash Fund Balance - January 1	3,193	3,193	0	2,072	2,072	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(303)	(303)	0	(265)	(265)	0
Cash Fund Balance - December 31						
Unreserved	<u>\$3,090</u>	<u>\$6,403</u>	<u>\$3,313</u>	<u>\$2,007</u>	<u>\$2,890</u>	<u>\$883</u>
Reserved for Encumbrances - All Budget Years		244			303	
Total Cash Fund Balance - December 31		<u><u>\$6,647</u></u>			<u><u>\$3,193</u></u>	

City of Shaker Heights

Court Alternate Dispute Resolution Fund



Comparative Financial Statements

To account for the collection and use of an additional court cost imposed by the Shaker Heights Municipal Court, under the authority of Ohio Revised Code Section 1901-26, on each civil and small claim case to fund alternate dispute resolution programming and materials.

**CITY OF SHAKER HEIGHTS, OHIO
 COURT ALTERNATE DISPUTE RESOLUTION SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999**

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$15,486	\$11,692
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	2,466	950
Due From Other Governments	0	0
Prepaid Items	0	0
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$17,952</u>	<u>\$12,642</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	781	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
Notes Premium Payable	0	0
	<hr/>	<hr/>
Total Liabilities	<u>781</u>	<u>0</u>
 Fund Balance:		
Reserved For Encumbrances	0	0
Reserved For Prepaid Items	0	0
Unreserved	17,171	12,642
	<hr/>	<hr/>
Total Fund Balance	<u>17,171</u>	<u>12,642</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$17,952</u>	<u>\$12,642</u>

THE CITY OF SHAKER HEIGHTS, OHIO
COURT ALTERNATE DISPUTE RESOLUTION SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	34,362	9,985
Fees, Licenses and Permits	0	0
Interest Earnings	648	419
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<u>35,010</u>	<u>10,404</u>
TOTAL REVENUES		
	<u>35,010</u>	<u>10,404</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	30,481	6,811
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<u>30,481</u>	<u>6,811</u>
TOTAL EXPENDITURES		
	<u>30,481</u>	<u>6,811</u>
Excess of Revenues Over (Under) Expenditures	4,529	3,593
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)		
	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	4,529	3,593
FUND EQUITY AT BEGINNING OF YEAR	<u>12,642</u>	<u>9,049</u>
FUND EQUITY AT END OF YEAR	<u><u>\$17,171</u></u>	<u><u>\$12,642</u></u>

CITY OF SHAKER HEIGHTS, OHIO
 COURT ALTERNATE DISPUTE RESOLUTION SPECIAL REVENUE FUND
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Charges for Services	\$34,400	\$32,846	(\$1,554)	\$13,000	\$10,020	(\$2,980)
Interest Earnings	500	648	148	500	419	(81)
Total Revenues and Other Financing Sources	<u>\$34,900</u>	<u>\$33,494</u>	<u>(\$1,406)</u>	<u>\$13,500</u>	<u>\$10,439</u>	<u>(\$3,061)</u>
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
General Government	\$32,200	\$30,113	\$2,087	\$13,000	\$3,908	\$9,092
Total Expenditures and Other Financing Uses	<u>\$32,200</u>	<u>\$30,113</u>	<u>\$2,087</u>	<u>\$13,000</u>	<u>\$3,908</u>	<u>\$9,092</u>
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$2,700	\$3,381	\$681	\$500	\$6,531	\$6,031
Cash Fund Balance - January 1	11,692	11,692	0	8,364	8,364	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,203)</u>	<u>(3,203)</u>	<u>0</u>
Cash Fund Balance - December 31						
Unreserved	<u>\$14,392</u>	<u>\$15,073</u>	<u>\$681</u>	<u>\$5,661</u>	<u>\$11,692</u>	<u>\$6,031</u>
Reserved for Encumbrances - All Budget Years		413			0	
Total Cash Fund Balance - December 31		<u>\$15,486</u>			<u>\$11,692</u>	

City of Shaker Heights

Community Visioning



Comparative Financial Statements

To account for the Gund and Cleveland Foundation Grant monies to be used to partially fund the City's Community Visioning process.

**CITY OF SHAKER HEIGHTS, OHIO
COMMUNITY VISIONING SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999**

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$0	\$0
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	0
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$0</u>	<u>\$0</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
Notes Premium Payable	0	0
	<hr/>	<hr/>
Total Liabilities	0	0
Fund Balance:		
Reserved For Encumbrances	0	0
Reserved For Prepaid Items	0	0
Unreserved	0	0
	<hr/>	<hr/>
Total Fund Balance	0	0
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$0</u>	<u>\$0</u>

**THE CITY OF SHAKER HEIGHTS, OHIO
COMMUNITY VISIONING SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999**

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	0	804
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<hr/>	<hr/>
TOTAL REVENUES	0	804
	<hr/>	<hr/>
EXPENDITURES:		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	25,340
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<hr/>	<hr/>
TOTAL EXPENDITURES	0	25,340
	<hr/>	<hr/>
Excess of Revenues Over (Under) Expenditures	0	(24,536)
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	0	14,335
Operating Transfers - Out	0	0
	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	0	14,335
	<hr/>	<hr/>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	(10,201)
FUND EQUITY AT BEGINNING OF YEAR	0	10,201
	<hr/>	<hr/>
FUND EQUITY AT END OF YEAR	\$0	\$0
	<hr/> <hr/>	<hr/> <hr/>

CITY OF SHAKER HEIGHTS, OHIO
COMMUNITY VISIONING SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Intergovernmental Grants & Contracts	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	0	0	0	0	804	804
<u>Other Financing Sources:</u>						
Operating Transfers In	0	0	0	16,000	14,335	(1,665)
Total Revenues and Other Financing Sources	\$0	\$0	\$0	\$16,000	\$15,139	(\$861)
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
General Government	\$0	\$0	\$0	\$26,000	\$25,340	\$660
Total Expenditures and Other Financing Uses	\$0	\$0	\$0	\$26,000	\$25,340	\$660
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$0	\$0	\$0	(\$10,000)	(\$10,201)	(\$201)
Cash Fund Balance - January 1	0	0	0	10,201	10,201	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	0	0	0	0	0	0
Cash Fund Balance - December 31						
Unreserved	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$201</u>	<u>\$0</u>	<u>(\$201)</u>
Reserved for Encumbrances - All Budget Years		<u>0</u>			<u>0</u>	
Total Cash Fund Balance - December 31		<u><u>\$0</u></u>			<u><u>\$0</u></u>	

City of Shaker Heights

Ohio Court Security Grant Project Fund



Comparative Financial Statements

To account for a grant received from the State of Ohio to be used to upgrade court security by replacing door entry locks with a computerized keyless entry system

**CITY OF SHAKER HEIGHTS, OHIO
OHIO COURT SECURITY GRANT PROJECT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999**

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$29,536	\$28,125
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	0
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$29,536</u>	<u>\$28,125</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
Notes Premium Payable	0	0
	<hr/>	<hr/>
Total Liabilities	<u>0</u>	<u>0</u>
Fund Balance:		
Reserved For Encumbrances	0	0
Reserved For Prepaid Items	0	0
Unreserved	29,536	28,125
	<hr/>	<hr/>
Total Fund Balance	<u>29,536</u>	<u>28,125</u>
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$29,536</u>	<u>\$28,125</u>

THE CITY OF SHAKER HEIGHTS, OHIO
OHIO COURT SECURITY GRANT PROJECT SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	28,125
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	1,411	0
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<u>1,411</u>	<u>28,125</u>
TOTAL REVENUES		
	<u>1,411</u>	<u>28,125</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES		
	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	1,411	28,125
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)		
	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,411	28,125
FUND EQUITY AT BEGINNING OF YEAR	28,125	0
	<u>28,125</u>	<u>0</u>
FUND EQUITY AT END OF YEAR	\$29,536	\$28,125
	<u>\$29,536</u>	<u>\$28,125</u>

CITY OF SHAKER HEIGHTS, OHIO
OHIO COURT SECURITY GRANT PROJECT SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Intergovernmental Grants & Contracts	\$0	\$0	\$0	\$28,125	\$28,125	\$0
Interest Earnings	\$0	\$1,411	\$1,411	\$28,125	\$28,125	\$0
Total Revenues and Other Financing Sources	\$0	\$1,411	\$1,411	\$28,125	\$28,125	\$0
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
General Government	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	28,125	0	28,125	28,125	0	28,125
Total Expenditures and Other Financing Uses	\$28,125	\$0	\$28,125	\$28,125	\$0	\$28,125
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Use	(\$28,125)	\$1,411	\$29,536	\$0	\$28,125	\$28,125
Cash Fund Balance - January 1	28,125	28,125	0	0	0	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	0	0	0	0	0	0
Cash Fund Balance - December 31						
Unreserved	\$0	\$29,536	\$29,536	\$0	\$28,125	\$28,125
Reserved for Encumbrances - All Budget Years		0			0	
Total Cash Fund Balance - December 31		\$29,536			\$28,125	

City of Shaker Heights

High Intensity Drug Trafficking Area (HIDTA) Grant Fund



Comparative Financial Statements

The City is the grantee and acts as fiscal agent for the Federally Funded Ohio HIDTA. The HIDTA Program functions as a coordination umbrella by forging partnership among local, State and federal law enforcement agencies in designated areas to combine resources and efforts in order to reduce drug trafficking and distribution.

CITY OF SHAKER HEIGHTS, OHIO
HIGH INTENSITY DRUG TRAFFICKING AREA GRANT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$4,115	\$4,979
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	222,644	6,268
Prepaid Items	35,075	0
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$261,834</u>	<u>\$11,247</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$147,912	\$0
Accrued Wages And Benefits	11,234	0
Compensated Absences	1,520	0
Due To Other Funds	66,093	11,247
Deferred Revenue	0	0
Notes Payable	0	0
Notes Premium Payable	0	0
	<hr/>	<hr/>
Total Liabilities	<u>226,759</u>	<u>11,247</u>
 Fund Balance:		
Reserved For Encumbrances	0	0
Reserved For Prepaid Items	35,075	0
Unreserved	0	0
	<hr/>	<hr/>
Total Fund Balance	<u>35,075</u>	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$261,834</u>	<u>\$11,247</u>

THE CITY OF SHAKER HEIGHTS, OHIO
HIGH INTENSITY DRUG TRAFFICKING AREA GRANT SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	872,991	16,803
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	0	0
Special Assessments	0	0
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<u>872,991</u>	<u>16,803</u>
TOTAL REVENUES	<u>872,991</u>	<u>16,803</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	682,670	16,803
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	155,246	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<u>837,916</u>	<u>16,803</u>
TOTAL EXPENDITURES	<u>837,916</u>	<u>16,803</u>
Excess of Revenues Over (Under) Expenditures	35,075	0
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	35,075	0
FUND EQUITY AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>
FUND EQUITY AT END OF YEAR	<u><u>\$35,075</u></u>	<u><u>\$0</u></u>

CITY OF SHAKER HEIGHTS, OHIO
HIGH INTENSITY DRUG TRAFFICKING AREA GRANT SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Intergovernmental Grants & Contracts	\$1,325,000	\$656,615	(\$668,385)	\$25,000	\$10,535	(\$14,465)
<u>Other Financing Sources:</u>						
Advances In	50,000	66,093	16,093	25,000	6,400	(18,600)
Total Revenues and Other Financing Sources	\$1,375,000	\$722,708	(\$652,292)	\$50,000	\$16,935	(\$33,065)
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Security of Persons and Property	\$1,026,847	\$566,040	\$460,807	\$25,000	\$11,956	\$13,044
Capital Outlay	262,197	155,247	106,950	0	0	0
<u>Other Financing Uses:</u>						
Advances Out	50,000	6,400	43,600	0	0	0
Total Expenditures and Other Financing Uses	\$1,339,044	\$727,687	\$611,357	\$25,000	\$11,956	\$13,044
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses:	\$35,956	(\$4,979)	(\$40,935)	\$25,000	\$4,979	(\$20,021)
Cash Fund Balance - January 1	4,979	4,979	0	0	0	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	0	0	0	0	0	0
Cash Fund Balance - December 31						
Unreserved	<u>\$40,935</u>	<u>\$0</u>	<u>(\$40,935)</u>	<u>\$25,000</u>	<u>\$4,979</u>	<u>(\$20,021)</u>
Reserved for Encumbrances - All Budget Years		<u>4,115</u>			<u>0</u>	
Total Cash Fund Balance - December 31		<u><u>\$4,115</u></u>			<u><u>\$4,979</u></u>	

City of Shaker Heights

Street Lighting Assessment



Comparative Financial Statements

To account for funds received from the levy of special assessments against property with frontage on public streets for the legally restricted purpose of paying the cost of street lighting within the City.

**CITY OF SHAKER HEIGHTS, OHIO
STREET LIGHTING ASSESSMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999**

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$165,285	\$155,513
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	1,746,184	603,455
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	0
	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u><u>\$1,911,469</u></u>	<u><u>\$758,968</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$45,378	\$0
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Deferred Revenue	1,746,184	603,455
Notes Payable	0	0
Notes Premium Payable	0	0
	<u>0</u>	<u>0</u>
Total Liabilities	<u>1,791,562</u>	<u>603,455</u>
 Fund Balance:		
Reserved For Encumbrances	0	0
Reserved For Prepaid Items	0	0
Unreserved	119,907	155,513
	<u>119,907</u>	<u>155,513</u>
Total Fund Balance	<u>119,907</u>	<u>155,513</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u><u>\$1,911,469</u></u>	 <u><u>\$758,968</u></u>

**THE CITY OF SHAKER HEIGHTS, OHIO
STREET LIGHTING SPECIAL ASSESSMENT SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999**

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	0	0
Special Assessments	554,785	559,705
Fines and Forfeitures	0	0
All Other Revenue	0	0
	<u>554,785</u>	<u>559,705</u>
TOTAL REVENUES	<u>554,785</u>	<u>559,705</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	605,966	508,952
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<u>605,966</u>	<u>508,952</u>
TOTAL EXPENDITURES	<u>605,966</u>	<u>508,952</u>
Excess of Revenues Over (Under) Expenditures	(51,181)	50,753
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	15,575	12,000
Operating Transfers - Out	0	0
	<u>15,575</u>	<u>12,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>15,575</u>	<u>12,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(35,606)	62,753
FUND EQUITY AT BEGINNING OF YEAR	<u>155,513</u>	<u>92,760</u>
FUND EQUITY AT END OF YEAR	<u><u>\$119,907</u></u>	<u><u>\$155,513</u></u>

CITY OF SHAKER HEIGHTS, OHIO
STREET LIGHTING ASSESSMENT SPECIAL REVENUE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Special Assesments	\$548,400	\$554,785	\$6,385	\$548,400	\$559,705	\$11,305
<u>Other Financing Sources:</u>						
Operating Transfers In	15,575	15,575	0	12,000	12,000	0
Total Revenues and Other Financing Sources	\$563,975	\$570,360	\$6,385	\$560,400	\$571,705	\$11,305
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Security of Persons and Property	\$610,900	\$560,588	\$50,312	\$582,300	\$508,952	\$73,348
Total Expenditures and Other Financing Uses	\$610,900	\$560,588	\$50,312	\$582,300	\$508,952	\$73,348
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Use:	(\$46,925)	\$9,772	\$56,697	(\$21,900)	\$62,753	\$84,653
Cash Fund Balance - January 1	155,513	155,513	0	138,274	138,274	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	0	0	0	(45,514)	(45,514)	0
Cash Fund Balance - December 31						
Unreserved	\$108,588	\$165,285	\$56,697	\$70,860	\$155,513	\$84,653
Reserved for Encumbrances - All Budget Years		0			0	
Total Cash Fund Balance - December 31		\$165,285			\$155,513	

City of Shaker Heights

Tree Maintenance Assessment



Comparative Financial Statements

To account for funds received from the levy of special assessments against property with frontage on public streets for the legally restricted purpose of paying the cost of tree care on the City's public right-of way.

CITY OF SHAKER HEIGHTS, OHIO
 TREE MAINTENANCE ASSESSMENT SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$373,379	\$313,804
Receivables (Net of Allowance For Uncollectibles)		
Taxes	0	0
Accounts	0	0
Deferred Special Assessments	2,366,616	707,973
Due From Other Funds	0	0
Due From Other Governments	0	0
Prepaid Items	0	0
	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u><u>\$2,739,995</u></u>	<u><u>\$1,021,777</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$126,191	\$1,315
Accrued Wages And Benefits	14,098	16,846
Compensated Absences	0	4,453
Due To Other Funds	0	7,669
Deferred Revenue	2,366,616	707,973
Notes Payable	0	0
Notes Premium Payable	0	0
	<u>0</u>	<u>0</u>
Total Liabilities	<u>2,506,905</u>	<u>738,256</u>
Fund Balance:		
Reserved For Encumbrances	104,305	24,755
Reserved For Prepaid Items	0	0
Unreserved	128,785	258,766
	<u>128,785</u>	<u>258,766</u>
Total Fund Balance	<u>233,090</u>	<u>283,521</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$2,739,995</u></u>	<u><u>\$1,021,777</u></u>

THE CITY OF SHAKER HEIGHTS, OHIO
TREE MAINTENANCE ASSESSMENT SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property Taxes	\$0	\$0
State Levied Shared Taxes	0	0
Intergovernmental Grants and Contracts	0	0
Charges For Services	0	0
Fees, Licenses and Permits	0	0
Interest Earnings	0	0
Special Assessments	682,744	685,409
Fines and Forfeitures	0	0
All Other Revenue	200	768
	<u>682,944</u>	<u>686,177</u>
TOTAL REVENUES		
	<u>682,944</u>	<u>686,177</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	0	0
Community Environment	629,220	585,956
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	139,155	33,510
Debt Service:		
Principal	0	0
Interest and Fiscal Charges	0	0
	<u>768,375</u>	<u>619,466</u>
TOTAL EXPENDITURES		
	<u>768,375</u>	<u>619,466</u>
Excess of Revenues Over (Under) Expenditures	(85,431)	66,711
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	35,000	0
Operating Transfers - Out	0	0
	<u>35,000</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)		
	<u>35,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(50,431)	66,711
FUND EQUITY AT BEGINNING OF YEAR	<u>283,521</u>	<u>216,810</u>
FUND EQUITY AT END OF YEAR	<u><u>\$233,090</u></u>	<u><u>\$283,521</u></u>

CITY OF SHAKER HEIGHTS, OHIO
 TREE MAINTENANCE ASSESSMENT SPECIAL REVENUE FUND
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Special Assesments	\$674,500	\$682,744	\$8,244	\$674,500	\$685,410	\$10,910
Other Revenues	0	200	200	0	767	767
<u>Other Financing Sources:</u>						
Operating Transfers In	35,000	35,000	0	0	0	0
Total Revenues and Other Financing Sources	\$709,500	\$717,944	\$8,444	\$674,500	\$686,177	\$11,677
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Community Environment	\$637,300	\$561,464	\$75,836	\$695,800	\$566,644	\$129,156
Capital Outlay	344,100	318,980	25,120	32,000	49,324	(17,324)
Total Expenditures and Other Financing Uses	\$981,400	\$880,444	\$100,956	\$727,800	\$615,968	\$111,832
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Use:	(\$271,900)	(\$162,500)	\$109,400	(\$53,300)	\$70,209	\$123,509
Cash Fund Balance - January 1	313,804	313,804	0	257,499	257,499	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(2,058)	(2,058)	0	(850)	(850)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(34,148)	(11,484)	22,664	(62,631)	(49,260)	13,371
Cash Fund Balance - December 31						
Unreserved	\$5,698	\$137,762	\$132,064	\$140,718	\$277,598	\$136,880
Reserved for Encumbrances - All Budget Years		235,617			36,206	
Total Cash Fund Balance - December 31		\$373,379			\$313,804	

City of Shaker Heights

Debt Service Fund



Comparative Financial Statements

Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.

**CITY OF SHAKER HEIGHTS, OHIO
DEBT SERVICE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999**

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$302,507	\$292,212
Cash With Fiscal Agent	26,591	26,591
Due From Other Funds	<u>3,547</u>	<u>0</u>
TOTAL ASSETS	<u><u>\$332,645</u></u>	<u><u>\$318,803</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Due To Other Funds	\$0	\$988
Matured Bonds and Interest	<u>26,591</u>	<u>26,591</u>
Total Liabilities	<u>26,591</u>	<u>27,579</u>
 Fund Balance:		
Reserved for Debt Service	<u>306,054</u>	<u>291,224</u>
Total Fund Balance	<u>306,054</u>	<u>291,224</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u><u>\$332,645</u></u>	 <u><u>\$318,803</u></u>

CITY OF SHAKER HEIGHTS, OHIO
DEBT SERVICE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Interest Earnings	\$15,376	\$12,677
All Other Revenue	<u>0</u>	<u>50</u>
TOTAL REVENUES	<u>15,376</u>	<u>12,727</u>
EXPENDITURES:		
Current:		
General Government	546	1,100
Debt Service:		
Principal	40,375	40,375
Interest and Fiscal Charges	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>40,921</u>	<u>41,475</u>
Excess of Revenues Over (Under) Expenditures	<u>(25,545)</u>	<u>(28,748)</u>
OTHER FINANCING SOURCES (USES):		
Operating Transfers - In	<u>40,375</u>	<u>40,375</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>40,375</u>	<u>40,375</u>
Excess of Revenues and Other Sources Over (Under) Expenditures And Other Uses	14,830	11,627
FUND EQUITY AT BEGINNING OF YEAR	<u>291,224</u>	<u>279,597</u>
FUND EQUITY AT END OF YEAR	<u><u>\$306,054</u></u>	<u><u>\$291,224</u></u>

CITY OF SHAKER HEIGHTS, OHIO
DEBT SERVICE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Revenues:</u>						
Interest Earnings	\$15,000	\$15,376	\$376	\$15,000	\$12,677	(\$2,323)
Other Revenues	202,100	202,033	(67)	201,400	201,359	(41)
<u>Other Financing Sources:</u>						
Operating Transfers In	252,400	252,274	(126)	573,600	573,476	(124)
Sale of Notes	3,935,000	3,535,000	(400,000)	3,445,000	3,425,000	(20,000)
Note Premium	0	5,627	5,627	2,000	1,634	(366)
Total Revenues and Other Financing Sources	\$4,404,500	\$4,010,310	(\$394,190)	\$4,237,000	\$4,214,146	(\$22,854)
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
General Government	\$49,800	\$10,708	\$39,092	\$46,516	\$30,086	\$16,430
<u>Other Financing Uses:</u>						
Payment of Debt	3,989,600	3,989,307	293	4,173,484	4,172,884	600
Total Expenditures and Other Financing Uses	\$4,039,400	\$4,000,015	\$39,385	\$4,220,000	\$4,202,970	\$17,030
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Use:	\$365,100	\$10,295	(\$354,805)	\$17,000	\$11,176	(\$5,824)
Cash Fund Balance - January 1	292,212	292,212	0	281,036	281,036	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	0	0	0	0	0	0
Cash Fund Balance - December 31						
Unreserved	\$657,312	\$302,507	(\$354,805)	\$298,036	\$292,212	(\$5,824)
Reserved for Encumbrances - All Budget Years		0			0	
Total Cash Fund Balance - December 31		\$302,507			\$292,212	

City of Shaker Heights, Ohio

CAPITAL PROJECTS FUND GROUP

Combining Financial Statements

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

General Capital Improvements

To account for Estate Tax monies designated by City Council to be used to fund major capital improvement projects and the acquisition of major capital equipment. By Council policy, all Estate Tax revenue in excess of \$500,000 is credited to this fund annually.

Sewer Capital Improvements

To account for the construction and the reconstruction of storm and sanitary sewers within the City. The projects are generally financed partially by operating transfers from the Sewer Maintenance Special Revenue Fund.

CITY OF SHAKER HEIGHTS, OHIO
 CAPITAL PROJECT FUNDS
 COMBINING BALANCE SHEET
 DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999

<u>ASSETS</u>	<u>CAPITAL IMPROVEMENTS</u>		<u>TOTALS</u>	
	<u>GENERAL</u>	<u>SEWER</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$6,354,005	\$93,881	\$6,447,886	\$7,198,592
Receivables (Net of Allowance For Uncollectibles)				
Leases	2,153,700	0	2,153,700	2,295,786
Due From Other Funds	30,000	0	30,000	108,481
Due From Other Governments	460,800	0	460,800	1,106,072
Restricted Assets:			0	
Cash and Cash Equivalents	113,806	0	113,806	111,580
TOTAL ASSETS	\$9,112,311	\$93,881	\$9,206,192	\$10,820,511
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Vouchers and Accounts Payable	\$33,346	\$0	\$33,346	\$727,790
Accrued Wages And Benefits	568	0	568	39,961
Due To Other Funds	1,299	0	1,299	0
Deferred Revenue	2,351,983	0	2,351,983	2,647,734
Notes Payable	1,985,000	0	1,985,000	1,740,000
Notes Premium Payable	2,839	0	2,839	0
Total Liabilities	4,375,035	0	4,375,035	5,155,485
Fund Balance:				
Reserved For Encumbrances	1,113,827	0	1,113,827	1,383,880
Reserved For Appropriations	1,452,589	0	1,452,589	2,187,851
Unreserved	2,170,860	93,881	2,264,741	2,093,295
Total Fund Balance	4,737,276	93,881	4,831,157	5,665,026
TOTAL LIABILITIES AND FUND BALANCE	\$9,112,311	\$93,881	\$9,206,192	\$10,820,511

CITY OF SHAKER HEIGHTS, OHIO
 CAPITAL PROJECTS FUND
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	CAPITAL IMPROVEMENTS		TOTALS	
	GENERAL	SEWER	2000	1999
REVENUES:				
State Levied Shared Taxes	\$2,526,381	\$0	\$2,526,381	\$1,665,694
Intergovernmental Grants and Contracts	109,986	0	109,986	978,608
All Other Revenue	364,206	0	364,206	670,916
TOTAL REVENUES	3,000,573	0	3,000,573	3,315,218
EXPENDITURES:				
Current:				
Security of Persons and Property	666	0	666	21,853
Leisure Time Activities	0	0	0	0
Community Environment	257,532	0	257,532	418,912
Basic Utility Services	4,485	0	4,485	6,024
Transportation	3,367	0	3,367	5,645
General Government	11,975	0	11,975	112,733
Capital Outlay	3,505,217	42,544	3,547,761	4,178,059
Debt Service:				
Interest and Fiscal Charges	47,033	0	47,033	82,335
TOTAL EXPENDITURES	3,830,275	42,544	3,872,819	4,825,561
Excess of Revenues Over (Under) Expenditures	<u>(829,702)</u>	<u>(42,544)</u>	<u>(872,246)</u>	<u>(1,510,343)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers - In	842,252	0	842,252	600,393
Operating Transfers - Out	(803,875)	0	(803,875)	(1,146,584)
TOTAL OTHER FINANCING SOURCES (USES)	38,377	0	38,377	(546,191)
Excess of Revenues and Other Sources Over (Under) Expenditures And Other Uses	(791,325)	(42,544)	(833,869)	(2,056,534)
FUND EQUITY AT BEGINNING OF YEAR	5,528,601	136,425	5,665,026	7,721,560
FUND EQUITY AT END OF YEAR	<u>\$4,737,276</u>	<u>\$93,881</u>	<u>\$4,831,157</u>	<u>\$5,665,026</u>

City of Shaker Heights

General Capital Improvements



Comparative Financial Statements

To account for Estate Tax monies designated by City Council to be used to fund major capital improvement projects and the acquisition of major capital equipment. By Council policy, all Estate Tax revenue in excess of \$500,000 is credited to this annually.

CITY OF SHAKER HEIGHTS, OHIO
GENERAL CAPITAL IMPROVEMENTS CAPITAL PROJECT FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$6,354,005	\$7,062,167
Receivables (Net of Allowance For Uncollectibles)		
Leases	2,153,700	2,295,786
Due From Other Funds	30,000	108,481
Due From Other Governments	460,800	1,106,072
Restricted Assets:		
Cash and Cash Equivalents	<u>113,806</u>	<u>111,580</u>
 TOTAL ASSETS	 <u><u>\$9,112,311</u></u>	 <u><u>\$10,684,086</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$33,346	\$727,790
Accrued Wages And Benefits	568	39,961
Due To Other Funds	1,299	0
Deferred Revenue	2,351,983	2,647,734
Notes Payable	1,985,000	1,740,000
Notes Premium Payable	<u>2,839</u>	<u>0</u>
 Total Liabilities	 <u>4,375,035</u>	 <u>5,155,485</u>
Fund Balance:		
Reserved For Encumbrances	1,113,827	1,341,026
Reserved For Appropriations	1,452,589	2,187,851
Unreserved	<u>2,170,860</u>	<u>1,999,724</u>
 Total Fund Balance	 <u>4,737,276</u>	 <u>5,528,601</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u><u>\$9,112,311</u></u>	 <u><u>\$10,684,086</u></u>

CITY OF SHAKER HEIGHTS, OHIO
GENERAL CAPITAL IMPROVEMENTS CAPITAL PROJECT FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
State Levied Shared Taxes	\$2,526,381	\$1,665,694
Intergovernmental Grants and Contracts	109,986	961,791
All Other Revenue	<u>364,206</u>	<u>670,916</u>
TOTAL REVENUES	<u>3,000,573</u>	<u>3,298,401</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	666	21,853
Leisure Time Activities	0	0
Community Environment	257,532	418,912
Basic Utility Services	4,485	6,024
Transportation	3,367	5,645
General Government	11,975	112,733
Capital Outlay	3,505,217	3,865,273
Debt Service:		
Interest and Fiscal Charges	<u>47,033</u>	<u>82,335</u>
TOTAL EXPENDITURES	<u>3,830,275</u>	<u>4,512,775</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(829,702)</u>	<u>(1,214,374)</u>
OTHER FINANCING SOURCES (USES):		
Operating Transfers - In	842,252	600,393
Operating Transfers - Out	<u>(803,875)</u>	<u>(995,327)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>38,377</u>	<u>(394,934)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures And Other Uses	(791,325)	(1,609,308)
FUND EQUITY AT BEGINNING OF YEAR	<u>5,528,601</u>	<u>7,137,909</u>
FUND EQUITY AT END OF YEAR	<u><u>\$4,737,276</u></u>	<u><u>\$5,528,601</u></u>

City of Shaker Heights

Sewer Capital Improvements



Comparative Financial Statements

To account for the construction and the reconstruction of storm and sanitary sewers within the City. The projects are generally financed partially by operating transfers from the Sewer Maintenance Special Revenue Fund.

CITY OF SHAKER HEIGHTS, OHIO
SEWER CAPITAL IMPROVEMENTS CAPITAL PROJECT FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$93,881	\$136,425
Receivables (Net of Allowance For Uncollectibles)		
Leases	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Restricted Assets:		
Cash and Cash Equivalents	0	0
TOTAL ASSETS	<u><u>\$93,881</u></u>	<u><u>\$136,425</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	0	0
Due To Other Funds	0	0
Deferred Revenue	0	0
Notes Payable	0	0
Notes Premium Payable	0	0
Total Liabilities	<u>0</u>	<u>0</u>
Fund Balance:		
Reserved For Encumbrances	0	42,854
Reserved For Appropriations	0	0
Unreserved	93,881	93,571
Total Fund Balance	<u>93,881</u>	<u>136,425</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$93,881</u></u>	<u><u>\$136,425</u></u>

CITY OF SHAKER HEIGHTS, OHIO
SEWER CAPITAL IMPROVEMENTS CAPITAL PROJECT FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
State Levied Shared Taxes	\$0	\$0
Intergovernmental Grants and Contracts	0	16,817
All Other Revenue	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>0</u>	<u>16,817</u>
EXPENDITURES:		
Current:		
Security of Persons and Property	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	42,544	312,786
Debt Service:		
Interest and Fiscal Charges	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>42,544</u>	<u>312,786</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(42,544)</u>	<u>(295,969)</u>
OTHER FINANCING SOURCES (USES):		
Operating Transfers - In	0	0
Operating Transfers - Out	<u>0</u>	<u>(151,257)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>(151,257)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures And Other Uses	<u>(42,544)</u>	<u>(447,226)</u>
FUND EQUITY AT BEGINNING OF YEAR	<u>136,425</u>	<u>583,651</u>
FUND EQUITY AT END OF YEAR	<u><u>\$93,881</u></u>	<u><u>\$136,425</u></u>

City of Shaker Heights, Ohio

ENTERPRISE FUND

Combining Financial Statements

Enterprise Funds are 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 (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Recreation Enterprise

To account for funds received from recreation program fees, charges and passes and for the cost of furnishing recreation services to the residents. Recreation activities accounted for include ice skating, swimming and general recreation programs. Any excess of operating cost over operating revenue is subsidized by an operating transfer from the General Fund (Note: This is the only fund in this group).

**CITY OF SHAKER HEIGHTS, OHIO
RECREATION ENTERPRISE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999**

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$187,105	\$233,864
Receivables (Net of Allowance For Uncollectibles)		
Accounts	0	0
Due From Other Funds	0	25,000
Prepaid Items	3,354	11,789
Fixed Assets (Net of Accumulated Depreciation)	<u>1,037,066</u>	<u>1,032,649</u>
TOTAL ASSETS	<u><u>\$1,227,525</u></u>	<u><u>\$1,303,302</u></u>
 <u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Vouchers and Accounts Payable	\$30,253	\$30,788
Accrued Wages And Benefits	81,440	68,181
Compensated Absences	188,246	196,462
Due To Other Funds	<u>30,000</u>	<u>97,671</u>
Total Liabilities	<u>329,939</u>	<u>393,102</u>
 Fund Equity:		
Contributed Capital		
Contributed From Governments	843,413	905,759
Retained Earnings		
Unreserved	<u>54,173</u>	<u>4,441</u>
Total Fund Equity	<u>897,586</u>	<u>910,200</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u><u>\$1,227,525</u></u>	 <u><u>\$1,303,302</u></u>

THE CITY OF SHAKER HEIGHTS, OHIO
RECREATION ENTERPRISE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
OPERATING REVENUES:		
Charges For Services	\$2,410,002	\$2,432,697
Other Income	825	453
	<u>2,410,827</u>	<u>2,433,150</u>
OPERATING EXPENSES:		
Personal Services	2,289,419	2,346,345
Travel and Education	13,607	17,240
Contractual Services	766,693	897,971
Materials and Supplies	261,295	264,821
Self-Insurance Claims	0	0
Depreciation	96,905	99,969
	<u>3,427,919</u>	<u>3,626,346</u>
NET LOSS BEFORE OPERATING TRANSFERS	(1,017,092)	(1,193,196)
Operating Transfers - In	1,143,206	1,115,436
Operating Transfers - Out	<u>(143,000)</u>	<u>0</u>
NET LOSS	(16,886)	(77,760)
Add Depreciation On Fixed Assets Acquired By Contribution	<u>66,618</u>	<u>79,290</u>
INCREASE IN RETAINED EARNINGS	49,732	1,530
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>4,441</u>	<u>2,911</u>
RETAINED EARNINGS AT END OF YEAR	<u><u>\$54,173</u></u>	<u><u>\$4,441</u></u>

CITY OF SHAKER HEIGHTS, OHIO
RECREATION ENTERPRISE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Operating Revenue:</u>						
Charges for Services	\$2,506,500	\$2,410,002	(\$96,498)	\$2,588,400	\$2,432,697	(\$155,703)
Other Revenues	0	825	825	0	453	453
<u>Other Financing Sources:</u>						
Operating Transfers In	1,389,700	1,168,206	(221,494)	1,278,200	1,090,436	(187,764)
Total Revenues and Other Financing Sources	\$3,896,200	\$3,579,033	(\$317,167)	\$3,866,600	\$3,523,586	(\$343,014)
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Personal Services	\$2,457,100	\$2,332,509	\$124,591	\$2,368,400	\$2,298,742	\$69,658
Travel and Education	16,700	13,607	3,093	24,300	15,393	8,907
Contractual Services	943,343	885,834	57,509	1,088,800	906,760	182,040
Materials and Supplies	294,100	276,672	17,428	355,500	293,150	62,350
Additions and Improvements	5,300	5,793	(493)	9,200	1,857	7,343
<u>Other Financing Uses:</u>						
Operating Transfers Out	179,657	154,657	25,000	10,000	10,000	0
Advances Out	0	0	0	6,400	6,367	33
Debt Service	0	0	0	400	398	2
Total Operating Expenditures and Other Financing Uses	\$3,896,200	\$3,669,072	\$227,128	\$3,863,000	\$3,532,667	\$330,333
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$0	(\$90,039)	(\$90,039)	\$3,600	(\$9,081)	(\$12,681)
Cash Retained Earnings - January 1	233,864	233,864	0	158,453	158,453	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(10,340)	(10,340)	0	(3,992)	(3,992)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(162,943)	(72,904)	90,039	(94,710)	(84,799)	9,911
Cash Fund Balance - December 31						
Unreserved	\$60,581	\$60,581	\$0	\$63,351	\$60,581	(\$2,770)
Reserved for Encumbrances - All Budget Years		126,524			173,283	
Total Cash Fund Balance - December 31		\$187,105			\$233,864	

CITY OF SHAKER HEIGHTS, OHIO
RECREATION ENTERPRISE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
OPERATING ACTIVITIES:		
Cash Received From Customers	\$2,410,002	\$2,432,697
Cash Payments to Suppliers	(1,045,352)	(1,153,626)
Cash Payments to Employees	(2,340,390)	(2,287,412)
Other Operating Receipts (Payments)	825	453
NET CASH USED FOR OPERATING ACTIVITIES	<u>(974,915)</u>	<u>(1,007,888)</u>
NONCAPITAL FINANCING ACTIVITIES:		
Operating Transfers-In	1,168,206	1,090,436
Operating Transfers-Out	(143,000)	0
NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES	<u>1,025,206</u>	<u>1,090,436</u>
CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of Property, Plant and Equipment	(101,322)	(97,737)
Contributed Capital	4,272	90,600
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(97,050)</u>	<u>(7,137)</u>
INVESTING ACTIVITIES:		
Interest Earned on Investments	0	0
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>0</u>	<u>0</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(46,759)</u>	<u>75,411</u>
Cash/Cash Equivalents at Beginning of Year	<u>233,864</u>	<u>158,453</u>
Cash/Cash Equivalents at End of Year	<u>\$187,105</u>	<u>\$233,864</u>

RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Operating Loss	(\$1,017,092)	(\$1,193,196)
Adjustments to Reconcile Operating Income Loss to Net Cash Provided by Operating Activities:		
Depreciation	96,905	99,969
Change in Operating Assets and Liabilities:		
(Increase) Decrease in Receivables	0	0
(Increase) Decrease in Prepaid Items	8,435	(7,470)
Increase (Decrease) in Vouchers and Accounts Payable	(535)	2,905
Increase (Decrease) in Accrued Wages and Benefits Payable	13,259	9,704
Increase (Decrease) in Compensated Absences Payable	(8,216)	33,483
Increase (Decrease) in Due to Other Funds	(67,671)	46,717
Total Adjustments	<u>42,177</u>	<u>185,308</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u>(974,915)</u>	<u>(1,007,888)</u>

City of Shaker Heights, Ohio

INTERNAL SERVICE FUND GROUP

Combining Financial Statements

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.

Central Stores

To provide a central cost center to account for the purchasing of office supplies, road materials, sidewalk materials, fuel, fire hydrants and other miscellaneous supplies to be charged back to the individual City departments as the supplies are drawn.

Central Printing

To provide a centralized cost center to account for work performed for City departments by the City print shop.

Central Garage

To provide a central cost center to account for the cost of repairing and maintaining the City's fleet of vehicles and heavy equipment. Operating costs are charged back to City departments based upon the number of vehicles and equipment maintained and upon the department's actual utilization of the garage.

Central Services

To provide a central cost center for work for other governmental agencies, utilities, and individuals that is not considered to be a normal City function and is billable back to the responsible party. Included in this fund is the maintenance of the rapid transit tracks for the Regional Transit Authority, street openings and closings, public property damage repair, sidewalk repair and replacement and other miscellaneous activities.

Self-Insurance

To account for monies charged to the General and the Enterprise funds of the City by the Self-Insurance Reserve Fund. Since 1986 the City has directly assumed the risk of loss from general liability claims. The Self-Insurance Reserve was created by Council to provide for a loss reserve, for the administration of the self-insurance activity and to account for the worker's compensation claims. The Self-Insurance Reserve is not available to fund the general operations of the City.

CITY OF SHAKER HEIGHTS, OHIO
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999

<u>ASSETS</u>	CENTRAL	CENTRAL	CENTRAL	CENTRAL	SELF	<u>TOTALS</u>	
	STORES	PRINTING	GARAGE	SERVICES	INSURANCE	2000	1999
Equity In City Treasury Cash	\$29,554	\$1,112	\$121,380	\$239,293	\$4,332,105	\$4,723,444	\$4,421,705
Receivables (Net of Allowance For Uncollectibles)							
Accounts	0	0	0	314,838	0	314,838	213,253
Special Assessments	0	0	0	74,209	0	74,209	77,082
Due From Other Funds	0	0	100,000	0	0	100,000	646,321
Due From Other Governments	0	0	0	0	0	0	0
Inventory of Supplies	25,931	0	0	0	0	25,931	26,304
Prepaid Items	0	0	0	0	0	0	0
Fixed Assets (Net of Accumulated Depreciation)	0	4,347	86,093	2,755	0	93,195	99,020
TOTAL ASSETS	\$55,485	\$5,459	\$307,473	\$631,095	\$4,332,105	\$5,331,617	\$5,483,685
<u>LIABILITIES AND FUND EQUITY</u>							
Liabilities:							
Vouchers and Accounts Payable	\$6,600	\$0	\$36,043	\$33,559	\$7,622	\$83,824	\$51,379
Accrued Wages And Benefits	0	1,319	35,402	3,941	2,794	43,456	39,995
Compensated Absences	0	687	128,982	0	35,862	165,531	121,128
Due To Other Funds	0	0	0	0	0	0	221,596
Self Insurance Claims Payable	0	0	0	0	1,282,220	1,282,220	1,695,163
Total Liabilities	6,600	2,006	200,427	37,500	1,328,498	1,575,031	2,129,261
Fund Equity:							
Contributed Capital							
Contributed From Governments	0	0	88,581	0	0	88,581	93,485
Retained Earnings							
Unreserved	48,885	3,453	18,465	593,595	3,003,607	3,668,005	3,260,939
Total Fund Equity	48,885	3,453	107,046	593,595	3,003,607	3,756,586	3,354,424
TOTAL LIABILITIES AND FUND EQUITY	\$55,485	\$5,459	\$307,473	\$631,095	\$4,332,105	\$5,331,617	\$5,483,685

THE CITY OF SHAKER HEIGHTS, OHIO
INTERNAL SERVICE FUND
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	CENTRAL STORES	CENTRAL PRINTING	CENTRAL GARAGE	CENTRAL SERVICES	SELF- INSURANCE	TOTALS	
						1999	1998
OPERATING REVENUES:							
Charges For Services	\$230,837	\$52,841	\$1,042,159	\$816,552	\$270,910	\$2,413,299	\$2,607,800
Other Income	0	0	0	1,924	7,630	9,554	30,426
TOTAL OPERATING REVENUES	230,837	52,841	1,042,159	818,476	278,540	2,422,853	2,638,226
OPERATING EXPENSES:							
Personal Services	0	27,183	780,602	167,410	118,990	1,094,185	1,490,162
Travel and Education	0	1,586	1,654	0	166	3,406	758
Contractual Services	0	8,540	198,296	444,597	43,893	695,326	640,393
Materials and Supplies	239,991	15,628	50,392	76,876	1,151	384,038	311,297
Self-Insurance Claims	0	0	0	0	0	0	0
Depreciation	0	543	6,984	584	579	8,690	8,736
TOTAL OPERATING EXPENSES	239,991	53,480	1,037,928	689,467	164,779	2,185,645	2,451,346
OPERATING INCOME (LOSS)	(9,154)	(639)	4,231	129,009	113,761	237,208	186,880
NON-OPERATING REVENUES							
Interest Earnings	0	0	0	0	199,954	199,954	159,779
TOTAL NON-OPERATING REVENUES	0	0	0	0	199,954	199,954	159,779
NET INCOME (LOSS) BEFORE OPERATING TRANSFERS	(9,154)	(639)	4,231	129,009	313,715	437,162	346,659
Operating Transfers - In	0	0	0	0	0	0	0
Operating Transfers - Out	0	0	0	0	(35,000)	(35,000)	0
NET INCOME (LOSS)	(9,154)	(639)	4,231	129,009	278,715	402,162	346,659
Add Depreciation On Fixed Assets Acquired By Contribution	0	0	4,904	0	0	4,904	4,904
INCREASE (DECREASE) IN RETAINED EARNINGS	(9,154)	(639)	9,135	129,009	278,715	407,066	351,563
RETAINED EARNINGS AT BEGINNING OF YEAR	58,039	4,092	9,330	464,586	2,724,892	3,260,939	2,909,376
RETAINED EARNINGS AT END OF YEAR	\$48,885	\$3,453	\$18,465	\$593,595	\$3,003,607	\$3,668,005	\$3,260,939

CITY OF SHAKER HEIGHTS, OHIO
INTERNAL SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Central Stores			Central Printing			Central Garage			Central Services		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Financing Sources												
<u>Operating Revenue:</u>												
Charges for Services	\$225,000	\$230,837	\$5,837	\$55,000	\$52,841	(\$2,159)	\$971,300	\$977,159	\$5,859	\$879,900	\$717,840	(\$162,060)
Other Revenues	0	0	0	0	0	0	0	0	0	5,100	1,924	(3,176)
<u>Non-Operating Revenue:</u>												
Interest Earnings	0	0	0	0	0	0	0	0	0	0	0	0
<u>Other Financing Sources:</u>												
Operating Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
Advances In	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Financing Sources	\$225,000	\$230,837	\$5,837	\$55,000	\$52,841	(\$2,159)	\$971,300	\$977,159	\$5,859	\$885,000	\$719,764	(\$165,236)
Expenditures and Other Financing Uses												
<u>Current:</u>												
Personal Services	\$0	\$0	\$0	\$28,000	\$27,084	\$916	\$789,100	\$748,849	\$40,251	\$218,200	\$172,545	\$45,655
Travel and Education	0	0	0	600	1,586	(986)	2,000	1,654	346	0	0	0
Contractual Services	0	0	0	13,600	8,540	5,060	142,400	183,463	(41,063)	369,100	284,993	84,107
Materials and Supplies	225,000	242,036	(17,036)	12,800	15,628	(2,828)	38,100	53,038	(14,938)	67,700	82,695	(14,995)
Additions and Improvements	0	0	0	0	0	0	10,000	2,378	7,622	30,000	1,380	28,620
<u>Other Financing Uses:</u>												
Operating Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0	0	0	0	200,000	200,000	0
Total Operating Expenditures and Other Financing Uses	\$225,000	\$242,036	(\$17,036)	\$55,000	\$52,838	\$2,162	\$981,600	\$989,382	(\$7,782)	\$885,000	\$741,613	\$143,387
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$0	(\$11,199)	(\$11,199)	\$0	\$3	\$3	(\$10,300)	(\$12,223)	(\$1,923)	\$0	(\$21,849)	(\$21,849)
Cash Retained Earnings - January 1	41,460	41,460	0	1,446	1,446	0	121,380	121,380	0	413,674	413,674	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0	(4,842)	(4,842)	0	(2,422)	(2,422)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(12,555)	(11,676)	879	(885)	(788)	97	(26,003)	(24,715)	1,288	(346,237)	(184,451)	161,786
Cash Fund Balance - December 31	\$28,905	\$18,585	(\$10,320)	\$561	\$661	\$100	\$80,235	\$79,600	(\$635)	\$65,015	\$204,952	\$139,937
Unreserved												
Reserved for Encumbrances - All Budget Years		10,969			451			41,780			34,341	
Total Cash Fund Balance - December 31	\$29,554	\$29,554		\$561	\$1,112		\$80,235	\$121,380		\$65,015	\$239,293	

CITY OF SHAKER HEIGHTS, OHIO
INTERNAL SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET), continued
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	Self Insurance			2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Financing Sources									
Operating Revenue:									
Charges for Services	\$882,200	\$882,231	\$31	\$3,013,400	\$2,860,908	(\$152,492)	\$2,684,600	\$2,428,428	(\$256,172)
Other Revenues	5,000	7,630	2,630	10,100	9,554	(546)	10,100	31,313	21,213
Non-Operating Revenue:									
Interest Earnings	175,000	199,954	24,954	175,000	199,954	24,954	175,000	159,779	(15,221)
Other Financing Sources:									
Operating Transfers In	0	0	0	0	0	0	0	0	0
Advances In	0	0	0	0	0	0	206,400	206,367	(33)
Total Revenues and Other Financing Sources	\$1,062,200	\$1,089,815	\$27,615	\$3,198,500	\$3,070,416	(\$128,084)	\$3,076,100	\$2,825,887	(\$250,213)
Expenditures and Other Financing Uses									
Current:									
Personal Services	\$99,300	\$99,734	(\$434)	\$1,134,600	\$1,048,212	\$86,388	\$1,104,400	\$1,044,244	\$60,156
Travel and Education	2,000	166	1,834	4,600	3,406	1,194	6,000	787	5,213
Contractual Services	879,000	750,240	128,760	1,404,100	1,227,236	176,864	1,286,600	1,235,210	51,390
Materials and Supplies	1,900	891	1,009	345,500	394,288	(48,788)	365,000	314,013	50,987
Additions and Improvements	0	2,820	(2,820)	40,000	6,578	33,422	170,000	160,153	9,847
Other Financing Uses:									
Operating Transfers Out	35,000	35,000	0	35,000	35,000	0	0	0	0
Advances Out	0	0	0	200,000	200,000	0	0	0	0
Total Operating Expenditures and Other Financing Uses	\$1,017,200	\$888,851	\$128,349	\$3,163,800	\$2,914,720	\$249,080	\$2,932,000	\$2,754,407	\$177,593
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$45,000	\$200,964	\$155,964	\$34,700	\$155,696	\$120,996	\$144,100	\$71,480	(\$72,620)
Cash Retained Earnings - January 1	3,843,745	3,843,745	0	4,421,705	4,421,705	0	3,887,269	3,887,269	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(882,227)	(882,227)	0	(889,491)	(889,491)	0	(756,703)	(756,703)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(93,690)	(93,690)	0	(479,370)	(315,320)	164,050	(325,102)	(149,202)	175,900
Cash Fund Balance - December 31	\$2,912,828	\$3,068,792	\$155,964	\$3,087,544	\$3,372,590	\$285,046	\$2,949,564	\$3,052,844	\$103,280
Unreserved									
Reserved for Encumbrances - All Budget Years		1,263,313			1,350,854			1,368,861	
Total Cash Fund Balance - December 31		\$4,332,105			\$4,723,444			\$4,421,705	

CITY OF SHAKER HEIGHTS, OHIO
INTERNAL SERVICE FUND GROUP
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	CENTRAL	CENTRAL	CENTRAL	CENTRAL	SELF	TOTALS	
	STORES	PRINTING	GARAGE	SERVICES	INSURANCE	2000	1999
OPERATING ACTIVITIES:							
Cash Received From Customers	\$230,837	\$52,841	\$977,159	\$717,840	\$882,231	\$2,860,908	\$2,429,314
Cash Payments to Suppliers	(242,743)	(25,754)	(221,584)	(720,194)	(40,088)	(1,250,363)	(1,046,834)
Cash Payments to Employees	0	(27,421)	(754,079)	(172,582)	(526,367)	(1,480,449)	(1,038,249)
Other Operating Receipts (Payments)	0	0	0	1,924	7,630	9,554	30,426
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	(11,906)	(334)	1,496	(173,012)	323,406	139,650	374,657
NONCAPITAL FINANCING ACTIVITIES:							
Operating Transfers - In	0	0	0	0	0	0	0
Operating Transfers - Out	0	0	0	0	(35,000)	(35,000)	0
NET CASH USED FOR NON-CAPITAL FINANCING ACTIVITIES	0	0	0	0	(35,000)	(35,000)	0
CAPITAL AND RELATED FINANCING ACTIVITIES:							
Purchase of Property, Plant and Equipment	0	0	(1,496)	(1,369)	0	(2,865)	0
Contributed Capital	0	0	0	0	0	0	0
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	0	0	(1,496)	(1,369)	0	(2,865)	0
INVESTING ACTIVITIES:							
Interest Earned on Investments	0	0	0	0	199,954	199,954	159,779
NET CASH PROVIDED BY INVESTING ACTIVITIES	0	0	0	0	199,954	199,954	159,779
NET INCREASE(DECREASE) IN CASH AND CASH EQUIVALENTS	(11,906)	(334)	0	(174,381)	488,360	301,739	534,436
Cash/Cash Equivalents at Beginning of Year	41,460	1,446	121,380	413,674	3,843,745	4,421,705	3,887,269
Cash/Cash Equivalents at End of Year	\$29,554	\$1,112	\$121,380	\$239,293	\$4,332,105	\$4,723,444	\$4,421,705
RECONCILIATION OF OPERATING INCOME(LOSS) TO NET CASH FROM OPERATING ACTIVITIES:							
Operating Income(Loss)	(\$9,154)	(\$639)	\$4,231	\$129,009	\$113,761	\$237,208	\$186,880
Adjustments to Reconcile Operating Income(Loss) to Net Cash from Operating Activities:							
Depreciation	0	543	6,984	584	579	8,690	8,736
Change in Operating Assets and Liabilities:							
(Increase) Decrease in Receivables	0	0	0	(101,585)	0	(101,585)	(70,119)
(Increase) Decrease in Due From Other Governments	0	0	0	2,873	0	2,873	43,928
(Increase) Decrease in Due From Other Funds	0	0	(65,000)	0	611,321	546,321	(145,928)
(Increase) Decrease in Inventory	373	0	0	0	0	373	721
(Increase) Decrease in Prepaid Items	0	0	0	0	0	0	18,854
Increase (Decrease) in Vouchers and Accounts Payal	(3,125)	15	28,758	1,690	5,122	32,460	5,909
Increase (Decrease) in Accrued Wages and Benefits	0	361	4,733	(1,412)	125	3,807	2,222
Increase (Decrease) in Compensated Absences Paya	0	(614)	38,601	0	5,441	43,428	20,720
Increase (Decrease) in Due to Other Funds	0	0	(16,811)	(204,171)	0	(220,982)	203,804
Increase (Decrease) in Self-Insurance Claims Payable	0	0	0	0	(412,943)	(412,943)	98,930
Total Adjustments	(2,752)	305	(2,735)	(302,021)	209,645	(97,558)	187,777
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	(\$11,906)	(\$334)	\$1,496	(\$173,012)	\$323,406	\$139,650	\$374,657

City of Shaker Heights

Central Stores



Comparative Financial Statements

To provide a central cost center to account for the purchasing of office supplies, road materials, sidewalk materials, fuel, fire hydrants and other miscellaneous supplies to be charged back to the individual City departments as the supplies drawn.

CITY OF SHAKER HEIGHTS, OHIO
CENTRAL STORES INTERNAL SERVICE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$29,554	\$41,460
Receivables (Net of Allowance For Uncollectibles)		
Accounts	0	0
Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Inventory of Supplies	25,931	26,304
Prepaid Items	0	0
Fixed Assets (Net of Accumulated Depreciation)	<u>0</u>	<u>0</u>
 TOTAL ASSETS	 <u><u>\$55,485</u></u>	 <u><u>\$67,764</u></u>
 <u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Vouchers and Accounts Payable	\$6,600	\$9,725
Accrued Wages And Benefits	0	0
Compensated Absences	0	0
Due To Other Funds	0	0
Self Insurance Claims Payable	0	0
Total Liabilities	<u>6,600</u>	<u>9,725</u>
Fund Equity:		
Contributed Capital		
Contributed From Governments	0	0
Retained Earnings		
Unreserved	<u>48,885</u>	<u>58,039</u>
 Total Fund Equity	 <u>48,885</u>	 <u>58,039</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u><u>\$55,485</u></u>	 <u><u>\$67,764</u></u>

THE CITY OF SHAKER HEIGHTS, OHIO
CENTRAL STORES INTERNAL SERVICE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
OPERATING REVENUES:		
Charges For Services	\$230,837	\$164,607
Other Income	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>230,837</u>	<u>164,607</u>
OPERATING EXPENSES:		
Personal Services	0	0
Travel and Education	0	0
Contractual Services	0	126
Materials and Supplies	239,991	172,772
Self-Insurance Claims	0	0
Depreciation	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>239,991</u>	<u>172,898</u>
OPERATING INCOME (LOSS)	(9,154)	(8,291)
NON-OPERATING REVENUES		
Interest Earnings	<u>0</u>	<u>0</u>
TOTAL NON-OPERATING REVENUES	<u>0</u>	<u>0</u>
NET INCOME (LOSS)		
BEFORE OPERATING TRANSFERS	(9,154)	(8,291)
Operating Transfers - In	0	0
Operating Transfers - Out	<u>0</u>	<u>0</u>
NET INCOME (LOSS)	(9,154)	(8,291)
Add Depreciation On Fixed Assets Acquired By Contribution	<u>0</u>	<u>0</u>
INCREASE (DECREASE) IN RETAINED EARNINGS	(9,154)	(8,291)
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>58,039</u>	<u>66,330</u>
RETAINED EARNINGS AT END OF YEAR	<u><u>\$48,885</u></u>	<u><u>\$58,039</u></u>

CITY OF SHAKER HEIGHTS, OHIO
CENTRAL STORES INTERNAL SERVICE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Operating Revenue:</u>						
Charges for Services	\$225,000	\$230,837	\$5,837	\$191,000	\$164,607	(\$26,393)
Total Revenues and Other Financing Sources	\$225,000	\$230,837	\$5,837	\$191,000	\$164,607	(\$26,393)
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Contractual Services	\$0	\$0	\$0	\$0	\$125	(\$125)
Materials and Supplies	225,000	242,036	(17,036)	220,000	173,965	46,035
Total Operating Expenditures and Other Financing Uses	\$225,000	\$242,036	(\$17,036)	\$220,000	\$174,090	\$45,910
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Use	\$0	(\$11,199)	(\$11,199)	(\$29,000)	(\$9,483)	\$19,517
Cash Retained Earnings - January 1	41,460	41,460	0	64,218	64,218	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(12,555)	(11,676)	879	(32,548)	(25,830)	6,718
Cash Fund Balance - December 31						
Unreserved	\$28,905	\$18,585	(\$10,320)	\$2,670	\$28,905	\$26,235
Reserved for Encumbrances - All Budget Years		10,969			12,555	
Total Cash Fund Balance - December 31		\$29,554			\$41,460	

CITY OF SHAKER HEIGHTS, OHIO
CENTRAL STORES INTERNAL SERVICE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000	1999
OPERATING ACTIVITIES:		
Cash Received From Customers	\$230,837	\$164,607
Cash Payments to Suppliers	(242,743)	(187,365)
Cash Payments to Employees	0	0
Other Operating Receipts (Payments)	0	0
NET CASH USED FOR OPERATING ACTIVITIES	(11,906)	(22,758)
NONCAPITAL FINANCING ACTIVITIES:		
Operating Transfers-In	0	0
Operating Transfers-Out	0	0
NET CASH PROVIDED BY (USED FOR) NON-CAPITAL FINANCING ACTIVITIES	0	0
CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of Property, Plant and Equipment	0	0
Contributed Capital	0	0
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	0	0
INVESTING ACTIVITIES:		
Interest Earned on Investments	0	0
NET CASH PROVIDED BY INVESTING ACTIVITIES	0	0
NET DECREASE IN CASH AND CASH EQUIVALENTS	(11,906)	(22,758)
Cash/Cash Equivalents at Beginning of Year	41,460	64,218
Cash/Cash Equivalents at End of Year	\$29,554	\$41,460

RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES:

Operating Loss	(\$9,154)	(\$8,291)
Adjustments to Reconcile Operating Loss to Net Cash from Operating Activities:		
Depreciation	0	0
Change in Operating Assets and Liabilities:		
(Increase) Decrease in Receivables	0	0
(Increase) Decrease in Due From Other Governments	0	0
(Increase) Decrease in Due From Other Funds	0	0
(Increase) Decrease in Inventory	373	721
(Increase) Decrease in Prepaid Items	0	0
Increase (Decrease) in Vouchers and Accounts Payable	(3,125)	(15,188)
Increase (Decrease) in Accrued Wages and Benefits Payable	0	0
Increase (Decrease) in Compensated Absences Payable	0	0
Increase (Decrease) in Due to Other Funds	0	0
Increase (Decrease) in Self-Insurance Claims Payable	0	0
Total Adjustments	(2,752)	(14,467)
NET CASH USED FOR OPERATING ACTIVITIES	(\$11,906)	(\$22,758)

City of Shaker Heights

Central Printing



Comparative Financial Statements

To provide a centralized cost center to account for work performed for City departments by the City print shop.

CITY OF SHAKER HEIGHTS, OHIO
CENTRAL PRINTING INTERNAL SERVICE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$1,112	\$1,446
Receivables (Net of Allowance For Uncollectibles)		
Accounts	0	0
Special Assessments	0	0
Due From Other Funds	0	0
Due From Other Governments	0	0
Inventory of Supplies	0	0
Prepaid Items	0	0
Fixed Assets (Net of Accumulated Depreciation)	<u>4,347</u>	<u>4,890</u>
 TOTAL ASSETS	 <u><u>\$5,459</u></u>	 <u><u>\$6,336</u></u>
 <u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Vouchers and Accounts Payable	\$0	\$0
Accrued Wages And Benefits	1,319	1,304
Compensated Absences	687	326
Due To Other Funds	0	614
Self Insurance Claims Payable	0	0
Total Liabilities	<u>2,006</u>	<u>2,244</u>
Fund Equity:		
Contributed Capital		
Contributed From Governments	0	0
Retained Earnings		
Unreserved	<u>3,453</u>	<u>4,092</u>
 Total Fund Equity	 <u>3,453</u>	 <u>4,092</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u><u>\$5,459</u></u>	 <u><u>\$6,336</u></u>

THE CITY OF SHAKER HEIGHTS, OHIO
CENTRAL PRINTING INTERNAL SERVICE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
OPERATING REVENUES:		
Charges For Services	\$52,841	\$37,423
Other Income	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>52,841</u>	<u>37,423</u>
OPERATING EXPENSES:		
Personal Services	27,183	25,061
Travel and Education	1,586	650
Contractual Services	8,540	1,980
Materials and Supplies	15,628	10,396
Self-Insurance Claims	0	0
Depreciation	<u>543</u>	<u>543</u>
TOTAL OPERATING EXPENSES	<u>53,480</u>	<u>38,630</u>
OPERATING LOSS	(639)	(1,207)
NON-OPERATING REVENUES		
Interest Earnings	<u>0</u>	<u>0</u>
TOTAL NON-OPERATING REVENUES	<u>0</u>	<u>0</u>
NET LOSS BEFORE OPERATING TRANSFERS	(639)	(1,207)
Operating Transfers - In	0	0
Operating Transfers - Out	<u>0</u>	<u>0</u>
NET LOSS	(639)	(1,207)
Add Depreciation On Fixed Assets Acquired By Contribution	<u>0</u>	<u>0</u>
DECREASE IN RETAINED EARNINGS	(639)	(1,207)
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>4,092</u>	<u>5,299</u>
RETAINED EARNINGS AT END OF YEAR	<u><u>\$3,453</u></u>	<u><u>\$4,092</u></u>

CITY OF SHAKER HEIGHTS, OHIO
CENTRAL PRINTING INTERNAL SERVICE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Operating Revenue:</u>						
Charges for Services	\$55,000	\$52,841	(\$2,159)	\$40,400	\$37,423	(\$2,977)
Total Revenues and Other Financing Sources	\$55,000	\$52,841	(\$2,159)	\$40,400	\$37,423	(\$2,977)
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Personal Services	\$28,000	\$27,084	\$916	\$25,000	\$24,387	\$613
Travel and Education	600	1,586	(986)	500	673	(173)
Contractual Services	13,600	8,540	5,060	2,000	1,980	20
Materials and Supplies	12,800	15,628	(2,828)	12,500	10,889	1,611
Total Operating Expenditures and Other Financing Uses	\$55,000	\$52,838	\$2,162	\$40,000	\$37,929	\$2,071
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$0	\$3	\$3	\$400	(\$506)	(\$906)
Cash Retained Earnings - January 1	1,446	1,446	0	2,185	2,185	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	0	0	0	0	0	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(885)	(788)	97	(1,525)	(1,118)	407
Cash Fund Balance - December 31						
Unreserved	\$561	\$661	\$100	\$1,060	\$561	(\$499)
Reserved for Encumbrances - All Budget Years		451			885	
Total Cash Fund Balance - December 31		\$1,112			\$1,446	

CITY OF SHAKER HEIGHTS, OHIO
CENTRAL PRINTING INTERNAL SERVICE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
OPERATING ACTIVITIES:		
Cash Received From Customers	\$52,841	\$37,423
Cash Payments to Suppliers	(25,754)	(13,887)
Cash Payments to Employees	(27,421)	(24,275)
Other Operating Receipts (Payments)	0	0
NET CASH USED FOR OPERATING ACTIVITIES	<u>(334)</u>	<u>(739)</u>
NONCAPITAL FINANCING ACTIVITIES:		
Operating Transfers-In	0	0
Operating Transfers-Out	0	0
NET CASH PROVIDED BY (USED FOR) NON-CAPITAL FINANCING ACTIVITIES	<u>0</u>	<u>0</u>
CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of Property, Plant and Equipment	0	0
Contributed Capital	0	0
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	<u>0</u>	<u>0</u>
INVESTING ACTIVITIES:		
Interest Earned on Investments	0	0
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>0</u>	<u>0</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(334)	(739)
Cash/Cash Equivalents at Beginning of Year	1,446	2,185
Cash/Cash Equivalents at End of Year	<u>\$1,112</u>	<u>\$1,446</u>

RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES:

Operating Loss	(\$639)	(\$1,207)
Adjustments to Reconcile Operating Loss to Net Cash from Operating Activities:		
Depreciation	543	543
Change in Operating Assets and Liabilities:		
(Increase) Decrease in Receivables	0	0
(Increase) Decrease in Due From Other Governments	0	0
(Increase) Decrease in Due From Other Funds	0	0
(Increase) Decrease in Inventory	0	0
(Increase) Decrease in Prepaid Items	0	0
Increase (Decrease) in Vouchers and Accounts Payable	0	443
Increase (Decrease) in Accrued Wages and Benefits Payable	15	(981)
Increase (Decrease) in Compensated Absences Payable	361	283
Increase (Decrease) in Due to Other Funds	(614)	180
Increase (Decrease) in Self-Insurance Claims Payable	0	0
Total Adjustments	<u>305</u>	<u>468</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u><u>(\$334)</u></u>	<u><u>(\$739)</u></u>

City of Shaker Heights

Central Garage



Comparative Financial Statements

To provide a central cost center to account for the cost of repairing and maintaining the City's fleet of vehicles and heavy equipment. Operating costs are charged back to City departments based upon the number of vehicles and equipment maintained and upon the department's actual utilization of the garage.

CITY OF SHAKER HEIGHTS, OHIO
CENTRAL GARAGE INTERNAL SERVICE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$121,380	\$121,380
Receivables (Net of Allowance For Uncollectibles)		
Accounts	0	0
Special Assessments	0	0
Due From Other Funds	100,000	35,000
Due From Other Governments	0	0
Inventory of Supplies	0	0
Prepaid Items	0	0
Fixed Assets (Net of Accumulated Depreciation)	<u>86,093</u>	<u>91,581</u>
 TOTAL ASSETS	 <u><u>\$307,473</u></u>	 <u><u>\$247,961</u></u>
 <u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Vouchers and Accounts Payable	\$36,043	\$7,285
Accrued Wages And Benefits	35,402	30,669
Compensated Absences	128,982	90,381
Due To Other Funds	0	16,811
Self Insurance Claims Payable	0	0
Total Liabilities	<u>200,427</u>	<u>145,146</u>
Fund Equity:		
Contributed Capital		
Contributed From Governments	88,581	93,485
Retained Earnings		
Unreserved	<u>18,465</u>	<u>9,330</u>
 Total Fund Equity	 <u>107,046</u>	 <u>102,815</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u><u>\$307,473</u></u>	 <u><u>\$247,961</u></u>

THE CITY OF SHAKER HEIGHTS, OHIO
CENTRAL GARAGE INTERNAL SERVICE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
OPERATING REVENUES:		
Charges For Services	\$1,042,159	\$924,452
Other Income	0	525
	<u>1,042,159</u>	<u>924,977</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Personal Services	780,602	740,288
Travel and Education	1,654	0
Contractual Services	198,296	140,177
Materials and Supplies	50,392	34,494
Self-Insurance Claims	0	0
Depreciation	6,984	6,857
	<u>1,037,928</u>	<u>921,816</u>
TOTAL OPERATING EXPENSES		
OPERATING INCOME	4,231	3,161
NON-OPERATING REVENUES		
Interest Earnings	0	0
	<u>0</u>	<u>0</u>
TOTAL NON-OPERATING REVENUES		
NET INCOME		
BEFORE OPERATING TRANSFERS	4,231	3,161
Operating Transfers - In	0	0
Operating Transfers - Out	0	0
	<u>4,231</u>	<u>3,161</u>
NET INCOME		
Add Depreciation On Fixed Assets Acquired By Contribution	4,904	4,904
	<u>4,904</u>	<u>4,904</u>
INCREASE IN RETAINED EARNINGS	9,135	8,065
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>9,330</u>	<u>1,265</u>
RETAINED EARNINGS AT END OF YEAR	<u><u>\$18,465</u></u>	<u><u>\$9,330</u></u>

CITY OF SHAKER HEIGHTS, OHIO
CENTRAL GARAGE INTERNAL SERVICE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Operating Revenue:</u>						
Charges for Services	\$971,300	\$977,159	\$5,859	\$962,200	\$912,090	(\$50,110)
Total Revenues and Other Financing Sources	\$971,300	\$977,159	\$5,859	\$962,200	\$912,090	(\$50,110)
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Personal Services	\$789,100	\$748,849	\$40,251	\$752,500	\$732,489	\$20,011
Travel and Education	2,000	1,654	346	2,000	0	2,000
Contractual Services	142,400	183,463	(41,063)	160,600	135,977	24,623
Materials and Supplies	38,100	53,038	(14,938)	37,100	35,249	1,851
Additions and Improvements	10,000	2,378	7,622	10,000	1,195	8,805
Total Operating Expenditures and Other Financing Uses	\$981,600	\$989,382	(\$7,782)	\$962,200	\$904,910	\$57,290
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Use:	(\$10,300)	(\$12,223)	(\$1,923)	\$0	\$7,180	\$7,180
Cash Retained Earnings - January 1	121,380	121,380	0	120,855	120,855	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(4,842)	(4,842)	0	(610)	(610)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(26,003)	(24,715)	1,288	(43,890)	(36,890)	7,000
Cash Fund Balance - December 31						
Unreserved	\$80,235	\$79,600	(\$635)	\$76,355	\$90,535	\$14,180
Reserved for Encumbrances - All Budget Years		41,780			30,845	
Total Cash Fund Balance - December 31		\$121,380			\$121,380	

**CITY OF SHAKER HEIGHTS, OHIO
CENTRAL GARAGE INTERNAL SERVICE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999**

	<u>2000</u>	<u>1999</u>
OPERATING ACTIVITIES:		
Cash Received From Customers	\$977,159	\$911,565
Cash Payments to Suppliers	(221,584)	(184,649)
Cash Payments to Employees	(754,079)	(726,916)
Other Operating Receipts (Payments)	0	525
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>1,496</u>	<u>525</u>
NONCAPITAL FINANCING ACTIVITIES:		
Operating Transfers-In	0	0
Operating Transfers-Out	0	0
NET CASH PROVIDED BY (USED FOR) NON-CAPITAL FINANCING ACTIVITIES	<u>0</u>	<u>0</u>
CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of Property, Plant and Equipment	(1,496)	0
Contributed Capital	0	0
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(1,496)</u>	<u>0</u>
INVESTING ACTIVITIES:		
Interest Earned on Investments	0	0
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>0</u>	<u>0</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	0	525
Cash/Cash Equivalents at Beginning of Year	<u>121,380</u>	<u>120,855</u>
Cash/Cash Equivalents at End of Year	<u><u>\$121,380</u></u>	<u><u>\$121,380</u></u>

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:

Operating Income	\$4,231	\$3,161
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	6,984	6,857
Change in Operating Assets and Liabilities:		
(Increase) Decrease in Receivables	0	0
(Increase) Decrease in Due From Other Governments	0	0
(Increase) Decrease in Due From Other Funds	(65,000)	(12,887)
(Increase) Decrease in Inventory	0	0
(Increase) Decrease in Prepaid Items	0	118
Increase (Decrease) in Vouchers and Accounts Payable	28,758	(9,978)
Increase (Decrease) in Accrued Wages and Benefits Payable	4,733	2,005
Increase (Decrease) in Compensated Absences Payable	38,601	7,999
Increase (Decrease) in Due to Other Funds	(16,811)	3,250
Increase (Decrease) in Self-Insurance Claims Payable	0	0
Total Adjustments	<u>(2,735)</u>	<u>(2,636)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u><u>\$1,496</u></u>	<u><u>\$525</u></u>

City of Shaker Heights

Central Services



Comparative Financial Statements

To provide a central cost center for work for other governmental agencies, utilities, and individuals that is not considered to be a normal city function and is billable back to the responsible party. Included in this fund is the maintenance of the rapid transit tracks for the Regional Transit Authority, street openings and closings, public property damage repair, sidewalk repair and replacement and other miscellaneous activities.

CITY OF SHAKER HEIGHTS, OHIO
CENTRAL SERVICES INTERNAL SERVICE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$239,293	\$413,674
Receivables (Net of Allowance For Uncollectibles)		
Accounts	314,838	213,253
Special Assessments	74,209	77,082
Due From Other Funds	0	0
Due From Other Governments	0	0
Inventory of Supplies	0	0
Prepaid Items	0	0
Fixed Assets (Net of Accumulated Depreciation)	<u>2,755</u>	<u>1,970</u>
 TOTAL ASSETS	 <u><u>\$631,095</u></u>	 <u><u>\$705,979</u></u>
 <u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Vouchers and Accounts Payable	\$33,559	\$31,869
Accrued Wages And Benefits	3,941	5,353
Compensated Absences	0	0
Due To Other Funds	0	204,171
Self Insurance Claims Payable	0	0
Total Liabilities	<u>37,500</u>	<u>241,393</u>
Fund Equity:		
Contributed Capital		
Contributed From Governments	0	0
Retained Earnings		
Unreserved	<u>593,595</u>	<u>464,586</u>
 Total Fund Equity	 <u>593,595</u>	 <u>464,586</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u><u>\$631,095</u></u>	 <u><u>\$705,979</u></u>

**THE CITY OF SHAKER HEIGHTS, OHIO
CENTRAL SERVICES INTERNAL SERVICE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999**

	<u>2000</u>	<u>1999</u>
OPERATING REVENUES:		
Charges For Services	\$816,552	\$544,668
Other Income	1,924	806
	<u>818,476</u>	<u>545,474</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Personal Services	167,410	196,370
Travel and Education	0	0
Contractual Services	444,597	307,187
Materials and Supplies	76,876	92,212
Self-Insurance Claims	0	0
Depreciation	584	757
	<u>689,467</u>	<u>596,526</u>
TOTAL OPERATING EXPENSES		
OPERATING INCOME (LOSS)	129,009	(51,052)
NON-OPERATING REVENUES		
Interest Earnings	<u>0</u>	<u>0</u>
TOTAL NON-OPERATING REVENUES	<u>0</u>	<u>0</u>
NET INCOME (LOSS) BEFORE OPERATING TRANSFERS	129,009	(51,052)
Operating Transfers - In	0	0
Operating Transfers - Out	<u>0</u>	<u>0</u>
NET INCOME (LOSS)	129,009	(51,052)
Add Depreciation On Fixed Assets Acquired By Contribution	<u>0</u>	<u>0</u>
INCREASE (DECREASE) IN RETAINED EARNINGS	129,009	(51,052)
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>464,586</u>	<u>515,638</u>
RETAINED EARNINGS AT END OF YEAR	<u><u>\$593,595</u></u>	<u><u>\$464,586</u></u>

CITY OF SHAKER HEIGHTS, OHIO
CENTRAL SERVICES INTERNAL SERVICE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Operating Revenue:</u>						
Charges for Services	\$879,900	\$717,840	(\$162,060)	\$692,800	\$517,066	(\$175,734)
Other Revenues	5,100	1,924	(3,176)	5,100	2,218	(2,882)
<u>Other Financing Sources:</u>						
Advances In	0	0	0	200,000	200,000	0
Total Revenues and Other Financing Sources	\$885,000	\$719,764	(\$165,236)	\$897,900	\$719,284	(\$178,616)
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Personal Services	\$218,200	\$172,545	\$45,655	\$234,100	\$195,418	\$38,682
Contractual Services	369,100	284,993	84,107	390,800	453,549	(62,749)
Materials and Supplies	67,700	82,695	(14,995)	93,000	92,237	763
Additions and Improvements	30,000	1,380	28,620	160,000	158,958	1,042
<u>Other Financing Uses:</u>						
Advances Out	200,000	200,000	0			0
Total Operating Expenditures and Other Financing Uses	\$885,000	\$741,613	\$143,387	\$877,900	\$900,162	(\$22,262)
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Use	\$0	(\$21,849)	(\$21,849)	\$20,000	(\$180,878)	(\$200,878)
Cash Retained Earnings - January 1	413,674	413,674	0	260,595	260,595	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(2,422)	(2,422)	0	(5,772)	(5,772)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(346,237)	(184,451)	161,786	(170,550)	(8,930)	161,620
Cash Fund Balance - December 31						
Unreserved	\$65,015	\$204,952	\$139,937	\$104,273	\$65,015	(\$39,258)
Reserved for Encumbrances - All Budget Years		34,341			348,659	
Total Cash Fund Balance - December 31		\$239,293			\$413,674	

CITY OF SHAKER HEIGHTS, OHIO
CENTRAL SERVICES INTERNAL SERVICE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000	1999
OPERATING ACTIVITIES:		
Cash Received From Customers	\$717,840	\$518,477
Cash Payments to Suppliers	(720,194)	(171,149)
Cash Payments to Employees	(172,582)	(195,055)
Other Operating Receipts (Payments)	1,924	806
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	(173,012)	153,079
NONCAPITAL FINANCING ACTIVITIES:		
Operating Transfers - In	0	0
Operating Transfers - In	0	0
NET CASH PROVIDED BY (USED FOR) NON-CAPITAL FINANCING ACTIVITIES	0	0
CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of Property, Plant and Equipment	(1,369)	0
Contributed Capital	0	0
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	(1,369)	0
INVESTING ACTIVITIES:		
Interest Earned on Investments	0	0
NET CASH PROVIDED BY INVESTING ACTIVITIES	0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(174,381)	153,079
Cash/Cash Equivalents at Beginning of Year	413,674	260,595
Cash/Cash Equivalents at End of Year	\$239,293	\$413,674

RECONCILIATION OF OPERATING INCOME(LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:

Operating Income (Loss)	\$129,009	(\$51,052)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation	584	757
Change in Operating Assets and Liabilities:		
(Increase) Decrease in Receivables	(101,585)	(70,119)
(Increase) Decrease in Due From Other Governments	2,873	43,928
(Increase) Decrease in Due From Other Funds	0	0
(Increase) Decrease in Inventory	0	0
(Increase) Decrease in Prepaid Items	0	0
Increase (Decrease) in Vouchers and Accounts Payable	1,690	28,250
Increase (Decrease) in Accrued Wages & Benefits Payable	(1,412)	941
Increase (Decrease) in Compensated Absences Payable	0	0
Increase (Decrease) in Due to Other Funds	(204,171)	200,374
Increase (Decrease) in Self-Insurance Claims Payable	0	0
Total Adjustments	(302,021)	204,131
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	(\$173,012)	\$153,079

City of Shaker Heights

Self Insurance



Comparative Financial Statements

To account for monies charged to the General and the Enterprise funds of the City by the Self-Insurance Reserve Fund. Since 1986 the City has directly assumed the risk of loss from general liability claims. The Self-Insurance Reserve was created by Council to provide for a loss reserve, for the administration of the self-insurance activity and to account for the workers' compensation claims. The Self-Insurance Reserve is not available to fund the general operations of the City.

**CITY OF SHAKER HEIGHTS, OHIO
 SELF-INSURANCE INTERNAL SERVICE FUND
 COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999**

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$4,332,105	\$3,843,745
Receivables (Net of Allowance For Uncollectibles)		
Accounts	0	0
Special Assessments	0	0
Due From Other Funds	0	611,321
Due From Other Governments	0	0
Inventory of Supplies	0	0
Prepaid Items	0	0
Fixed Assets (Net of Accumulated Depreciation)	<u>0</u>	<u>579</u>
 TOTAL ASSETS	 <u><u>\$4,332,105</u></u>	 <u><u>\$4,455,645</u></u>
 <u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Vouchers and Accounts Payable	\$7,622	\$2,500
Accrued Wages And Benefits	2,794	2,669
Compensated Absences	35,862	30,421
Due To Other Funds	0	0
Self Insurance Claims Payable	<u>1,282,220</u>	<u>1,695,163</u>
Total Liabilities	<u>1,328,498</u>	<u>1,730,753</u>
Fund Equity:		
Contributed Capital		
Contributed From Governments	0	0
Retained Earnings		
Unreserved	<u>3,003,607</u>	<u>2,724,892</u>
 Total Fund Equity	 <u>3,003,607</u>	 <u>2,724,892</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u><u>\$4,332,105</u></u>	 <u><u>\$4,455,645</u></u>

THE CITY OF SHAKER HEIGHTS, OHIO
SELF-INSURANCE INTERNAL SERVICE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
OPERATING REVENUES:		
Charges For Services	\$270,910	\$936,650
Other Income	7,630	29,095
	<u>278,540</u>	<u>965,745</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Personal Services	118,990	528,443
Travel and Education	166	108
Contractual Services	43,893	190,923
Materials and Supplies	1,151	1,423
Self-Insurance Claims	0	0
Depreciation	579	579
	<u>164,779</u>	<u>721,476</u>
TOTAL OPERATING EXPENSES		
OPERATING INCOME	113,761	244,269
NON-OPERATING REVENUES		
Interest Earnings	199,954	159,779
	<u>199,954</u>	<u>159,779</u>
TOTAL NON-OPERATING REVENUES		
NET INCOME		
BEFORE OPERATING TRANSFERS	313,715	404,048
Operating Transfers - In	0	0
Operating Transfers - Out	(35,000)	0
	<u>278,715</u>	<u>404,048</u>
NET INCOME		
Add Depreciation On Fixed Assets Acquired By Contribution	0	0
	<u>278,715</u>	<u>404,048</u>
INCREASE IN RETAINED EARNINGS		
RETAINED EARNINGS AT BEGINNING OF YEAR	2,724,892	2,320,844
	<u>2,724,892</u>	<u>2,320,844</u>
RETAINED EARNINGS AT END OF YEAR		
	<u><u>\$3,003,607</u></u>	<u><u>\$2,724,892</u></u>

CITY OF SHAKER HEIGHTS, OHIO
 SELF-INSURANCE INTERNAL SERVICE FUND
 COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCE
 BUDGETARY BASIS AND ACTUAL (NON GAAP BUDGET)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues and Other Financing Sources</u>						
<u>Operating Revenue:</u>						
Charges for Services	\$882,200	\$882,231	\$31	\$798,200	\$797,242	(\$958)
Other Revenues	5,000	7,630	2,630	5,000	29,095	24,095
<u>Non-Operating Revenue:</u>						
Interest Earnings	175,000	199,954	24,954	175,000	159,779	(15,221)
<u>Other Financing Sources:</u>						
Advances In	0	0	0	6,400	6,367	(33)
Total Revenues and Other Financing Sources	\$1,062,200	\$1,089,815	\$27,615	\$984,600	\$992,483	\$7,883
<u>Expenditures and Other Financing Uses</u>						
<u>Current:</u>						
Personal Services	\$99,300	\$99,734	(\$434)	\$92,800	\$91,950	\$850
Travel and Education	2,000	166	1,834	3,500	114	3,386
Contractual Services	879,000	750,240	128,760	733,200	643,579	89,621
Materials and Supplies	1,900	891	1,009	2,400	1,673	727
Additions and Improvements	0	2,820	(2,820)	0	0	0
<u>Other Financing Uses:</u>						
Operating Transfers Out	35,000	35,000	0	0	0	0
Total Operating Expenditures and Other Financing Uses	\$1,017,200	\$888,851	\$128,349	\$831,900	\$737,316	\$94,584
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	\$45,000	\$200,964	\$155,964	\$152,700	\$255,167	\$102,467
Cash Retained Earnings - January 1	3,843,745	3,843,745	0	3,439,416	3,439,416	0
Prior Year's Reserve For Encumbrances Outstanding At December 31	(882,227)	(882,227)	0	(750,321)	(750,321)	0
Current Year Cash Expenditures Against Prior Year's Cash Fund Balance Reserved For Encumbrance	(93,690)	(93,690)	0	(76,589)	(76,434)	155
Cash Fund Balance - December 31						
Unreserved	\$2,912,828	\$3,068,792	\$155,964	\$2,765,206	\$2,867,828	\$102,622
Reserved for Encumbrances - All Budget Years		1,263,313			975,917	
Total Cash Fund Balance - December 31		\$4,332,105			\$3,843,745	

CITY OF SHAKER HEIGHTS, OHIO
 SELF-INSURANCE INTERNAL SERVICE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
OPERATING ACTIVITIES:		
Cash Received From Customers	\$882,231	\$797,242
Cash Payments to Suppliers	(40,088)	(489,784)
Cash Payments to Employees	(526,367)	(92,003)
Other Operating Receipts (Payments)	7,630	29,095
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>323,406</u>	<u>244,550</u>
NONCAPITAL FINANCING ACTIVITIES:		
Operating Transfers - In	0	0
Operating Transfers - Out	(35,000)	0
NET CASH USED FOR NON-CAPITAL FINANCING ACTIVITIES	<u>(35,000)</u>	<u>0</u>
CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of Property, Plant and Equipment	0	0
Contributed Capital	0	0
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	<u>0</u>	<u>0</u>
INVESTING ACTIVITIES:		
Interest Earned on Investments	199,954	159,779
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>199,954</u>	<u>159,779</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	488,360	404,329
Cash/Cash Equivalents at Beginning of Year	<u>3,843,745</u>	<u>3,439,416</u>
Cash/Cash Equivalents at End of Year	<u>\$4,332,105</u>	<u>\$3,843,745</u>

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Operating Income	\$113,761	\$244,269
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	579	579
Change in Operating Assets and Liabilities:		
(Increase) Decrease in Receivables	0	0
(Increase) Decrease in Due From Other Governments	0	0
(Increase) Decrease in Due From Other Funds	611,321	(133,041)
(Increase) Decrease in Inventory	0	0
(Increase) Decrease in Prepaid Items	0	18,736
Increase (Decrease) in Vouchers and Accounts Payable	5,122	2,382
Increase (Decrease) in Accrued Wages & Benefits Payable	125	257
Increase (Decrease) in Compensated Absences Payable	5,441	12,438
Increase (Decrease) in Due to Other Funds	0	0
Increase (Decrease) in Self-Insurance Claims Payable	(412,943)	98,930
Total Adjustments	<u>209,645</u>	<u>281</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$323,406</u>	<u>\$244,550</u>

City of Shaker Heights, Ohio

TRUST AND AGENCY FUND GROUP

Combining Financial Statements

Trust and Agency Funds are generally used to account for resources received by one governmental unit on behalf of a secondary recipient (*pass through*), governmental or other.

Law Enforcement Trust

To account for the proceeds of property deemed contraband by the courts and ordered forfeited to the City. The Ohio Revised Code permits these funds to be expended only for the cost of protracted or complex investigations or prosecutions, to provide reasonable technical training or expertise or other such law enforcement purposes as determined by Council. The fund may not be used to meet operating costs of the City that are not related to law enforcement.

Obstruction Permit Deposit

To account for the receipt of refundable deposits required of individuals to insure that obstructions or openings in public property created during construction are returned to pre-construction condition.

Excavating Permit Deposit

To account for the receipt of refundable deposits required of individuals who wish to excavate and/or haul material over public property. The deposit is to guarantee that the public property will be cleaned and restored to its original condition and that the excavation, if any, will be properly guarded in accordance with applicable provisions of the City Code.

Unclaimed Monies

Fund required by Ohio Revised Code to account for monies received or collected and not otherwise paid out according to law. Monies that are deemed to be unclaimed and credited to this fund that are not claimed within a five year period revert to the General Fund.

Fund for the Future of Shaker Heights

To account for the assets, held by the City as fiscal agent, of the Fund for the Future of Shaker Heights, Inc. (F.F.S.H.), a non-profit corporation formed to promote pro-integrative housing moves within the City of Shaker Heights.

Municipal Court

To account for assets received and disbursed by the Shaker Heights Municipal Court as agent or custodian related to civil and criminal court matters.

Contractor Deposit

To account for the receipt of refundable deposits required of individuals who perform construction electrical work, plumbing, sewer or HVAC work. The deposit is to guarantee that the work will be performed and inspected according to City Code.

Recreation Scholarship

To account for funds solicited to be used for the purpose of providing financial aid and/or services to assist disadvantaged youth who otherwise could not afford to participate in various Recreation Department programs. The scholarship program is a non-profit corporation established under the authority of section 501(c) of the Internal Revenue Service Code.

City of Shaker Heights, Ohio

TRUST AND AGENCY FUND GROUP

Combining Financial Statements

Shaker Family Center at Sussex

To account for assets held by the City as fiscal agent for the Shaker Family Resource Center, Inc. The purpose of this non-profit corporation is to enhance the quality of life for families with young children in the Shaker Heights City School District by providing educational, social, recreational and support programs and services.

Board of Building Standards

To account for state mandated fees collected by the City's Building Department relating to the acceptance, review and approval of building plans and specifications. An amount equal to 3% of fees imposed must be remitted on a monthly basis to the State of Ohio Department of Industrial Relations.

The First Suburbs Consortium Council

To account for assets held by the City as fiscal agent for the First Suburbs Consortium Council. The purpose of this non-profit is to provide organizational status in cooperative efforts between the member-municipalities of the Council in matters of mutual concern, including but not limited to initiation and support of policies and practices which protect, maintain and redevelop mature communities and other matters which affect health, safety, welfare, education, economic conditions and regional development.

CITY OF SHAKER HEIGHTS, OHIO
 FIDUCIARY FUNDS
 COMBINING BALANCE SHEET
 DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999

	AGENCY FUNDS						
	Expendable Trust Law Enforcement	Obstruction Permit	Excavating Permit	Unclaimed Monies	Fund for the Future of Shaker Heights	Municipal Court	Contractor Deposits
ASSETS							
Equity In City Treasury Cash	\$225,334	\$35,180	\$5,215	\$264,288	\$353,399	\$310,564	\$141,450
Receivables (Net of Allowance For Uncollectibles)							
Loans	0	0	0	0	605,336	0	0
Due From Other Funds	66,093	0	0	0	0	0	0
Due From Other Governments	0	0	0	0	0	0	0
Due From Non-Profit Agencies	0	0	0	0	0	0	0
TOTAL ASSETS	\$291,427	\$35,180	\$5,215	\$264,288	\$958,735	\$310,564	\$141,450
LIABILITIES AND FUND BALANCE							
Liabilities:							
Vouchers and Accounts Payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accrued Wages And Benefits	110	0	0	0	0	0	0
Due To Other Funds	0	0	0	0	0	105,579	0
Due To Other Governments	0	0	0	0	0	46,608	0
Due To Non-Profit Agencies	0	0	0	0	958,735	0	0
Refundable Deposits	0	35,180	5,215	264,288	0	0	141,450
Amounts Held as Fiduciary	0	0	0	0	0	158,377	0
Total Liabilities	110	35,180	5,215	264,288	958,735	310,564	141,450
Fund Balance:							
Reserved for Encumbrances	1,780	0	0	0	0	0	0
Unreserved	289,537	0	0	0	0	0	0
Total Fund Balance	291,317	0	0	0	0	0	0
TOTAL LIABILITIES AND FUND BALANCE	\$291,427	\$35,180	\$5,215	\$264,288	\$958,735	\$310,564	\$141,450

CITY OF SHAKER HEIGHTS, OHIO
 FIDUCIARY FUNDS
 COMBINING BALANCE SHEET, continued
 DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999

	AGENCY FUNDS					Fiduciary Funds Totals	
	Recreation Scholarship	Shaker Family Resource Center	Board of Building Standards	First Suburbs Consortium Council	Total Agency Funds	2000	1999
ASSETS							
Equity In City Treasury Cash	\$30,721	\$13,016	\$215	\$28,242	\$1,182,290	\$1,407,624	\$1,274,520
Receivables (Net of Allowance For Uncollectibles)							
Loans	0	0	0	0	605,336	605,336	547,616
Due From Other Funds	0	0	0	0	0	66,093	6,400
Due From Other Governments	0	0	0	0	0	0	527
Due From Non-Profit Agencies	0	0	0	0	0	0	16,545
TOTAL ASSETS	\$30,721	\$13,016	\$215	\$28,242	\$1,787,626	\$2,079,053	\$1,845,608
LIABILITIES AND FUND BALANCE							
Liabilities:							
Vouchers and Accounts Payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accrued Wages And Benefits	0	0	0	0	0	110	0
Due To Other Funds	0	0	0	0	105,579	105,579	153,421
Due To Other Governments	0	0	215	28,242	75,065	75,065	51,973
Due To Non-Profit Agencies	30,721	13,016	0	0	1,002,472	1,002,472	911,070
Refundable Deposits	0	0	0	0	446,133	446,133	407,698
Amounts Held as Fiduciary	0	0	0	0	158,377	158,377	196,929
Total Liabilities	30,721	13,016	215	28,242	1,787,626	1,787,736	1,721,091
Fund Balance:							
Reserved for Encumbrances	0	0	0	0	0	1,780	2,242
Unreserved	0	0	0	0	0	289,537	122,275
Total Fund Balance	0	0	0	0	0	291,317	124,517
TOTAL LIABILITIES AND FUND BALANCE	\$30,721	\$13,016	\$215	\$28,242	\$1,787,626	\$2,079,053	\$1,845,608

CITY OF SHAKER HEIGHTS, OHIO
 FIDUCIARY FUNDS
 COMBINING BALANCE SHEET, continued
 DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1999

	AGENCY FUNDS					Fiduciary Funds Totals	
	Recreation Scholarship	Shaker Family Resource Center	Board of Building Standards	First Suburbs Consortium Council	Total Agency Funds	2000	1999
ASSETS							
Equity In City Treasury Cash	\$30,721	\$13,016	\$215	\$28,242	\$1,182,290	\$1,407,624	\$1,274,520
Receivables (Net of Allowance For Uncollectibles)							
Loans	0	0	0	0	605,336	605,336	547,616
Due From Other Funds	0	0	0	0	0	66,093	6,400
Due From Other Governments	0	0	0	0	0	0	527
Due From Non-Profit Agencies	0	0	0	0	0	0	16,545
TOTAL ASSETS	\$30,721	\$13,016	\$215	\$28,242	\$1,787,626	\$2,079,053	\$1,845,608
LIABILITIES AND FUND BALANCE							
Liabilities:							
Vouchers and Accounts Payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accrued Wages And Benefits	0	0	0	0	0	110	0
Due To Other Funds	0	0	0	0	105,579	105,579	153,421
Due To Other Governments	0	0	215	28,242	75,065	75,065	51,973
Due To Non-Profit Agencies	30,721	13,016	0	0	1,002,472	1,002,472	911,070
Refundable Deposits	0	0	0	0	446,133	446,133	407,698
Amounts Held as Fiduciary	0	0	0	0	158,377	158,377	196,929
Total Liabilities	30,721	13,016	215	28,242	1,787,626	1,787,736	1,721,091
Fund Balance:							
Reserved for Encumbrances	0	0	0	0	0	1,780	2,242
Unreserved	0	0	0	0	0	289,537	122,275
Total Fund Balance	0	0	0	0	0	291,317	124,517
TOTAL LIABILITIES AND FUND BALANCE	\$30,721	\$13,016	\$215	\$28,242	\$1,787,626	\$2,079,053	\$1,845,608

City of Shaker Heights

Law Enforcement Trust



Comparative Financial Statements

To account for the proceeds of property deemed contraband by the courts and ordered forfeited to the City. The Ohio Revised Code permits these funds to be expended only for the cost of protracted or complex investigations or prosecutions, to provide reasonable technical training or expertise or other such law enforcement purposes as determined by Council. The fund may not be used to meet operating costs of the City that are not related to law enforcement.

**CITY OF SHAKER HEIGHTS, OHIO
LAW ENFORCEMENT TRUST FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999**

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Equity In City Treasury Cash	\$225,334	\$117,590
Due From Other Funds	66,093	6,400
Due From Other Governments	<u>0</u>	<u>527</u>
 TOTAL ASSETS	 <u>\$291,427</u>	 <u>\$124,517</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accrued Wages and Benefits	\$110	\$0
Due To Other Funds	<u>0</u>	<u>0</u>
Total Liabilities	<u>110</u>	<u>0</u>
Fund Balance:		
Reserved for Encumbrances	1,780	2,242
Unreserved	<u>289,537</u>	<u>122,275</u>
Total Fund Balance	<u>291,317</u>	<u>124,517</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$291,427</u>	 <u>\$124,517</u>

THE CITY OF SHAKER HEIGHTS, OHIO
LAW ENFORCEMENT TRUST FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Interest Earnings	\$9,605	\$6,075
Fines and Forfeitures	232,698	527
All Other Revenue	<u>11,925</u>	<u>3,364</u>
TOTAL REVENUES	<u>254,228</u>	<u>9,966</u>
EXPENDITURES:		
Security of Persons and Property	68,538	50,141
Capital Outlay	<u>14,846</u>	<u>0</u>
TOTAL EXPENDITURES	<u>83,384</u>	<u>50,141</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	170,844	(40,175)
OTHER FINANCING SOURCES (USES)		
Operating Transfers - In	3,031	0
Operating Transfers - Out	<u>(7,075)</u>	<u>(5,344)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,044)</u>	<u>(5,344)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	166,800	(45,519)
FUND BALANCE AT BEGINNING OF YEAR	<u>124,517</u>	<u>170,036</u>
FUND BALANCE AT END OF YEAR	<u><u>\$291,317</u></u>	<u><u>\$124,517</u></u>

City of Shaker Heights

All Agency Funds



Combining Statement of Changes in Assets and Liabilities

**CITY OF SHAKER HEIGHTS, OHIO
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<u>OBSTRUCTION PERMIT DEPOSIT FUND</u>				
ASSETS				
Equity In City Treasury Cash	\$36,375	\$17,030	\$18,225	\$35,180
LIABILITIES				
Refundable Deposits	\$36,375	\$17,030	\$18,225	\$35,180
<u>EXCAVATING PERMIT DEPOSIT FUND</u>				
ASSETS				
Equity In City Treasury Cash	\$5,015	\$200	\$0	\$5,215
LIABILITIES				
Refundable Deposits	\$5,015	\$200	\$0	\$5,215
<u>UNCLAIMED MONIES FUND</u>				
ASSETS				
Equity In City Treasury Cash	\$224,858	\$142,582	\$103,152	\$264,288
LIABILITIES				
Refundable Deposits	\$224,858	\$142,582	\$103,152	\$264,288
<u>FUND FOR THE FUTURE OF SHAKER HEIGHTS</u>				
ASSETS				
Equity In City Treasury Cash	\$357,588	\$66,611	\$70,800	\$353,399
Mortgage Loans Receivable	547,616	202,236	144,516	605,336
Total Assets	\$905,204	\$268,847	\$215,316	\$958,735
LIABILITIES				
Due To Non-Profit Agencies	\$905,204	\$268,847	\$215,316	\$958,735
Total Liabilities	\$905,204	\$268,847	\$215,316	\$958,735

**CITY OF SHAKER HEIGHTS, OHIO
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<u>MUNICIPAL COURT FUND</u>				
ASSETS				
Equity In City Treasury Cash	\$372,150	\$2,881,100	\$2,942,686	\$310,564
LIABILITIES				
Due To Other Funds	\$123,421	\$1,654,089	\$1,671,931	\$105,579
Due To Other Governments	51,800	624,323	629,515	46,608
Amounts Held As Fiduciary	196,929	602,688	641,240	158,377
Total Liabilities	\$372,150	\$2,881,100	\$2,942,686	\$310,564
<u>CONTRACTOR DEPOSIT FUND</u>				
ASSETS				
Equity In City Treasury Cash	\$141,450	\$0	\$0	\$141,450
LIABILITIES				
Refundable Deposits	\$141,450	\$0	\$0	\$141,450
<u>RECREATION SCHOLARSHIP FUND</u>				
ASSETS				
Equity In City Treasury Cash	\$5,866	\$40,329	\$15,474	\$30,721
LIABILITIES				
Due To Non-Profit Agencies	\$5,866	\$40,329	\$15,474	\$30,721
<u>SHAKER FAMILY RESOURCE CENTER</u>				
ASSETS				
Equity In City Treasury Cash	\$13,455	\$376,876	\$377,315	\$13,016
Due From Non-Profit Agencies	16,545		16,545	0
Total Assets	\$30,000	\$376,876	\$393,860	\$13,016
LIABILITIES				
Vouchers and Accounts Payable	\$0	\$211,594	\$211,594	\$0
Accrued Wages and Benefits	0	135,721	135,721	0
Due To Other Funds	30,000	0	30,000	0
Due To Non-Profit Agencies	0	29,561	16,545	13,016
Total Liabilities	\$30,000	\$376,876	\$393,860	\$13,016

**CITY OF SHAKER HEIGHTS, OHIO
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<u>BOARD OF BUILDING STANDARDS</u>				
ASSETS				
Equity In City Treasury Cash	\$173	\$3,188	\$3,146	\$215
LIABILITIES				
Due To Other Governments	\$173	\$3,188	\$3,146	\$215
<u>FIRST SUBURBS CONSORTIUM COUNCIL</u>				
ASSETS				
Equity In City Treasury Cash	\$0	\$30,242	\$2,000	\$28,242
LIABILITIES				
Due To Other Governments	\$0	\$30,242	\$2,000	\$28,242
<u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Equity In City Treasury Cash	\$1,156,930	\$3,558,158	\$3,532,798	\$1,182,290
Mortgage Loans Receivable	547,616	202,236	144,516	605,336
Due From Non-Profit Agencies	16,545	0	16,545	0
Total Assets	\$1,721,091	\$3,760,394	\$3,693,859	\$1,787,626
LIABILITIES				
Vouchers and Accounts Payable	\$0	\$211,594	\$211,594	\$0
Accrued Wages and Benefits	0	135,721	135,721	0
Due To Other Funds	153,421	1,654,089	1,701,931	105,579
Due To Other Governments	51,973	657,753	634,661	75,065
Due To Non-Profit Agencies	911,070	338,737	247,335	1,002,472
Refundable Deposits	407,698	159,812	121,377	446,133
Amounts Held As Fiduciary	196,929	602,688	641,240	158,377
Total Liabilities	\$1,721,091	\$3,760,394	\$3,693,859	\$1,787,626

City of Shaker Heights

General Fixed Assets Account Group



The General Fixed Assets Account Group accounts for all general fixed assets of the City, except for those fixed assets accounted for in the propriety and trust fund types.

**CITY OF SHAKER HEIGHTS, OHIO
 COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS
 BY SOURCE
DECEMBER 31, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
GENERAL FIXED ASSETS:		
Land	\$11,808,903	\$11,478,134
Buildings	7,555,564	6,253,593
Land Improvements	3,109,337	2,750,455
Machinery and Equipment	13,305,408	13,008,136
Construction in Progress	<u>17,000</u>	<u>33,086</u>
TOTAL GENERAL FIXED ASSETS	<u><u>\$35,796,212</u></u>	<u><u>\$33,523,404</u></u>
INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE:		
General Fund	\$13,999,072	\$14,355,365
Special Revenue Funds	701,146	425,066
Capital Projects Funds	20,998,866	18,650,204
Trust and Agency Funds	85,403	81,044
Donations	<u>11,725</u>	<u>11,725</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE	<u><u>\$35,796,212</u></u>	<u><u>\$33,523,404</u></u>

CITY OF SHAKER HEIGHTS, OHIO
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
December 31, 2000

<u>FUNCTION AND ACTIVITY</u>	<u>LAND</u>	<u>BUILDINGS</u>	<u>IMPROVEMENTS OTHER THAN BUILDINGS</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>
<u>Security of Persons and Property</u>					
Police	\$0	\$1,622,948	\$151,516	\$2,585,496	\$4,359,960
Fire	0	260,162	163,937	2,288,436	2,712,535
Traffic Signs and Signals	0	0	0	391,661	391,661
Animal Control	0	0	0	26,554	26,554
Total Security of Persons and Property	0	1,883,110	315,453	5,292,147	7,490,710
<u>Public Health</u>					
Public Health	189,978	0	0	38,048	228,026
Total Public Health	189,978	0	0	38,048	228,026
<u>Culture and Recreation</u>					
<u>Parks and Public Land</u>					
Maintenance	0	0	444,986	328,666	773,652
Total Culture and Recreation	0	0	444,986	328,666	773,652
<u>Community Environment</u>					
Planning and Development	56,290	160,210	13,995	30,801	261,296
Building Code Enforcement	0	0	0	149,569	149,569
Office of Senior Adults	0	36,529	0	130,689	167,218
Public Information	0	0	0	31,045	31,045
Center for Housing and Community Life	0	48,807	5,625	73,209	127,641
Tree Maintenance	0	0	0	417,694	417,694
Leaf Collection	0	0	0	201,970	201,970
Total Community Environment	56,290	245,546	19,620	1,034,977	1,356,433
<u>Basic Utility Service</u>					
Refuse Collection and Disposal	0	0	1,800	2,253,502	2,255,302
Solid Waste Recycling	0	0	0	161,422	161,422
Storm Sewer Maintenance	0	0	0	227,073	227,073
Sanitary Sewer Maintenance	0	0	0	237,711	237,711
Total Basic Utility Service	0	0	1,800	2,879,708	2,881,508
<u>Transportation</u>					
Street Sweeping	0	0	0	215,263	215,263
Ice and Snow Control	0	0	0	487,035	487,035
Street Maintenance and Repair	0	0	0	767,174	767,174
Traffic Signal Maintenance	0	0	0	145,117	145,117
Total Transportation	0	0	0	1,614,589	1,614,589
<u>General Government</u>					
Mayor and Council	0	0	0	29,922	29,922
Finance and Administration	0	0	0	65,393	65,393
Legal Administration	0	0	0	22,586	22,586
Service Administration	0	0	0	294,773	294,773
Municipal Court	0	8,100	41,532	189,581	239,213
Public Properties	11,562,635	5,418,808	2,285,946	1,515,018	20,782,407
Total General Government	11,562,635	5,426,908	2,327,478	2,117,273	21,434,294
Construction in Progress	0	0	17,000		17,000
Total General Fixed Assets	\$11,808,903	\$7,555,564	\$3,126,337	\$13,305,408	\$35,796,212

CITY OF SHAKER HEIGHTS, OHIO
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
December 31, 2000

<u>FUNCTION AND ACTIVITY</u>	<u>LAND</u>	<u>BUILDINGS</u>	<u>IMPROVEMENTS OTHER THAN BUILDINGS</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>
<u>Security of Persons and Property</u>					
Police	\$0	\$1,622,948	\$151,516	\$2,585,496	\$4,359,960
Fire	0	260,162	163,937	2,288,436	2,712,535
Traffic Signs and Signals	0	0	0	391,661	391,661
Animal Control	0	0	0	26,554	26,554
Total Security of Persons and Property	0	1,883,110	315,453	5,292,147	7,490,710
<u>Public Health</u>					
Public Health	189,978	0	0	38,048	228,026
Total Public Health	189,978	0	0	38,048	228,026
<u>Culture and Recreation</u>					
<u>Parks and Public Land</u>					
Maintenance	0	0	444,986	328,666	773,652
Total Culture and Recreation	0	0	444,986	328,666	773,652
<u>Community Environment</u>					
Planning and Development	56,290	160,210	13,995	30,801	261,296
Building Code Enforcement	0	0	0	149,569	149,569
Office of Senior Adults	0	36,529	0	130,689	167,218
Public Information	0	0	0	31,045	31,045
Center for Housing and Community Life	0	48,807	5,625	73,209	127,641
Tree Maintenance	0	0	0	417,694	417,694
Leaf Collection	0	0	0	201,970	201,970
Total Community Environment	56,290	245,546	19,620	1,034,977	1,356,433
<u>Basic Utility Service</u>					
Refuse Collection and Disposal	0	0	1,800	2,253,502	2,255,302
Solid Waste Recycling	0	0	0	161,422	161,422
Storm Sewer Maintenance	0	0	0	227,073	227,073
Sanitary Sewer Maintenance	0	0	0	237,711	237,711
Total Basic Utility Service	0	0	1,800	2,879,708	2,881,508
<u>Transportation</u>					
Street Sweeping	0	0	0	215,263	215,263
Ice and Snow Control	0	0	0	487,035	487,035
Street Maintenance and Repair	0	0	0	767,174	767,174
Traffic Signal Maintenance	0	0	0	145,117	145,117
Total Transportation	0	0	0	1,614,589	1,614,589
<u>General Government</u>					
Mayor and Council	0	0	0	29,922	29,922
Finance and Administration	0	0	0	65,393	65,393
Legal Administration	0	0	0	22,586	22,586
Service Administration	0	0	0	294,773	294,773
Municipal Court	0	8,100	41,532	189,581	239,213
Public Properties	11,562,635	5,418,808	2,285,946	1,515,018	20,782,407
Total General Government	11,562,635	5,426,908	2,327,478	2,117,273	21,434,294
Construction in Progress	0	0	17,000		17,000
Total General Fixed Assets	\$11,808,903	\$7,555,564	\$3,126,337	\$13,305,408	\$35,796,212

City of Shaker Heights

General Long—Term Obligations Account Group



The General Long—Term Obligations Account Group is used to account for all long -term obligations of the City, except for those long—term obligations accounted for in the propriety and trust fund types.

CITY OF SHAKER HEIGHTS, OHIO
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Amount Available In Debt Service Fund	\$306,054	\$291,224
Amount To be Provided For Retirement of General Long Term Obligations	<u>2,774,699</u>	<u>2,549,502</u>
TOTAL ASSETS	<u><u>\$3,080,753</u></u>	<u><u>\$2,840,726</u></u>
 <u>LIABILITIES</u>		
Accrued Sick Leave Benefits	\$2,495,316	\$2,214,914
Loans Payable	<u>585,437</u>	<u>625,812</u>
TOTAL LIABILITIES	<u><u>\$3,080,753</u></u>	<u><u>\$2,840,726</u></u>

Statistical Section



***Comprehensive Annual Financial Report
for the Fiscal Year Ended December 31, 2000***

**CITY OF SHAKER HEIGHTS, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS
TABLE #1**

Year	Taxes (2)	Inter-Governmental	Charges for Services	Fees Licenses and Permits	Interest	Special Assessments	Fines and Forfeitures	Other Revenue	Total
1991	22,730,466	332,349	1,676,005	308,015	903,702	750,196	425,905	755,351	27,881,989
1992	24,142,496	629,786	1,825,110	135,046	729,395	784,917	356,424	465,662	29,068,836
1993	25,838,211	394,384	2,025,636	148,676	716,969	815,777	382,479	931,215	31,253,347
1994	22,764,635	943,535	2,539,299	207,492	794,856	811,697	487,854	391,184	28,940,552
1995	26,101,290	1,048,624	2,514,435	256,017	978,141	1,092,526	632,205	800,824	33,424,062
1996	27,528,366	1,279,043	2,506,119	345,587	953,514	1,084,156	724,453	1,037,575	35,458,813
1997	24,724,744	1,599,068	2,520,557	290,016	1,071,608	1,055,037	735,334	969,981	32,966,345
1998	31,468,595	1,833,574	3,171,843	323,482	772,261	1,213,146	795,100	1,264,611	40,842,612
1999	27,840,208	2,360,440	3,356,057	385,808	506,874	1,247,115	798,494	1,732,223	38,227,219
2000	28,194,730	2,138,177	3,210,192	363,509	1,780,331	1,239,530	983,715	1,660,238	39,570,422

(1) All Governmental Fund Types and Expendable Trust Funds.

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

Source: City of Shaker Heights, Finance Department

**CITY OF SHAKER HEIGHTS, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
LAST TEN FISCAL YEARS
TABLE #2**

Year	Security of Persons and Property	Public Health	Leisure Time Activities	Community Environment	Basic Utility Services	Transportation	General Government	Capital Outlay	Debt Service	Total
1991	10,619,672	248,610	445,615	3,105,714	2,588,710	1,431,853	4,750,312	4,083,367	5,737,346	33,011,199
1992	10,990,730	260,095	425,789	2,863,632	2,588,532	1,441,319	4,988,851	4,313,426	3,855,210	31,727,584
1993	11,329,023	256,643	480,748	3,240,661	2,528,962	1,672,048	5,245,925	3,127,578	6,152,848	34,034,436
1994	12,034,752	262,191	625,072	3,172,921	2,774,919	1,510,400	5,340,047	3,506,957	337,330	29,564,589
1995	12,808,454	359,446	582,908	3,522,754	2,541,103	1,868,380	5,732,548	4,605,273	461,283	32,482,149
1996	12,796,944	348,235	533,821	3,914,163	2,928,105	2,115,476	5,983,173	4,840,130	418,835	33,878,882
1997	13,198,261	348,387	524,142	3,856,804	2,804,228	1,857,433	6,273,121	3,109,480	350,497	32,322,353
1998	13,456,343	356,838	578,908	3,704,847	2,876,563	1,243,171	6,717,703	4,265,484	287,548	33,487,405
1999	14,434,394	378,668	604,396	4,694,019	3,159,114	1,909,710	6,959,563	4,711,457	2,276,151	39,127,472
2000	15,498,381	375,271	570,420	4,377,913	3,168,986	2,144,245	7,157,255	4,544,652	144,307	37,981,430

(1) All Governmental Fund Types and Expendable Trust Funds.

Source: City of Shaker Heights, Finance Department

**CITY OF SHAKER HEIGHTS, OHIO
MUNICIPAL INCOME TAX COLLECTIONS BY TYPE
LAST TEN FISCAL YEARS
TABLE #3**

Year	Employer Withholding	Individual	Net Profits	Penalties & Interest	Total Revenue
1991	3,092,205	8,787,646	109,682	223,658	12,213,191
1992	3,182,176	9,139,462	198,332	228,688	12,748,658
1993	3,426,442	9,590,903	173,914	252,346	13,443,605
1994	3,778,798	9,433,159	262,908	306,020	13,780,885
1995	4,191,481	9,924,539	290,241	363,062	14,769,323
1996	4,380,569	10,585,399	397,200	333,512	15,696,680
1997	4,673,804	10,649,215	298,504	346,740	15,968,263
1998	4,718,786	11,311,885	418,982	333,675	16,783,328
1999	4,899,988	11,900,607	342,527	343,580	17,486,702
2000	5,405,606	11,236,797	348,985	273,409	17,264,797

SOURCE: City of Shaker Heights, Finance Department

**CITY OF SHAKER HEIGHTS, OHIO
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS
 TABLE #4**

Tax Year/ Collection Year	Real Property (1)		General Tangible Personal Property (2)		Public Utilities Tangible Personal Property (3)		Total		Ratio of Total Assessed to Estimated Actual Value
	Assessed Value	Estimated Actual	Assessed Value	Estimated Actual	Assessed Value	Estimated Actual	Assessed Value	Estimated Actual	
1991/1992	534,760,490	1,527,887,114	5,868,046	22,569,408	26,234,150	26,234,150	566,862,686	1,576,690,672	35.95%
1992/1993	532,927,160	1,522,649,029	5,924,839	23,699,356	26,136,470	26,136,470	564,988,469	1,572,484,855	35.93%
1993/1994	528,590,740	1,510,259,257	7,289,096	29,156,384	27,468,980	27,468,980	563,348,816	1,566,884,621	35.95%
1994/1995	580,236,040	1,657,817,257	8,350,172	33,400,688	27,310,960	27,310,960	615,897,172	1,718,528,905	35.84%
1995/1996	576,319,840	1,646,628,114	9,705,218	38,820,872	25,243,350	27,310,960	611,268,408	1,712,759,946	35.69%
1996/1997	578,333,810	1,652,382,314	11,372,730	45,490,920	24,401,660	24,401,660	614,108,200	1,722,274,894	35.66%
1997/1998	619,672,050	1,770,491,571	11,525,825	46,103,300	23,242,590	24,401,660	654,440,465	1,840,996,531	35.55%
1998/1999	620,808,980	1,773,739,943	10,729,785	42,919,140	23,210,870	26,375,989	654,749,635	1,843,035,072	35.53%
1999/2000	620,415,390	1,772,615,400	11,173,500	44,694,000	21,083,660	23,958,705	652,672,550	1,841,268,105	35.45%
2000/2001	704,415,330	2,012,615,229	12,360,677	49,442,708	20,868,560	23,714,273	737,644,567	2,085,772,210	35.37%

- (1) The assessed valuation level for real property in Cuyahoga County is 35% of market value, except for certain agricultural land.
- (2) Since 1992, tangible personal property used in business (except for public utilities) was assessed for ad valorem taxation purposes at 25% of its true value.
- (3) The true value of tangible personal property of public utilities is based upon composite annual allowances and is assessed at 88%, with some exceptions.

Source: Cuyahoga County Auditor's Office

**CITY OF SHAKER HEIGHTS, OHIO
PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN FISCAL YEARS
TABLE #5**

Tax Year/ Collection Year	City of Shaker Heights				Total City Rate	County	Schools	Library	Total
	General Fund	Debt Service	Police Pension	Fire Pension					
1991/1992	9.30	2.20	0.30	0.30	12.10	16.80	121.10	3.00	153.00
1992/1993	9.30	1.60	0.30	0.30	11.50	16.80	131.00	3.00	162.30
1993/1994	9.30	0.00	0.30	0.30	9.90	16.80	131.20	3.00	160.90
1994/1995	9.30	0.00	0.30	0.30	9.90	16.80	131.00	3.00	160.70
1995/1996	9.30	0.00	0.30	0.30	9.90	16.60	139.70	3.00	169.20
1996/1997	9.30	0.00	0.30	0.30	9.90	16.60	139.80	3.00	169.30
1997/1998	9.30	0.00	0.30	0.30	9.90	16.60	139.60	4.00	170.10
1998/1999	9.30	0.00	0.30	0.30	9.90	15.30	139.80	4.00	169.00
1999/2000	9.30	0.00	0.30	0.30	9.90	15.30	141.00	4.00	170.20
2000/2001	9.30	0.00	0.30	0.30	9.90	16.20	150.50	4.00	180.60

Source: Cuyahoga County Auditor's Office

**CITY OF SHAKER HEIGHTS, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS
REAL AND PUBLIC UTILITY
LAST TEN FISCAL YEARS
TABLE #6**

Tax Year/ Collection Year	Current		Percent of Current Levy Collected	Collections Including Deficiencies	Total Collections As Percent of Current Levy	Accumulated Delinquency
	Levy	Collections				
1990/1991	5,962,100	5,732,929	96.16%	5,859,574	98.28%	272,459
1991/1992	6,785,364	6,532,678	96.28%	6,629,767	97.71%	353,147
1992/1993	6,417,167	6,189,565	96.45%	6,317,543	98.45%	460,773
1993/1994	5,494,611	5,331,225	97.03%	5,511,643	100.31%	350,752
1994/1995	5,999,464	5,813,092	96.89%	5,958,437	99.32%	322,450
1995/1996	6,065,921	5,923,440	97.65%	6,082,444	100.27%	346,309
1996/1997	6,087,228	5,888,637	96.74%	6,057,119	99.51%	350,966
1997/1998	6,336,703	6,127,383	96.70%	6,313,531	99.63%	409,787
1998/1999	6,374,373	6,134,194	96.23%	6,416,944	100.67%	386,184
1999/2000	6,377,232	6,106,668	95.76%	6,375,098	99.97%	371,021

Source: Cuyahoga County Auditor's Office

**CITY OF SHAKER HEIGHTS, OHIO
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
LAST TEN FISCAL YEARS
TABLE #7**

Fiscal Year	Special Assessment	
	Billings	Collections
1991	761,901	750,196
1992	814,521	784,917
1993	814,521	815,777
1994	814,521	811,697
1995	1,075,084	1,092,526
1996	1,075,084	1,084,156
1997	1,075,084	1,055,037
1998	1,270,004	1,198,868
1999	1,265,320	1,191,779
2000	1,240,893	1,186,690

SOURCE: Cuyahoga County Auditor

**CITY OF SHAKER HEIGHTS, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2000
TABLE #8**

TOTAL ASSESSED VALUATION		<u>\$737,644,567</u>
Overall Debt Limitation - 10 1/2% of Assessed Valuation		\$77,452,680
Gross Indebtedness	\$3,935,000	
Less: Debt Outside Limitations		
(Bond Anticipation Note - Police Pension)	(1,019,085)	
(Bond Anticipation Note - Fire Pension)	(930,915)	
(Bond Anticipation Note - Library Projects)	<u>(1,585,000)</u>	
Debt within 10 1/2% Limitation	400,000	
Add: Debt Service Fund Balance	<u>306,054</u>	
Net Debt within 10 1/2% Limitation		<u>706,054</u>
Legal Debt Margin within 10 1/2% Limitation		<u><u>\$78,158,734</u></u>
Unvoted Debt Limitation - 5 1/2% of Assessed Valuation		\$40,570,451
Gross Indebtedness Authorized by Council	\$3,935,000	
Less: Debt Outside Limitations		
(Bond Anticipation Note - Police Pension)	(1,019,085)	
(Bond Anticipation Note - Fire Pension)	(930,915)	
(Bond Anticipation Note - Library Projects)	<u>(1,585,000)</u>	
Debt within 5 1/2% Limitation	400,000	
Add: Debt Service Fund Balance	<u>306,054</u>	
Net Debt within 5 1/2% Limitation		<u>706,054</u>
Legal Debt Margin within 10 1/2% Limitation		<u><u>\$41,276,505</u></u>

Source: City of Shaker Heights, Finance Department

CITY OF SHAKER HEIGHTS, OHIO
 COMPUTATION OF DIRECT AND OVERLAPPING DEBT
 December 31, 2000
 TABLE # 9

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to City of Shaker Heights</u>	<u>Amount Applicable to City of Shaker Heights</u>
<u>Direct:</u>			
City of Shaker Heights Exempt General Obligation Bond Anticipation Notes	<u>\$3,935,000</u>	(a) <u>100.00%</u>	<u>\$3,935,000</u>
<u>Overlapping:</u>			
City of Shaker Heights - School District	<u>18,854,223</u>	(b) <u>93.32%</u>	<u>17,594,761</u>
Cuyahoga County	<u>231,044,636</u>	(b) <u>2.58%</u>	<u>5,960,952</u>
Greater Cleveland Regional Transit	<u>98,030,000</u>	(b) <u>2.58%</u>	<u>2,529,174</u>
City of Shaker Heights - Library	<u>0</u>	(b) <u>0.00%</u>	<u>0</u>
Total Overlapping	<u>347,928,859</u>		<u>26,084,887</u>
GRAND TOTAL	<u>\$351,863,859</u>		<u>\$30,019,887</u>

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

(b) Cuyahoga County Auditor's Office

**CITY OF SHAKER HEIGHTS, OHIO
RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUATION AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS
TABLE #10**

Year	Population	Assessed Value (1)	Gross General Bonded Debt (2)	Less Balance In Debt Service Fund	Net Gross General Bonded Debt	Ratio of Net Debt To Assessed Value	Net Bonded Debt Per Capita
1991	30,867	566,862,686	3,570,000	231,999	3,338,001	0.589%	108.14
1992	30,867	564,988,469	5,805,000	202,944	5,602,056	0.992%	181.49
1993	30,867	563,348,816	5,295,000	216,274	5,078,726	0.902%	164.54
1994	30,867	615,897,172	6,240,000	219,838	6,020,162	0.977%	195.04
1995	30,867	611,268,408	5,110,000	222,206	4,887,794	0.800%	158.35
1996	30,867	614,108,200	3,890,000	225,195	3,664,805	0.597%	118.73
1997	30,867	654,440,465	3,065,000	263,693	2,801,307	0.428%	90.75
1998	30,867	654,749,635	2,360,000	279,597	2,080,403	0.318%	67.40
1999	30,867	652,672,550	3,845,000	291,224	3,553,776	0.544%	115.13
2000	30,867	737,644,567	3,935,000	306,054	3,628,946	0.492%	117.57

(1) SOURCE: Cuyahoga County Auditor

(2) Includes Both Exempt and Non-Exempt Bond Anticipation Notes

Population is from the 1990 Federal Census

**CITY OF SHAKER HEIGHTS, OHIO
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL
BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN FISCAL YEARS
TABLE #11**

Year	Principal		Interest (1)	Total Debt Service On General Bonded Debt	General Governmental Expenditures (2)	Ratio of Tax Supported Debt Service to General Governmental Expenditures
	General Obligation Bonds	Short-Term Bond Anticipation Notes				
1991	350,000	1,752,000	256,161	2,358,161	29,791,199	7.92%
1992	350,000	1,385,000	126,025	1,861,025	29,892,584	6.23%
1993	0	1,385,000	179,663	1,564,663	29,605,436	5.29%
1994	0	670,000	178,145	848,145	30,234,589	2.81%
1995	0	1,130,000	281,910	1,411,910	33,612,149	4.20%
1996	0	1,220,000	219,275	1,439,275	35,098,883	4.10%
1997	0	825,000	150,937	975,937	33,147,353	2.94%
1998	0	705,000	87,988	792,988	34,192,408	2.32%
1999	0	675,000	82,335	757,335	39,802,472	1.90%
2000	0	310,000	103,922	413,922	38,291,430	1.08%

(1) Includes Interest Expense on both Bonds and Short-Term Note Obligations

(2) General Governmental Expenditures includes the Principal Payments on Short-Term Bond Anticipation Notes

SOURCE: City of Shaker Heights, Finance Department

**CITY OF SHAKER HEIGHTS, OHIO
DEMOGRAPHIC STATISTICS
DECEMBER 31, 2000
TABLE #12**

	<u>1980</u>	<u>1990</u>
Population	32,487	30,867
Per capita income	\$15,669	\$32,708
Number of dwelling units	13,241	13,279
Persons per household	2.54	2.43
Median Age	36.5	37.8
% owner - occupied dwelling units	65.30%	61.40%
Median Family Income	\$34,241	\$65,913
Family income distribution:		
\$ 0 - \$ 4,999	609	315
\$ 5,000 - \$ 9,999	1,057	452
\$10,000 - \$14,999	1,257	457
\$15,000 - \$24,999	2,659	1,464
over \$25,000	<u>7,197</u>	<u>9,912</u>
Total families	<u><u>12,779</u></u>	<u><u>12,600</u></u>
Education distribution/grades years completed:		
0 - 8	3.32%	1.69%
9 - 11	5.99%	5.67%
12	19.13%	10.54%
13 - 15	20.98%	21.09%
16 or more	<u>50.58%</u>	<u>61.01%</u>
	<u><u>100.00%</u></u>	<u><u>100.00%</u></u>

SOURCE: 1990 Federal Census and Cuyahoga County Planning Commission

CITY OF SHAKER HEIGHTS, OHIO
 EMPLOYMENT DISTRIBUTION BY OCCUPATION
 DECEMBER 31, 2000
 TABLE #13

<u>Residents' employment distribution by occupation:</u>	<u>Number Employed</u>	<u>% of Total</u>
Managerial, Professional and Specialty	9,073	57.41%
Technical, Sales and Administrative Support	4,623	29.25%
Service	1,015	6.42%
Farming, Fishing and Forestry	20	0.13%
Precision Production, Craft and Repair	436	2.76%
Operators, Fabricators and Laborers	<u>636</u>	<u>4.03%</u>
Total Employment	<u>15,803</u>	<u>100.00%</u>

SOURCE: 1990 Federal Census and Cuyahoga County Planning Commission

**CITY OF SHAKER HEIGHTS, OHIO
PRINCIPAL PROPERTY TAXPAYERS
DECEMBER 31, 2000
TABLE #14**

<u>Taxpayer</u>	<u>Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>
The Cleveland Electric Illuminating Company	\$9,435,160	1.28%
Ohio Bell Telephone Company	6,931,150	0.94%
East Ohio Gas Company	4,478,500	0.61%
Edens and Avant Properties	4,335,800	0.59%
Tower East Operating Association	4,019,540	0.54%
OfficeMax Incorporated	3,496,170	0.47%
Community Links Limited Partnership	2,964,540	0.40%
Somerset Point LTD Partnership	2,496,380	0.34%
Karrington Acquisition Inc.	1,917,650	0.26%
Deborah Salzberg Trust	<u>1,876,280</u>	<u>0.25%</u>
TOTAL	<u><u>\$41,951,170</u></u>	<u><u>6.06%</u></u>
TOTAL ASSESSED VALUATION OF CITY	<u><u>\$737,644,567</u></u>	

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

SOURCE: Cuyahoga County Auditor

CITY OF SHAKER HEIGHTS, OHIO
PROPERTY VALUE, NEW CONSTRUCTION AND BANK DEPOSITS
LAST TEN FISCAL YEARS
TABLE #15

Tax Year/ Collection Year	Construction (1)		Cuyahoga County Bank Deposits (2) (In Thousands)	Total Assessed Value (1)	
	Commercial/ Industrial	Residential		Commercial	Residential
1991/1992	195,830	744,590	18,392,243	56,339,430	478,421,060
1992/1993	669,590	2,015,910	19,379,280	56,991,020	475,936,140
1993/1994	668,570	1,251,620	21,009,421	54,204,110	474,386,630
1994/1995	1,130,860	696,500	20,885,453	58,312,610	521,923,430
1995/1996	671,960	967,500	22,694,304	58,661,040	517,658,800
1996/1997	2,462,770	466,180	27,068,211	60,614,950	517,718,860
1997/1998	10,330	403,540	53,941,971	62,695,010	556,977,040
1998/1999	1,360,940	435,630	58,904,596	64,301,600	556,507,380
1999/2000	280,700	516,010	57,816,942	63,754,230	556,661,160
2000/2001	1,216,100	1,613,690	61,942,764	74,268,190	630,147,140

(1) SOURCE: Cuyahoga County Auditor

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

**CITY OF SHAKER HEIGHTS, OHIO
OTHER STATISTICS
DECEMBER 31, 2000
TABLE #16**

Year incorporated as a village.....	1912
Year incorporated as a city.....	1931
City Charter adopted.....	1931
Form of government.....	Mayor/Council
Area.....	6.3 square miles
Miles of streets.....	142
Number of street lights.....	4,565
Sworn Fire protection:	
Number of stations.....	2
Number of firemen and officers	64
Sworn Police protection:	
Number of stations.....	1
Number of policemen and officers	72
Sewers:	
Miles of storm sewers.....	102
Miles of sanitary sewers	99
Miles of water mains.....	127
Building:	
2000 Permits issued.....	3,110
2000 Valuation of construction.....	\$25,751,459
Parks and Recreation:	
Number of parks.....	14
Number of pools.....	1
Number of ice rinks	1
Number of tennis courts	10
Number of baseball diamonds	6

SOURCE: City of Shaker Heights, Public Works, Building and Recreation Departments

City Of Shaker Heights, Ohio

SINGLE AUDIT REPORTS

DECEMBER 31, 2000

CITY OF SHAKER HEIGHTS, OHIO

FOR THE YEAR ENDED DECEMBER 31, 2000

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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 Shaker Heights, Ohio

We have audited the financial statements of the City of Shaker Heights, Ohio as of and for the year ended December 31, 2000, and have issued our report thereon dated June 12, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the City of Shaker Heights' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 00-01. We also noted certain immaterial instances of noncompliance that we have reported to management of the City of Shaker Heights, Ohio, in a separate letter dated June 12, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Shaker Heights' 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 reportable weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the City of Shaker Heights, Ohio, in a separate letter dated June 12, 2001.

This report is intended solely for the information and use of the audit committee, management, City Council, 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.

A handwritten signature in black ink, appearing to read "C. J. ...". The signature is written in a cursive style with a large initial letter.

Cleveland, Ohio
June 12, 2001

**Report On Compliance With Requirements Applicable To Each
Major Program And Internal Control Over Compliance
In Accordance With OMB Circular A-133**

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

Compliance

We have audited the compliance of the City of Shaker 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 programs for the year ended December 31, 2000. The City of Shaker Heights' major federal program are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the City of Shaker Heights' management. Our responsibility is to express an opinion on the City of Shaker Heights' compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Shaker Heights' 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 Shaker Heights' compliance with those requirements.

In our opinion, the City of Shaker Heights complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal program for the year ended December 31, 2000.

Internal Control Over Compliance

The management of the City of Shaker Heights is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City of Shaker Heights' 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 the 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 financial statements of the City of Shaker Heights, Ohio as of and for the year ended December 31, 2000, and have issued our report thereon dated June 12, 2001. Our audit was performed for the purpose of forming an opinion on the 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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

Cimini & Cametta, Inc

Cleveland, Ohio
June 12, 2001

CITY OF SHAKER HEIGHTS, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2000

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Catalog of Federal Domestic Assistance No.</u>	<u>Pass-Through Grantor's No.</u>	<u>Program or Award Amount</u>	<u>Federal Cash Receipts</u>	<u>Federal Cash Disbursements</u>
<u>U.S. Department of Health & Human Services</u>					
<u>Passed Through the Ohio Department on Aging and the Western Reserve Area Agency on Aging</u>					
Title III B Senior Adults - 1999	93.044	N/A	\$ 48,451	\$ 770	\$ 770
Title III B Senior Adults - 2000	93.044	N/A	<u>48,451</u>	<u>44,403</u>	<u>44,403</u>
Total Department of Health & Human Services			<u>96,902</u>	<u>45,173</u>	<u>45,173</u>
<u>U.S. Department of Housing & Urban Development</u>					
<u>Direct Program:</u>					
Fair Housing Assistance Program					
State and Local	14.401	FF205K985030	73,800	-	12,366
		FF205K995030	<u>38,600</u>	<u>-</u>	<u>-</u>
Total Direct Programs			<u>112,400</u>	<u>-</u>	<u>12,366</u>
<u>Passed Through Cuyahoga County:</u>					
<u>Community Development Block Grants/Entitlement Grants</u>					
CDBG - 1998 Exterior Maintenance Program	14.218	CE 09989A	75,000	15,436	177
CDBG - 1999 Exterior Maintenance Program	14.218	CE 10900-01	50,400	50,400	34,634
CDBG - 2000 Exterior Maintenance Program	14.218	CE 11516-01	33,000	32,472	32,472
CDBG - 1997 Chagrin Boulevard Streetscape	14.218	CE 09361A	140,000	-	-
CDBG - First Suburbs Consortium	14.218	CE 11263 01	10,000	10,000	10,000
CDBG - 1999 Hildana Park Improvements	14.218	CE 10913 01	<u>94,000</u>	<u>53,187</u>	<u>93,253</u>
Total Pass-Through Programs			<u>402,400</u>	<u>161,495</u>	<u>170,536</u>
Total U.S. Department of Housing & Urban Development			<u>514,800</u>	<u>161,495</u>	<u>182,902</u>

The accompanying notes are an integral part of this schedule

CITY OF SHAKER HEIGHTS, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2000

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Catalog of Federal Domestic Assistance No.</u>	<u>Pass-Through Grantor's No.</u>	<u>Program or Award Amount</u>	<u>Federal Cash Receipts</u>	<u>Federal Cash Disbursements</u>
<u>U.S. Department of Justice</u>					
<u>Direct Program:</u>					
<u>Public Safety Partnership and Community Policing Grant</u>					
COPS Universal Hiring Supplemental Award	16.710	95CFWX2844	75,000	32,687	32,667
Bulletproof Vest Partnership Grant	16.607	N/A	16,842	16,717	16,842
<u>Local Law Enforcement Block Grants Program</u>					
Local Law Enforcement Block Grants Program - FY 1998	16.592	98LBVX2618	24,862	491	22,703
Local Law Enforcement Block Grants Program - FY 1999	16.592	99LBVX7542	24,195	24,513	-
Local Law Enforcement Block Grants Program - FY 2000	16.592	00LBVX1645	21,095	-	-
Total Direct Programs			<u>161,994</u>	<u>74,408</u>	<u>72,212</u>
<u>Passed Through the State of Ohio Office of Criminal Justice Services</u>					
<u>Juvenile Accountability Incentive Block Grant Program</u>					
Volunteer Magistrate - 1998	16.523	98-JB-002-A018	20,314	20,314	13,347
Volunteer Magistrate - 1999	16.523	99-JB-010-A018	18,384	-	-
Total Pass-Through Program			<u>38,698</u>	<u>20,314</u>	<u>13,347</u>
Total U.S. Department of Justice			<u>200,692</u>	<u>94,722</u>	<u>85,559</u>
<u>Executive Office of the President - Office of National Drug Control Policy</u>					
<u>Direct Program:</u>					
High Intensity Drug Trafficking Area - Ohio - 1999	N/A	I9POHP501	700,000	133,211	153,772
High Intensity Drug Trafficking Area - Ohio - 2000	N/A	I0POHP501	1,301,000	523,404	562,668
Total Executive Office of the President			<u>2,001,000</u>	<u>656,615</u>	<u>716,440</u>

The accompanying notes are an integral part of this schedule

CITY OF SHAKER HEIGHTS, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2000

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Catalog of Federal Domestic Assistance No.</u>	<u>Pass-Through Grantor's No.</u>	<u>Program or Award Amount</u>	<u>Federal Cash Receipts</u>	<u>Federal Cash Disbursements</u>
<u>U.S. Department of Transportation Federal Highway Administration</u>					
<u>Passed through the Ohio Department of Transportation</u>					
<u>Highway Planning and Construction</u>					
Repair and Resurfacing of Coventry Road	20.205	#9242, PID 15391	304,000	253,153	133,389
Repair and Resurfacing of Fairmount Boulevard	20.205	#9243, PID 15393	783,000	434,350	222,015
Repair and Resurfacing of Kemper Road	20.205	#9244, PID 15394	<u>121,000</u>	<u>88,525</u>	<u>1,567</u>
Total U.S. Department of Transportation Federal Highway Administration			<u>1,208,000</u>	<u>776,028</u>	<u>356,971</u>
TOTAL FEDERAL ASSISTANCE			\$ <u>4,021,394</u>	\$ <u>1,734,033</u>	\$ <u>1,387,045</u>

The accompanying notes are an integral part of this schedule

CITY OF SHAKER HEIGHTS, OHIO

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 1 - BASIS OF PRESENTATION

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

NOTE 2 - MATCHING REQUIREMENTS

Certain Federal programs require that the City contribute Non-Federal (matching) funds to support the Federally Funded programs. The City has complied with the matching requirements. The expenditure of Non-Federal matching funds is not included on the accompanying Schedule.

N/A - Not Applicable

CITY OF SHAKER HEIGHTS, OHIO

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

DECEMBER 31, 2000

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)?	Yes
(d)(I)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(I)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(I)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(I)(vi)	Are there any reportable findings under Section .501?	No
(d)(I)(vii)	Major Programs	Office of National Drug Control Policy High Intensity Drug Trafficking Area.
(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

00-01 Per ORC Section 5705.41(D), no orders or contracts involving the expenditure of money are to be made unless there is attached a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriated fund free from any encumbrances.

During our review of expenditures, Ciuni & Panichi, Inc. noted several instances where purchase orders were issued after the City received the invoice.

CITY OF SHAKER HEIGHTS, OHIO

SCHEDULE OF FINDINGS
OMB CIRCULAR A-133, SECTION .505 – (CONTINUED)

DECEMBER 31, 2000

3. FINDINGS FOR FEDERAL AWARDS

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

CITY OF SHAKER HEIGHTS, OHIO

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

DECEMBER 31, 2000

There were no prior audit findings.

CITY OF SHAKER HEIGHTS

**3400 LEE ROAD
SHAKER HEIGHTS, OHIO 44120
(216) 491-1420**

RESPONSE TO FINDINGS ASSOCIATED WITH AUDIT CONDUCTED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
FOR THE YEAR ENDED DECEMBER 31, 2000

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
00-01	The City will monitor the encumbrance procedures to ensure that purchase orders are properly issued to remain in compliance with ORC Section 5705.41(D).	N/A	Frank Brichacek, Finance Director



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

CITY OF SHAKER HEIGHTS

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 25, 2001**