



**VILLAGE OF MAYFIELD  
CUYAHOGA COUNTY**

**REGULAR AUDIT**

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



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**VILLAGE OF MAYFIELD  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Mayfield  
Cuyahoga County  
6621 Wilson Mills Road  
Mayfield Village, Ohio 44143

To the Village Council:

We have audited the accompanying financial statements of the Village of Mayfield, Cuyahoga County, Ohio, (the Village) as of and for the year ended December 31, 1999. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these 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.

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village of Mayfield, Cuyahoga County, Ohio, as of December 31, 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2000 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of management, Village Council and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

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

**Jim Petro**  
Auditor of State

April 21, 2000

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**VILLAGE OF MAYFIELD  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - GOVERNMENTAL FUND TYPES -  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Property Tax and Other Local Taxes	\$6,587,128	\$163,435	\$314,755	\$70,756	\$7,136,074
Special Assessments	0	82,945	36,882	0	119,827
Intergovernmental Receipts	370,610	106,854	32,744	796,841	1,307,049
Charges for Services	277,734	6,700	0	0	284,434
Fines, Licenses, and Permits	302,691	0	0	10	302,701
Earnings on Investments	222,889	40	0	0	222,929
Miscellaneous	67,415	22,054	0	1,007,029	1,096,498
<b>Total Cash Receipts</b>	<b>7,828,467</b>	<b>382,028</b>	<b>384,381</b>	<b>1,874,636</b>	<b>10,469,512</b>
<b>Cash Disbursements:</b>					
Current:					
Security of Persons and Property	2,810,233	245,260	0	0	3,055,493
Public Health Services	10,032	0	0	0	10,032
Leisure Time Activities	465,320	3,500	0	2,808,179	3,276,999
Community Environment	179,048	0	0	0	179,048
Basic Utility Services	161,266	0	0	414,919	576,185
Transportation	917,706	17,288	0	1,829,065	2,764,059
General Government	1,539,939	21,834	0	222,080	1,783,853
Debt Service:					
Principal Payments	0	0	4,651,281	0	4,651,281
Interest Payments	0	0	323,872	0	323,872
Financing and Other Debt-Service Related	0	0	12,372	0	12,372
Capital Outlay	644,345	26,854	0	0	671,199
<b>Total Disbursements</b>	<b>6,727,889</b>	<b>314,736</b>	<b>4,987,525</b>	<b>5,274,243</b>	<b>17,304,393</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>1,100,578</b>	<b>67,292</b>	<b>(4,603,144)</b>	<b>(3,399,607)</b>	<b>(6,834,881)</b>
<b>Other Financing Receipts/(Disbursements):</b>					
Sale of Bonds or Notes	0	0	4,104,500	400,000	4,504,500
Sale of Fixed Assets	2,200	0	0	0	2,200
Other Sources	0	15,000	0	1,021,795	1,036,795
Other Uses	(1,631)	(14,100)	0	0	(15,731)
Transfers-In	0	165,000	6,049	1,000,000	1,171,049
Advances-In	1,000,000	0	0	0	1,000,000
Transfers-Out	(1,165,000)	0	0	(6,049)	(1,171,049)
Advances-Out	0	0	0	(1,000,000)	(1,000,000)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(164,431)</b>	<b>165,900</b>	<b>4,110,549</b>	<b>1,415,746</b>	<b>5,527,764</b>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	936,147	233,192	(492,595)	(1,983,861)	(1,307,117)
Fund Cash Balances January 1, 1999	1,361,169	715,097	606,344	2,624,503	5,307,113
<b>Fund Cash Balances, December 31, 1999</b>	<b>\$2,297,316</b>	<b>\$948,289</b>	<b>\$113,749</b>	<b>\$640,642</b>	<b>\$3,999,996</b>
Reserves for Encumbrances, December 31, 1999	\$1,246,675	\$38,625	\$0	\$530,695	\$1,815,995

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

**VILLAGE OF MAYFIELD  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPE -  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<b>Agency Funds</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$14,516
Total Operating Cash Receipts	14,516
<b>Operating Cash Disbursements:</b>	
Contractual Services	21,554
Supplies and Materials	70
Total Operating Cash Disbursements	21,624
Operating Income/(Loss)	(7,108)
<b>Non-Operating Cash Receipts:</b>	
Other Non-Operating Receipts	171,587
Total Non-Operating Cash Receipts	171,587
<b>Non-Operating Cash Disbursements:</b>	
Other Non-Operating Cash Disbursements	60,741
Total Non-Operating Cash Disbursements	60,741
Net Receipts Over/(Under) Disbursements	103,738
Fund Cash Balances, January 1, 1999	126,702
<b>Fund Cash Balances, December 31, 1999</b>	<b>\$230,440</b>
Reserve for Encumbrances, December 31, 1999	\$226,855

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



**VILLAGE OF MAYFIELD  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Mayfield, Cuyahoga County, Ohio, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected seven-member Council and Mayor. The Village provides general governmental services, maintenance of roads, rubbish collections, sanitary sewer/storm sewer facilities, building, zoning, safety and police protection.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

The Money Market, Sweep Account and Savings Bond are valued at cost. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

**D. Fund Accounting**

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

**General Fund**

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

**Special Revenue Funds**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Fund:

*Street Construction, Maintenance and Repair Fund* - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

**Debt Service Fund**

This fund is used to accumulate resources for the payment of bond and note indebtedness.

**VILLAGE OF MAYFIELD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**  
**(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**Capital Project Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Village had the following significant Capital Project Funds:

*Capital Improvement Fund* - This fund is used account for expenditures for major capital improvements.

*Municipal Center Fund* - This fund is used to account for expenditures for building and structures in the municipal center complex.

*Northwest Quadrant Project Fund* - This fund is used to account for expenditures for the acquisition of property and construction of buildings for the designated municipal projects and business campus.

*S.O.M. Center Road Widening Project* - This fund is used to account for the acquisition of property, widening and signalization of S.O.M. Center and White Road in the Village. Primary funding is through a \$9 million federal/state grant from the Federal Highway Administration and various State of Ohio agencies.

**Fiduciary Fund (Agency Funds)**

Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant Fiduciary Fund:

*Performance Bond Fund* - This fund is used to account for the collection and distribution of contractors' performance bonds.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

**Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

**VILLAGE OF MAYFIELD  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process**

**Encumbrances**

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of the 1999 budgetary activity appears in Note 3.

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**G. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Village.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Village maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	<u>1999</u>
Demand deposits	\$ 242,361
Cash on Hand	1,800
	244,161
Total deposits	244,161
Sweep Account	305,000
Money Market	134,151
Savings Bond	1,000
STAR Ohio	3,546,124
	3,986,275
Total investments	3,986,275
Total deposits and investments	\$ 4,230,436

**Deposits:** Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool.

**Investments:** Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**VILLAGE OF MAYFIELD  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 1999 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 8,122,858	\$ 7,828,467	\$ (294,391)
Special Revenue	790,355	547,028	(243,327)
Debt Service	4,551,224	4,494,931	(56,293)
Capital Projects	13,930,995	4,296,431	(9,634,564)
Fiduciary	213,900	186,103	(27,797)
Total	\$ 27,609,332	\$ 17,352,960	\$(10,256,372)

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 9,422,172	\$ 9,141,195	\$ 280,977
Special Revenue	1,117,452	367,461	749,991
Debt Service	4,997,425	4,987,525	9,900
Capital Projects	7,843,734	5,810,987	2,032,747
Fiduciary	360,057	309,220	50,837
Total	\$ 23,740,840	\$ 20,616,388	\$ 3,124,452

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Village.

Tangible personal property tax is assessed by the property owners, who must file a list of such property with the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

**VILLAGE OF MAYFIELD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**  
**(Continued)**

**5. DEBT**

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority/EPA Loan	\$ 177,509	4.16%
Ohio EPA Supplement Loan	99,911	4.04%
Ohio Public Works Loan(Issue II)	239,464	0.00%
General Obligation Bonds	2,700,000	3.4% To 6.4%
General Obligation Notes	4,500,000	4.00%
State Infrastructure Bank Loan	5,090,807	0% to 5%
Progressive Parkview Pool Loan	1,021,795	Variable
Total	\$ 13,829,486	

The Ohio Water Development Authority/EPA Loans and Ohio EPA Supplement Loan relate to water main replacements for the Worton Park Sewer Improvement Project.

The Ohio Public Works Commission(Issue II) Loan is an interest free loan for the Worton Park Sanitary System construction.

The General Obligations Bond was issued in 1991 and 1996. The 1991 issue was for construction of a waterline. The principal issued was \$410,000. The 1996 issue was for the construction of a fire station. The principal issued was \$3,000,000.

The State Infrastructure Bank Loan(the economic development wing of the Ohio Department of Transportation) was issued in 1999. The issue is for the completion of the North Commons Boulevard and Parkview Drive Construction on the interior roadway project and the engineering and right-of-way acquisition for the widening of S.O.M. Center Road. The loan will be repaid in part by the proceeds of a Tax Incremental Financing Plan (T.I.F.P.) agreed to between the Progressive Casualty Insurance Company and the Village in 1999. The Village has assigned the future proceeds of the T.I.F.P. to the Ohio Department of Transportation.

The Progressive Parkview Pool Loan is a loan from Progressive Casualty Insurance Company to the Village for the express purpose of construction of Parkview Pool. The interest rate on the loan is tied to the five-year treasury note interest rate. The loan was part of the overall development agreement between Progressive Casualty Insurance Company and the Village. The loan has to be repaid within five years. The loan originated in 1999.

**VILLAGE OF MAYFIELD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**  
**(Continued)**

**5. DEBT (Continued)**

Amortization of the above debt, including interest, is scheduled as follows:

Year Ending December 31:	OWDA and EPA Loans	General Obligation Bonds	OPWC Loan	State Infrastructure Bank Loan	General Obligation Notes	Progressive Parkview Pool Loan
2000	\$ 22,851	\$ 296,885	\$ 14,966	\$ 0	\$ 4,680,000	\$ 0
2001	22,851	299,483	14,966	407,517	0	294,881
2002	22,851	241,398	14,966	439,060	0	294,881
2003	22,851	241,453	14,966	439,060	0	294,881
2004	22,851	241,113	14,966	439,060	0	294,881
Subsequent	<u>262,790</u>	<u>2,924,496</u>	<u>164,634</u>	<u>6,354,377</u>	<u>0</u>	<u>0</u>
Total	<u>\$377,045</u>	<u>\$4,244,828</u>	<u>\$239,464</u>	<u>\$ 8,079,074</u>	<u>\$ 4,680,000</u>	<u>\$ 1,179,524</u>

**6. RETIREMENT SYSTEMS**

The Village's law enforcement officers and firefighters belong to the Police and Firemen's Disability and Pension Funds (PFDPF). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1999, members of PFDPF contributed 10% of their wages to the PFDPF. The Village contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 1999.

**7. INCOME TAX**

The Village levies and collects an income tax of 1.5% percent on all income earned within the Village as well as on income of residents earned outside the Village. In the latter case, the Village allows a credit of 100% of the tax paid to another municipality, not to exceed the amount owed. The Village has contracted with the Regional Income Tax Agency (RITA) for the collection of income taxes. Employers within the Village are required to withhold income tax on employee earnings and remit the tax at least quarterly. Corporations and other individual taxpayers are also required to pay their estimated tax at least quarterly and file a return annually.

**8. RISK MANAGEMENT**

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions

The Village also provides health insurance and dental coverage to full-time employees through a private carrier.

**VILLAGE OF MAYFIELD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**  
**(Continued)**

**9. JOINTLY GOVERNED ORGANIZATIONS**

The Mayfield Union Cemetery is a jointly governed organization among three local communities (Village of Mayfield, Highland Heights and Mayfield Heights). The jointly governed organization was formed based on the boundaries in relation to the cemetery. Each of the communities contributes a nominal fee for the maintenance of the cemetery. The Village of Mayfield assumes the daily accounting and reporting of the cemetery finances. The Cemetery Board consists of three Board members; one council member appointed from each of the three communities. Financial information can be obtained by contacting the Director of Finance at the Village of Mayfield, 6621 Wilson Mills Road, Mayfield Village, Ohio 44143.

The Eastern Suburban Regional Council of Governments (ESRCOG) was formed in 1972 to foster cooperation between member municipalities through sharing of facilities for mutual benefit. The governing body of ESRCOG is a council comprised of one representative from each of the six participating municipalities. The Council operates according to a written agreement establishing ESRCOG pursuant to Ohio Revised Code Chapter 167.

The Council adopts a budget for ESRCOG annually. Each member municipality's degree of control is limited to its representation on the Council. In 1999, the Village contributed \$12,500 which represents 16.7 percent of total member contributions.

The Council established one subsidiary organization, the Suburban Police Anti-Crime Network (SPAN) which provides for the mutual interchange and sharing of police personnel and police equipment to be utilized by all participating members.

**10. CONTINGENT LIABILITIES**

The Village is a defendant in several lawsuits. Although the outcome of these suits is not presently determinable, management believes that the resolution of these matters will not materially adversely affect the Village's financial condition.

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

Village of Mayfield  
Cuyahoga County  
6621 Wilson Mills  
Mayfield Village, Ohio 44143

To the Village Council:

We have audited the accompanying financial statements of the Village of Mayfield, Cuyahoga County, Ohio, (the Village) as of and for the year ended December 31, 1999, and have issued our report thereon dated April 21, 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 Village'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 Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated April 21, 2000.

Village of Mayfield  
Cuyahoga County  
Report on Compliance and on Internal Control Required by  
*Government Auditing Standards*  
Page 2

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large initial "J" and "P".

**Jim Petro**  
Auditor of State

April 21, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**VILLAGE OF MAYFIELD**

**CUYAHOGA COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 1, 2000**