

JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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**STATE OF OHIO
OFFICE OF THE AUDITOR**

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND
ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

City of Brunswick
Medina County
4095 Center Road
Brunswick, Ohio 44212

To the City Council:

We have audited the financial statements of the City of Brunswick, Medina County, (the City) as of and for the year ended December 31, 1999, and have issued our report thereon dated May 10, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

This report is intended for the information and use of management, City Council, and 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 "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

May 10, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

City of Brunswick
Medina County
4095 Center Road
Brunswick, Ohio 44212

To the City Council:

Compliance

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

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

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

Internal Control Over Compliance

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

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

Schedule of Receipts and Expenditures of Federal Awards

We have audited the general purpose financial statements of the City of Brunswick, Medina County, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 10, 2000. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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



Jim Petro
Auditor of State

May 10, 2000

**CITY OF BRUNSWICK
MEDINA COUNTY**

**SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through or Grantor's Number	Receipts	Expenditures
UNITED STATES DEPARTMENT OF DEVELOPMENT				
<i>Passed through Ohio Department of Development</i>				
CDBG - Entitlement and (HUD-Administered)				
Small Cities Cluster:				
Community Development Block Grant	14.219	AF-95-097-1		\$14,995
Community Development Block Grant	14.219	AF-97-097-1	\$59,000	28,458
Community Development Block Grant	14.219	AF-98-097-1	37,000	34,694
Total Community Development Block Grant			<u>96,000</u>	<u>78,147</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Greater Cleveland Regional Transit Authority</i>				
Federal Transit Cluster:				
Federal Transit Capital Improvement Grants	20.500	SUA-0052-148-951	1,710	77,250
Federal Transit Capital and Operating Assistance Formula Grants	20.507	OH-90-40977	150,408	299,219
Total Federal Transit Cluster			<u>152,118</u>	<u>376,469</u>
Capital Assistance Program for Elderly Persons with Disabilities	20.513	EHTA-0052-097-972	2,200	2,200
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	STP-F964 (049)	262,180	170,372
Total United States Department of Transportation			<u>416,498</u>	<u>549,041</u>
UNITED STATES DEPARTMENT OF JUSTICE				
<i>Direct</i>				
Community Oriented Police (COPS FAST) Grant	16.710	97CFWX5315	176,010	266,529
Community Oriented Police (COPS MORE) Grant	16.710	98CFWX5315	65,096	42,542
Total United States Department of Justice			<u>241,106</u>	<u>309,071</u>
TOTAL			<u><u>\$753,604</u></u>	<u><u>\$936,259</u></u>

See Notes to Schedule of Receipts and Expenditures of Federal Awards

**CITY OF BRUNSWICK
MEDINA COUNTY
FISCAL YEAR ENDED DECEMBER 31, 1999**

NOTES TO SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Receipts and Expenditures of Federal Awards (the Schedule) summarizes activity of the City's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE B - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The City has established a revolving loan program to provide low-interest loans to businesses in order to create jobs for persons from low-moderate income households; and to eligible persons to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the City, passed through the Ohio Department of Development. The initial loan amount is recorded as a disbursement on the accompanying Schedule of Receipts and Expenditures of Federal Awards. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505**

**CITY OF BRUNSWICK
MEDINA COUNTY
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS
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(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Community Oriented Police (COPS FAST and COPS MORE) - CFDA # 16.710
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

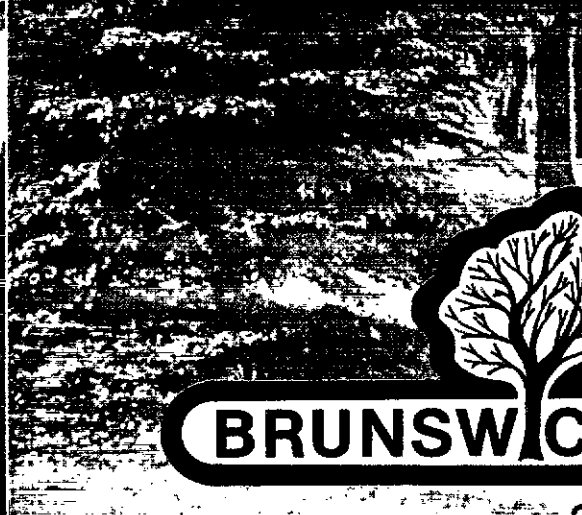
None

CITY OF BRUNSWICK, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

DECEMBER 31, 1999



OHIO

City of Brunswick, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 1999

Issued by:

City of Brunswick
Department of Finance

M.J. Thesling
Finance Director & Tax Administrator

City of Brunswick, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 1999
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MAYOR
JUDITH A. BEADELL-RAPP

CITY OF BRUNSWICK

CITY MANAGER
ROBERT A. TRIMBLE

COUNCIL
COLETTE J. BEINEKE
KATHLEEN MALINAK
TOM MILLER
JOHN ROCHA
DALE STRASSER
SUSAN L. HAMBLEY
DAVID B. WADSWORTH

May 10, 2000

To the Council and the Citizens of the City of Brunswick:

The comprehensive annual financial report of the City of Brunswick for the year ended December 31, 1999, is hereby submitted. This letter and the following report represent the City's continuing commitment to excellence in financial reporting. The purpose of this letter is to acquaint you with the Comprehensive Annual Financial Report (CAFR). Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner 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.

The comprehensive annual financial report is presented in three sections: introductory, financial and statistical. The introductory section includes this transmittal letter, a copy of the GFOA Certificate of Achievement, a list of City officials and the City's organization chart. The financial section includes the Independent Auditor's Report, the general purpose financial statements and relevant supplemental financial statements and schedules for 1999. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

City Organization and Background The City of Brunswick is located in northeastern Ohio, within the boundaries of Medina County, and is approximately 12.5 square miles in area.

With the adoption of the Charter in 1975, the City changed from a part-time Mayor-Council form of government to a part-time Council and full-time City Manager form of government.

The City elects a part-time Mayor, whose responsibilities include ceremonial and judicial functions. Council consists of seven elected members who engage a City Manager as the chief administrator of the City. The City Manager is responsible for hiring directors for each of the following departments: Law, Finance, Safety, Service, Recreation and Community Development.

City Services The City provides police protection, fire protection with 11 full-time, and 35 part-time firefighters, emergency medical services, refuse collection, street maintenance, public improvements, and general administration services for its citizens. Water and sewer services are provided by Cleveland and Medina, respectively, and except for refuse collection, the private sector provides other major utilities for the City. The City contracts out the collection of refuse and bills residents quarterly.

Brunswick also operates a Mayor's Court under the provisions of the Ohio Revised Code. The Court hears all traffic and parking violation cases in which the defendant pleads guilty or no contest. The Municipal Court in Medina hears all cases in which a "not guilty" plea is entered.



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CITY HALL PHONE: (330) 225-9144 • FAX: (330) 273-8023 • POLICE & FIRE PHONE: (330) 225-9111 • FAX: (330) 225-6002 • <http://www.brunswick.oh.us>

The City has nine major municipal parks and a modern community recreation center. Utilizing these parks, the City provides organized soccer, volleyball, tennis, softball and basketball programs for both youth and adults. A popular attraction is the City's Cultural and Performing Arts programs which include ballet, tap dancing and gymnastics. These programs are conducted in a rented school gymnasium and in the recreation center. A community theater group presents several summer performances to add to the City's artistic offerings.

REPORTING ENTITY

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

Brunswick City School District and Brunswick Community Library have not been included in the accompanying financial statements. Neither board is appointed by the City, nor are they fiscally dependent on the City.

The City operates a Mayor's Court under the provisions of the Ohio Revised Code Chapter 1905. Chapter 1905 further states the municipal corporation shall provide the office, salaries and a corporate seal for the Mayor's Court. The operations of this office and its related supplies and salaries are budgeted and accounted for in the General Fund. The Court's revenue has no bearing on the amount budgeted for the office supplies and salaries. The activity of the Court itself is reported in a separate Agency Fund in the accompanying financial statements.

The City is associated with the Ohio Telecommunications Network Council and Southwest Council of Governments, as jointly governed organizations.

ECONOMIC CONDITION AND OUTLOOK

The economic condition of the City of Brunswick saw continued rapid growth in both the sale of industrial properties as well as the start of industrial projects in the new South Industrial Park. The owner(s) of the land asked the City to put in a street with all necessary appurtenances, and assess 100% of the cost to each parcel, and the City complied. With the completion of this street, all parts of the South Industrial Park are now accessible from the Center Road access to Interstate-71.

With the rapid movement of properties in the South Industrial Park, it is worth mentioning that the 79 acres of zoned industrial property immediately north of the existing North Industrial Park is now being planned for development. The owner of that property made a preliminary presentation to the City during the year for the development of our third industrial park. The very last remaining large parcel of developed land in the North Industrial Park is on task to and has begun a 97,000 square foot distribution facility and corporate headquarters for **Lighthouse Products**, in April of 2000.

Among the other industrial additions were new buildings for *Avion Manufacturing*, *Quad Fluid Dynamics*, *Arrow-Butt Manufacturing*, and *Fremar Industries* in the South Industrial Park. Significant expansions and alterations were undertaken by *Weston Multi-Tenant* facility for *Avery Dennison*, and by the *Fogg Multi-Tenant* facility for *Great Lakes Mailing and Northrop Grumman*. Other expansions were undertaken for *Amacon Corporation*, *Williams Detroit Diesel*, *Automation Supply*, *Columbia Chemical*, *Bohler Uddeholm*, *MAPA Pioneer* and *Nationwide Communications*.

New commercial buildings were started or completed for *ACVS Pharmacy, Walgreens Pharmacy, Sunoco Quick-Change and Chidsey Auto Service*. Significant additions and expansions were completed for *Lexington House Mattress, Schades Auto Body, and Michaelangelo Studio*, in Rolling Hills Plaza, and *Mailboxes Etc, King Dragon Chinese Restaurant and One Hour Maratening* in Brunswick Market Center. The Shanendoah Plaza now has *Hollywood Video*, while *Highland Square* now has *Amman & Bird Lighographers, Pet Supplies Plus, Ohio Deparatment of Education, Kenyon Industries and Mitsubishi Electric Automation*. The following businesses were also expanded, *Fortney & Weygandt* in Wirth Plaza, *Air land & Sea Travel* in Hickory Ridge Plaza, *Carlson Funeral Home, Fifth Third Bank, Animal & Avion Medical Center, Auto Max, NAPA Auto Parts, Michael's Mini-Mart, Marksman Auto Body, and Flourama* (remodeling the vacant Key Bank Building). Additionally, numerous smaller in-line businesses not requiring extensive redesign and many home based businesses were opened during the year.

There was substantial additional commercial spending in the public and residential multi-tenant areas with 13 different multi-tenant facilities undertaken. Additionally, major projects were started for *Brunswick High School, Holy Trinity Church, St Ambrose Church Hall and the Heritage Farm Historical site*.

Statistically, the commercial/industrial building activity in Brunswick during 1999 was \$15.08 million in total building activity and represented the third highest total non-residential building activity in our community in our history and a \$6.09 million increase over 1998. With the current resurgence of industrial lot sales in the new South Industrial Park, and the pending start of development of our third industrial park, the City will have industrial expansion capacity for several years to come.

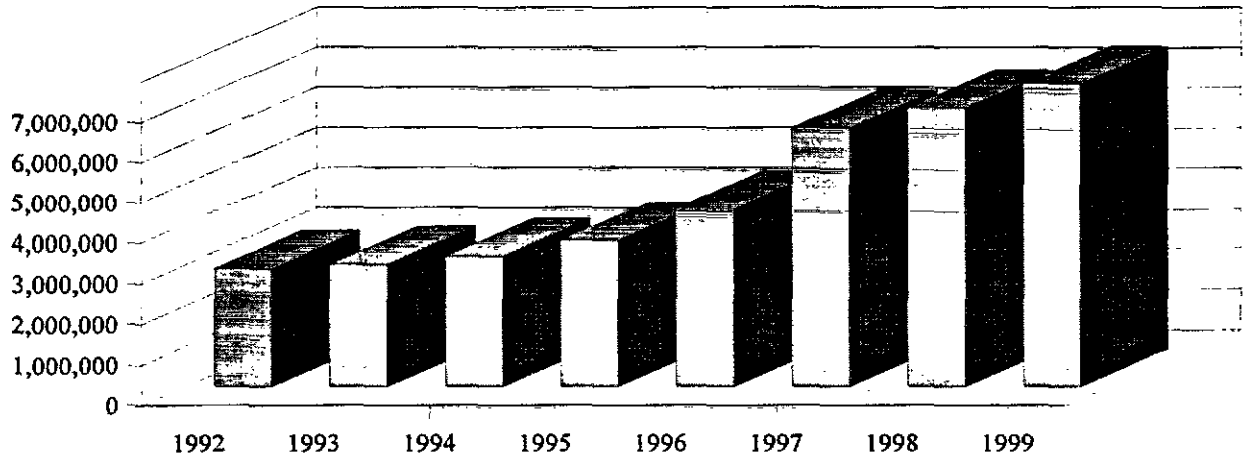
While this year's total building activity dropped in total permits issued for all classes of activity from 332 to 291, the dollar value of that work still represents the highest in the City's history at over \$62.02 million.

While our Economic Development office developed a Web Site in 1996 as a marketing tool, in 1999, at the request of Council, a dramatically more useful and interesting web site went on line on Thanksgiving Day. While everything on the previous site was still available (though in different locations and formats) on the new site, much was added to allow the ever more sophisticated local web surfer to access much information not previously available without calling or stopping at city hall. Among some of the new additions are the following: a fully searchable reproduction of the City Codified Ordinances; email access to all elected officials, staff managers and functional supervisors; separate pages for each department, division and functional area; full reproduction of the Rec Center catalogue; reproduction of all council and committee meeting minutes; a history and status of the Brunswick Town Center project; reproduced maps and schedules for the Brunswick Transit Alternative; ward boundary maps; a "History of Brunswick" from original settlement to date; on-line and downloadable city tax return forms and instructions; separate listings of each city park and their respective offerings and much more. The site address is at (www.brunswick.oh.us).

With the continued growth and economic development, the City is making every effort to keep up with the needs of the community by utilizing the additional revenues currently coming in from the voter approved .35% income tax increase that went into effect January 1, 1996.

Another indicator of the City's economic condition is our income tax collections. The following graphic illustrates the steady growth in tax receipts the City has experienced over the past eight years.

Income Tax Collections (in dollars)



The City of Brunswick's income tax collections continue to increase due to an increase in family income. During the 1970's, Brunswick experienced a 77 percent growth in population, but in the 1980's, the population grew less than 1 percent. Family income in the 1990's however, has continued to increase as the children of the population boom have become wage earners. During the past decade, 1,490 new homes and over 850 new apartment suites were built to accommodate this population. Currently about 67 percent of families have more than one income. While the number of jobs existing within the City has steadily increased over the past decade, the opening of several new industries plus the expansion of existing businesses has created more jobs, thereby expanding the income tax base. The major reason for the large increase in revenue from 1996, and holding at the higher level, is the new higher (voter approved) income tax rate of 1.35%. The anticipated increase for future years will be closer to the 8.09 percent increase the City experienced in 1999 over 1998 collections.

This increase in municipal income tax revenue has allowed the City to hire eight additional police officers and at the same time, we are moving the part-time fire department toward becoming a full-time fire department, phasing it in over a five to seven year period. The City has already hired 11 full-time fire and rescue personnel, and has been testing to fill additional positions in fire and rescue and in the police department.

Brunswick is a LIFO (last-in, first-out) community, meaning it is the last to feel the pinch when the economy turns down and the first to pull out when the economy improves. With 63 percent of Brunswick's residents working outside the City, the employment of the City's residents is diverse. Although the City is part of the Greater Cleveland Metropolitan area, only 12 percent of Brunswick residents are employed in the steel and automobile industries.

At December 1999, the City's 3.9 percent unemployment rate was the same as the State's 3.9 percent rate and below the national average of 4.2 percent. During the past two years, commercial property values have risen between 3 and 7 percent, while housing values have risen approximately 5 percent.

When comparing the last three year period to the prior three year period, new residential construction starts are up by 17 percent and the value of new construction has increased by nearly 24 percent. Also, the value of the new commercial and industrial expansion has increased 32 percent over the prior three year period.

The expansion of the City's economic base is a positive development; however, the growth presents a challenge. In order to maintain and expand the present high level of service, the City continually explores new methods of obtaining additional financial resources.

To aid growth and expansion, the Office of Economic Development (OED) was established on June 29, 1992. This office serves as the business development information center for the City. The OED builds, defines, and represents to qualifying industrial and commercial interests the locational assets of Brunswick to attract new investment in the community and encourage those already located here to expand and grow within the City. The ultimate objective of the OED is to increase the tax base of the commercial and industrial sectors and thereby generate increased new wage, property and tangible tax revenues for the City and for the public school system.

A CITY HIGHLIGHT

The City Manager involved the City in a foreign exchange that has been very educational, interesting and memorable for the entire staff of the City.

In the early 1960's, President John F. Kennedy started a program to aid under-developed countries, primarily aimed at helping the people residing in the rural areas to obtain a better quality of life through the implementations of projects such as electrification, sanitary systems, and the like.

The program was funded by the Agency for International Development (AID). At that time 60 percent of the population in the under-developed countries lived in rural areas; however, in the 35 years since, the population has moved, so that 65 percent now reside in urban areas.

The Federal Government approached the International City Manager's Association (ICMA), of which our City Manager is a very active member, requesting assistance in changing the thrust of the AID program from rural to urban.

The primary result has been the technical "twinning" of United States urban communities with their counterparts in developing countries. Brunswick was selected as a technical twinning partner with Razgrad, Bulgaria. Economic Development is what Razgrad was seeking to gain from this project.

Our City Manager headed up a delegation of four who first visited Razgrad in early October of 1998, and their Mayor in turn, brought a delegation of four to visit the City of Brunswick in December of 1998. One of the things they found fascinating were all the Christmas lights and decorations in Brunswick and the Greater Cleveland area.

In April of 1999, another group of four came from Razgrad to Brunswick, and that was followed by our Planning Director, a representative from the Cleveland Growth Association and a representative trying to help Bulgaria attract Tourists, all going to Razgrad in July of 1999. Then in September of 1999, our City Manager and several others attended the Dedication of Razgrad's new Economic Development Center.

While the cost for the 1998 visits and the first two visits in 1999 were paid for by the AID program through the ICMA, for the final visit in September, expenses were paid for by each of the interested participants of that journey. Although the program was designed to be only 18 months in duration, it appears that the comradery and friendships that have developed between these two communities will foster long-term relationships. Everyone involved with this program has found the experience to be very challenging and at the same time, very rewarding.

MAJOR INITIATIVES

Following the recommendations of two consulting firms, the City of Brunswick has taken a bold move to purchase the Brunswick Lake property on Center Road which consists of 107 acres. The City made it known that the intent was to market the majority of this property for office buildings that will be occupied by professionals, research and development firms, and some ancillary commercial establishments; then the City solicited proposals for this purpose.

The planning and design phase was completed in late November of 1998. Next the City advertised to major national developers for the sale/purchase of the Brunswick Lake property. One hundred requests for proposals were sent out, and the City has narrowed selection to the two finalists. We are in the process of reviewing the proposals and anticipate that Council will select the winner during the summer of 2000. Construction is anticipated for 2001.

Other Current Projects The City has many projects in various states of development. Plans are presently being developed by a Council/administration committee to present proposals for expansion of our existing park system to ultimately have an extensive connective park system in the City. The long-range goal is to accomplish this, while preserving as many of the natural amenities as possible.

The engineering to upgrade Boston Road to a concrete roadway with curbing, sidewalks and storm sewers is complete. Next step is the right-of-way acquisition process. To accomplish this, the City is reviewing proposals and anticipates selecting a company to appraise, negotiate and acquire these right-of-ways. The City anticipates securing approximately 50% of the funding for this Right-of-Way project. Three governments, the City of Strongsville, the County of Medina, and the City of Brunswick are required to provide 50% of the total cost of this project, with the balance coming through Federal funding.

North Carpenter Road engineering is 60% complete for an upgrade to a full concrete roadway. We anticipate the construction of the three major intersections along North Carpenter Road, at Center Road, at Grafton Road, and at Boston Road to have three lanes. Both Boston Road and North Carpenter Road will require some degree of special assessment to the benefiting property owners.

Last year we reported that the bids to construct Maxwell Drive came in 35% lower than anticipated, and the City had obtained 50 percent funding from a grant utilizing State Issue II funds. The project then needed to be submitted to the Army Corp of Engineers for approval. The roadway includes a bridge over a drainage ditch, and the Army Corp of Engineers said there was a possibility that the footers for the bridge would impact this drainage ditch, which could be a violation of the wetlands preservation code. The matter was turned over to the Ohio EPA for their review. The process took so long, we lost our grant and had to reapply. In the meantime, approval from the Army Corp of Engineers and the Ohio EPA will be forthcoming provided the City mitigates the loss of the wetlands by developing additional wetlands on City owned park property. We are happy to report that the City received reauthorization of the \$635,000 Issue II grant funds for the construction, which we anticipate beginning the latter part of this year.

After the completion of the South Industrial Parkway, 100 percent of the costs were specially assessed to the benefiting properties. At this writing, 50 percent of those lots are already sold. This was our 2nd industrial park, and a third industrial park is now in the process of being approved by City Council. It is anticipated that construction of this infrastructure will be paid for by the property owner, and will not have special assessments.

The widening of Interstate 71 will be done by the State of Ohio from the northern county line, where the initial widening plans left off, south all the way to our southern corporation line. Construction is anticipated to begin this year.

The City had two major storm sewer projects reported on last year. The Pepperwood Storm Sewer project is now complete. The Applewood Storm Sewer project was segmented into four distinct projects, the first segment is nearly complete, and the second segment has been engineered and property acquisition has been finalized. The City received 50 percent funding from State Issue II money for the construction of this segment. We are about to go to bid, and anticipate construction to begin in the fall of this year. All the storm sewer projects are being constructed without assessing the benefited property owners.

The historical farm house has been renovated to accurately reflect an early 1900 facade, and the inside has been restored to its original character. One thing the City is providing that was not available 150 years ago when the house was built is sanitary sewer services and city water. Initially, the residents used the well with a hand pump that was located on the property. This house now serves as a historical museum and meeting place for the Brunswick Historical Society. Of the 32 acres purchased, only four acres will be the historical site. The remaining 28 acres will be developed by the Parks and Recreation Department.

Currently, we are in the process of restoring the 150 year old barn by completely refurbishing it to historical architecturally correct standards. When complete, the barn will be used for small receptions and presentations. The City is presently constructing a parking lot next to the house for tours which will begin on July 4, 2000.

The City has been very fortunate to be able to use Community Development Block Grant (CDBG) money to pay for the restoration of these buildings.

The City is in the preliminary stages of design for a central fire station. Anticipated completion of the initial development scheme, with the help of the firm, City Architecture, was by mid summer of 1998; however the site for this fire station is on Maxwell Drive, which as mentioned before, was held up pending the decision of the Army Corp of Engineers and the Ohio EPA. As soon as the City creates the wetlands on our parkland, they will give us the OK to proceed with construction of the road, and construction of the Fire Station is expected to follow.

The City Service Garage is over twenty years old, and while it is in fine shape, it is in need of more space to house all the equipment. With all the plans complete, and bids in, Council has awarded the construction contract for the addition. The low bid of \$310,000 was 35% below the estimate of \$450,000.

Beginning in January of 2000, the City brought on-line an audio kiosk system which allows an after work hours telephone caller to secure information about City operations. Residents report they have found the system useful. We received over 6,000 hits during the first 3 months. Coupled with that, the City installed a voice mail system for all city hall phones and an interactive WEB page. We also mail a quarterly Community Newsletter; therefore, our residents are provided with written, visual and audio information concerning the City's daily operations.

The City of Brunswick's transit system (BTA) began on July 1, 1988, with a fleet of four buses. It expanded both the hours and the days of operation in 1989, and expanded the routes during 1991 to accommodate more neighborhoods which increased ridership. During 1994, BTA came into full compliance with the Americans With Disabilities Act, equipping all buses for handicapped accessibility.

The transit system operates under Section 9 Formula funding which provides reimbursements of expenditures for capital outlay on an 80 percent Federal and 10 percent state basis, and provides reimbursement of administrative costs on a 50 percent Federal and 15 percent state basis. The remaining 10 percent of capital outlay and 35 percent of administrative costs are borne by the City using fare box receipts and 1.75 percent of its net income tax collections (approximately \$118,664). The State's portion of the funding is called Elderly and Handicapped assistance as each of the buses is equipped to handle handicapped and wheelchair passengers.

The City of Brunswick Office of Cable Television was established in 1985 to develop and implement the use of the Government and Educational Access Channels in the City of Brunswick, to provide video programming and information to residents. B52, Government Access Television programs are seen throughout Medina County through an arrangement with neighboring communities. In fact, some programs are distributed for playback, countywide.

In 1999, Brunswick City Council voted to deny the renewal of the cable television franchise to Cablevision, our service provider since 1988, citing numerous franchise violations and failure to meet the community's future needs and interests. Cablevision subsequently filed suit to retain the franchise in Federal District Court, and the case is currently ongoing.

Late in 1999, Adelphia Cable announced its intent to purchase the assets of Cablevision, adding another twist into the long franchise renewal process. As of the end of 1999 and beginning of the new millennium, discussions were beginning to address the issue of the franchise transfer to Adelphia.

The Cable Office is also responsible for operations of the RecChannel, featuring schedules of "how to" tapes promoting the City's Recreation Center. Assistance through production services also provides programs to School Access Channel 50.

The completion of the Clock Tower project, under the direction of the Rotary, and the final landscaping of the City Square were completed during 1999. Dedication ceremonies were held in September of 1999.

Future Projects The City's plan for a second interstate access point which will be located between the City of Brunswick and the City of Strongsville has been submitted to the Northeastern Ohio Area Coordinating Agency (NOACA). The planning, engineering and construction of the interchange is expected to take a minimum of five to seven years.

The six city Council of Governments (COG) received an analysis on the economic feasibility of the construction and operation of a fibre optic system. The COG hired an outside consultant to review and ascertain whether the facts in the study were reliable. The study concluded that the proposed project was not only economically feasible, but also an extremely viable project. Results would not only produce a highly reliable communication system for the COG communities, but would also provide a significant cash flow for the Council of Governments and ultimately for the communities.

FINANCIAL INFORMATION

Accounting Policies and Budgetary Control The City of Brunswick reports on a modified accrual/accrual basis of accounting, which conforms to generally accepted accounting principles (GAAP). Under this system, the Governmental Fund Types and Agency Funds utilize a modified accrual basis of accounting. On this basis, revenues are recognized when measurable and available; expenditures are recognized when goods and services are received. The Proprietary Fund Types are accounted for on the accrual basis of accounting. This basis recognizes revenues when earned and expenses when incurred.

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

The City's fully automated financial system also maintains budgetary control through its purchase order/encumbrance feature. The purchase order, required before making purchases, creates the encumbrance against the current budget. Purchase orders which result in an overrun of budget are not released until additional appropriations are made available through Council ordinance. This procedure is followed when money is available to allow an increase in appropriations. If no money is available, the purchase is canceled.

The City Manager and the Finance Director continually monitor the encumbrances and expenditures against the budget appropriations and against the County Auditor's certificate of estimated resources. Using the budget prepared by the City the preceding July and including the carry-over balances less carry-over encumbrances at year end, the County Auditor arrives at and issues the certificate of estimated resources for the City. Ohio Law prohibits total fund appropriations from exceeding the amounts by fund on the County Auditor's Certificate.

Internal Accounting and Reporting Control As part of its continuing commitment to excellence in financial reporting, the City utilizes a computerized financial accounting and reporting system. Enhancements to the present internal accounting controls and procedures are continually evaluated by the City Manager and the Finance Director. They oversee the appropriateness of internal control, develop procedures to enhance internal control, and consult with outside auditors to insure that the City remains at a sound financial level of operation.

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

FUND AND ACCOUNT GROUP STRUCTURE

The City has organized its funds and account groups as follows:

Governmental Funds

General Fund - The general fund is the general operating fund of the City, used to account for all financial resources except those required to be accounted for in another fund. This fund includes, but is not limited to, police protection, public health and welfare, cemetery operations, all recreational activities and the general administration of City functions.

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

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

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

Proprietary Funds

Enterprise Fund - An enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the costs of providing goods or services to the general public on a continuing basis should be financed or recovered primarily through user charges. The collection of refuse is the City's enterprise operation which is self sustaining through the fees collected from the residents receiving the service.

Internal Service Fund - This fund is used to account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis, and to keep track of and provide for our employees' health care costs.

Fiduciary Funds

Agency Funds - Agency funds are used to account for assets held by the City as an agent for individuals, private organizations, other governments and/or other funds. Agency funds are custodial in nature and do not involve measurements of results of operations.

Account Groups

General Fixed Assets - Fixed assets acquired or constructed for general governmental services are recorded as expenditures in the fund making the expenditure and are capitalized at cost in the general fixed assets account group.

General Long-Term Obligations - All unmatured long-term indebtedness including special assessment debt for which the City is obligated in some manner is reported in the general long-term obligations account group. This debt is secured by the full faith and credit of the City.

GENERAL GOVERNMENTAL REVENUES AND EXPENDITURES

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

Property and Other Taxes - Amounts levied against all real and public utility property, and tangible personal property used in business. As established by the County Auditor, property taxes are levied on the assessed values at 35 percent of market value for real property, 88 percent of true or net book value for public utility tangible personal property, 25 percent of average value for inventories (except those used by public utilities), and 25 percent of true value for all other personal property.

Municipal Income Taxes - Taxes levied at the rate of 1.35 percent on all wages, other compensation, and net profits earned within the City, as well as on the income of residents which is earned outside the City. Residents of the City are granted a credit of up to three-fourths of one percent for taxes paid to other municipalities.

Permissive Motor Vehicle License Taxes - A \$5.00 permissive license tax for road projects within the City.

Charges for Services - Charges for recreation programs, water tap-in fees and transit system.

Licenses, Permits and Fees - Charges for zoning appeals fees, building trade licenses, Cable T. V. franchise fees, permits and inspections.

Fines and Forfeitures - Payments received by the City through the Medina Municipal Court and through the City of Brunswick Mayor's Court from fines, costs and bond forfeitures for both civil and criminal cases.

Intergovernmental - Federal money for road engineering and other state and federal grants and local government taxes distributed to the City from both the State of Ohio and Medina County based upon general sales taxes, state income taxes, corporate franchise taxes, inheritance tax, and cigarette taxes. This source also includes receipts from taxes levied by the County and/or State.

Special Assessments - Revenues from assessments levied upon the parcels directly benefitted by the road improvements and upon the parcels directly benefitted by the waterline.

Interest - Interest earned on investments.

Sales - Revenue earned from sales at the recreation center.

Other - All other revenue not otherwise accounted for.

The following summary compares revenues for general governmental functions which include the general, special revenue, debt service, and capital projects funds, and includes a discussion of material differences from 1998 to 1999.

Revenues	1998 Amount	1999 Amount	Change	Percent Change
Taxes	\$8,389,317	\$8,967,420	\$578,103	6.89 %
Charges for Services	1,202,170	1,429,831	227,661	18.94
Licenses, Permits and Fees	935,516	865,456	(70,060)	(7.49)
Fines and Forfeitures	481,459	498,272	16,813	3.49
Intergovernmental	3,715,751	3,172,834	(542,917)	(14.61)
Special Assessments	212,728	268,354	55,626	26.15
Interest	714,832	703,104	(11,728)	(1.64)
Sales	50,887	34,610	(16,277)	(31.99)
Other	406,541	141,515	(265,026)	(65.19)
Total Revenues	\$16,109,201	\$16,081,396	(\$27,805)	(0.17) %

The charges for public services are up by \$227,661 because the refuse collection contract was renewed at a higher rate in mid-1998, so 1999 reflects a full year at the higher rate, bringing in \$153,000 more revenue. Maintenance charges for the waterlines also went up, bringing in an additional \$35,000, plus the Rec Center brought in \$49,000 more in fees than the prior year.

Intergovernmental Revenue was down \$542,917 because during 1998 we received \$165,000 more grant money from the State of Ohio for road improvements, \$160,000 more federal grant money for the bus garage, and \$330,700 which was a combination of Federal and State grant money toward the purchase of two (2) new buses. None of these grants were received during 1999.

Special Assessments collections should decrease each year; however, the property owner of the entire Crosscreek assessment paid nothing during 1998, but made it up with the 1999 payment of over \$88,000, which explains the \$55,626 increase.

The category of "Other" revenue is down in 1999, because in 1998, over \$234,000 was refunded to us from The Bureau of Workers Compensation. Such a refund did not occur in 1999.

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

General Government - Expenditures for the administration of activities such as City Council, City Manager, Law, Finance, and Community Services, as well as costs of independent audits, County Auditor's deductions, and overall administrative support.

Security of Persons and Property - Expenditures for police and fire protection, traffic signs and signals, animal control and other activities where the primary purpose is to reduce the possibility of external harm to individuals.

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

Transportation - Expenditures for vehicle maintenance and street maintenance and repair.

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

Leisure Time Activities - Expenditures for activities, such as parks, recreation programs, cultural arts programs and playgrounds, which provide year-round leisure time opportunities for citizens.

Capital Outlay - Expenditures for the purchase of land, buildings, equipment, or improvements which have a unit cost of at least two hundred dollars.

Debt Service - Expenditures for the principal and interest on the City's general obligation and special assessment bonds, notes, and other long-term obligations.

The following summary compares expenditures for general governmental functions which include the general, special revenue, debt service and capital projects funds, and includes a discussion of material differences from 1998 to 1999.

Expenditures	1998 Amount	1999 Amount	Change	Percent Change
Current:				
General Government	\$2,279,025	\$2,195,371	(\$83,654)	(3.67) %
Security of Persons and Property	4,333,618	4,556,861	223,243	5.15
Public Health Services	85,615	105,083	19,468	22.74
Transportation	1,762,026	2,047,688	285,662	16.21
Community Environment	869,300	790,137	(79,163)	(9.11)
Leisure Time and Activities	1,349,203	1,410,081	60,878	4.51
Capital Outlay	5,647,025	1,383,501	(4,263,524)	(75.50)
Debt Service:				
Principal Retirement	482,800	498,801	16,001	3.31
Interest and Fiscal Charges	523,642	621,997	98,355	18.78
Refunding bond Issuance Costs	80,737	0	(80,737)	n/a
Payment to Refunded Escrow Agent	126,500	0	(126,500)	n/a
Total Expenditures	\$17,539,491	\$13,609,520	(\$3,929,971)	(22.41) %

Public Health Services disbursements are up \$19,468 because we did more work on fire hydrants, and posted the employees' additional wages and benefits to that category.

Transportation expenditures increased \$285,662 during 1999 mainly because of the cost of engineering, which was over \$317,000 for the Boston Road Paving project.

Capital Outlay is down by over \$4,000,000 because in 1998 we purchased a large parcel of land called Brunswick Lake which the City intends to sell to developers who will develop it according to the City's designated plan. This purchase was over \$5,000,000 and no such purchase occurred during 1999.

Interest and Fiscal Charges are up by \$98,355 because we retired two Notes in 1999 for South Industrial Park, paying over \$75,000 in interest.

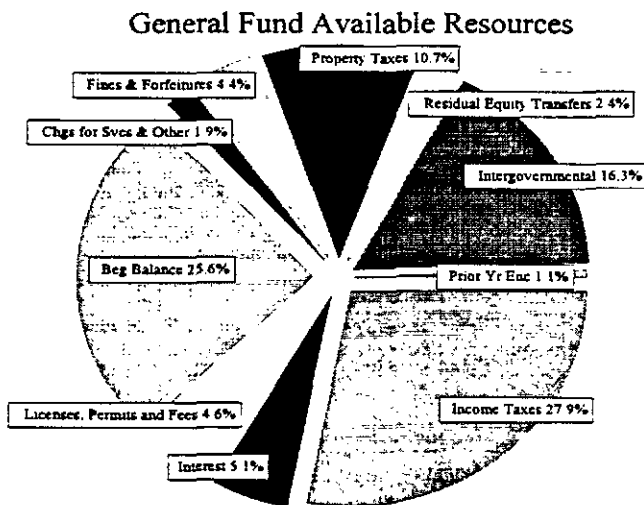
General Fund Balance The fund balance of the general fund increased from \$4,662,702 at December 31, 1998 to \$6,658,794 at December 31, 1999.

Financial Highlights - Enterprise Fund The City's refuse enterprise fund contracts out all cost for refuse collection in the City, and the City bills residents quarterly. The refuse fund had net income of \$61,341 during 1999 compared to a net income of \$6,618 during 1998. The refuse fund had retained earnings of \$440,502 at December 31, 1999.

Financial Highlights - Internal Service Fund Until April 1, 1998, the City accounted for health coverage for its employees for hospitalization, prescriptions, dental and eye care through the City's internal service fund. During 1999, the balance was transferred to the general fund. Employees now have the option of choosing an HMO or Medical Mutual of Ohio.

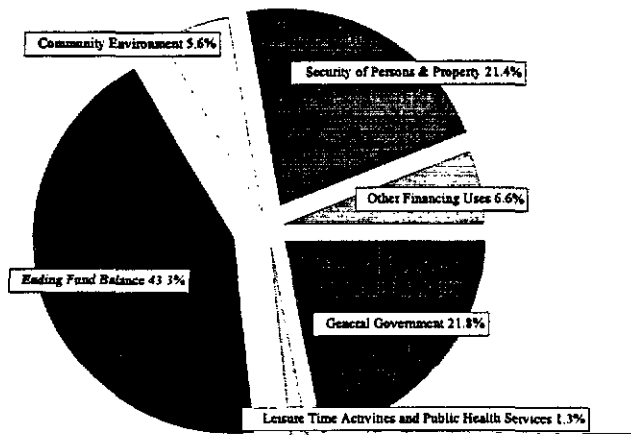
Financial Highlights - Fiduciary Funds The agency funds included in the City's financial statements are Mayor's Court, Performance Bond, Family Violence, Recreational Programs, Flex Spending and the Twelve Step Recovery Program. These funds have assets totaling \$1,005,820 at December 31, 1999.

Below is a summary of the activity of the General Fund on a budgetary basis.



Property Taxes	\$1,126,584
Income Taxes	2,938,560
Charges for Services	130,704
Licenses, Permits and Fees	480,683
Fines and Forfeitures	465,346
Intergovernmental	1,719,230
Interest	543,250
Other	72,080
Total Revenues	7,476,437
Beginning Fund Balance	2,706,026
Prior Year Enc Appropriated	114,132
Residual Equity Transfers	248,085
Available Resources	\$10,544,680

General Fund Expenditures and Fund Balance



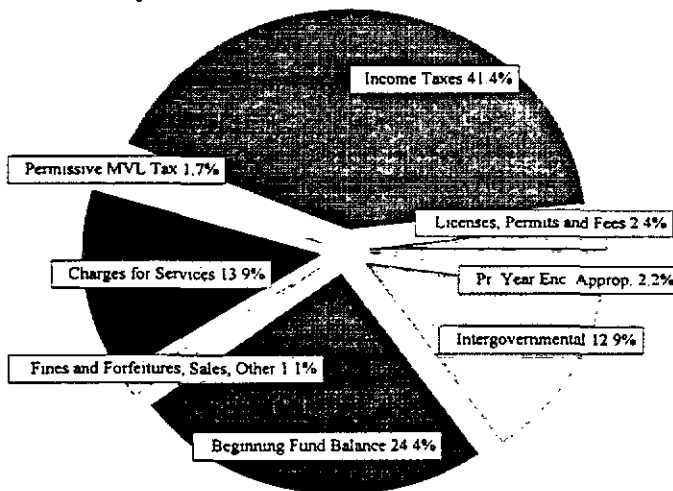
Expenditures, Other Financing Uses and Fund Balance	
General Government	\$2,283,516
Security of Persons and Property	2,264,418
Public Health Services	11,405
Community Environment	588,772
Leisure Time Activities	128,760
Other Financing Uses	694,630
Total Expenditures and Other Financing Uses	5,971,501
Ending Fund Balance	4,573,179
Total Expenditures and Fund Balance	\$10,544,680

General fund balance increased 69 percent when compared to 1998. The City was able to meet its commitments and obligations appropriately.

The City's Special Revenue Funds cover the accounting for the operations of the Rec Center, operations of a bus system, the Police Fund, the Fire fund and a Drug Enforcement levy, road maintenance, waterline maintenance, cable television, court fees, confiscation of illegal gambling money and the collection of fines spent on educating the public about laws governing the operation of a motor vehicle while under the influence of alcohol.

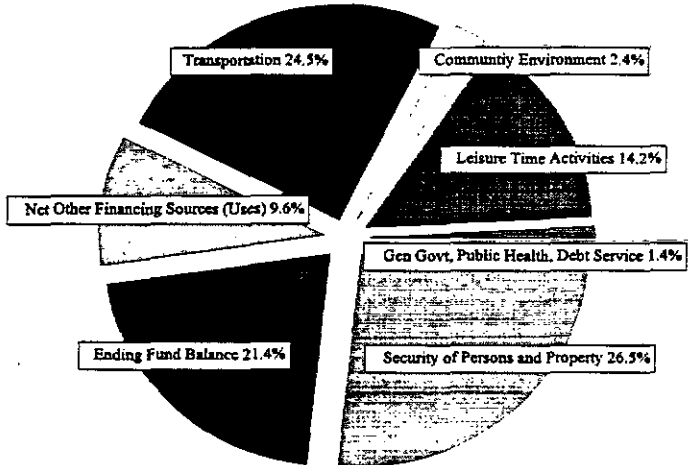
The following is a summary of the Special Revenue Funds on a budgetary basis.

Special Revenue Funds Available Resources



Revenues and Fund Balance	
Income Taxes	\$3,837,839
Permissive MVL Tax	154,521
Charges for Services	1,287,864
Licenses, Permits and Fees	230,352
Fines and Forfeitures	32,926
Intergovernmental	1,196,236
Sales	34,610
Other	34,030
Total Revenues	6,808,378
Beginning Fund Balance	2,261,900
Prior Year Encumbrances Appropriated	205,101
Available Resources	\$9,275,379

Special Revenue Funds Expenditures and Fund Balances



General Government	\$24,603
Security of Persons and Property	2,457,863
Public Health Services	94,031
Transportation	2,273,363
Community Environment	221,260
Leisure Time Activities	1,319,306
Debt Service	10,000
Net Other Financing Sources (Uses)	894,395
Total Expenditures and Other Financing Uses	7,294,821
Ending Fund Balance	1,980,558
Total Expenditures and Fund Balance	\$9,275,379

During 1999, the expenditures increased 16%, while the revenue increased 26%, thus utilizing \$281,342 of the over two million dollars that was the beginning fund balance.

PENSION FUND OPERATIONS

The City and its non-uniformed employees contribute to the Public Employees Retirement System (PERS). The City and its uniformed employees contribute to the Police and Firemen's Disability and Pension Fund (PFDPF). Both PERS and the PFDPF are separate entities and as such are each responsible for the administration of these pension and retirement plans. For more discussion, see Note 11, Pension and Retirement Plans, in the accompanying Notes to the General Purpose Financial Statements.

DEBT ADMINISTRATION

General obligation debt outstanding at December 31, 1999, totaled \$4,821,539 in general obligation bonds, which are considered to be direct tax supported debt.

In 1998, the City sold a \$4,000,000 Industrial Development Bond in order to purchase a 107 acre parcel of land. The City has formulated a plan for this property's use and is in the process of selecting a developer who is in concert with this plan. While there are no scheduled principal payments until December 1, 2000 (for \$50,000), as a portion of the land is sold, that part of the principal will immediately be paid in addition to the scheduled payments.

The City usually finances road construction through general obligation notes. Using a portion of income tax money, the City pays the interest and reduces a portion of the principal until the final costs are known; then issues 20 year bonds.

The owner of a large parcel of land zoned for industrial use petitioned Council, requesting the City put in a new road with all necessary appurtenances, and then assess the property owner(s) 100 percent of the cost. In response, the City sold a \$1,300,000 note to fund the project. During 1999 this note was bonded. The construction did not cost as much as anticipated, so when the City sold bonds in September of 1999, they were able to retire the notes with \$1,230,000 bond proceeds, and the \$70,000 that was unused note money. The City levied assessments to cover all the related costs.

The special assessment debt outstanding at December 31, 1999, totaled \$2,423,159 in special assessment

bonds, which are directly related to and expected to be paid from assessments levied upon the parcels benefitted by the improvement.

The City's "A2" rating was upgraded by Moody's Investors Service, Inc. to "A1" on general obligation bond issues. The general obligation indebtedness of the City is subject to two statutory debt limitations, referred to as the "direct debt limitation" (Section 133.05 ORC). The total principal amount of voted and unvoted nonexempt net indebtedness of the City may not exceed 10 ½ percent of its assessed value of real and personal property, and in addition, the net principal amount of unvoted nonexempt debt may not exceed 5 ½ percent of the same total assessed value.

As of December 31, 1999, the City's net nonexempt voted and unvoted general obligation debt of \$4,120,493 including notes, was well below the legal limit of \$50,754,347, and its net nonexempt unvoted general obligation debt of \$545,493 was also well below the legal limit of \$26,585,610.

An indirect debt limitation imposed by a combination of provisions of the Ohio Constitution and the Revised Code also exists. This limitation is ten mills or less per \$1.00 of assessed valuation to which two overlapping taxing subdivisions, the County and the Board of Education, have access.

CASH MANAGEMENT

Cash temporarily idle during the year is invested in demand deposits, certificates of deposit, FNMA notes and FHLMC notes, repurchase agreements and Star Ohio. The average weighted yield to maturity on the investment portfolio was approximately 5.4604 percent on December 31, 1999. The City earned interest revenue of \$703,104 on all investments and deposits for the year ended December 31, 1999.

Protection of the City's deposits is provided by the federal deposit insurance corporation as well as by qualified securities pledged by the institution holding the assets. By law, financial institutions may establish a collateral pool to cover all public funds deposited. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

RISK MANAGEMENT

In order to improve Brunswick's insurance risk, the City conferred with several consultants for advice. Coupled with the insurance market softening, these consultants have enabled the City to keep premiums at a reduced rate. To further reduce premiums, driving records of employees who drive for the City are monitored; the police are required to take defensive driving courses and domestic violence training, and the City requires ongoing training for its firefighters and emergency medical technicians. The City holds general liability and automobile coverage of \$1,000,000 per occurrence and carries liability umbrella coverage of \$10,000,000 in addition to health coverage, executive and officers coverage and faithful performance bonds on all employees.

From April of 1992 through April of 1998, the City provided self insured health care coverage. The City changed to providing health care for its employees and their dependents through Medical Mutual of Ohio. The coverage includes 100 percent of major medical costs, up to a specified limit considered "ordinary" for hospitalization and office visits, and between 50 percent and 100 percent of a limit considered "customary" for dental. The plan also covers 100 percent of prescription drugs after the employee pays the first \$2.00 at the point of purchase. The insurance provides \$20.00 toward one complete eye exam per person per year and a minimum of \$20.00 toward each prescription lens, worth a higher allowance toward bifocal, trifocal and lenticular lenses.

The option to select an HMO instead is provided to the employees and premiums are paid by the City.

INDEPENDENT AUDIT

The financial records, books of accounts, and transactions of the City of Brunswick, Ohio, for the year ended December 31, 1999, have been audited by Auditor of State Jim Petro's Office. The Auditor's opinion has been included in this report.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to those governmental entities whose CAFR is easily readable and efficiently organized, and whose contents conform to GFOA reporting standards. Such a report must satisfy both generally accepted accounting principles (GAAP) as well as applicable legal requirements.

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Brunswick for its CAFR for the year ended December 31, 1998. A copy of the certificate is contained within this report. This certificate for the 1998 CAFR is the sixteenth such award the City has received.

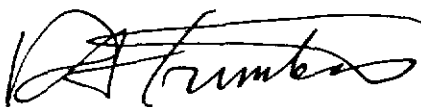
A Certificate of Achievement is valid for a period of one year. The City believes this report conforms to the Certificate of Achievement Program requirements. Therefore, we are submitting it to the GFOA to determine its eligibility for another award.

ACKNOWLEDGMENTS

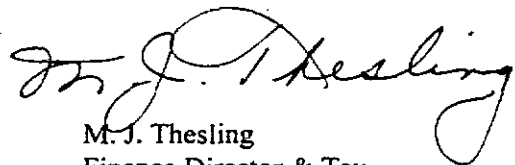
The employees of the City of Brunswick are dedicated to serve its citizens to the best of our capabilities. With this spirit of dedication, the Department of Finance and the City Manager submit this report for your consideration and express gratitude to the members of the City Council, the Administration and the employees who supported this endeavor with their interest and planning in a responsible and progressive manner.

Sincerely,

CITY OF BRUNSWICK



R. A. Trimble
City Manager



M. J. Thesling
Finance Director & Tax
Administrator

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Brunswick,
Ohio

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

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



Cory Brunick
President

Jeffrey L. Esall
Executive Director

CITY OF BRUNSWICK

CITY OFFICIALS

Mayor

Judith Beadell-Rapp

Council Members

Colette J. Beineke
Susan L. Hambley
John R. Rocha
Dale Strasser

Kathleen M. Malinak
Tom Miller
David B. Wadsworth

City Manager

Robert A. Trimble

Safety/Service Director

Gregory L. Crane

Finance Director & Tax Administrator

Margaret Joan Thesling

Parks and Recreation Director

William Flecher

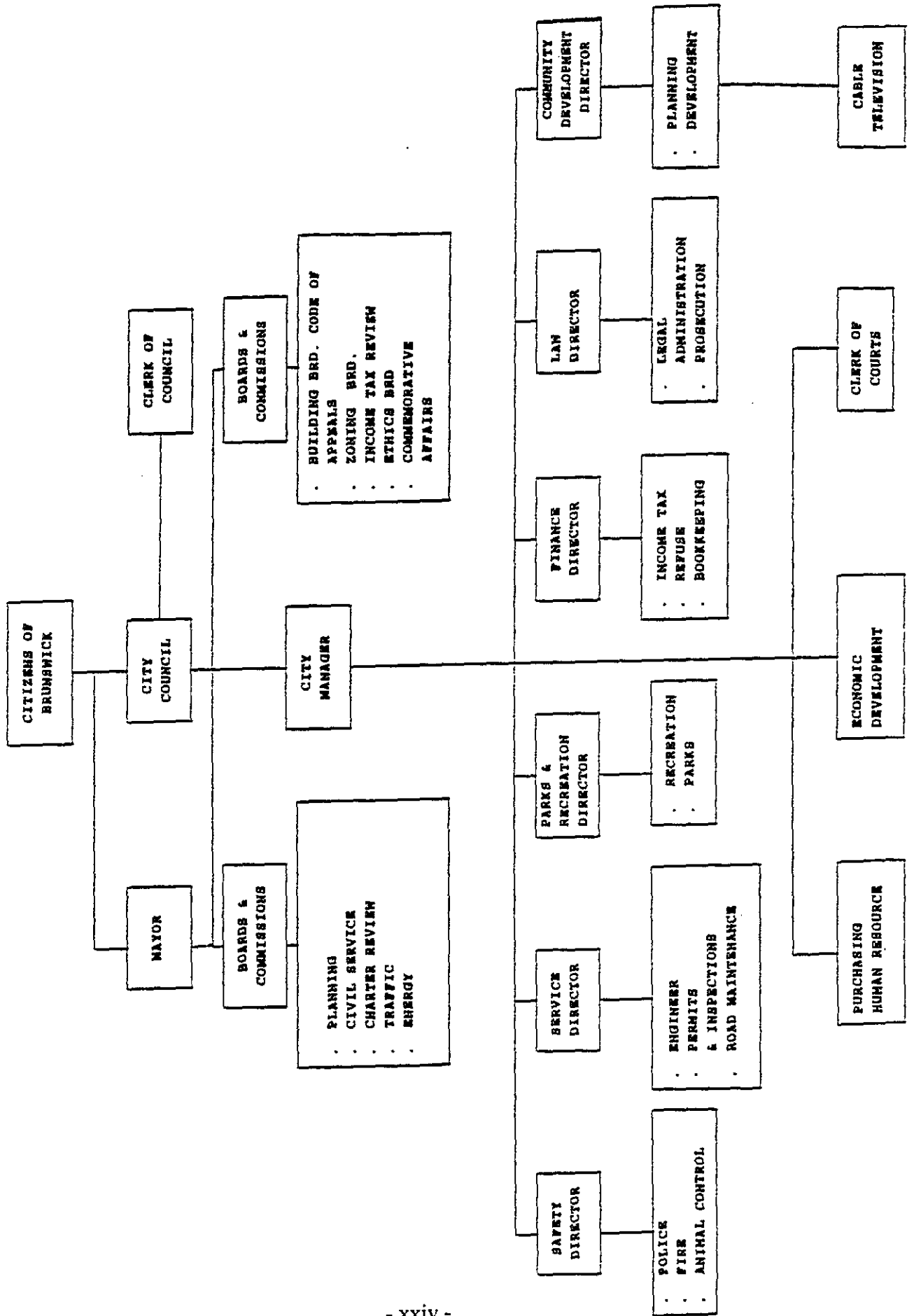
Law Director

Timothy T. Reid

Community Development Director

Sidney Welch

CITY OF BRUNSWICK ORGANIZATIONAL CHART





STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW
Fourth Floor
Canton, Ohio 44702
Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

City of Brunswick
Medina County
4095 Center Road
Brunswick, Ohio 44212

To the City Council:

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

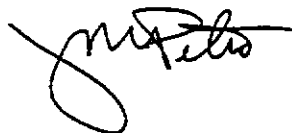
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 10, 2000 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

May 10, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

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

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,610,823	\$2,214,846	\$1,164,449	\$5,930,591
Cash and Cash Equivalents in Segregated Accounts	0	327,056	0	10,663
Cash and Cash Equivalents with Fiscal Agents	0	0	3,084	0
Investments	0	0	50,700	0
Receivables:				
Taxes	1,393,406	369,602	436,068	16,095
Accounts	15,523	83,174	0	42,445
Due from Other Funds	0	25,562	0	0
Special Assessments	0	0	3,510,580	0
Accrued Interest	31,601	0	8,322	1,328
Loans	0	117,960	0	0
Intergovernmental	87,082	111,016	0	1,980
Advances to Other Funds	1,836,000	0	0	0
Materials and Supplies				
Inventory	9,424	79,817	0	0
Assets Held for Resale	0	0	0	2,730,275
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0
Other Debits				
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0
Total Assets and Other Debits	\$7,983,859	\$3,329,033	\$5,173,203	\$8,733,377

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Enterprise	Agency			
\$405,071	\$851,169	\$0	\$0	\$15,176,949
0	154,651	0	0	492,370
0	0	0	0	3,084
0	0	0	0	50,700
0	0	0	0	2,215,171
148,671	0	0	0	289,813
0	0	0	0	25,562
0	0	0	0	3,510,580
0	0	0	0	41,251
0	0	0	0	117,960
0	0	0	0	200,078
0	0	0	0	1,836,000
0	0	0	0	89,241
0	0	0	0	2,730,275
1,189	0	24,602,835	0	24,604,024
0	0	0	701,046	701,046
0	0	0	531,365	531,365
0	0	0	10,885,277	10,885,277
<u>\$554,931</u>	<u>\$1,005,820</u>	<u>\$24,602,835</u>	<u>\$12,117,688</u>	<u>\$63,500,746</u>

(continued)

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

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities,				
Fund Equity and Other Credits				
Liabilities				
Accounts Payable	\$37,923	\$153,403	\$0	\$73,421
Contracts Payable	0	0	0	66,691
Accrued Wages and Benefits	47,420	16,859	0	0
Compensated Absences Payable	5,799	3,783	0	0
Retainage Payable	0	0	0	14,894
Advances from Other Funds	0	0	0	1,836,000
Due to Other Funds	20,000	5,562	0	0
Intergovernmental Payable	48,477	25,065	0	0
Deferred Revenue	1,165,446	0	3,937,708	0
Undistributed Assets	0	0	0	0
Matured Interest Payable	0	0	3,084	0
OPWC Loan Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Industrial Development Bonds Payable	0	0	0	0
Special Assessment Debt with Governmental Commitment	0	0	0	0
Total Liabilities	1,325,065	204,672	3,940,792	1,991,006
Fund Equity and Other Credits				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Unreserved	0	0	0	0
Fund Balances:				
Reserved for Encumbrances	22,964	122,227	0	399,343
Reserved for Inventory	9,424	79,817	0	0
Reserved for Unclaimed Monies	115,053	0	0	0
Reserved for Advances	1,836,000	0	0	0
Reserved for Loans Receivable	0	117,960	0	0
Reserved for Assets Held for Resale	0	0	0	2,730,275
Unreserved:				
Designated for Insurance	279,937	0	0	0
Undesignated	4,395,416	2,804,357	1,232,411	3,612,753
Total Fund Equity and Other Credits	6,658,794	3,124,361	1,232,411	6,742,371
Total Liabilities, Fund Equity and Other Credits	\$7,983,859	\$3,329,033	\$5,173,203	\$8,733,377

See accompanying notes to the general purpose financial statements

Proprietary Fund Type	Fiduciary Fund Type	Account Groups			Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations		
Enterprise	Agency				
\$106,627	\$0	\$0	\$0	\$371,374	
0	0	0	0	66,691	
0	0	0	0	64,279	
2,681	0	0	527,780	540,043	
0	0	0	0	14,894	
0	0	0	0	1,836,000	
0	0	0	0	25,562	
3,010	0	0	265,210	341,762	
0	0	0	0	5,103,154	
0	1,005,820	0	0	1,005,820	
0	0	0	0	3,084	
0	0	0	80,000	80,000	
0	0	0	4,821,539	4,821,539	
0	0	0	4,000,000	4,000,000	
0	0	0	2,423,159	2,423,159	
<u>112,318</u>	<u>1,005,820</u>	<u>0</u>	<u>12,117,688</u>	<u>20,697,361</u>	
0	0	24,602,835	0	24,602,835	
2,111	0	0	0	2,111	
440,502	0	0	0	440,502	
0	0	0	0	544,534	
0	0	0	0	89,241	
0	0	0	0	115,053	
0	0	0	0	1,836,000	
0	0	0	0	117,960	
0	0	0	0	2,730,275	
0	0	0	0	279,937	
0	0	0	0	12,044,937	
<u>442,613</u>	<u>0</u>	<u>24,602,835</u>	<u>0</u>	<u>42,803,385</u>	
<u>\$554,931</u>	<u>\$1,005,820</u>	<u>\$24,602,835</u>	<u>\$12,117,688</u>	<u>\$63,500,746</u>	

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

	Governmental	
	General	Special Revenue
Revenues		
Property and Other Taxes	\$1,126,584	\$0
Municipal Income Tax	2,935,417	3,915,338
Permissive Motor Vehicle License Tax	0	154,359
Charges for Services	138,881	1,290,950
Licenses, Permits and Fees	480,683	212,441
Fines and Forfeitures	465,346	32,926
Intergovernmental	1,607,088	1,195,861
Special Assessments	0	0
Interest	531,891	20,540
Sales	0	34,610
Other	71,364	33,946
Total Revenues	7,357,254	6,890,971
Expenditures		
Current:		
General Government	2,154,299	24,603
Security of Persons and Property	2,152,297	2,404,564
Public Health Services	11,405	93,678
Transportation	0	2,047,688
Community Environment	582,148	207,989
Leisure Time Activities	52,042	1,358,039
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	10,000
Interest and Fiscal Charges	0	0
Total Expenditures	4,952,191	6,146,561
Excess of Revenues Over (Under) Expenditures	2,405,063	744,410
Other Financing Sources (Uses)		
Sale of Fixed Assets	0	0
Proceeds of Bonds	0	0
Operating Transfers In	0	170,683
Operating Transfers Out	(657,018)	(986,690)
Total Other Financing Sources (Uses)	(657,018)	(816,007)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,748,045	(71,597)
Fund Balances Beginning of Year	4,662,702	3,191,704
Residual Equity Transfers	248,085	0
Increase (Decrease) in Reserve for Inventory	(38)	4,254
Fund Balances End of Year	\$6,658,794	\$3,124,361

See accompanying notes to the general purpose financial statements

Fund Types		Totals (Memorandum Only)
Debt Service	Capital Projects	
\$454,967	\$0	\$1,581,551
148,098	0	6,998,853
0	232,657	387,016
0	0	1,429,831
0	172,332	865,456
0	0	498,272
57,993	311,892	3,172,834
268,354	0	268,354
71,936	78,737	703,104
0	0	34,610
1,986	34,219	141,515
<u>1,003,334</u>	<u>829,837</u>	<u>16,081,396</u>
16,469	0	2,195,371
0	0	4,556,861
0	0	105,083
0	0	2,047,688
0	0	790,137
0	0	1,410,081
0	1,383,501	1,383,501
488,801	0	498,801
433,884	188,113	621,997
<u>939,154</u>	<u>1,571,614</u>	<u>13,609,520</u>
<u>64,180</u>	<u>(741,777)</u>	<u>2,471,876</u>
0	13,195	13,195
0	1,230,000	1,230,000
0	1,881,816	2,052,499
0	(408,791)	(2,052,499)
<u>0</u>	<u>2,716,220</u>	<u>1,243,195</u>
64,180	1,974,443	3,715,071
1,129,786	4,806,373	13,790,565
38,445	(38,445)	248,085
0	0	4,216
<u>\$1,232,411</u>	<u>\$6,742,371</u>	<u>\$17,757,937</u>

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

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$1,081,000	\$1,126,584	\$45,584
Municipal Income Tax	2,891,116	2,938,560	47,444
Permissive Motor Vehicle License Tax	0	0	0
Charges for Services	128,738	130,704	1,966
Licenses, Permits and Fees	426,600	480,683	54,083
Fines and Forfeitures	451,000	465,346	14,346
Intergovernmental	1,684,927	1,719,230	34,303
Special Assessments	0	0	0
Interest	383,000	543,250	160,250
Sales	0	0	0
Other	71,300	72,080	780
Total Revenues	7,117,681	7,476,437	358,756
Expenditures			
Current:			
General Government	2,379,227	2,283,516	95,711
Security of Persons and Property	2,325,570	2,264,418	61,152
Public Health Services	12,465	11,405	1,060
Transportation	0	0	0
Community Environment	631,607	588,772	42,835
Leisure Time Activities	134,372	128,760	5,612
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	5,483,241	5,276,871	206,370
Excess of Revenues Over (Under) Expenditures	1,634,440	2,199,566	565,126
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	0	0
Proceeds of Bonds	0	0	0
Proceeds of Notes	0	0	0
Advances In	0	0	0
Advances Out	0	(116,000)	(116,000)
Operating Transfers In	0	0	0
Operating Transfers Out	(768,783)	(578,630)	190,153
Total Other Financing Sources (Uses)	(768,783)	(694,630)	74,153
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	865,657	1,504,936	639,279
Fund Balances Beginning of Year	2,706,026	2,706,026	0
Residual Equity Transfers	248,085	248,085	0
Prior Year Encumbrances Appropriated	114,132	114,132	0
Fund Balances End of Year	\$3,933,900	\$4,573,179	\$639,279

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$434,100	\$454,967	\$20,867
3,852,768	3,837,839	(14,929)	150,959	150,959	0
153,000	154,521	1,521	0	0	0
1,298,512	1,287,864	(10,648)	0	0	0
210,000	230,352	20,352	0	0	0
39,000	32,926	(6,074)	0	0	0
1,265,415	1,196,236	(69,179)	58,000	57,993	(7)
0	0	0	251,500	268,354	16,854
0	0	0	73,968	72,659	(1,309)
38,100	34,610	(3,490)	0	0	0
36,000	34,030	(1,970)	2,000	1,986	(14)
<u>6,892,795</u>	<u>6,808,378</u>	<u>(84,417)</u>	<u>970,527</u>	<u>1,006,918</u>	<u>36,391</u>
25,540	24,603	937	38,341	34,170	4,171
2,584,579	2,457,863	126,716	0	0	0
105,221	94,031	11,190	0	0	0
2,372,500	2,273,363	99,137	0	0	0
234,155	221,260	12,895	0	0	0
1,380,395	1,319,306	61,089	0	0	0
0	0	0	0	0	0
10,000	10,000	0	3,143,801	3,088,801	55,000
0	0	0	517,494	514,403	3,091
<u>6,712,390</u>	<u>6,400,426</u>	<u>311,964</u>	<u>3,699,636</u>	<u>3,637,374</u>	<u>62,262</u>
180,405	407,952	227,547	(2,729,109)	(2,630,456)	98,653
0	0	0	0	0	0
0	0	0	1,230,000	1,230,000	0
0	0	0	1,300,000	1,300,000	0
0	0	0	0	0	0
0	0	0	0	0	0
168,000	92,295	(75,705)	151,041	162,366	11,325
(986,690)	(986,690)	0	0	0	0
<u>(818,690)</u>	<u>(894,395)</u>	<u>(75,705)</u>	<u>2,681,041</u>	<u>2,692,366</u>	<u>11,325</u>
(638,285)	(486,443)	151,842	(48,068)	61,910	109,978
2,261,900	2,261,900	0	1,114,794	1,114,794	0
0	0	0	38,445	38,445	0
205,101	205,101	0	0	0	0
<u>\$1,828,716</u>	<u>\$1,980,558</u>	<u>\$151,842</u>	<u>\$1,105,171</u>	<u>\$1,215,149</u>	<u>\$109,978</u>

(continued)

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

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$0	\$0	\$0
Municipal Income Tax	0	0	0
Permissive Motor Vehicle License Tax	220,000	232,961	12,961
Charges for Services	0	0	0
Licenses, Permits and Fees	160,000	149,294	(10,706)
Fines and Forfeitures	0	0	0
Intergovernmental	1,420,523	467,437	(953,086)
Special Assessments	0	0	0
Interest	47,109	95,163	48,054
Sales	0	0	0
Other	26,250	17,585	(8,665)
Total Revenues	1,873,882	962,440	(911,442)
Expenditures			
Current:			
General Government	0	0	0
Security of Persons and Property	0	0	0
Public Health Services	0	0	0
Transportation	0	0	0
Community Environment	0	0	0
Leisure Time Activities	0	0	0
Capital Outlay	2,117,940	1,862,966	254,974
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	166,700	166,200	500
Total Expenditures	2,284,640	2,029,166	255,474
Excess of Revenues Over (Under) Expenditures	(410,758)	(1,066,726)	(655,968)
Other Financing Sources (Uses)			
Sale of Fixed Assets	252,773	13,195	(239,578)
Proceeds of Bonds	0	0	0
Proceeds of Notes	400,000	0	(400,000)
Advances In	0	116,000	116,000
Advances Out	0	0	0
Operating Transfers In	1,971,125	1,881,816	(89,309)
Operating Transfers Out	(571,157)	(571,157)	0
Total Other Financing Sources (Uses)	2,052,741	1,439,854	(612,887)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,641,983	373,128	(1,268,855)
Fund Balances Beginning of Year	4,718,514	4,718,514	0
Residual Equity Transfers	(38,445)	(38,445)	0
Prior Year Encumbrances Appropriated	370,856	370,856	0
Fund Balances End of Year	\$6,692,908	\$5,424,053	(\$1,268,855)

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$1,515,100	\$1,581,551	\$66,451
6,894,843	6,927,358	32,515
373,000	387,482	14,482
1,427,250	1,418,568	(8,682)
796,600	860,329	63,729
490,000	498,272	8,272
4,428,865	3,440,896	(987,969)
251,500	268,354	16,854
504,077	711,072	206,995
38,100	34,610	(3,490)
135,550	125,681	(9,869)
<u>16,854,885</u>	<u>16,254,173</u>	<u>(600,712)</u>
2,443,108	2,342,289	100,819
4,910,149	4,722,281	187,868
117,686	105,436	12,250
2,372,500	2,273,363	99,137
865,762	810,032	55,730
1,514,767	1,448,066	66,701
2,117,940	1,862,966	254,974
3,153,801	3,098,801	55,000
684,194	680,603	3,591
<u>18,179,907</u>	<u>17,343,837</u>	<u>836,070</u>
<u>(1,325,022)</u>	<u>(1,089,664)</u>	<u>235,358</u>
252,773	13,195	(239,578)
1,230,000	1,230,000	0
1,700,000	1,300,000	(400,000)
0	116,000	116,000
0	(116,000)	(116,000)
2,290,166	2,136,477	(153,689)
<u>(2,326,630)</u>	<u>(2,136,477)</u>	<u>190,153</u>
<u>3,146,309</u>	<u>2,543,195</u>	<u>(603,114)</u>
1,821,287	1,453,531	(367,756)
10,801,234	10,801,234	0
248,085	248,085	0
690,089	690,089	0
<u>\$13,560,695</u>	<u>\$13,192,939</u>	<u>(\$367,756)</u>

City of Brunswick, Ohio
*Combined Statement of Revenues, Expenses
and Changes in Retained Earnings
All Proprietary Fund Types
For the Year Ended December 31, 1999*

	Enterprise	Internal Service	Totals (Memorandum Only)
Operating Revenues			
Charges for Services	\$1,443,750	\$0	\$1,443,750
Operating Expenses			
Salaries and Wages	58,586	0	58,586
Fringe Benefits	20,949	0	20,949
Purchased Services	1,294,606	0	1,294,606
Materials and Supplies	2,831	0	2,831
Other	1,646	0	1,646
Depreciation	3,791	0	3,791
<i>Total Operating Expenses</i>	1,382,409	0	1,382,409
<i>Net Income</i>	61,341	0	61,341
<i>Retained Earnings Beginning of Year</i>	379,161	248,085	627,246
Residual Equity Transfer	0	(248,085)	(248,085)
<i>Retained Earnings End of Year</i>	\$440,502	\$0	\$440,502

See accompanying notes to the general purpose financial statements

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

	Enterprise Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$1,405,000	\$1,436,363	\$31,363
Other	0	0	0
<i>Total Revenues</i>	<u>1,405,000</u>	<u>1,436,363</u>	<u>31,363</u>
Expenses			
Salaries and Wages	61,875	60,027	1,848
Fringe Benefits	21,495	21,061	434
Purchased Services	1,294,580	1,292,814	1,766
Materials and Supplies	4,600	2,831	1,769
Contractual Services	0	0	0
Other	2,700	1,646	1,054
<i>Total Expenses</i>	<u>1,385,250</u>	<u>1,378,379</u>	<u>6,871</u>
<i>Excess of Revenues Over (Under) Expenses</i>	19,750	57,984	38,234
<i>Fund Equity Beginning of Year</i>	347,087	347,087	0
Residual Equity Transfers	0	0	0
<i>Fund Equity End of Year</i>	<u>\$366,837</u>	<u>\$405,071</u>	<u>\$38,234</u>

(continued)

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

	Internal Service Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$0	\$0	\$0
Other	200	200	0
<i>Total Revenues</i>	200	200	0
Expenses			
Salaries and Wages	0	0	0
Fringe Benefits	0	0	0
Purchased Services	0	0	0
Materials and Supplies	0	0	0
Contractual Services	9,545	9,545	0
Other	0	0	0
<i>Total Expenses</i>	9,545	9,545	0
<i>Excess of Revenues Over (Under) Expenses</i>	(9,345)	(9,345)	0
<i>Fund Equity Beginning of Year</i>	257,430	257,430	0
Residual Equity Transfers	(248,085)	(248,085)	0
<i>Fund Equity End of Year</i>	\$0	\$0	\$0

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$1,405,000	\$1,436,363	\$31,363
200	200	0
<u>1,405,200</u>	<u>1,436,563</u>	<u>31,363</u>
61,875	60,027	1,848
21,495	21,061	434
1,294,580	1,292,814	1,766
4,600	2,831	1,769
9,545	9,545	0
2,700	1,646	1,054
<u>1,394,795</u>	<u>1,387,924</u>	<u>6,871</u>
10,405	48,639	38,234
604,517	604,517	0
<u>(248,085)</u>	<u>(248,085)</u>	<u>0</u>
<u>\$366,837</u>	<u>\$405,071</u>	<u>\$38,234</u>

City of Brunswick, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types
For the Year Ended December 31, 1999

	Enterprise	Internal Service	Totals (Memorandum Only)
<i>Increase (Decrease) In Cash and Cash Equivalents</i>			
Cash Flows from Operating Activities			
Cash Received from Customers	\$1,436,363	\$0	\$1,436,363
Cash Received from Other Sources	0	200	200
Cash Payments for Employee Services and Benefits	(81,088)	0	(81,088)
Cash Payments to Suppliers for Good and Services	(1,295,645)	0	(1,295,645)
Cash Payments for Claims	0	(9,545)	(9,545)
Other Cash Payments	(1,646)	0	(1,646)
<i>Net Cash Provided by (Used in) Operating Activities</i>	57,984	(9,345)	48,639
Cash Flows from Noncapital Financing Activities			
Residual Equity Transfer	0	(248,085)	(248,085)
<i>Net Increase (Decrease) In Cash and Cash Equivalents</i>	57,984	(257,430)	(199,446)
<i>Cash and Cash Equivalents Beginning of Year</i>	347,087	257,430	604,517
<i>Cash and Cash Equivalents End of Year</i>	\$405,071	\$0	\$405,071
 Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities			
Operating Income	\$61,341	\$0	\$61,341
Adjustments			
Depreciation	3,791	0	3,791
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(7,387)	200	(7,187)
Increase in Accounts Payable	1,792	0	1,792
Decrease in Accrued Wages and Benefits	(1,280)	0	(1,280)
Decrease in Compensated Absences Payable	(161)	0	(161)
Decrease in Intergovernmental Payable	(112)	0	(112)
Decrease in Claims Payable	0	(9,545)	(9,545)
<i>Net Cash Provided by (Used in) Operating Activities</i>	\$57,984	(\$9,345)	\$48,639

See accompanying notes to the general purpose financial statements

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

Note 1 - Description of the City and Reporting Entity

The City of Brunswick (the "City") is a charter municipal corporation, incorporated under the laws of the State of Ohio. The City operates under a part-time Council and full-time City Manager form of government. The Mayor and Council are elected.

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the City are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the City. For the City of Brunswick, this includes police and fire protection, emergency medical, parks and recreation, planning, zoning, street maintenance and repair, refuse collection and general administrative services.

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

The City is associated with the Ohio Telecommunications Network Council and Southwest Council of Governments, as jointly governed organizations. See Note 19.

Note 2 - Summary of Significant Accounting Policies

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

A. Basis Of Presentation - Fund Accounting

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

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

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

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

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

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

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

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

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

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

Enterprise Fund This fund is used to account for the City's refuse activities. It is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

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

Fiduciary Fund Type Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The City's only fiduciary funds are agency funds. The City's agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

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

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

General Fixed Assets Account Group This account group accounts for all general fixed assets of the City other than those accounted for in proprietary funds.

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

B. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

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

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

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types. Revenues are recognized when they are earned and become measurable and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year end.

C. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations ordinance are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are budgeted and appropriated. Budgetary data for the revolving loan special revenue fund is not reported because it is not included in the entity for which the "appropriated budget" is adopted nor is separate budgetary information maintained. The legal level of budgetary control has been established by City Council at the object level within each fund. Any budgetary modifications at this level may only be made by resolution of the City Council.

Advances in and advances out are not required to be budgeted since they represent a temporary cash flow resource and are intended to be repaid.

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

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

Appropriations A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation ordinance must be passed by April 1 of each year for the period January 1 to December 31. The appropriation ordinance fixes spending authority at the fund and object level. The appropriation ordinance may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among objects within a fund may be modified during the year by an ordinance of Council. The Finance Director maintains budgetary information at the department level and has the authority to allocate appropriations at the department level without a resolution by City Council. During the year, several supplemental appropriation measures were passed. None of the supplemental appropriations had any significant affect on the original appropriations. The

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

budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

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

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

D. Cash and Cash Equivalents

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

During 1999, investments were limited to certificates of deposit, overnight repurchase agreements, Federal Home Loan Mortgage Corporation (FHLMC) Notes, Federal National Mortgage Association (FNMA) Notes, manuscript bonds and interest in STAROhio, the State Treasurer's investment pool.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

"Investments" on the balance sheet represents the City's manuscript bond.

The City has invested funds in the State Asset Reserve of Ohio (STAROhio) during 1999. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 1999.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 1999 amounted to \$531,891, which includes \$325,705 assigned from other City funds.

The City utilizes a financial institution to service bonded debt as principal and interest payments come due. The balance in this account is presented on the combined balance sheet as "cash and cash equivalents with fiscal agents" and represent deposits or short-term investments in certificates of deposit.

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

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

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

E. Interfund Assets and Liabilities

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

F. Inventory

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

G. Assets Held for Resale

Assets held for resale represent land purchased by the City which will be sold for development purposes. This amount is offset by a fund balance reserve.

H. Fixed Assets and Depreciation

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

All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost when no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

Improvements are capitalized. The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of general fixed assets is also not capitalized.

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

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

Assets in the general fixed assets account group are not depreciated. Depreciation of equipment, furniture and fixtures, and vehicles in the proprietary fund type is computed using the straight-line method over an estimated useful life of five years. Improvements to fund fixed assets are depreciated over the useful lives of the related fixed assets.

I. Compensated Absences

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

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the City has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rates at year end, taking into consideration any limits specified in the City's termination policy.

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

J. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designations represent tentative plans for future use of financial resources. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balances are reserved for encumbrances, inventory, unclaimed monies, advances, loans receivable and assets held for resale. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. The general fund has a designation for future rate increases for health insurance.

K. Contributed Capital

Contributed capital is recorded in the proprietary fund for contributions from other funds. During 1999, there was no change in contributed capital.

L. Interfund Transactions

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

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

M. Accrued and Long-Term Obligations

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds, regardless of whether they will be liquidated with current resources. However, claims and judgements, compensated absences, contractually required pension contributions and special termination benefits that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources.

Payments made more than thirty-one days after year end are considered not to have been made with current available financial resources. Bonds and the Ohio Public Works Commission loan are recognized as a liability of the general long-term obligations account group until due.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary fund.

Under Ohio Law, a debt retirement fund may be used for the payment of all bond anticipation notes. Generally accepted accounting principles requires the reporting of the liability in the fund that received the proceeds. To comply with GAAP reporting requirements, the City's general obligation bond retirement debt service fund has been split among the appropriate funds. The general obligation bond retirement debt service fund resources used to pay both principal and interest have also been allocated accordingly.

N. Estimates

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

O. Total Columns on General Purpose Financial Statements

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

Note 3 - Budgetary Basis of Accounting

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

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

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures/expenses (budget) rather than as a reservation of fund balance for governmental fund types and as note disclosure in the proprietary fund types (GAAP). At December 31, 1999, the proprietary funds had no outstanding encumbrances.
4. The revolving loan special revenue fund is not reported (budget) rather than a special revenue fund (GAAP).
5. Proceeds from and principal payment on short-term note obligations are reported on the operating statement (budget) rather than on the balance sheet (GAAP).

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

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis	\$1,748,045	(\$71,597)	\$64,180	\$1,974,443
Revenue Accruals	119,183	(140,441)	3,584	132,603
Bond Proceeds	0	0	1,230,000	(1,230,000)
Note Proceeds	0	0	1,300,000	0
Advances In	0	0	0	116,000
Transfers In for Debt Payments	0	0	162,366	0
Expenditure Accruals	(208,276)	(19,577)	(5,854)	(32,717)
Debt Principal Payment	0	0	(2,600,000)	0
Debt Interest and Fiscal Charges	0	0	(75,065)	75,065
Other Expenditures for Debt	0	0	(17,301)	17,301
Transfers Out for Debt Payments	0	0	0	(162,366)
Advances Out	(116,000)	0	0	0
Excess of Revenues Over Expenditures				
- Non Budgeted Activities	0	(20,540)	0	0
Encumbrances	(38,016)	(234,288)	0	(517,201)
Budget Basis	<u>\$1,504,936</u>	<u>(\$486,443)</u>	<u>\$61,910</u>	<u>\$373,128</u>

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

Net Income/Excess of Revenues
Over (Under) Expenses
All Proprietary Fund Types

	Enterprise	Internal Service
GAAP Basis	\$61,341	\$0
Revenue Accruals	(7,387)	0
Expense Accruals	239	(9,345)
Depreciation Expense	3,791	0
Budget Basis	\$57,984	(\$9,345)

Note 4 - Fund Deficit

The special revenue community recreation center had a deficit fund balance of \$18,520 at December 31, 1999. This deficit fund balance is due to the recognition of accrued liabilities. The general fund is liable for any deficit balance and provides operating transfers when cash is required, not when accruals occur.

Note 5 - Deposits and Investments

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

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

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

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

Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

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

Interim monies may be deposited or invested in the following securities :

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions; and
6. The State Treasurer's investment pool (STAROhio).

The City may also invest any monies not required to be used for a period of six months or more in the following:

1. Bonds of the State of Ohio;
2. Bonds of any municipal corporation, village, county, township, or other political subdivision of this State, as to which there is no default of principal, interest or coupons; and
3. Obligations of the City.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Historically, the City has not purchased these types of investments or issued these types of notes. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the City, and must be purchased with the expectation that it will be held to maturity.

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

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

Cash on Hand At year end, the City had \$1,375 in petty cash on hand which is included on the balance sheet of the City as part of "equity in pooled cash and cash equivalents" and "cash and cash equivalents in segregated accounts."

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

A. Deposits

At year end, the carrying amount of the City's deposits was \$4,913,308 and the bank balance was \$5,167,263 Of the bank balance:

1. \$661,401 was covered by federal depository insurance;
2. \$1,375,024 was collateralized with securities held by the pledging financial institution's trust department or agent in the City's name; and,
3. \$3,130,838 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the City to a successful claim by the FDIC.

B. Investments

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

	1	Category 2	3	Carrying Amount	Fair Value
Repurchase Agreements	\$0	\$0	\$664,964	\$664,964	\$664,964
FNMA Notes	0	1,010,268	996,600	2,006,868	2,006,868
FHLMC Note	0	0	1,464,120	1,464,120	1,464,120
Investment in Brunswick					
City Manuscript Bond	50,700	0	0	50,700	50,700
Investment in State					
Treasurer's Investment					
Pool (STAROhio)	0	0	0	6,621,768	6,621,768
Total Investments	\$50,700	\$1,010,268	\$3,125,684	\$10,808,420	\$10,808,420

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

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

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

	Cash and Cash Equivalents/ Deposits	Investments
GASB Statement 9	\$15,672,403	\$50,700
Investments of cash management pool:		
Repurchase Agreements	(664,964)	664,964
FNMA Notes	(2,006,868)	2,006,868
FHLM Note	(1,464,120)	1,464,120
STAROhio	(6,621,768)	6,621,768
Cash on Hand	(1,375)	0
GASB Statement 3	\$4,913,308	\$10,808,420

Note 6 - Property Taxes

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

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

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

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

The full tax rate for all City operations for the year ended December 31, 1999, was \$3.65 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Estate	\$441,882,770
Public Utility Property	15,722,480
Tangible Personal	<u>25,769,480</u>
Total Property Taxes	<u>\$483,374,730</u>

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

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

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

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

Note 7 - Receivables

Receivables at December 31, 1999, consisted of taxes, accounts (billings for user charged services), special assessments, interest, loans (community development block grant monies loaned to local businesses), and intergovernmental receivables arising from grants, entitlements and shared revenues. Taxes, accounts, special assessments, interest, loans and intergovernmental receivables are deemed collectible in full.

A summary of the principal items of intergovernmental receivables follows:

	Amount
General Fund:	
Estate Tax	\$55,773
Local Government Tax	18,259
COPS Grant	12,550
Other	500
Total General Fund	87,082
Special Revenue Funds:	
Gasoline Tax	52,119
Transit Alternative Grant	39,849
Motor Vehicle Registration	14,041
Diesel Tax	2,912
Other	2,095
Total Special Revenue Funds	111,016
Capital Projects Funds:	
Ohio Department of Transportation Grant	1,980
Total	\$200,078

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

Note 8 - Income Tax

The City levies a municipal income tax of 1.35 percent on gross salaries, wages and other personal service compensation earned by residents of the City and on the earnings of nonresidents working within the City. This tax also applies to the net income of businesses operating within the City. Residents of the City are granted a credit up to three-fourths of one percent for taxes paid to other municipalities.

Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly, as required. Corporations are required to pay their estimated tax quarterly and file a declaration annually. By City ordinance, income tax proceeds for 1999, after income tax department expenditures, are credited to the following funds: 40.25 percent to the general fund, 10.00 percent to the street repair and maintenance special revenue fund, 6.00 percent to the parks special revenue fund, 27.00 percent to the fire special revenue fund, 2.25 percent to the general obligation bond retirement debt service fund, 12.75 percent to the police special revenue fund and 1.75 percent to the Brunswick Transit Alternative special revenue fund.

Note 9 - Fixed Assets and Depreciation

A summary of the enterprise fund's fixed assets at December 31, 1999, follows:

Equipment	\$39,770
Furniture and Fixtures	1,811
Vehicles	<u>17,968</u>
Total	59,549
Less: Accumulated Depreciation	<u>(58,360)</u>
Net Fixed Assets	<u>\$1,189</u>

A summary of changes in general fixed assets follows:

	Balance 12/31/98	Additions	Deductions	Balance 12/31/99
Land and Improvements	\$5,874,085	\$818	\$0	\$5,874,903
Buildings	12,053,014	1,953	0	12,054,967
Equipment and Machinery	5,949,889	629,583	(227,357)	6,352,115
Furniture and Fixtures	<u>299,110</u>	<u>22,152</u>	<u>(412)</u>	<u>320,850</u>
Total	<u>\$24,176,098</u>	<u>\$654,506</u>	<u>(\$227,769)</u>	<u>\$24,602,835</u>

Note 10 - 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. The City has insurance coverage with Ark Wright Mutual Insurance Company who provides the boiler coverage. The City's coverage for general liability, bodily injury and property damage to others, with Reliance Insurance Company, is limited to \$1,000,000 per occurrence and has a \$3,000,000 aggregate limit per year. In addition, there is an excess umbrella coverage of \$10,000,000 for all liability coverage.

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

Errors and omissions for public officials and police professional liability is \$1,000,000 per occurrence and \$1,000,000 aggregate per year with a \$5,000 deductible. Vehicles are covered for \$1,000,000 per each occurrence, no aggregate, with a \$100 deductible for comprehensive and \$100 deductible for collision.

Comprehensive crime is covered at \$10,000 for money and securities. The boiler is covered at \$10,000,000 with a \$500 deductible and Electronic Data Processing coverage is \$946,214 with a \$250 deductible.

Coverage for the City's building, furniture, fixtures, and contents have a limit of \$14,721,654 with a \$500 deductible. Inland marine coverage for all City property that moves has a limit of \$1,049,190 with a \$250 deductible.

Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

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

Until April 1, 1998, the City had elected to provide employees' major medical, hospitalization, prescription, dental and vision coverage through a self-insurance program. On that date the City contracted with Medical Mutual of Ohio to provide medical insurance coverage for their employees. The remaining claims at December 31, 1998, in the self-insurance fund, were paid in 1999.

	Beginning <u>Beginning of Year</u>	Current <u>Year Claims</u>	Claim <u>Payments</u>	Balance <u>End of Year</u>
1998	\$44,445	\$43,702	\$78,602	\$9,545
1999	9,545	0	9,545	0

Note 11 - Defined Benefit Pension Plans

A. Public Employees Retirement System (PERS)

All City full-time employees, other than Police and Firemen, participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be

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

obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio, 43215-4642.

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. The City's required contribution rate is 13.55 percent of which 9.35 percent funds pension obligations. Contributions are authorized by State statute. The contribution rates are determined actuarially. The City's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$328,534, \$291,844, and \$246,893, respectively. The full amount has been contributed for 1998 and 1997. 74.54 percent has been contributed for 1999 with the remainder being reported as a liability within the enterprise funds and the general long-term obligations account group.

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

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

Police and firefighters are required to contribute 10 percent of their annual covered salary to fund pension obligations. For 1999, the City was required to contribute 19.5 percent for police and 24 percent for firefighters. Of this amount, the portion to fund pension obligations was 12.5 percent for police and 17 percent for firefighters. For 1998 the portion to fund pension obligations was 13 percent for police and 17.5 percent for firefighters. Contributions are authorized by State statute. The City's contributions to the PFDPF for police and firefighters were \$212,715 and \$85,539 for the year ended December 31, 1999, \$196,705 and \$71,144 for the year ended December 31, 1998, and \$185,035 and \$46,085 for 1997. The full amount has been contributed for 1998 and 1997. 73.58 and 73.04 percent, respectively, have been contributed for 1999 with the remainder being reported as a liability within the general long-term obligations account group.

C. Social Security System

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

Note 12 - Postemployment Benefits

A. Public Employees Retirement System (PERS)

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

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

contribution rate was 13.55 percent of covered payroll for employees; 4.2 percent was the portion that was used to fund health care.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investments income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The City's actual contributions for 1999 which were used to fund OPEB were \$147,577.

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

B. Police and Firemen's Disability and Pension Fund

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

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

The City's actual contributions for 1999 that were used to fund postemployment benefits were \$119,120 for police and \$35,222 for fire. PFDPF's total health care expenses for the year ended December 31, 1998, (the latest information available) were \$78,596,790, which was net of member contributions of \$5,331,515. The number of PFDPF participants eligible to receive health care benefits as of December 31, 1998, was 11,424 for police and 9,186 for firefighters.

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

Note 13 - Other Employee Benefits

A. Compensated Absences

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

Employees earn sick leave at the rate of 1.25 days per month of service. Sick leave accumulation is limited to sixty days. Upon retirement or death, an employee can be paid twenty-five percent to a maximum of thirty days of accumulated, unused sick leave. As of December 31, 1999, the total liability for unpaid compensated absences was \$540,043.

B. Health and Life Insurance

The City provides health insurance through Medical Mutual to its employees. It also provides life insurance and accidental death and dismemberment insurance to its employees through Group Life Insurance. The option to select an HMO from Kaiser Permanente is provided to the employees and premiums are paid by the City.

Note 14 - Note Debt

The City's note activity, including amount outstanding and interest rate, is as follows:

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
South Industrial Park Capital Projects Fund				
Improvement Note 3.7%	\$1,300,000	\$1,300,000	(\$2,600,000)	\$0

The note was backed by the full faith and credit of the City and matured within one year. The note liability was reflected in the fund which received the proceeds and which repaid the debt. The note was issued in anticipation of long-term bond financing and was refinanced until such bonds were issued.

Note 15 - Contractual Commitments

As of December 31, 1999, the City had contractual commitments remaining in the amount of \$76,373 with Fox Excavating, Inc. for the Applewood storm sewer project, \$159,942 with R. E. Warner & Associates for paving on Boston Road, \$20,000 with Hunter Interests, Inc. for design and planning for the Brunswick Lake development, \$38,988 with Liberty Excavating, Inc. for sewer lines at the historical property, \$7,050 with Chambers, Murphy, & Burge & Associates for historical property architect restorations, \$78,586 with Roetzel Construction, Inc. for restoration of barn at the historical property, \$2,500 with Donald B. Eager and Associates for historical property restorations, \$10,000 with North Star Planning and Design, Inc. for community housing improvements, and \$9,744 with Traff Pro Consultants, Inc. for traffic signal improvements.

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

Note 16 - Long-Term Obligations

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

	Original Issue Amount	Outstanding 12/31/98	Additions	Reductions	Outstanding 12/31/99
<i>General Obligation Bonds:</i>					
<i>Voted:</i>					
1979 Library 6.875%	\$1,200,000	\$120,000	\$0	(\$60,000)	\$60,000
1990 Community Recreation Center 6% to 7.35%	4,875,000	675,000	0	(210,000)	465,000
1998 Community Recreation Center Refunding Bonds 4.75% to 6.0%	3,050,000	3,050,000	0	0	3,050,000
<i>Unvoted:</i>					
1985 Hadcock Road Improvement 9.25%	308,000	90,000	0	(18,000)	72,000
1987 Center Road Improvement 6.75%	126,810	61,357	0	(6,818)	54,539
1992 City Hall Expansion 3% to 6.1%	1,450,000	1,175,000	0	(55,000)	1,120,000
<i>Total General Obligation Bonds</i>		<u>5,171,357</u>	<u>0</u>	<u>(349,818)</u>	<u>4,821,539</u>
<i>Industrial Development Bonds:</i>					
1998 Brunswick Lake Industrial Development Bond 4% to 8%	4,000,000	4,000,000	0	0	4,000,000
<i>Special Assessment Bonds:</i>					
1979 Sleepy Hollow-McKinley Road 6.5%	57,350	2,000	0	(2,000)	0
1979 Grafton Road Improvement 6.5%	224,750	10,000	0	(10,000)	0
1982 Hadcock Road Improvement 11.875%	205,350	33,000	0	(11,000)	22,000
1982 Industrial Parkway Phase II 11.875%	816,750	140,000	0	(45,000)	95,000
1984 Laurel Road Improvement 10.375%	415,700	135,000	0	(20,000)	115,000
1987 Center Road Improvement 6.75%	152,190	73,642	0	(8,183)	65,459
1992 Cross Creek Improvement 6.09%	670,000	549,000	0	(27,000)	522,000
1992 Carpenter Road Improvement 6.09%	75,000	61,000	0	(3,000)	58,000
1994 Laurel Road West Waterline 5.25% to 9.5%	315,000	275,000	0	(10,000)	265,000
1997 Grafton Road Improvement 5.68%	56,300	53,500	0	(2,800)	50,700
1999 S. Industrial Improvement 3.9% to 5.625%	1,230,000	0	1,230,000	0	1,230,000
<i>Total Special Assessment Bonds</i>		<u>1,332,142</u>	<u>1,230,000</u>	<u>(138,983)</u>	<u>2,423,159</u>
Compensated Absences		534,454	0	(6,674)	527,780
Intergovernmental Payable		274,500	265,210	(274,500)	265,210
OPWC Loan 0%	\$100,000	90,000	0	(10,000)	80,000
<i>Total General Long - Term Obligations</i>		<u>\$11,402,453</u>	<u>\$1,495,210</u>	<u>(\$779,975)</u>	<u>\$12,117,688</u>

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

General obligation bonds will be paid from taxes receipted in the debt service fund. The industrial development bonds are not backed by the full faith and credit of the City and will be paid from monies received from selling the land held for resale. The special assessment bonds will be paid from the proceeds of special assessments levied against benefitted property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the City. Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the employees' salaries are paid. For compensated absences, additions and deletions are shown net since it is impractical to determine these amounts separately. The intergovernmental payable represents pension obligations paid outside the available period and will be paid from the fund from which the person is paid. The OPWC loan will be paid with income tax proceeds in the street repair and maintenance special revenue fund.

The City's overall debt margin was \$46,633,854 and the unvoted legal debt margin was \$26,040,117 at December 31, 1999. Principal and interest requirements to retire long-term obligations outstanding at December 31, 1999, are as follows:

	General Obligation Bonds	Special Assessment Bonds	OPWC Loan	Totals
2000	\$632,367	\$313,110	\$10,000	\$955,477
2001	577,877	313,919	10,000	901,796
2002	605,861	248,792	10,000	864,653
2003	601,494	240,902	10,000	852,396
2004	583,296	242,785	10,000	836,081
2005-2009	2,725,468	1,021,660	30,000	3,777,128
2010-2014	823,685	891,558	0	1,715,243
2015-2018	0	665,411	0	665,411
Total Principal and Interest	6,550,048	3,938,137	80,000	10,568,185
Less Interest	(1,728,509)	(1,514,978)	0	(3,243,487)
Principal	\$4,821,539	\$2,423,159	\$80,000	\$7,324,698

The annual payments of principal and interest for the \$4,000,000 Brunswick Lake Industrial Development Bonds are not included in the above table. The interest rate on the 1998 Brunswick Lake Industrial Development Bonds varies each quarter and is based on the Three Month LIBOR Period rate. The bonds have the following mandatory principal repayments:

	Industrial Development Bonds
2000	\$50,000
2001	335,000
2002	355,000
2003	430,000
2004	525,000
2005-2008	2,305,000
Total Principal	\$4,000,000

As parcels of land are sold to developers, businesses and individuals, advance principal payments are required at the time of the sale.

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

The City has served as the issuer of industrial development bonds for Fogg-Brunswick Center Limited Partnership in 1985, and for Kinder-Care Learning Centers, Inc. in 1988, in the amounts of \$2,550,000, and \$425,000, respectively. The proceeds were used to acquire, construct, improve and equip facilities. Payments are made by the companies to the trustees, First National Bank of Ohio, Akron, Ohio, and Regions Bank, Montgomery, Alabama, respectively, in an amount equal to the debt principal and interest payments. The trustee then makes the principal and interest payments on the bonds. These bonds do not constitute a general obligation, debt or bonded indebtedness of the City. Neither is the full faith and credit or taxing power of the City pledged to make repayment. The principal outstanding at December 31, 1999, was \$1,884,041, and \$425,000, respectively. The bonds are due in 2002.

In 1998, the City defeased their community recreation general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the bonds. Accordingly, the trust account assets and the liability for the defeased bonds were not included in the City's financial statements. On December 31, 1999, \$3,050,000 of general obligation bonds outstanding are considered defeased by assets of \$3,197,086 held in the irrevocable trust.

Note 17 - Contingencies

A. Grants

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

B. Litigation

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

Note 18 - Interfund Transactions

At December 31, 1999, due to/from other funds consist of a due from other funds of \$25,562 in the Fire special revenue fund, and a due to other funds in the amount of \$20,000 in General fund and \$5,562 the Brunswick Transit Alternative special revenue fund.

The general fund had advances to other funds in the amount of \$1,836,000, and the Brunswick Lake construction capital projects fund had advances from other funds in the same amount.

Note 19 - Jointly Governed Organizations

A. Ohio Telecommunications Network Council

The City participates in the Ohio Telecommunications Network Council (Council), a regional council of governments formed under Chapter 167 of the Ohio Revised Code. The Council is governed by membership, including six cities and villages. Each member's control over the operations of the Council is limited to its representation on the board. Currently, the Council is undertaking a joint program for the establishment and operation of a fiber optics telecommunications system. The membership approves its own budget and oversees accounting and finance related activities. During 1999, no contributions were made by the City of Brunswick. Financial information can be obtained by contacting the City of Bedford, 5661 Perkins Road, Bedford, Ohio 44146.

B. Southwest Council of Governments

The Southwest Council of Governments helps foster cooperation between municipalities in areas affecting health, safety, welfare, education, economic conditions, and regional development. The board is comprised of one member from each of the sixteen participating entities. The board exercises total control over the operation of the Council including budgeting, appropriating, contracting, and designating management. Budgets are adopted by the board. Each city's degree of control is limited to its representation on the board. In 1999, the City contributed \$4,500 which represents 5.6 percent of total contributions.

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

COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP STATEMENTS AND SCHEDULES

General Fund

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

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$1,081,000	\$1,126,584	\$45,584
Municipal Income Tax	2,891,116	2,938,560	47,444
Charges for Services	128,738	130,704	1,966
Licenses, Permits and Fees	426,600	480,683	54,083
Fines and Forfeitures	451,000	465,346	14,346
Intergovernmental	1,684,927	1,719,230	34,303
Interest	383,000	543,250	160,250
Other	71,300	72,080	780
Total Revenues	7,117,681	7,476,437	358,756
Expenditures			
Current:			
General Government:			
City Manager:			
Salaries and Wages	119,660	119,417	243
Fringe Benefits	32,325	31,774	551
Purchased Services	5,480	4,984	496
Materials and Supplies	1,700	1,457	243
Capital Outlay	1,000	949	51
Other	4,800	3,916	884
Total City Manager	164,965	162,497	2,468
City Council:			
Salaries and Wages	102,845	97,139	5,706
Fringe Benefits	18,625	18,456	169
Purchased Services	2,350	1,659	691
Materials and Supplies	4,750	4,189	561
Capital Outlay	1,100	837	263
Other	10,527	9,802	725
Total City Council	\$140,197	\$132,082	\$8,115

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Mayor's Court:			
Salaries and Wages	\$41,320	\$40,993	\$327
Fringe Benefits	10,105	9,407	698
Purchased Services	20,800	13,812	6,988
Materials and Supplies	3,600	3,304	296
Capital Outlay	700	528	172
Other	700	630	70
Total Mayor's Court	77,225	68,674	8,551
Finance Office:			
Salaries and Wages	190,075	185,644	4,431
Fringe Benefits	46,385	45,794	591
Purchased Services	8,900	8,035	865
Materials and Supplies	4,456	4,083	373
Capital Outlay	6,135	4,327	1,808
Other	6,300	5,479	821
Total Finance Office	262,251	253,362	8,889
Service Administration:			
Salaries and Wages	80,610	79,880	730
Fringe Benefits	21,695	20,794	901
Purchased Services	1,600	1,050	550
Materials and Supplies	1,900	1,361	539
Capital Outlay	100	0	100
Other	2,100	1,839	261
Total Service Administration	108,005	104,924	3,081
Income Tax:			
Salaries and Wages	130,440	129,564	876
Fringe Benefits	54,180	53,371	809
Purchased Services	19,800	16,887	2,913
Materials and Supplies	17,447	15,852	1,595
Capital Outlay	2,200	2,124	76
Other	1,000	849	151
Total Income Tax	\$225,067	\$218,647	\$6,420

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Law:			
Salaries and Wages	\$117,580	\$116,446	\$1,134
Fringe Benefits	30,265	29,147	1,118
Purchased Services	19,651	17,739	1,912
Materials and Supplies	1,400	1,200	200
Capital Outlay	50	0	50
Other	100	48	52
Total Law	169,046	164,580	4,466
Engineer:			
Salaries and Wages	80,640	80,500	140
Fringe Benefits	19,325	19,231	94
Purchased Services	51,728	38,624	13,104
Materials and Supplies	2,505	2,139	366
Capital Outlay	500	0	500
Other	1,300	1,300	0
Total Engineer	155,998	141,794	14,204
Purchasing and Human Relations:			
Salaries and Wages	49,835	48,843	992
Fringe Benefits	9,775	9,229	546
Purchased Services	900	590	310
Materials and Supplies	1,800	1,618	182
Capital Outlay	3,748	3,686	62
Other	900	798	102
Total Purchasing and Human Relations	66,958	64,764	2,194
Land and Buildings:			
Salaries and Wages	23,010	19,845	3,165
Fringe Benefits	5,075	5,075	0
Purchased Services	36,000	33,000	3,000
Materials and Supplies	4,800	4,252	548
Capital Outlay	20,055	19,151	904
Total Land and Buildings	\$88,940	\$81,323	\$7,617

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Board and Commissions:			
Salaries and Wages	\$9,150	\$8,544	\$606
Fringe Benefits	925	790	135
Purchased Services	4,000	3,381	619
Materials and Supplies	13,683	10,001	3,682
Capital Outlay	1,300	1,100	200
Other	50	0	50
Total Board and Commissions	29,108	23,816	5,292
Workers' Compensation:			
Fringe Benefits	88,033	87,861	172
Elections:			
Purchased Services	500	0	500
Administrative Support:			
Fringe Benefits	454,775	450,909	3,866
Purchased Services	299,898	288,303	11,595
Materials and Supplies	19,566	19,036	530
Capital Outlay	8,000	7,171	829
Other	20,695	13,773	6,922
Total Administrative Support	802,934	779,192	23,742
Total General Government	2,379,227	2,283,516	95,711
Security of Persons and Property:			
Police:			
Salaries and Wages	1,227,655	1,221,609	6,046
Fringe Benefits	646,937	628,862	18,075
Purchased Services	164,302	152,959	11,343
Materials and Supplies	31,133	27,149	3,984
Capital Outlay	127,303	113,716	13,587
Other	39,120	34,641	4,479
Total Police	\$2,236,450	\$2,178,936	\$57,514

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Animal Control:			
Salaries and Wages	\$22,000	\$20,144	\$1,856
Fringe Benefits	2,780	2,490	290
Purchased Services	1,990	1,854	136
Materials and Supplies	1,350	1,044	306
Capital Outlay	4,000	3,500	500
Total Animal Control	32,120	29,032	3,088
Street Lighting:			
Purchased Services	57,000	56,450	550
Total Security of Persons and Property	2,325,570	2,264,418	61,152
Public Health Services:			
Cemetery:			
Purchased Services	12,165	11,365	800
Materials and Supplies	100	40	60
Capital Outlay	200	0	200
Total Public Health Services	12,465	11,405	1,060
Community Environment:			
Planning and Zoning:			
Salaries and Wages	65,255	64,681	574
Fringe Benefits	15,505	14,958	547
Purchased Services	20,415	4,857	15,558
Materials and Supplies	10,500	8,746	1,754
Capital Outlay	600	519	81
Other	1,000	500	500
Total Planning and Zoning	\$113,275	\$94,261	\$19,014

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Building:			
Salaries and Wages	\$321,215	\$315,169	\$6,046
Fringe Benefits	72,810	69,663	3,147
Purchased Services	39,450	32,309	7,141
Materials and Supplies	9,650	7,875	1,775
Capital Outlay	5,900	3,305	2,595
Other	4,000	3,367	633
Total Building	453,025	431,688	21,337
Economic Development:			
Salaries and Wages	42,850	42,196	654
Fringe Benefits	11,970	11,366	604
Purchased Services	5,137	4,508	629
Materials and Supplies	1,150	1,068	82
Capital Outlay	1,700	1,651	49
Other	2,500	2,034	466
Total Economic Development	65,307	62,823	2,484
Total Community Environment	631,607	588,772	42,835
Leisure Time Activities:			
Recreation Center:			
Salaries and Wages	60,020	60,010	10
Fringe Benefits	16,300	16,025	275
Purchased Services	800	528	272
Materials and Supplies	650	638	12
Other	1,300	1,187	113
Total Recreation Center	\$79,070	\$78,388	\$682

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Senior Citizens:			
Salaries and Wages	\$16,470	\$16,470	\$0
Fringe Benefits	2,050	1,953	97
Purchased Services	649	649	0
Materials and Supplies	800	583	217
Capital Outlay	100	0	100
Other	35,233	30,717	4,516
Total Senior Citizens	55,302	50,372	4,930
Total Leisure Time Activities	134,372	128,760	5,612
Total Expenditures	5,483,241	5,276,871	206,370
Excess of Revenues Over Expenditures	1,634,440	2,199,566	565,126
Other Financing Uses			
Advances Out	0	(116,000)	(116,000)
Operating Transfers Out	(768,783)	(578,630)	190,153
Total Other Financing Uses	(768,783)	(694,630)	74,153
Excess of Revenues Over Expenditures and Other Financing Uses	865,657	1,504,936	639,279
Fund Balance Beginning of Year	2,706,026	2,706,026	0
Residual Equity Transfers	248,085	248,085	0
Prior Year Encumbrances Appropriated	114,132	114,132	0
Fund Balance End of Year	\$3,933,900	\$4,573,179	\$639,279

Special Revenue Funds

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

Street Repair and Maintenance Fund Required by the Ohio Revised Code to account for State gasoline tax and motor vehicle registration fees designated for maintenance of streets within the City.

Fire Fund To account for income tax proceeds which pays for fire protection in the City.

Police Fund To account for income tax proceeds which pays a portion of police department salaries.

Brunswick Transit Alternative Fund To account for federal monies, user charges and income tax monies used for the operation of a bus transit system in the City.

Parks Fund To account for income tax monies used for the operation of the City's parks.

Cable T.V. Fund To account for cable franchise fees used for providing local programming.

State Highway Fund Required by the Ohio Revised Code to account for State gasoline tax and motor vehicle registration fees designated for maintenance of State highways within the City.

Drug Enforcement Fund To account for County shared revenues which help support Medway, a drug enforcement operation.

Waterworks Improvement Fund To account for waterline maintenance fees.

Enforcement and Education Fund To account for fines imposed under Section 4511.99 (A) of the Ohio Revised Code. These monies are used to pay costs incurred in enforcing Section 4511.19 of the Ohio Revised Code, and to educate the public about the laws against and the dangers of operating a motor vehicle while under the influence of alcohol.

Law Enforcement Fund To account for monies received from the sale or disposition of seized contraband. Expenditures from this fund are made for law enforcement purposes.

Community Recreation Center Fund To account for membership fees, program fees, and general fund subsidies used to operate the Rec-Center.

Revolving Loan Fund To account for loans made by the City to local businesses and the subsequent repayment of these loans. Budgetary data for the revolving loan special revenue fund is not reported because it is not included in the entity for which the "appropriated budget" is adopted nor is separate budgetary information maintained.

Court Computerization Fund To account for court fees and fines used to purchase supplies for the mayor's court.

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

	Street Repair and Maintenance	Fire	Police
Assets			
Equity in Pooled Cash and Cash Equivalents	\$547,357	\$917,463	\$60,406
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Receivables:			
Taxes	85,724	160,913	75,987
Accounts	10,487	0	0
Due from Other Funds	0	25,562	0
Loans	0	0	0
Intergovernmental	61,198	2,095	0
Materials and Supplies Inventory	67,596	439	0
<i>Total Assets</i>	<u>\$772,362</u>	<u>\$1,106,472</u>	<u>\$136,393</u>
Liabilities			
Accounts Payable	\$19,798	\$31,945	\$0
Accrued Wages and Benefits	4,328	6,546	0
Compensated Absences Payable	3,027	457	0
Due to Other Funds	0	0	0
Intergovernmental Payable	7,915	10,509	0
<i>Total Liabilities</i>	<u>35,068</u>	<u>49,457</u>	<u>0</u>
Fund Equity			
Fund Balances (Deficit):			
Reserved for Encumbrances	94,331	4,979	0
Reserved for Inventory	67,596	439	0
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated	575,367	1,051,597	136,393
<i>Total Fund Equity (Deficit)</i>	<u>737,294</u>	<u>1,057,015</u>	<u>136,393</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$772,362</u>	<u>\$1,106,472</u>	<u>\$136,393</u>

<u>Brunswick Transit Alternative</u>	<u>Parks</u>	<u>Cable T. V.</u>	<u>State Highway</u>	<u>Waterworks Improvement</u>	<u>Enforcement and Education</u>
\$124,560	\$190,509	\$127,079	\$24,867	\$152,387	\$18,774
0	0	0	0	0	0
10,430	35,758	0	790	0	0
0	0	52,075	0	20,612	0
0	0	0	0	0	0
0	0	0	0	0	0
42,761	0	0	4,962	0	0
0	8,522	0	0	0	0
<u>\$177,751</u>	<u>\$234,789</u>	<u>\$179,154</u>	<u>\$30,619</u>	<u>\$172,999</u>	<u>\$18,774</u>
\$80,634	\$1,242	\$448	\$473	\$0	\$0
0	2,789	1,025	0	0	0
0	299	0	0	0	0
5,562	0	0	0	0	0
80	2,385	627	0	96	0
<u>86,276</u>	<u>6,715</u>	<u>2,100</u>	<u>473</u>	<u>96</u>	<u>0</u>
9,918	0	11,091	135	0	0
0	8,522	0	0	0	0
0	0	0	0	0	0
81,557	219,552	165,963	30,011	172,903	18,774
<u>91,475</u>	<u>228,074</u>	<u>177,054</u>	<u>30,146</u>	<u>172,903</u>	<u>18,774</u>
<u>\$177,751</u>	<u>\$234,789</u>	<u>\$179,154</u>	<u>\$30,619</u>	<u>\$172,999</u>	<u>\$18,774</u>

(continued)

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

	Law Enforcement	Community Recreation Center	Revolving Loan
Assets			
Equity in Pooled Cash and Cash Equivalents	\$24,599	\$2,707	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	327,056
Receivables:			
Taxes	0	0	0
Accounts	0	0	0
Due from Other Funds	0	0	0
Loans	0	0	117,960
Intergovernmental	0	0	0
Materials and Supplies Inventory	0	3,260	0
<i>Total Assets</i>	<u>\$24,599</u>	<u>\$5,967</u>	<u>\$445,016</u>
Liabilities			
Accounts Payable	\$0	\$18,863	\$0
Accrued Wages and Benefits	0	2,171	0
Compensated Absences Payable	0	0	0
Due to Other Funds	0	0	0
Intergovernmental Payable	0	3,453	0
<i>Total Liabilities</i>	<u>0</u>	<u>24,487</u>	<u>0</u>
Fund Equity			
Fund Balances (Deficit):			
Reserved for Encumbrances	0	1,773	0
Reserved for Inventory	0	3,260	0
Reserved for Loans Receivable	0	0	117,960
Unreserved, Undesignated	24,599	(23,553)	327,056
<i>Total Fund Equity (Deficit)</i>	<u>24,599</u>	<u>(18,520)</u>	<u>445,016</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$24,599</u>	<u>\$5,967</u>	<u>\$445,016</u>

<u>Court Computerization</u>	<u>Totals</u>
\$24,138	\$2,214,846
0	327,056
0	369,602
0	83,174
0	25,562
0	117,960
0	111,016
0	79,817
<u>\$24,138</u>	<u>\$3,329,033</u>
\$0	\$153,403
0	16,859
0	3,783
0	5,562
0	25,065
<u>0</u>	<u>204,672</u>
0	122,227
0	79,817
0	117,960
24,138	2,804,357
<u>24,138</u>	<u>3,124,361</u>
<u>\$24,138</u>	<u>\$3,329,033</u>

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

	Street Repair and Maintenance	Fire	Police
Revenues			
Municipal Income Tax	\$694,467	\$1,830,811	\$864,550
Permissive Motor Vehicle License Tax	142,782	0	0
Charges for Services	0	247,398	0
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	825,562	3,747	0
Interest	0	0	0
Sales	0	0	0
Other	17,088	2,956	0
<i>Total Revenues</i>	<u>1,679,899</u>	<u>2,084,912</u>	<u>864,550</u>
Expenditures			
Current:			
General Government	0	0	0
Security of Persons and Property	0	1,447,429	880,101
Public Health Services	0	0	0
Transportation	1,650,780	0	0
Community Environment	0	0	0
Leisure Time Activities	0	0	0
Debt Service:			
Principal Retirement	10,000	0	0
<i>Total Expenditures</i>	<u>1,660,780</u>	<u>1,447,429</u>	<u>880,101</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>19,119</u>	<u>637,483</u>	<u>(15,551)</u>
Other Financing Sources (Uses)			
Operating Transfers In	0	0	0
Operating Transfers Out	(96,365)	(660,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(96,365)</u>	<u>(660,000)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(77,246)</u>	<u>(22,517)</u>	<u>(15,551)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	814,404	1,079,693	151,944
Increase (Decrease) in Reserve for Inventory	136	(161)	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$737,294</u>	<u>\$1,057,015</u>	<u>\$136,393</u>

Brunswick Transit Alternative	Parks	Cable T. V.	State Highway	Drug Enforcement	Waterworks Improvement
\$118,664	\$406,846	\$0	\$0	\$0	\$0
0	0	0	11,577	0	0
10,786	1,760	0	0	0	173,842
0	0	212,441	0	0	0
0	0	0	0	0	0
226,020	0	0	66,938	73,594	0
0	0	0	0	0	0
0	0	0	0	0	0
0	945	5,777	0	0	3,467
<u>355,470</u>	<u>409,551</u>	<u>218,218</u>	<u>78,515</u>	<u>73,594</u>	<u>177,309</u>
0	0	0	0	0	0
0	0	0	0	73,594	0
0	0	0	0	0	93,678
332,130	0	0	64,778	0	0
0	0	207,989	0	0	0
0	364,652	0	0	0	0
0	0	0	0	0	0
<u>332,130</u>	<u>364,652</u>	<u>207,989</u>	<u>64,778</u>	<u>73,594</u>	<u>93,678</u>
23,340	44,899	10,229	13,737	0	83,631
0	0	0	21,295	0	0
0	(8,605)	(25,120)	(22,000)	0	(154,000)
0	(8,605)	(25,120)	(705)	0	(154,000)
23,340	36,294	(14,891)	13,032	0	(70,369)
68,135	187,188	191,945	17,114	0	243,272
0	4,592	0	0	0	0
<u>\$91,475</u>	<u>\$228,074</u>	<u>\$177,054</u>	<u>\$30,146</u>	<u>\$0</u>	<u>\$172,903</u>

(continued)

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

	Enforcement and Education	Law Enforcement	Community Recreation Center
Revenues			
Municipal Income Tax	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0
Charges for Services	0	0	857,164
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	3,516	7,910	0
Intergovernmental	0	0	0
Interest	0	0	0
Sales	0	0	34,610
Other	0	0	3,713
<i>Total Revenues</i>	<u>3,516</u>	<u>7,910</u>	<u>895,487</u>
Expenditures			
Current:			
General Government	0	0	0
Security of Persons and Property	1,940	1,500	0
Public Health Services	0	0	0
Transportation	0	0	0
Community Environment	0	0	0
Leisure Time Activities	0	0	993,387
Debt Service:			
Principal Retirement	0	0	0
<i>Total Expenditures</i>	<u>1,940</u>	<u>1,500</u>	<u>993,387</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,576</u>	<u>6,410</u>	<u>(97,900)</u>
Other Financing Sources (Uses)			
Operating Transfers In	0	0	149,388
Operating Transfers Out	0	0	(20,250)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>129,138</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>1,576</u>	<u>6,410</u>	<u>31,238</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	17,198	18,189	(49,445)
Increase (Decrease) in Reserve for Inventory	0	0	(313)
<i>Fund Balances (Deficit) End of Year</i>	<u>\$18,774</u>	<u>\$24,599</u>	<u>(\$18,520)</u>

<u>Revolving Loan</u>	<u>Court Computerization</u>	<u>Totals</u>
\$0	\$0	\$3,915,338
0	0	154,359
0	0	1,290,950
0	0	212,441
0	21,500	32,926
0	0	1,195,861
20,540	0	20,540
0	0	34,610
0	0	33,946
<u>20,540</u>	<u>21,500</u>	<u>6,890,971</u>
0	24,603	24,603
0	0	2,404,564
0	0	93,678
0	0	2,047,688
0	0	207,989
0	0	1,358,039
0	0	10,000
<u>0</u>	<u>24,603</u>	<u>6,146,561</u>
<u>20,540</u>	<u>(3,103)</u>	<u>744,410</u>
0	0	170,683
0	(350)	(986,690)
<u>0</u>	<u>(350)</u>	<u>(816,007)</u>
20,540	(3,453)	(71,597)
424,476	27,591	3,191,704
0	0	4,254
<u>\$445,016</u>	<u>\$24,138</u>	<u>\$3,124,361</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$667,656	\$670,929	\$3,273
Permissive Motor Vehicle License Tax	140,000	142,932	2,932
Intergovernmental	830,000	825,820	(4,180)
Other	20,800	20,251	(549)
<i>Total Revenues</i>	<u>1,658,456</u>	<u>1,659,932</u>	<u>1,476</u>
Expenditures			
Current:			
Transportation:			
Street Repair and Maintenance:			
Salaries and Wages	637,957	632,108	5,849
Fringe Benefits	269,860	264,596	5,264
Purchased Services	521,225	507,448	13,777
Materials and Supplies	235,647	206,567	29,080
Capital Outlay	214,920	195,075	19,845
Other	15,000	13,306	1,694
Total Street Repair and Maintenance	<u>1,894,609</u>	<u>1,819,100</u>	<u>75,509</u>
Debt Service:			
Principal Retirement	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,904,609</u>	<u>1,829,100</u>	<u>75,509</u>
<i>Excess of Revenues Under Expenditures</i>	(246,153)	(169,168)	76,985
Other Financing Uses			
Operating Transfers Out	<u>(96,365)</u>	<u>(96,365)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(342,518)	(265,533)	76,985
<i>Fund Balance Beginning of Year</i>	606,189	606,189	0
Prior Year Encumbrances Appropriated	<u>104,742</u>	<u>104,742</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$368,413</u>	<u>\$445,398</u>	<u>\$76,985</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$1,802,672	\$1,791,507	(\$11,165)
Charges for Services	235,000	247,398	12,398
Intergovernmental	1,700	1,652	(48)
Other	3,200	3,344	144
<i>Total Revenues</i>	<u>2,042,572</u>	<u>2,043,901</u>	<u>1,329</u>
Expenditures			
Current:			
Security of Persons and Property:			
Fire:			
Salaries and Wages	961,425	930,419	31,006
Fringe Benefits	308,090	300,621	7,469
Purchased Services	158,178	149,222	8,956
Materials and Supplies	31,007	24,272	6,735
Capital Outlay	108,232	78,256	29,976
Other	18,590	17,938	652
<i>Total Expenditures</i>	<u>1,585,522</u>	<u>1,500,728</u>	<u>84,794</u>
<i>Excess of Revenues Over Expenditures</i>	457,050	543,173	86,123
Other Financing Uses			
Operating Transfers Out	(660,000)	(660,000)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(202,950)	(116,827)	86,123
<i>Fund Balance Beginning of Year</i>	997,449	997,449	0
Prior Year Encumbrances Appropriated	8,207	8,207	0
<i>Fund Balance End of Year</i>	<u>\$802,706</u>	<u>\$888,829</u>	<u>\$86,123</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Municipal Income Tax	\$860,000	\$855,434	(\$4,566)
Expenditures			
Current:			
Security of Persons and Property:			
Police:			
Salaries and Wages	919,000	879,138	39,862
Purchased Services	963	963	0
<i>Total Expenditures</i>	<u>919,963</u>	<u>880,101</u>	<u>39,862</u>
<i>Excess of Revenues Under Expenditures</i>	(59,963)	(24,667)	35,296
<i>Fund Balance Beginning of Year</i>	<u>85,073</u>	<u>85,073</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$25,110</u>	<u>\$60,406</u>	<u>\$35,296</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$116,840	\$117,412	\$572
Charges for Services	12,000	10,786	(1,214)
Intergovernmental	292,121	228,211	(63,910)
<i>Total Revenues</i>	<u>420,961</u>	<u>356,409</u>	<u>(64,552)</u>
Expenditures			
Current:			
Transportation:			
Brunswick Transit Alternative:			
Salaries and Wages	12,750	12,750	0
Fringe Benefits	3,180	3,133	47
Purchased Services	384,465	370,765	13,700
Materials and Supplies	1,000	533	467
Capital Outlay	2,226	1,225	1,001
<i>Total Expenditures</i>	<u>403,621</u>	<u>388,406</u>	<u>15,215</u>
<i>Excess of Revenues</i>			
<i>Over (Under) Expenditures</i>	17,340	(31,997)	(49,337)
<i>Fund Balance Beginning of Year</i>	8,840	8,840	0
Prior Year Encumbrances Appropriated	58,530	58,530	0
<i>Fund Balance End of Year</i>	<u>\$84,710</u>	<u>\$35,373</u>	<u>(\$49,337)</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$405,600	\$402,557	(\$3,043)
Charges for Services	2,000	1,760	(240)
Other	1,900	945	(955)
<i>Total Revenues</i>	<u>409,500</u>	<u>405,262</u>	<u>(4,238)</u>
Expenditures			
Current:			
Leisure Time Activities:			
Parks:			
Salaries and Wages	195,195	190,609	4,586
Fringe Benefits	87,510	84,995	2,515
Purchased Services	57,370	55,318	2,052
Materials and Supplies	19,843	15,629	4,214
Capital Outlay	25,335	25,238	97
Other	1,500	1,199	301
<i>Total Expenditures</i>	<u>386,753</u>	<u>372,988</u>	<u>13,765</u>
<i>Excess of Revenues Over Expenditures</i>	22,747	32,274	9,527
Other Financing Uses			
Operating Transfers Out	(8,605)	(8,605)	0
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	14,142	23,669	9,527
<i>Fund Balance Beginning of Year</i>	163,207	163,207	0
Prior Year Encumbrances Appropriated	3,633	3,633	0
<i>Fund Balance End of Year</i>	<u>\$180,982</u>	<u>\$190,509</u>	<u>\$9,527</u>

City of Brunswick, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Cable T. V. Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Licenses, Permits and Fees	\$210,000	\$230,352	\$20,352
Other	6,000	5,777	(223)
<i>Total Revenues</i>	<u>216,000</u>	<u>236,129</u>	<u>20,129</u>
Expenditures			
Current:			
Community Environment:			
Cable T. V.:			
Salaries and Wages	63,945	63,078	867
Fringe Benefits	19,730	19,024	706
Purchased Services	7,700	7,026	674
Materials and Supplies	3,650	3,098	552
Capital Outlay	136,530	127,041	9,489
Other	2,600	1,993	607
<i>Total Expenditures</i>	<u>234,155</u>	<u>221,260</u>	<u>12,895</u>
<i>Excess of Revenues</i> <i>Over (Under) Expenditures</i>	(18,155)	14,869	33,024
Other Financing Uses			
Operating Transfers Out	(25,120)	(25,120)	0
<i>Excess of Revenues Under Expenditures</i> <i>and Other Financing Uses</i>	(43,275)	(10,251)	33,024
<i>Fund Balance Beginning of Year</i>	113,299	113,299	0
Prior Year Encumbrances Appropriated	12,530	12,530	0
<i>Fund Balance End of Year</i>	<u>\$82,554</u>	<u>\$115,578</u>	<u>\$33,024</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Permissive Motor Vehicle License Tax	\$13,000	\$11,589	(\$1,411)
Intergovernmental	68,000	66,959	(1,041)
<i>Total Revenues</i>	<u>81,000</u>	<u>78,548</u>	<u>(2,452)</u>
Expenditures			
Current:			
Transportation:			
State Highway:			
Salaries and Wages	22,470	16,853	5,617
Purchased Services	34,400	31,702	2,698
Materials and Supplies	17,400	17,302	98
<i>Total Expenditures</i>	<u>74,270</u>	<u>65,857</u>	<u>8,413</u>
<i>Excess of Revenues Under Expenditures</i>	<u>6,730</u>	<u>12,691</u>	<u>5,961</u>
Other Financing Sources (Uses)			
Operating Transfers In	24,000	21,295	(2,705)
Operating Transfers Out	(22,000)	(22,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>2,000</u>	<u>(705)</u>	<u>(2,705)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	8,730	11,986	3,256
<i>Fund Balance Beginning of Year</i>	12,173	12,173	0
Prior Year Encumbrances Appropriated	100	100	0
<i>Fund Balance End of Year</i>	<u>\$21,003</u>	<u>\$24,259</u>	<u>\$3,256</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$73,594	\$73,594	\$0
Expenditures			
Current:			
Security of Persons and Property:			
Drug Enforcement:			
Purchased Services	<u>73,594</u>	<u>73,594</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$169,066</u>	<u>\$170,756</u>	<u>\$1,690</u>
Expenditures			
Current:			
Public Health Services:			
Waterworks Improvement:			
Salaries and Wages	24,850	24,440	410
Fringe Benefits	6,064	5,938	126
Purchased Services	53,512	49,407	4,105
Materials and Supplies	1,550	561	989
Capital Outlay	11,200	5,640	5,560
Other	8,045	8,045	0
<i>Total Expenditures</i>	<u>105,221</u>	<u>94,031</u>	<u>11,190</u>
<i>Excess of Revenues Over Expenditures</i>	63,845	76,725	12,880
Other Financing Uses			
Operating Transfers Out	<u>(154,000)</u>	<u>(154,000)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(90,155)	(77,275)	12,880
<i>Fund Balance Beginning of Year</i>	<u>229,662</u>	<u>229,662</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$139,507</u>	<u>\$152,387</u>	<u>\$12,880</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	\$3,500	\$3,516	\$16
Expenditures			
Current:			
Security of Persons and Property:			
Enforcement and Education:			
Capital Outlay	<u>3,000</u>	<u>1,940</u>	<u>1,060</u>
<i>Excess of Revenues Over Expenditures</i>	500	1,576	1,076
<i>Fund Balance Beginning of Year</i>	<u>17,198</u>	<u>17,198</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$17,698</u>	<u>\$18,774</u>	<u>\$1,076</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	<u>\$7,500</u>	<u>\$7,910</u>	<u>\$410</u>
Expenditures			
Current:			
Security of Persons and Property:			
Law Enforcement:			
Capital Outlay	500	0	500
Other	<u>2,000</u>	<u>1,500</u>	<u>500</u>
<i>Total Expenditures</i>	<u>2,500</u>	<u>1,500</u>	<u>1,000</u>
<i>Excess of Revenues Over Expenditures</i>	5,000	6,410	1,410
<i>Fund Balance Beginning of Year</i>	<u>18,189</u>	<u>18,189</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$23,189</u>	<u>\$24,599</u>	<u>\$1,410</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$880,446	\$857,164	(\$23,282)
Sales	38,100	34,610	(3,490)
Other	4,100	3,713	(387)
<i>Total Revenues</i>	<u>922,646</u>	<u>895,487</u>	<u>(27,159)</u>
Expenditures			
Current:			
Leisure Time Activities:			
Recreation Center:			
Salaries and Wages	428,705	420,949	7,756
Fringe Benefits	116,584	115,944	640
Purchased Services	333,275	308,134	25,141
Materials and Supplies	100,941	87,685	13,256
Capital Outlay	5,919	5,919	0
Other	8,218	7,687	531
<i>Total Expenditures</i>	<u>993,642</u>	<u>946,318</u>	<u>47,324</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	<u>(70,996)</u>	<u>(50,831)</u>	<u>20,165</u>
Other Financing Sources (Uses)			
Operating Transfers In	144,000	71,000	(73,000)
Operating Transfers Out	(20,250)	(20,250)	0
<i>Total Other Financing Sources (Uses)</i>	<u>123,750</u>	<u>50,750</u>	<u>(73,000)</u>
<i>Excess of Revenues and Other Financing</i> <i>Sources Over (Under) Expenditures</i> <i>and Other Financing Uses</i>	52,754	(81)	(52,835)
<i>Fund Balance (Deficit) Beginning of Year</i>	(16,970)	(16,970)	0
Prior Year Encumbrances Appropriated	17,359	17,359	0
<i>Fund Balance End of Year</i>	<u>\$53,143</u>	<u>\$308</u>	<u>(\$52,835)</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	<u>\$28,000</u>	<u>\$21,500</u>	<u>(\$6,500)</u>
Expenditures			
Current:			
General Government:			
Court Computerization:			
Salaries and Wages	15,897	15,200	697
Fringe Benefits	3,940	3,845	95
Purchased Services	3,015	2,955	60
Materials and Supplies	498	498	0
Capital Outlay	2,140	2,105	35
Other	<u>50</u>	<u>0</u>	<u>50</u>
<i>Total Expenditures</i>	<u>25,540</u>	<u>24,603</u>	<u>937</u>
<i>Excess of Revenues</i>			
<i>Over (Under) Expenditures</i>	2,460	(3,103)	(5,563)
Other Financing Uses			
Operating Transfers Out	<u>(350)</u>	<u>(350)</u>	<u>0</u>
<i>Excess of Revenues Over (Under)</i>			
<i>Expenditures and Other Financing Uses</i>	2,110	(3,453)	(5,563)
<i>Fund Balance Beginning of Year</i>	<u>27,591</u>	<u>27,591</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$29,701</u>	<u>\$24,138</u>	<u>(\$5,563)</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Municipal Income Tax	\$3,852,768	\$3,837,839	(\$14,929)
Permissive Motor Vehicle License Tax	153,000	154,521	1,521
Charges for Services	1,298,512	1,287,864	(10,648)
Licenses, Permits and Fees	210,000	230,352	20,352
Fines and Forfeitures	39,000	32,926	(6,074)
Intergovernmental	1,265,415	1,196,236	(69,179)
Sales	38,100	34,610	(3,490)
Other	36,000	34,030	(1,970)
<i>Total Revenues</i>	<u>6,892,795</u>	<u>6,808,378</u>	<u>(84,417)</u>
Expenditures			
Current:			
General Government:			
Court Computerization Fund	<u>25,540</u>	<u>24,603</u>	<u>937</u>
Security of Persons and Property:			
Fire Fund	1,585,522	1,500,728	84,794
Police Fund	919,963	880,101	39,862
Drug Enforcement Fund	73,594	73,594	0
Enforcement and Education Fund	3,000	1,940	1,060
Law Enforcement Fund	<u>2,500</u>	<u>1,500</u>	<u>1,000</u>
Total Security of Persons and Property	<u>2,584,579</u>	<u>2,457,863</u>	<u>126,716</u>
Public Health Services:			
Waterworks Improvement Fund	<u>105,221</u>	<u>94,031</u>	<u>11,190</u>
Transportation:			
Street Repair and Maintenance Fund	1,894,609	1,819,100	75,509
Brunswick Transit Alternative Fund	403,621	388,406	15,215
State Highway Fund	<u>74,270</u>	<u>65,857</u>	<u>8,413</u>
Total Transportation	<u>\$2,372,500</u>	<u>\$2,273,363</u>	<u>\$99,137</u>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Community Environment:			
Cable T. V. Fund	\$234,155	\$221,260	\$12,895
Leisure Time Activities:			
Parks Fund	386,753	372,988	13,765
Community Recreation Center Fund	993,642	946,318	47,324
Total Leisure Time Activities	1,380,395	1,319,306	61,089
Debt Service:			
Principal Retirement:			
Street Repair and Maintenance Fund	10,000	10,000	0
<i>Total Expenditures</i>	6,712,390	6,400,426	311,964
<i>Excess of Revenues Over Expenditures</i>	180,405	407,952	227,547
Other Financing Sources (Uses)			
Operating Transfers In	168,000	92,295	(75,705)
Operating Transfers Out	(986,690)	(986,690)	0
<i>Total Other Financing Sources (Uses)</i>	(818,690)	(894,395)	(75,705)
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(638,285)	(486,443)	151,842
<i>Fund Balances Beginning of Year</i>	2,261,900	2,261,900	0
Prior Year Encumbrances Appropriated	205,101	205,101	0
<i>Fund Balances End of Year</i>	\$1,828,716	\$1,980,558	\$151,842

Debt Service Funds

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

General Obligation Bond Retirement Fund To account for tax levies that are utilized for the repayment of general obligation bonds of the City.

Special Assessment Bond Retirement Fund To account for the collection of special assessments levied against benefitted properties for the payment of special assessment bonds and related interest.

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

	<u>General Obligation Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Totals</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$636,771	\$527,678	\$1,164,449
Cash and Cash Equivalents with Fiscal Agents	1,547	1,537	3,084
Investments	50,700	0	50,700
Receivables:			
Taxes	436,068	0	436,068
Special Assessments	0	3,510,580	3,510,580
Accrued Interest	4,635	3,687	8,322
<i>Total Assets</i>	<u>\$1,129,721</u>	<u>\$4,043,482</u>	<u>\$5,173,203</u>
Liabilities			
Deferred Revenue	\$427,128	\$3,510,580	\$3,937,708
Matured Interest Payable	1,547	1,537	3,084
<i>Total Liabilities</i>	428,675	3,512,117	3,940,792
Fund Equity			
Fund Balances:			
Unreserved, Undesignated	701,046	531,365	1,232,411
<i>Total Liabilities and Fund Equity</i>	<u>\$1,129,721</u>	<u>\$4,043,482</u>	<u>\$5,173,203</u>

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

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Totals
Revenues			
Property and Other Taxes	\$454,967	\$0	\$454,967
Municipal Income Tax	148,098	0	148,098
Intergovernmental	57,993	0	57,993
Special Assessments	0	268,354	268,354
Interest	43,498	28,438	71,936
Other	1,986	0	1,986
<i>Total Revenues</i>	<u>706,542</u>	<u>296,792</u>	<u>1,003,334</u>
Expenditures			
Current:			
General Government	9,941	6,528	16,469
Debt Service:			
Principal Retirement	349,818	138,983	488,801
Interest and Fiscal Charges	322,847	111,037	433,884
<i>Total Expenditures</i>	<u>682,606</u>	<u>256,548</u>	<u>939,154</u>
<i>Excess of Revenues Over Expenditures</i>	23,936	40,244	64,180
<i>Fund Balances Beginning of Year</i>	677,110	452,676	1,129,786
Residual Equity Transfers	0	38,445	38,445
<i>Fund Balances End of Year</i>	<u>\$701,046</u>	<u>\$531,365</u>	<u>\$1,232,411</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$434,100	\$454,967	\$20,867
Municipal Income Tax	150,959	150,959	0
Intergovernmental	58,000	57,993	(7)
Interest	47,787	45,895	(1,892)
Other	2,000	1,986	(14)
<i>Total Revenues</i>	<u>692,846</u>	<u>711,800</u>	<u>18,954</u>
Expenditures			
Current:			
General Government	31,200	27,424	3,776
Debt Service:			
Principal Retirement:			
South Industrial Park Improvement	2,655,000	2,600,000	55,000
Library	60,000	60,000	0
Community Recreation Center	210,000	210,000	0
Hadcock Road Improvement	18,000	18,000	0
Center Road Improvement	6,818	6,818	0
City Hall Expansion	55,000	55,000	0
Total Principal Retirement	<u>3,004,818</u>	<u>2,949,818</u>	<u>55,000</u>
Interest and Fiscal Charges:			
South Industrial Park Improvement	78,152	75,065	3,087
Library	8,250	8,250	0
Community Recreation Center	236,830	236,826	4
Hadcock Road Improvement	8,325	8,325	0
Center Road Improvement	4,142	4,142	0
City Hall Expansion	70,758	70,758	0
Total Interest and Fiscal Charges	<u>\$406,457</u>	<u>\$403,366</u>	<u>\$3,091</u>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Expenditures</i>	<u>\$3,442,475</u>	<u>\$3,380,608</u>	<u>\$61,867</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,749,629)</u>	<u>(2,668,808)</u>	<u>80,821</u>
Other Financing Sources (Uses)			
Proceeds of Bonds	1,230,000	1,230,000	0
Proceeds of Notes	1,300,000	1,300,000	0
Operating Transfers In	<u>151,041</u>	<u>162,366</u>	<u>11,325</u>
<i>Total Other Financing Sources</i>	<u>2,681,041</u>	<u>2,692,366</u>	<u>11,325</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(68,588)</u>	<u>23,558</u>	<u>92,146</u>
<i>Fund Balance Beginning of Year</i>	<u>663,913</u>	<u>663,913</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$595,325</u>	<u>\$687,471</u>	<u>\$92,146</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Special Assessments	\$251,500	\$268,354	\$16,854
Interest	26,181	26,764	583
<i>Total Revenues</i>	<u>277,681</u>	<u>295,118</u>	<u>17,437</u>
Expenditures			
Current:			
General Government	7,141	6,746	395
Debt Service:			
Principal Retirement:			
Sleepy Hollow-McKinley Road	2,000	2,000	0
Grafton Road Improvement	10,000	10,000	0
Hadcock Road Improvement	11,000	11,000	0
Industrial Parkway	45,000	45,000	0
Laurel Road Improvement	20,000	20,000	0
Center Road Improvement	8,183	8,183	0
Cross Creek Improvement	27,000	27,000	0
Carpenter Road Improvement	3,000	3,000	0
Laurel Road West Waterline	10,000	10,000	0
Grafton Road Improvement - Phase III	2,800	2,800	0
Total Principal Retirement	<u>138,983</u>	<u>138,983</u>	<u>0</u>
Interest and Fiscal Charges:			
Sleepy Hollow-McKinley Road	130	130	0
Grafton Road Improvement	650	650	0
Hadcock Road Improvement	3,919	3,919	0
Industrial Parkway	16,626	16,626	0
Industrial Parkway Phase II	13,847	13,847	0
Laurel Road Improvement	14,008	14,008	0
Center Road Improvement	4,971	4,971	0
Cross Creek Improvement	32,982	32,982	0
Carpenter Road Improvement	3,677	3,677	0
Laurel Road West Waterline	17,188	17,188	0
Grafton Road Improvement - Phase III	3,039	3,039	0
Total Interest and Fiscal Charges	<u>\$111,037</u>	<u>\$111,037</u>	<u>\$0</u>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Expenditures</i>	<u>\$257,161</u>	<u>\$256,766</u>	<u>\$395</u>
<i>Excess of Revenues Over Expenditures</i>	20,520	38,352	17,832
<i>Fund Balance Beginning of Year</i>	450,881	450,881	0
<i>Residual Equity Transfers</i>	<u>38,445</u>	<u>38,445</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$509,846</u>	<u>\$527,678</u>	<u>\$17,832</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property and Other Taxes	\$434,100	\$454,967	\$20,867
Municipal Income Tax	150,959	150,959	0
Intergovernmental	58,000	57,993	(7)
Special Assessments	251,500	268,354	16,854
Interest	73,968	72,659	(1,309)
Other	2,000	1,986	(14)
<i>Total Revenues</i>	<u>970,527</u>	<u>1,006,918</u>	<u>36,391</u>
Expenditures			
Current:			
General Government:			
General Obligation Bond Retirement Fund	31,200	27,424	3,776
Special Assessment Bond Retirement Fund	7,141	6,746	395
Total General Government	<u>38,341</u>	<u>34,170</u>	<u>4,171</u>
Debt Service:			
Principal Retirement:			
General Obligation Bond Retirement Fund	3,004,818	2,949,818	55,000
Special Assessment Bond Retirement Fund	138,983	138,983	0
Total Principal Retirement	<u>3,143,801</u>	<u>3,088,801</u>	<u>55,000</u>
Interest and Fiscal Charges:			
General Obligation Bond Retirement Fund	406,457	403,366	3,091
Special Assessment Bond Retirement Fund	111,037	111,037	0
Total Interest and Fiscal Charges	<u>517,494</u>	<u>514,403</u>	<u>3,091</u>
Total Debt Service	<u>3,661,295</u>	<u>3,603,204</u>	<u>58,091</u>
<i>Total Expenditures</i>	<u>3,699,636</u>	<u>3,637,374</u>	<u>62,262</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(\$2,729,109)</u>	<u>(\$2,630,456)</u>	<u>\$98,653</u>

(continued)

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Other Financing Sources (Uses)			
Proceeds of Bonds	\$1,230,000	\$1,230,000	\$0
Proceeds of Notes	1,300,000	1,300,000	0
Operating Transfers In	<u>151,041</u>	<u>162,366</u>	<u>11,325</u>
<i>Total Other Financing Sources (Uses)</i>	<u>2,681,041</u>	<u>2,692,366</u>	<u>11,325</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(48,068)	61,910	109,978
<i>Fund Balances Beginning of Year</i>	1,114,794	1,114,794	0
Residual Equity Transfers	<u>38,445</u>	<u>38,445</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$1,105,171</u>	<u>\$1,215,149</u>	<u>\$109,978</u>

Capital Projects Funds

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

Bus Garage Construction Fund To account for the construction of the bus garage financed with monies received from the State.

Fire Station Construction Fund To account for the construction of the fire station financed by tax monies.

Capital Projects Fund To account for the various capital projects of the City financed by tax monies.

Traffic Control Equipment Fund To account for transfers from the street maintenance and repair special revenue fund and from the state highway special revenue fund for the purchase of traffic control equipment.

Capital Replacement Fund To account for transfers from various other funds of the City to provide for the future replacement of equipment.

Brunswick Lake Construction Fund To account for the purchase and improvements to the Brunswick Lake site financed by the proceeds of bonds and advances from the general fund.

South Industrial Park Construction Fund To account for improvements to the South Industrial Park financed by the proceeds of notes.

Road Improvement Fund To account for transfers and grant monies used for improvements to various City roads.

Storm Sewer Fund To account for transfers and grant monies used for improvements to various City storm sewers.

Parks Development Fund To account for the acquisition and development of various City Parks.

Community Development Block Grant Fund To account for grant monies used for various capital projects of the City.

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

	<u>Bus Garage Construction</u>	<u>Fire Station Construction</u>	<u>Capital Projects</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$4,041	\$1,569,578	\$233,499
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Receivables:			
Taxes	0	0	16,095
Accounts	0	0	0
Accrued Interest	0	1,328	0
Intergovernmental	0	0	0
Assets Held for Resale	0	0	0
<i>Total Assets</i>	<u>\$4,041</u>	<u>\$1,570,906</u>	<u>\$249,594</u>
Liabilities			
Accounts Payable	\$0	\$1,108	\$0
Contracts Payable	0	0	0
Retainage Payable	0	0	0
Advances from Other Funds	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>1,108</u>	<u>0</u>
Fund Equity			
Fund Balances (Deficit):			
Reserved for Encumbrances	0	120,099	0
Reserved for Assets Held for Resale	0	0	0
Unreserved, Undesignated	4,041	1,449,699	249,594
<i>Total Fund Equity</i>	<u>4,041</u>	<u>1,569,798</u>	<u>249,594</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$4,041</u>	<u>\$1,570,906</u>	<u>\$249,594</u>

(continued)

City of Brunswick, Ohio
Combining Balance Sheet
All Capital Projects Funds (continued)
 December 31, 1999

	<u>Traffic Control Equipment</u>	<u>Capital Replacement</u>	<u>Brunswick Lake Construction</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$159,347	\$2,277,505	\$130,988
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Receivables:			
Taxes	0	0	0
Accounts	14,137	5,270	0
Accrued Interest	0	0	0
Intergovernmental	0	0	0
Assets Held for Resale	0	0	2,730,275
<i>Total Assets</i>	<u>\$173,484</u>	<u>\$2,282,775</u>	<u>\$2,861,263</u>
Liabilities			
Accounts Payable	\$0	\$72,313	\$0
Contracts Payable	0	0	0
Retainage Payable	0	0	0
Advances from Other Funds	0	0	1,836,000
<i>Total Liabilities</i>	<u>0</u>	<u>72,313</u>	<u>1,836,000</u>
Fund Equity			
Fund Balances (Deficit):			
Reserved for Encumbrances	9,743	16,310	0
Reserved for Assets Held for Resale	0	0	2,730,275
Unreserved, Undesignated	163,741	2,194,152	(1,705,012)
<i>Total Fund Equity</i>	<u>173,484</u>	<u>2,210,462</u>	<u>1,025,263</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$173,484</u>	<u>\$2,282,775</u>	<u>\$2,861,263</u>

<u>Road Improvement</u>	<u>Storm Sewer</u>	<u>Parks Development</u>	<u>Community Development Block Grant</u>	<u>Totals</u>
\$897,817	\$65,849	\$524,260	\$67,707	\$5,930,591
0	9,043	0	1,620	10,663
0	0	0	0	16,095
0	0	23,038	0	42,445
0	0	0	0	1,328
1,980	0	0	0	1,980
0	0	0	0	2,730,275
<u>\$899,797</u>	<u>\$74,892</u>	<u>\$547,298</u>	<u>\$69,327</u>	<u>\$8,733,377</u>
\$0	\$0	\$0	\$0	\$73,421
9,800	0	20,831	36,060	66,691
0	9,043	0	5,851	14,894
0	0	0	0	1,836,000
<u>9,800</u>	<u>9,043</u>	<u>20,831</u>	<u>41,911</u>	<u>1,991,006</u>
215,629	8,235	10,002	19,325	399,343
0	0	0	0	2,730,275
674,368	57,614	516,465	8,091	3,612,753
<u>889,997</u>	<u>65,849</u>	<u>526,467</u>	<u>27,416</u>	<u>6,742,371</u>
<u>\$899,797</u>	<u>\$74,892</u>	<u>\$547,298</u>	<u>\$69,327</u>	<u>\$8,733,377</u>

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

	Bus Garage Construction	Fire Station Construction	Capital Projects
Revenues			
Permissive Motor Vehicle License Tax	\$0	\$0	\$232,657
Licenses, Permits and Fees	0	0	0
Intergovernmental	3,427	0	0
Interest	172	62,698	0
Other	0	0	0
<i>Total Revenues</i>	<u>3,599</u>	<u>62,698</u>	<u>232,657</u>
Expenditures			
Capital Outlay	77,250	2,026	1,292
Debt Service:			
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>77,250</u>	<u>2,026</u>	<u>1,292</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(73,651)</u>	<u>60,672</u>	<u>231,365</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	0	0
Proceeds of Bonds	0	0	0
Operating Transfers In	0	500,000	100,691
Operating Transfers Out	0	0	(308,100)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>500,000</u>	<u>(207,409)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(73,651)</u>	<u>560,672</u>	<u>23,956</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	77,692	1,009,126	225,638
Residual Equity Transfers	0	0	0
<i>Fund Balances End of Year</i>	<u>\$4,041</u>	<u>\$1,569,798</u>	<u>\$249,594</u>

<u>Traffic Control Equipment</u>	<u>Capital Replacement</u>	<u>Brunswick Lake Construction</u>	<u>South Industrial Park Construction</u>	<u>Road Improvement</u>	<u>Storm Sewer</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
13,523	0	0	0	106,635	92,307
0	0	8,859	7,008	0	0
28,274	2,497	0	0	1,260	1,113
<u>41,797</u>	<u>2,497</u>	<u>8,859</u>	<u>7,008</u>	<u>107,895</u>	<u>93,420</u>
42,797	426,014	91,209	67,115	142,452	378,894
0	0	166,200	21,913	0	0
<u>42,797</u>	<u>426,014</u>	<u>257,409</u>	<u>89,028</u>	<u>142,452</u>	<u>378,894</u>
<u>(1,000)</u>	<u>(423,517)</u>	<u>(248,550)</u>	<u>(82,020)</u>	<u>(34,557)</u>	<u>(285,474)</u>
0	13,195	0	0	0	0
0	0	0	1,230,000	0	0
43,000	564,025	176,000	0	276,000	182,100
0	0	0	0	(100,000)	(691)
<u>43,000</u>	<u>577,220</u>	<u>176,000</u>	<u>1,230,000</u>	<u>176,000</u>	<u>181,409</u>
42,000	153,703	(72,550)	1,147,980	141,443	(104,065)
131,484	2,056,759	1,097,813	(1,109,535)	748,554	169,914
0	0	0	(38,445)	0	0
<u>\$173,484</u>	<u>\$2,210,462</u>	<u>\$1,025,263</u>	<u>\$0</u>	<u>\$889,997</u>	<u>\$65,849</u>

(continued)

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

	Parks Development	Community Development Block Grant	Totals
Revenues			
Permissive Motor Vehicle License Tax	\$0	\$0	\$232,657
Licenses, Permits and Fees	172,332	0	172,332
Intergovernmental	0	96,000	311,892
Interest	0	0	78,737
Other	1,075	0	34,219
<i>Total Revenues</i>	<u>173,407</u>	<u>96,000</u>	<u>829,837</u>
Expenditures			
Capital Outlay	49,389	105,063	1,383,501
Debt Service:			
Interest and Fiscal Charges	0	0	188,113
<i>Total Expenditures</i>	<u>49,389</u>	<u>105,063</u>	<u>1,571,614</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>124,018</u>	<u>(9,063)</u>	<u>(741,777)</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	0	13,195
Proceeds of Bonds	0	0	1,230,000
Operating Transfers In	6,000	34,000	1,881,816
Operating Transfers Out	0	0	(408,791)
<i>Total Other Financing Sources (Uses)</i>	<u>6,000</u>	<u>34,000</u>	<u>2,716,220</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	130,018	24,937	1,974,443
<i>Fund Balances (Deficit) Beginning of Year</i>	396,449	2,479	4,806,373
Residual Equity Transfers	0	0	(38,445)
<i>Fund Balances End of Year</i>	<u>\$526,467</u>	<u>\$27,416</u>	<u>\$6,742,371</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$3,427	\$3,427	\$0
Interest	10,496	10,496	0
<i>Total Revenues</i>	13,923	13,923	0
Expenditures			
Capital Outlay	77,250	77,250	0
<i>Excess of Revenues Under Expenditures</i>	(63,327)	(63,327)	0
<i>Fund Balance Beginning of Year</i>	67,368	67,368	0
<i>Fund Balance End of Year</i>	\$4,041	\$4,041	\$0

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$25,000	\$68,158	\$43,158
Expenditures			
Capital Outlay	123,100	122,125	975
<i>Excess of Revenues Under Expenditures</i>	<u>(98,100)</u>	<u>(53,967)</u>	<u>44,133</u>
Other Financing Sources			
Sale of Fixed Assets	250,000	0	(250,000)
Proceeds of Notes	400,000	0	(400,000)
Operating Transfers In	500,000	500,000	0
<i>Total Other Financing Sources</i>	<u>1,150,000</u>	<u>500,000</u>	<u>(650,000)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	1,051,900	446,033	(605,867)
<i>Fund Balance Beginning of Year</i>	<u>1,002,338</u>	<u>1,002,338</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,054,238</u>	<u>\$1,448,371</u>	<u>(\$605,867)</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Permissive Motor Vehicle License Tax	\$220,000	\$232,961	\$12,961
Expenditures			
Capital Outlay	6,498	4,604	1,894
<i>Excess of Revenues Over Expenditures</i>	213,502	228,357	14,855
Other Financing Sources (Uses)			
Operating Transfers In	0	100,691	100,691
Operating Transfers Out	(308,100)	(308,100)	0
<i>Total Other Financing Sources (Uses)</i>	(308,100)	(207,409)	100,691
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(94,598)	20,948	115,546
<i>Fund Balance Beginning of Year</i>	207,554	207,554	0
Prior Year Encumbrances Appropriated	4,997	4,997	0
<i>Fund Balance End of Year</i>	\$117,953	\$233,499	\$115,546

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$13,000	\$13,523	\$523
Other	22,500	14,137	(8,363)
<i>Total Revenues</i>	35,500	27,660	(7,840)
Expenditures			
Capital Outlay	62,128	61,578	550
<i>Excess of Revenues Under Expenditures</i>	(26,628)	(33,918)	(7,290)
Other Financing Sources			
Operating Transfers In	43,000	43,000	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	16,372	9,082	(7,290)
<i>Fund Balance Beginning of Year</i>	96,524	96,524	0
Prior Year Encumbrances Appropriated	43,998	43,998	0
<i>Fund Balance End of Year</i>	<u>\$156,894</u>	<u>\$149,604</u>	<u>(\$7,290)</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	<u>427,806</u>	<u>416,467</u>	<u>11,339</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(427,806)</u>	<u>(416,467)</u>	<u>11,339</u>
Other Financing Sources			
Sale of Fixed Assets	2,773	13,195	10,422
Operating Transfers In	<u>564,025</u>	<u>564,025</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>566,798</u>	<u>577,220</u>	<u>10,422</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	138,992	160,753	21,761
<i>Fund Balance Beginning of Year</i>	1,919,443	1,919,443	0
Prior Year Encumbrances Appropriated	<u>136,791</u>	<u>136,791</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,195,226</u>	<u>\$2,216,987</u>	<u>\$21,761</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$4,600	\$9,501	\$4,901
Expenditures			
Capital Outlay	145,938	145,060	878
Debt Service:			
Interest and Fiscal Charges	166,700	166,200	500
<i>Total Expenditures</i>	<u>312,638</u>	<u>311,260</u>	<u>1,378</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	<u>(308,038)</u>	<u>(301,759)</u>	<u>6,279</u>
Other Financing Sources			
Advances In	0	116,000	116,000
Operating Transfers In	292,000	176,000	(116,000)
<i>Total Other Financing Sources</i>	<u>292,000</u>	<u>292,000</u>	<u>0</u>
<i>Excess of Revenues and Other</i>			
<i>Financing Sources Under Expenditures</i>	<u>(16,038)</u>	<u>(9,759)</u>	<u>6,279</u>
<i>Fund Balance Beginning of Year</i>	83,137	83,137	0
Prior Year Encumbrances Appropriated	57,610	57,610	0
<i>Fund Balance End of Year</i>	<u>\$124,709</u>	<u>\$130,988</u>	<u>\$6,279</u>

City of Brunswick, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
South Industrial Park Construction Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Interest	\$7,013	\$7,008	(\$5)
Expenditures			
Capital Outlay	<u>49,814</u>	<u>49,814</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(42,801)	(42,806)	(5)
Other Financing Uses			
Operating Transfers Out	<u>(162,366)</u>	<u>(162,366)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(205,167)	(205,172)	(5)
<i>Fund Balance Beginning of Year</i>	243,617	243,617	0
Residual Equity Transfers	<u>(38,445)</u>	<u>(38,445)</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$5</u>	<u>\$0</u>	<u>(\$5)</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$1,025,000	\$262,180	(\$762,820)
Other	1,850	1,260	(590)
<i>Total Revenues</i>	<u>1,026,850</u>	<u>263,440</u>	<u>(763,410)</u>
Expenditures			
Capital Outlay:			
Maxwell Hadcock Road	20,395	20,395	0
North Carpenter Road Paving	66,000	65,487	513
Boston Road Paving	317,677	317,514	163
<i>Total Expenditures</i>	<u>404,072</u>	<u>403,396</u>	<u>676</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>622,778</u>	<u>(139,956)</u>	<u>(762,734)</u>
Other Financing Sources (Uses)			
Operating Transfers In	300,000	276,000	(24,000)
Operating Transfers Out	(100,000)	(100,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>200,000</u>	<u>176,000</u>	<u>(24,000)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	822,778	36,044	(786,734)
<i>Fund Balance Beginning of Year</i>	557,272	557,272	0
Prior Year Encumbrances Appropriated	79,072	79,072	0
<i>Fund Balance End of Year</i>	<u>\$1,459,122</u>	<u>\$672,388</u>	<u>(\$786,734)</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$165,196	\$92,307	(\$72,889)
Other	900	1,113	213
<i>Total Revenues</i>	<u>166,096</u>	<u>93,420</u>	<u>(72,676)</u>
Expenditures			
Capital Outlay:			
Pepperwood	188,871	188,871	0
Manitoulin Stearns	15,196	15,196	0
Applewood	275,440	174,019	101,421
<i>Total Expenditures</i>	<u>479,507</u>	<u>378,086</u>	<u>101,421</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(313,411)</u>	<u>(284,666)</u>	<u>28,745</u>
Other Financing Sources (Uses)			
Operating Transfers In	232,100	182,100	(50,000)
Operating Transfers Out	(691)	(691)	0
<i>Total Other Financing Sources (Uses)</i>	<u>231,409</u>	<u>181,409</u>	<u>(50,000)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(82,002)</u>	<u>(103,257)</u>	<u>(21,255)</u>
<i>Fund Balance Beginning of Year</i>	166,874	166,874	0
Prior Year Encumbrances Appropriated	3,040	3,040	0
<i>Fund Balance End of Year</i>	<u>\$87,912</u>	<u>\$66,657</u>	<u>(\$21,255)</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Licenses, Permits and Fees	\$160,000	\$149,294	(\$10,706)
Other	1,000	1,075	75
<i>Total Revenues</i>	<u>161,000</u>	<u>150,369</u>	<u>(10,631)</u>
Expenditures			
Capital Outlay:			
Public Square	14,600	0	14,600
Park District I, II and III	76,853	65,203	11,650
<i>Total Expenditures</i>	<u>91,453</u>	<u>65,203</u>	<u>26,250</u>
<i>Excess of Revenues Over Expenditures</i>	69,547	85,166	15,619
Other Financing Sources			
Operating Transfers In	6,000	6,000	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	75,547	91,166	15,619
<i>Fund Balance Beginning of Year</i>	371,908	371,908	0
Prior Year Encumbrances Appropriated	30,353	30,353	0
<i>Fund Balance End of Year</i>	<u>\$477,808</u>	<u>\$493,427</u>	<u>\$15,619</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$213,900	\$96,000	(\$117,900)
Expenditures			
Capital Outlay	<u>250,374</u>	<u>139,383</u>	<u>110,991</u>
<i>Excess of Revenues Under Expenditures</i>	(36,474)	(43,383)	(6,909)
Other Financing Sources			
Operating Transfers In	<u>34,000</u>	<u>34,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(2,474)	(9,383)	(6,909)
<i>Fund Balance Beginning of Year</i>	2,479	2,479	0
Prior Year Encumbrances Appropriated	<u>14,995</u>	<u>14,995</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$15,000</u>	<u>\$8,091</u>	<u>(\$6,909)</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Permissive Motor Vehicle License Tax	\$220,000	\$232,961	\$12,961
Licenses, Permits and Fees	160,000	149,294	(10,706)
Intergovernmental	1,420,523	467,437	(953,086)
Interest	47,109	95,163	48,054
Other	26,250	17,585	(8,665)
<i>Total Revenues</i>	<u>1,873,882</u>	<u>962,440</u>	<u>(911,442)</u>
Expenditures			
Capital Outlay:			
Bus Garage Construction Fund	77,250	77,250	0
Fire Station Construction Fund	123,100	122,125	975
Capital Projects Fund	6,498	4,604	1,894
Traffic Control Equipment Fund	62,128	61,578	550
Capital Replacement Fund	427,806	416,467	11,339
Brunswick Lake Construction Fund	145,938	145,060	878
South Industrial Park Construction Fund	49,814	49,814	0
Road Improvement Fund	404,072	403,396	676
Storm Sewer Fund	479,507	378,086	101,421
Parks Development Fund	91,453	65,203	26,250
Community Development Block Grant Fund	250,374	139,383	110,991
<i>Total Capital Outlay</i>	<u>2,117,940</u>	<u>1,862,966</u>	<u>254,974</u>
Debt Service:			
Interest and Fiscal Charges	166,700	166,200	500
<i>Total Expenditures</i>	<u>2,284,640</u>	<u>2,029,166</u>	<u>255,474</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(\$410,758)</u>	<u>(\$1,066,726)</u>	<u>(\$655,968)</u>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other Financing Sources (Uses)			
Sale of Fixed Assets	\$252,773	\$13,195	(\$239,578)
Proceeds of Notes	400,000	0	(400,000)
Advances In	0	116,000	116,000
Operating Transfers In	1,971,125	1,881,816	(89,309)
Operating Transfers Out	(571,157)	(571,157)	0
<i>Total Other Financing Sources (Uses)</i>	<u>2,052,741</u>	<u>1,439,854</u>	<u>(612,887)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	1,641,983	373,128	(1,268,855)
<i>Fund Balances Beginning of Year</i>	4,718,514	4,718,514	0
Residual Equity Transfers	(38,445)	(38,445)	0
Prior Year Encumbrances Appropriated	<u>370,856</u>	<u>370,856</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$6,692,908</u>	<u>\$5,424,053</u>	<u>(\$1,268,855)</u>

Fiduciary Funds

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

Agency Funds

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

Mayor's Court Fund To account for bank accounts used by the Mayor's Court.

Performance Bond Fund To account for monies posted for grade bonds. These monies are returned after final approval by the City.

Family Violence Fund To account for grant monies received for the Committee Against Family Violence. The City's role, as directed by the Committee, is limited to that of custodian of funds.

Recreational Programs Fund To account for purchases of supplies and equipment for local softball teams.

Flex Spending To account for monies withheld from employees' paychecks for future child care and health services purchased by the employee.

Twelve Step Recovery Fund To account for grant monies received for the Twelve Step Recovery Program. The City's role, as directed by the Program, is limited to that of custodian of funds.

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

	Beginning Balance 1/1/99	Additions	Deductions	Ending Balance 12/31/99
Mayor's Court				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,906	\$599,123	\$599,526	\$1,503
Liabilities				
Undistributed Assets	\$1,906	\$599,123	\$599,526	\$1,503
Performance Bond				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$499,919	\$423,202	\$78,364	\$844,757
Cash and Cash Equivalents in Segregated Accounts	172,367	153,148	172,367	153,148
Total Assets	\$672,286	\$576,350	\$250,731	\$997,905
Liabilities				
Undistributed Assets	\$672,286	\$576,350	\$250,731	\$997,905
Family Violence				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,600	\$1,500	\$0	\$4,100
Liabilities				
Undistributed Assets	\$2,600	\$1,500	\$0	\$4,100
Recreational Programs				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$947	\$164	\$783
Liabilities				
Undistributed Assets	\$0	\$947	\$164	\$783

(continued)

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

	Beginning Balance 1/1/99	Additions	Deductions	Ending Balance 12/31/99
<i>Flex Spending</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$9,061	\$7,837	\$1,224
Liabilities				
Undistributed Assets	\$0	\$9,061	\$7,837	\$1,224
<i>Twelve Step Recovery</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,343	\$18,350	\$19,388	\$305
Liabilities				
Undistributed Assets	\$1,343	\$18,350	\$19,388	\$305
<i>Total - All Agency Funds</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$503,862	\$453,060	\$105,753	\$851,169
Cash and Cash Equivalents in Segregated Accounts	174,273	752,271	771,893	154,651
<i>Total Assets</i>	\$678,135	\$1,205,331	\$877,646	\$1,005,820
Liabilities				
Undistributed Assets	\$678,135	\$1,205,331	\$877,646	\$1,005,820

General Fixed Assets Account Group

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

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

Function	General Fixed Assets 1/1/99	Increases	Decreases	General Fixed Assets 12/31/99
General Government	\$6,749,892	\$71,775	\$24,836	\$6,796,831
Security of Persons and Property	4,351,492	373,711	131,904	4,593,299
Public Health Services	1,452,669	0	0	1,452,669
Transportation	3,832,028	85,683	10,665	3,907,046
Community Environment	398,736	82,359	55,469	425,626
Leisure Time Activities	7,391,281	40,978	4,895	7,427,364
<i>Total General Fixed Assets</i>	<u>\$24,176,098</u>	<u>\$654,506</u>	<u>\$227,769</u>	<u>\$24,602,835</u>

City of Brunswick, Ohio
Schedule of General Fixed Assets
By Function and Type
December 31, 1999

Function	Total	Land and Improvements	Buildings	Equipment and Machinery	Furniture and Fixtures
General Government	\$6,796,831	\$3,248,546	\$3,045,367	\$436,837	\$66,081
Security of Persons and Property	4,593,299	177,830	1,176,044	3,210,953	28,472
Public Health Services	1,452,669	117,042	1,157,980	24,281	153,366
Transportation	3,907,046	248,338	1,894,769	1,760,916	3,023
Community Environment	425,626	0	0	411,853	13,773
Leisure Time Activities	7,427,364	2,083,147	4,780,807	507,275	56,135
<i>Total General Fixed Assets</i>	<u>\$24,602,835</u>	<u>\$5,874,903</u>	<u>\$12,054,967</u>	<u>\$6,352,115</u>	<u>\$320,850</u>

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

General Fixed Assets

Land and Land Improvements	\$5,874,903
Buildings	12,054,967
Equipment and Machinery	6,352,115
Furniture and Fixtures	<u>320,850</u>

Total General Fixed Assets \$24,602,835

Investments in General Fixed Assets

General Government Revenues	\$24,364,276
Donations	<u>238,559</u>

Total Investment in General Fixed Assets \$24,602,835

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

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
General Government	\$2,195,371	\$2,279,025	\$1,963,227	\$2,085,024	\$1,920,726	\$1,759,081	\$1,647,755	\$1,628,374	\$1,553,812	\$1,439,638
Security of Persons and Property	4,556,861	4,333,618	3,764,522	3,594,321	3,088,478	2,845,947	2,455,243	2,673,542	2,280,831	1,986,319
Public Health Services	105,083	85,615	79,420	79,232	76,752	57,762	45,766	89,120	136,135	42,026
Transportation	2,047,688	1,762,026	1,886,056	1,854,871	1,606,096	1,794,388	1,636,699	1,419,238	1,276,905	1,397,579
Community Environment	790,137	869,300	573,017	612,803	577,084	563,863	446,796	451,350	394,264	421,128
Leisure Time Activities	1,410,081	1,349,203	1,293,582	1,269,554	1,214,755	1,228,819	1,124,759	1,029,078	442,502	333,859
Capital Outlay	1,383,501	5,647,025	1,767,664	1,472,259	710,649	1,418,784	1,219,213	1,275,073	7,082,674	1,967,064
Debt Service	1,120,798	1,213,679	971,665	1,021,341	1,152,774	1,152,310	1,168,309	1,137,885	1,015,693	1,360,749
Total	\$13,609,520	\$17,539,491	\$12,299,153	\$11,989,405	\$10,347,314	\$10,820,954	\$9,744,540	\$9,703,660	\$14,182,816	\$8,948,362

Source: City financial records

(1) Includes All Governmental Funds

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

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Taxes (2, 3)	\$8,967,420	\$8,389,317	\$7,974,518	\$6,917,068	\$5,730,124	\$5,332,043	\$5,051,676	\$4,710,377	\$4,530,495	\$4,474,452
Charges for Services	1,429,831	1,202,170	1,248,655	1,146,885	1,082,171	1,060,570	870,525	709,897	236,331	195,558
Licenses, Permits and Fees	865,456	935,516	748,956	686,454	639,659	585,669	454,342	455,462	285,013	190,070
Fines and Forfeitures	498,272	481,459	485,742	481,458	309,771	363,493	383,314	364,439	365,748	381,838
Intergovernmental	3,172,834	3,715,751	3,829,592	3,037,268	2,495,805	2,685,904	2,642,893	1,918,002	2,062,083	1,866,453
Special Assessments	268,354	212,728	343,674	279,683	317,367	368,159	348,674	303,571	322,003	325,175
Interest	703,104	714,832	549,585	407,076	372,656	267,560	212,147	252,922	601,091	839,923
Sales	34,610	50,887	38,470	48,582	98,103	109,959	109,844	31,517	0	0
Donations	0	0	0	0	0	370	500	0	0	0
Other	141,515	406,541	109,434	196,040	153,524	90,054	136,032	141,159	211,323	232,058
Totals	\$16,081,396	\$16,109,201	\$15,328,626	\$13,200,514	\$11,199,180	\$10,863,781	\$10,209,947	\$8,887,346	\$8,614,087	\$8,505,527

Source: City Financial Records

(1) Includes All Governmental Funds

(2) Includes property, municipal income and permissive motor vehicle license tax.

Prior to 1995, permissive motor vehicle license tax was included in intergovernmental revenue.

City of Brunswick, Ohio
Real Property Tax Levies And Collections
Last Ten Years

Year	Total Tax Levy (1)	Current Collections	Percent of Levy Collected	Delinquent Collections	Total Collections	Percent of Total Collections To Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Tax Levy
1999	\$1,670,254	\$1,629,239	97.54 %	\$50,275	\$1,679,514	100.55 %	\$40,707	2.44 %
1998	1,658,848	1,611,546	97.15	38,451	1,649,997	99.47	43,057	2.60
1997	1,760,843	1,705,881	96.88	46,639	1,752,520	99.53	43,566	2.47
1996	2,624,087	2,406,884	91.72	67,470	2,474,354	94.29	52,684	2.01
1995	2,265,108	2,233,632	98.61	44,845	2,278,477	100.59	68,505	3.02
1994	2,368,128	2,172,436	91.74	59,236	2,231,672	94.24	256,926	10.85
1993	2,220,749	2,158,981	97.22	29,900	2,188,881	98.56	120,470	5.42
1992	2,000,501	1,960,455	98.00	50,994	2,011,449	100.55	88,602	4.43
1991	1,936,685	1,874,998	96.81	38,616	1,913,614	98.81	99,550	5.14
1990	1,855,946	1,827,904	98.49	61,815	1,889,719	101.82	76,479	4.12

Source: Medina County, Ohio; County Auditor

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

(2) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and reductions which are brought on in one lump sum.

City of Brunswick, Ohio
Tangible Personal Property Tax Collections
Last Ten Years

Year	Amount
1999	\$103,631
1998	99,387
1997	100,160
1996	188,244
1995	175,110
1994	155,864
1993	143,837
1992	156,370
1991	151,261
1990	137,599

Source: Medina County, Ohio; County Auditor

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

Year (1)	Real Property		Public Utility Property		Tangible Personal Property		Total		
	Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value	Ratio
1999	\$441,882,770	\$1,262,522,200	\$15,722,480	\$17,866,455	\$25,769,480	\$103,077,920	\$483,374,730	\$1,383,466,575	34.94 %
1998	414,182,320	1,183,378,057	14,460,450	16,432,330	23,801,975	95,207,900	452,444,745	1,295,018,287	34.94
1997	396,115,700	1,131,759,143	16,259,590	18,476,807	22,628,700	90,514,800	435,003,990	1,240,750,750	35.06
1996	381,223,180	1,089,209,086	16,363,670	18,595,080	19,473,447	77,893,788	417,060,297	1,185,697,953	35.17
1995	297,435,380	849,815,371	17,659,080	20,067,136	17,042,770	68,171,080	332,137,230	938,053,587	35.41
1994	278,125,210	794,643,457	16,996,630	19,314,352	15,663,148	62,652,592	310,784,988	876,610,401	35.45
1993	270,178,730	771,939,229	16,816,040	19,109,136	15,718,475	62,873,900	302,713,245	853,922,265	35.45
1992	232,199,400	663,426,857	16,346,390	18,575,443	15,653,323	62,613,292	264,199,113	744,615,592	35.48
1991	226,367,680	646,764,800	14,075,100	15,994,432	14,807,609	59,230,436	255,250,389	721,989,668	35.35
1990	216,663,030	619,037,229	13,469,150	15,305,852	12,918,399	51,673,596	243,050,579	686,016,677	35.43

Source: Medina County, Ohio; County Auditor

(1) The year represents collection year.

(2) This amount is calculated based on the following percentages:

Real property is assessed at thirty-five percent of actual value.

Public utility is assessed at eighty-eight percent of actual value.

Tangible personal is assessed at twenty-five percent of actual value.

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

Year	City of Brunswick	Medina County	Brunswick City Schools	Medina County Vocational School	Medina County Library	Park District	Total
1999	\$3.65	\$7.92	\$63.77	\$3.05	\$1.25	\$0.50	\$80.14
1998	3.87	7.95	64.52	3.05	1.25	0.50	81.14
1997	4.27	7.97	65.67	3.05	1.25	0.50	82.71
1996	8.27	7.98	65.67	3.05	1.25	0.50	86.72
1995	8.77	8.09	68.34	3.05	1.25	0.50	90.00
1994	9.02	8.10	61.30	3.05	1.25	0.50	83.22
1993	9.22	8.12	61.65	3.05	1.25	0.50	83.79
1992	9.22	8.20	60.90	3.05	0.75	0.50	82.62
1991	9.22	8.27	62.10	2.75	0.75	0.50	83.59
1990	9.22	6.46	62.35	2.75	0.75	0.50	82.03

Source: Medina County, Ohio; County Auditor

City of Brunswick, Ohio
Special Assessment Collections (1)
Last Ten Years

Year	Current Assessments Due	Delinquent Assessments Due	Total Assessments Due	Current Collections	Delinquent Collections	Paid in Full (2)	Total Assessments Collected	Ratio of Collections to Amount Due	Total Outstanding Assessments
1999	\$302,502	\$109,800	\$412,302	\$223,334	\$41,775	\$3,245	\$268,354	65 %	\$3,510,580
1998	311,154	62,851	374,005	198,221	13,927	580	212,728	57	1,720,195
1997	317,866	70,873	388,739	221,553	29,052	12,294	262,899	68	1,932,923
1996	315,967	56,754	372,721	241,939	26,250	11,494	279,683	75	2,139,522
1995	306,252	51,149	357,401	301,652	15,715	0	317,367	89	2,419,205
1994	354,487	58,360	412,847	281,026	23,423	15,002	319,451	77	2,736,571
1993	351,398	45,506	396,904	290,947	16,655	1,072	308,674	78	2,485,656
1992	261,733	28,244	289,977	248,775	7,243	8,820	264,838	91	2,794,330
1991	274,145	42,208	316,353	267,240	21,160	11,070	299,470	95	1,753,094
1990	286,645	75,013	361,658	277,386	47,700	7,373	332,459	92	2,052,564

Source: Medina County, Ohio; County Auditor

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

(2) This column represents payments received for all future assessments.

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

Year	Property Value (2)	Residential		Commercial (1)		Industrial (1)		Domestic Bank Deposits in the County (in thousands)
		Number of Units	Value	Number of Units	Value	Number of Units	Value	
1999	\$483,374,730	270	\$46,940,508	17	\$10,820,131	4	\$4,258,685	\$129,769
1998	452,444,745	310	51,842,393	19	6,435,600	3	2,555,000	90,782
1997	435,003,990	255	37,682,439	12	8,282,140	3	2,125,000	75,228 (3)
1996	417,060,297	276	43,797,645	11	4,918,100	8	2,548,845	384,267
1995	332,137,230	222	35,407,401	11	4,637,000	7	5,344,000	379,546
1994	310,784,988	218	30,888,811	27	6,685,800	4	1,925,000	277,756
1993	302,713,245	133	18,814,631	11	3,567,800	5	1,600,000	351,929
1992	264,199,113	126	17,303,756	26	8,165,000	1	400,000	330,271
1991	255,250,389	86	10,771,587	15	3,656,000	2	1,045,000	312,089
1990	243,050,579	109	13,368,211	25	1,646,000	7	2,378,000	306,156

Sources: City building permits reports
Federal Reserve Bank of Cleveland

- (1) Number of units include new construction only
- (2) Represents total assessed value
- (3) Decrease from prior years is due to changes in banking headquarters

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

<u>Year</u>	<u>Population</u>	<u>Net General Obligation Bonded Debt</u>	<u>Assessed Value</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net General Obligation Bonded Debt Per Capita</u>
1999	32,000	\$4,120,493	\$483,374,730	0.85 %	\$128.77
1998	31,980	4,494,247	452,444,745	0.99	140.53
1997	31,880	4,862,680	435,003,990	1.12	152.53
1996	31,554	5,358,708	417,060,297	1.28	169.83
1995	31,337	5,685,415	332,137,230	1.71	181.43
1994	30,545	6,001,587	310,784,988	1.93	196.48
1993	28,235	6,355,557	302,713,245	2.10	225.09
1992	28,230	6,785,534	264,199,113	2.57	240.37
1991	28,225	5,630,887	255,250,389	2.21	199.50
1990	28,220	5,895,441	243,050,579	2.43	208.91

Source: Medina County, Ohio; County Auditor

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

Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures	Ratio of Debt Service To Total General Governmental Expenditures
1999	\$349,818	\$322,847	\$672,665	\$13,609,520	4.94 %
1998	334,363	269,855	604,218	17,539,491	3.44
1997	318,909	402,850	721,759	12,299,153	5.87
1996	333,909	427,609	761,518	11,989,405	6.35
1995	366,765	451,179	817,944	10,347,314	7.90
1994	351,765	473,474	825,239	10,820,954	7.63
1993	336,765	494,480	831,245	9,744,540	8.53
1992	291,765	476,000	767,765	9,703,660	7.91
1991	151,765	470,600	622,365	14,182,816	4.39
1990	151,765	109,126	260,891	8,948,362	2.92

Source: City financial records

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

	<u>General Obligation Debt Outstanding</u>	<u>Percentage Applicable to City (1)</u>	<u>Amount Applicable to City of Brunswick</u>
City of Brunswick	\$4,821,539	100.00 %	\$4,821,539
Medina County	14,512,500	17.00	2,467,125
Brunswick City Schools	<u>14,780,000</u>	78.60	<u>11,617,080</u>
	<u>\$34,114,039</u>		<u>\$18,905,744</u>

Source: Medina County, Ohio; County Auditor

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

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

Total Assessed Property Value	\$483,374,730
Overall Debt Limitation (10 1/2% of Assessed Valuation)	\$50,754,347
Gross Indebtedness	11,324,698
Less: Special Assessments Bonds	(2,423,159)
OPWC Loan	(80,000)
Industrial Development Bonds Brunswick Lake	(4,000,000)
Debt Service Fund Balance	(701,046)
Net Debt Within 10 1/2% Limitations	4,120,493
Legal Debt Margin Within 10 1/2% Limitations	\$46,633,854
Unvoted Debt Limitation (5 1/2% of Assessed Valuation)	\$26,585,610
Gross Indebtedness	11,324,698
Less: Special Assessments Bonds	(2,423,159)
Voted General Obligation Bonds	(3,575,000)
OPWC Loan	(80,000)
Industrial Development Bonds Brunswick Lake	(4,000,000)
Debt Service Fund Balance	(701,046)
Net Debt Within 5 1/2% Limitations	545,493
Legal Debt Margin Within 5 1/2% Limitations	\$26,040,117

Source: Medina County, Ohio; County Auditor

City of Brunswick, Ohio
Principal Taxpayers
Real and Public Utility Property Tax
December 31, 1999

Taxpayer	Real and Public Utility Property Tax Assessed Value	Percent of Total Assessed Value
GTE North Inc.	\$5,481,890	1.20 %
Columbia Gas of Ohio	4,457,530	0.97
Cross Creek Limited	3,911,670	0.85
Laurel Hill Development	3,800,440	0.83
Ohio Edison Co.	2,962,000	0.65
Clearbrooke Limited	2,485,000	0.54
Kimco Brunswick Assoc.	2,444,910	0.53
Interstate Properties	2,222,290	0.49
Arc Burns	1,869,340	0.41
Hickory Ridge	1,701,510	0.37
Totals	<u>\$31,336,580</u>	<u>6.85 %</u>
Total Real and Public Utility Property Tax Assessed Value	<u>\$457,605,250</u>	

Information for tangible personal property was not available.

Source: Medina County, Ohio; County Auditor

City of Brunswick, Ohio
Demographic Statistics
Last Five Censuses

<u>Year</u>	<u>Population</u>	<u>Occupied Households</u>	<u>Total Dwelling Units</u>	<u>Persons Per Household</u>	<u>Median Income</u>
1990	28,220	9,032	9,444	3.09	\$36,808
1980	28,104	8,008	8,327	3.42	28,122
1970	15,852	3,775	3,844	4.15	11,746
1960	11,725	2,805	2,863	4.17	6,967
1950	2,460	N/A	N/A	N/A	N/A

N/A - Information not available

Source: U.S. Bureau of the Census

City of Brunswick, Ohio
Miscellaneous Statistics
December 31, 1999

Date of Incorporation	October 12, 1960
Form of Government	Council/City Manager
Area	12.5 Square Miles
Miles of Streets	128
Number of Traffic Lights	21
Fire Protection:	
Number of Stations	2
Number of Firefighters and Officers:	
Part-Time	35
Full-Time	11
Police Protection:	
Number of Stations	1
Number of Police Officers	39
Rescue Service:	
Number of Stations	2
Number of Rescue Personnel	44
Building Permits Issued:	
(Including Additions to Previously Constructed Buildings)	376
Recreation and Culture:	
Number of Parks	16
Area	273.4 Acres
Community Rec-Center (complete with indoor pool, whirlpool, sauna, indoor track, weight room, fitness center, gym, craft center and floating dance floor.)	1
Number of Libraries	1
Volumes	50,000
Employees:	
Classified Service (full time)	113
Exempt (full time)	15
Classified Service (part time)	94
Exempt (part time)	38

Source: City Records





STATE OF OHIO
OFFICE OF THE AUDITOR

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CITY OF BRUNSWICK

MEDINA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 6, 2000**