

**CITY OF BRECKSVILLE  
CUYAHOGA COUNTY**

**REGULAR AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2001**



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

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**STATE OF OHIO**



CITY OF BRECKSVILLE  
CUYAHOGA COUNTY

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

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

We have audited the financial statements of the City of Brecksville, Cuyahoga County, Ohio, (the City) as of and for the year ended December 31, 2001, and have issued our report thereon dated July 2, 2002, wherein we noted that the City adopted Governmental Accounting Standards Board Statements 37 and 38. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the City in a separate letter dated July 2, 2002.

**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. However, we noted matters involving the internal control over financial reporting that did not require inclusion in this report, that we have reported to the management of the City in a separate letter dated July 2, 2002.

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a horizontal line extending to the right.

**Jim Petro**  
Auditor of State

July 2, 2002

**CITY OF BRECKSVILLE, OHIO**  
**Cuyahoga County**

**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2001**





**City of Brecksville, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2001*  
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JERRY N. HRUBY, MAYOR AND SAFETY DIRECTOR  
CITY COUNCIL  
NEIL F. BRENNAN, PRESIDENT  
DAVID J. DEUCH, VICE-PRESIDENT  
GERALD F. BROSKI  
LOUIS N. CAROUSE, JR.  
NORA MURPHY  
CARL J. OPATRNY  
LARRY J. POTLA  
MARY SCULLIN, CLERK

July 2, 2002

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

We are pleased to submit to you the City of Brecksville's twelfth Comprehensive Annual Financial Report (CAFR).

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

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

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

**The Introductory Section** includes a table of contents, this transmittal letter, the Certificate of Achievement, a list of the City's principal officials, both elected and appointed, and the City of Brecksville's organization chart.

**The Financial Section** includes the Report of Independent Accountants, and includes Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the City's financial position and operating results, the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements.

**The Statistical Section** includes selected financial and demographic information, generally presented on a multi-year basis.

## Reporting Entity

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



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

The Southwest Council of Governments and the Northeast Ohio Public Energy Council are jointly governed organizations whose relationship to the City is described in Note 16 to the basic financial statements. A complete discussion of the City's reporting entity is provided in Note 1 to the basic financial statements.

## **The City of Brecksville**

The City of Brecksville was founded in 1811 and accordingly, throughout 2001, the themes of a number of events centered on the City's 190<sup>th</sup> anniversary. Officially Brecksville became a City in 1960. It is located in Cuyahoga County in northeastern Ohio, in the heart of rolling woodlands approximately twelve miles south of the City of Cleveland. The City covers 19.54 square miles.

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

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

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

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

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

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

In downtown Cleveland the Cleveland Browns of the NFL play in their spectacular Browns Stadium. Jacobs Field is the home of the Central Division Champion Cleveland Indians. The Cleveland Cavaliers of the NBA and the Cleveland Barons American Hockey League team play at Gund Arena which is also a venue for concerts by major recording artists, the circus, ice shows, and a variety of other professional attractions. The Cleveland State University Convocation Center is home to the Cleveland State University Vikings, the Cleveland Crunch professional soccer team and even more concerts and shows. All four venues are less than ten years old.

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

The world-renowned Cleveland Clinic and University Hospitals supplement health care provided by nearby community hospitals and immediate care centers. Marymount and Marymount South, Parma Community General, and Deaconess Hospitals serve as emergency care facilities for our residents and visitors who require use of our Fire Department's ambulances and staff of professional paramedics and EMT's. The Greater Cleveland area is known worldwide for excellence in health care.

## **City Government**

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

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

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

The Service Department works hard to respond to the needs of the residents, providing curbside rubbish and recycling collections, street maintenance, snow removal and maintenance of City recreational facilities, among other services.

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

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

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

## **Economic Condition and Outlook**

The Brecksville City Administration and City Council are dedicated to the renovation and expansion of the downtown business district, and at the same time, and with the same enthusiasm, have promoted future growth and development of the City's industrial/office area. The downtown retail area, as well as the industrial/office area, continue to show both ongoing growth and growth potential.

A March 7, 2000 election approved the rezoning of the City's downtown northeast quadrant from residential to local business. This was the formal beginning of a long-discussed plan to erect a Heinen's supermarket and accompanying retail shopping center in Brecksville. Much of year 2000 saw deliberations between the City and the Heritage Development Group which laid the groundwork for this more than 94,000 square foot development named Creekview Commons. Groundbreaking took place in 2001 and it is expected that the Heinen's supermarket will open in the first quarter of 2002 with three smaller buildings to follow. The northeast quadrant is the last major tract of land available for development in downtown Brecksville.

In preparation for the Creekview Commons development the City began widening Route 82, its main east west artery between the Square and the entrance to the Metroparks on the east end of the downtown. The project was completed in early December with the exception of a final layer of asphalt which will occur in the spring of 2002. Also to come are decorative light poles, new sidewalks and a traffic light at the intersection created by the entrance to Creekview Commons which is across from the east entrance to the Brecksville Shopping Center.

2001 saw the completion and opening of the first of a two - building development and the beginning of the second building. Just off Public Square in downtown Brecksville, the 19<sup>th</sup> century Stagehouse, which was in irreparable condition, was demolished as the first step for Stage House Square. The first building, a two-story, 14,700 square foot office and retail building contains a Starbucks Coffee House, a contemporary hair styling shop for men and women and a Hallmark Gold Crown store. The 8,000 square foot Stage House building which will resemble the original building erected by Orin and Austin Edgerton in 1839 began construction in 2001. The Terra Group which will establish its headquarters in the second building is developing Stage House Square.

During 2001, construction was completed on Noble Park Drive, the former gravel service road, running south off West Snowville Road just west of Interstate 77. The road's completion opens that area for new development. City Council passed and the Mayor signed an ordinance providing for the issuance and sale of bonds in an aggregate principal amount not to exceed \$2,330,000 for the purpose of paying, in anticipation of the collection of special assessments heretofore levied, the costs of the water, sewer and road construction. On September 1, 2001, the City issued bonds of \$2,200,000.

Other activity in the City included the construction of an additional two acres of parking for the National City Bank complex at Miller Road and I-77. National City continues to expand its workforce with approximately 150 new jobs expected to come into the City. In 2002, the Ohio Department of Transportation will begin widening the bridge and exit ramp that carries morning rush hour traffic from I-77 to Brecksville's industrial/office area, relieving congestion and enhancing the attractiveness of this vital commercial area. Ameritech began construction of a second story to its technical building on Route 82 in the downtown area. At the same time Ameritech will remodel the exterior of the building to coordinate with the Western Reserve style of architecture prevalent in the downtown.

Also, as 2001 ended the City was reviewing plans by the BF Goodrich Company to sell the remaining 142 acres of its former complex that was not included in the sale of its Performance Materials Division complex to the Noveon Company. This will open up approximately 80 acres for prime office/laboratory development over the next several years. Use for the remaining acreage is undetermined.

In December of 2001, Mayor Jerry N. Hruby reported that Clark Oil (Equilon) would be selling their terminal on Route 21 and taking down the tanks. This will be another prime piece of property for redevelopment.

## **Accomplishments**

A major accomplishment for the City of Brecksville in 2001 was the announcement by Moody's Investors Service that they had assigned an Aa1 credit rating to the City of Brecksville's General Obligation Bonds. Brecksville became one of only six cities in Ohio with the coveted Aa1 rating. Less than 3 percent of communities nationwide have achieved an Aa1 rating, only one rating category less than Aaa which is the highest rating possible. Only two Ohio cities are rated Aaa. The upgrade in the rating will provide a lower interest rate in the sale of City bonds and thus a lower overall cost of borrowing and the saving of taxpayer dollars.

The City of Brecksville Finance Department was proud to receive its eleventh Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the Year Ended December 31, 2000.

As 2001 ended, work began by the Miller Cable Company on a City-wide traffic resignalization project. With almost \$1.5 million in federal funding nearly all traffic lights will be replaced with a new, high tech signal system.

In the fall of 2001 The Ralph W. Biggs City Council Chambers were refurbished for the first time since City Hall was built in 1972. The renovations included new windows and window treatments, painting and wall coverings, refinishing of the wood floor, carpeting, new chairs for City officials and an upgrade to the sound system.

Infrastructure maintenance is a Brecksville priority. The Service Department and independent contractors rebuilt or repaired many City streets. The most significant project was the complete rebuild of Sunnydale, Vera, Lloyd and Harold Drives at a cost of just under one million dollars.

The City also repaved the asphalt surface of Oakes Road from I-77 to the City line. This was a temporary project for the winter in anticipation of a complete renovation of the entire length of Oakes Road from Route 21 to the City's western border in 2002. Cuyahoga County will pay 80 percent of the construction costs.

The Service Department also repaved Wiese Road, Vaughn Road which was a joint project with the Cuyahoga Valley National Park and Old Royalton Road.

In addition to the widening of Route 82 in the downtown area referenced above, the Ohio Department of Transportation repaved the entire length of Route 82 from border to border with the exception of the widening project.

Along with a regularly scheduled maintenance program for all City vehicles performed by a staff of four full time mechanics, the Department added a new bucket/utility truck, flail mower, hook truck with dump and flat bed bodies, A.S.I. heavy truck lifting system, pressure washer and wheel balancer.

The City of Brecksville takes pride in its environment and promotes programs that preserve our nature and lands. In that vein, the City maintains an aggressive recycling program. This Citywide program conducts curbside pick-up and has a building dedicated solely to administering the program. The City collects metals, glass, newspapers, computer paper and yard waste. In 2001, the Department recycled 41 percent of its rubbish, (1,236 tons) compared to a 17 percent average for other municipalities. That meant the City sent only 59 percent of its rubbish to the landfill. In 2001, the City received a grant of \$1,667 for the purchase of two dump hoppers to be used for recycling collections. This is the twelfth straight year



we have been fortunate to receive a grant from the Ohio Department of Natural Resources and Brecksville is the only city in Cuyahoga County that has received this grant for that number of consecutive years.

The City maintains its green trademark with an aggressive tree-planting program that begun in 1994. The continuation of that program resulted in the City's designation as a Tree City USA for the seventh consecutive time. In April, the City hosted the annual Tree City awards ceremony for 63 northern Ohio communities. In 2001 the Service Department, under the guidance of City Tree Warden Charles Owen, planted 279 trees. About 8,100 square feet of annual beds were filled with 6,800 annual plants and were maintained throughout the growing season.

On Memorial Day Governor Bob Taft joined Mayor Hruby in the City's Memorial Day parade and ceremony at the Brecksville Cemetery. On that same day the City unveiled two new decorative iron arches at the cemetery which replicate the original arches that graced the cemetery in the 1800's and early 1900's. The City also installed new lampposts on the Chippewa Creek bridge over Route 21.

During 2001 the Police Department hired five new employees including a clerk-dispatcher, three jailers and "Sunny," the City's second police K-9. "Andy," the City's original K-9 officer was retired and honored at a City Council meeting. Two jailers graduated from basic police academy and were appointed part-time patrolmen. The Police department received grants for juvenile diversion, ballistic vests, the DARE program and child traffic safety programs.

The City pays annual dues to the Chemical Abuse Prevention Association (CAPA) for a Drug Prevention Coordinator to administer to our students, residents, and employers within the City. CAPA is jointly funded by the Brecksville-Broadview Heights City School District, the cities of Brecksville and Broadview Heights and the CARE Concerned Citizens Group. Our City CARE program entered its 20th year in 2001, attesting to the program's longevity and commitment.

The Fire Department received new major equipment, a Road Rescue ambulance custom built for the City at an approximate cost of \$160,000. The new ambulance is capable of being a command post at a hazardous materials spill or disaster scene and brings to three the City's fleet of ambulances. The Department takes great pride in its highly professional paramedic/EMT staff. In 2001 they responded to 932 requests for ambulance service. As firefighters they responded to 24 structure fires.

The Brecksville Community Center and Recreation Department maintained its sizable membership roll and continues to offer a variety of programs and activities for all age groups. In its ninth year of operation the Community Center staff ranges from 40 to 75 full and part-time employees depending on the season, ranging from lifeguards and fitness instructors to front desk clerks and building supervisors.

In September City Council approved the expenditure of \$26,000 for RecTrac software from Vermont Systems which will greatly improve the efficiency of tracking the Recreation Department membership and usage.

The City was pleased to receive a \$200,000 State of Ohio NatureWorks grant which will be used to construct new athletic fields, a comfort station and concession stand at the City's 84 acre Blossom recreation grounds. Completion is expected in 2002.

Brecksville continued its long standing policy of controlled growth. During 2001 there were 926 building permits issued. 67 building permits were issued for residential dwelling units. The valuation of new residential construction was \$21,922,460. The Heinen's supermarket mentioned earlier was valued at \$3.5 million, the Ameritech renovation mentioned earlier was estimated at \$1.5 million and the Regional Income Tax Agency performed a \$1.1 million dollar renovation.

The Department of Human Services has maintained many programs including snow removal and a food bank for senior and low-income residents, Meals on Wheels, health screening, recreational programs and social activities. The Human Services Department, with the support of its Advisory Board, continues to expand its activities and services in order to meet the needs of Brecksville's older and disabled residents. In 2001 the 19<sup>th</sup> annual Yuletide Hunger program was again a success. 79 families received food and holiday gifts. Cash contributions from the participating cities to the Yuletide program totaled \$14,748.

In June of 2001, the Department of Human Services took delivery of a new 14 passenger, wheelchair equipped bus to provide transportation for our older and physically challenged adults. The Department now has two buses, a van and three cars to transport its residents. The vehicle was purchased at a cost just under \$50,000, aided by a \$30,000 grant from the Board of Cuyahoga County Commissioners.

Each December the City of Brecksville sponsors a variety of holiday events including the annual Children's Christmas Play. On the Old Town Hall stage magical tales told by lovable creatures and characters, including Santa himself, delight Brecksville's little ones and entertain their parents as well. The Children's Christmas Play was the inspiration of former Mayor Jack A. Hruby, and since 1968 an original play has been written and produced each year. This heartwarming and often humorous holiday tradition has been nurtured and guided by the current Mayor. The cast and crew consist of City employees, their families, and friends of the community. This year's play was "Father Winter's Terrible Mistake." Also, the Service Department was once again responsible for creating beautiful holiday lighting displays at several locations in the City.

Although 500 miles from Ground Zero, Brecksville was directly affected by September 11<sup>th</sup>. William Moskal, a Brecksville resident was on the 100<sup>th</sup> floor of the first World Trade center tower to be attacked and perished in the tragedy. The City rallied behind the Moskal family and behind the fallen heroes in New York. The Fire department and the Mayor's Fine Arts Committee collected \$21,407 for the emergency personnel relief fund in New York.

### **For the Future**

Looking ahead to 2002, the Fire Department will undergo a \$1.5 million expansion and renovation project creating more space for its new fire engine and third ambulance along with added office space, storage space and separate living quarters for men and women firefighters. The Fire Department will take delivery of a new Sutphen Aerial Platform fire truck which is being built at a cost of \$708,000.

In 2001 the City hired Blunden Barclay Robbie Architects which began the site selection and design phase for a new 15,000 square foot Human Services Center. In 2002 a site will be chosen and a contractor selected to begin constructing the new facility.

In 2002 the City will expand and add to its cemetery services. Two columbaria for cremated remains will be built and installed and a new section of the cemetery will be opened with approximately 700 additional graves.

In 2002 the City will culminate many years of deliberation by completely rebuilding the Southwest Quadrant parking lot behind the businesses on Brecksville Road near the Square. This will not only beautify the downtown area but enhance patronage of the businesses as well.

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

## **Financial Condition**

This is the second year that the City of Brecksville has prepared financial statements following GASB Statement 34, “Basic Financial Statements – Management’s Discussion and Analysis – for State and Local Governments.” GASB 34 creates new basic financial statements for reporting on the City’s financial activities as follows:

***Government-wide financial statements*** These statements are prepared on an accrual basis of accounting which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those activities of the City that are governmental.

***Fund financial statements*** These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the government-wide financial statements. Fiduciary funds use the accrual basis of accounting.

***Statement of budgetary comparisons*** These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this new reporting model, management is responsible for preparing a Discussion and Analysis of the City. This discussion follows the report of independent accountants, providing an assessment of the City finances for 2001.

## **Cash Management**

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

## **Risk Management**

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

## Other Information

### *Independent Auditor*

In accordance with Ohio law, independent audits are required to be performed on all financial operations of the City. Either the Auditor of State of Ohio or, if the Auditor permits, an independent public accounting firm conducts these audits. The Brecksville City Council selected the Auditor of State's Office to perform these services for the year 2001. Their report is presented in the Financial Section.

### *Awards*

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to those governmental entities whose CAFR is easily readable, efficiently organized, and conforms to GFOA reporting standards. Such a report must satisfy both generally accepted accounting principles (GAAP) as well as applicable legal requirements. The City of Brecksville received this honor for its Comprehensive Annual Financial Report for the year ended December 31, 2000. A Certificate of Achievement is valid for a period of one year only. The City of Brecksville believes the current report conforms to the Certificate of Achievement Program requirements, and has submitted it to the GFOA to determine its eligibility for another Certificate of Achievement.

### **Acknowledgments**

Successful preparation of a report of this scope depends upon the dedicated contribution of many employees. The sincere appreciation of those primarily responsible for its completion is extended to all contributors but especially to those employees in the Department of Finance who have spent their time and energy on various parts of the project and to Local Government Services for their assistance in helping the City prepare this report in conformity with generally accepted accounting principles (GAAP) and the requirements of the Government Finance Officers Association.


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

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

Respectfully submitted,



Jerry N. Hruby  
Mayor



Dolores A. Wood  
Director of Finance

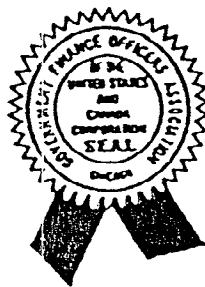
# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Brecksville,  
Ohio

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

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.



*Timothy D. Brewer*  
President

*Jeffrey L. Eason*  
Executive Director

**City of Brecksville, Ohio**

*City Officials*

ELECTED OFFICIALS

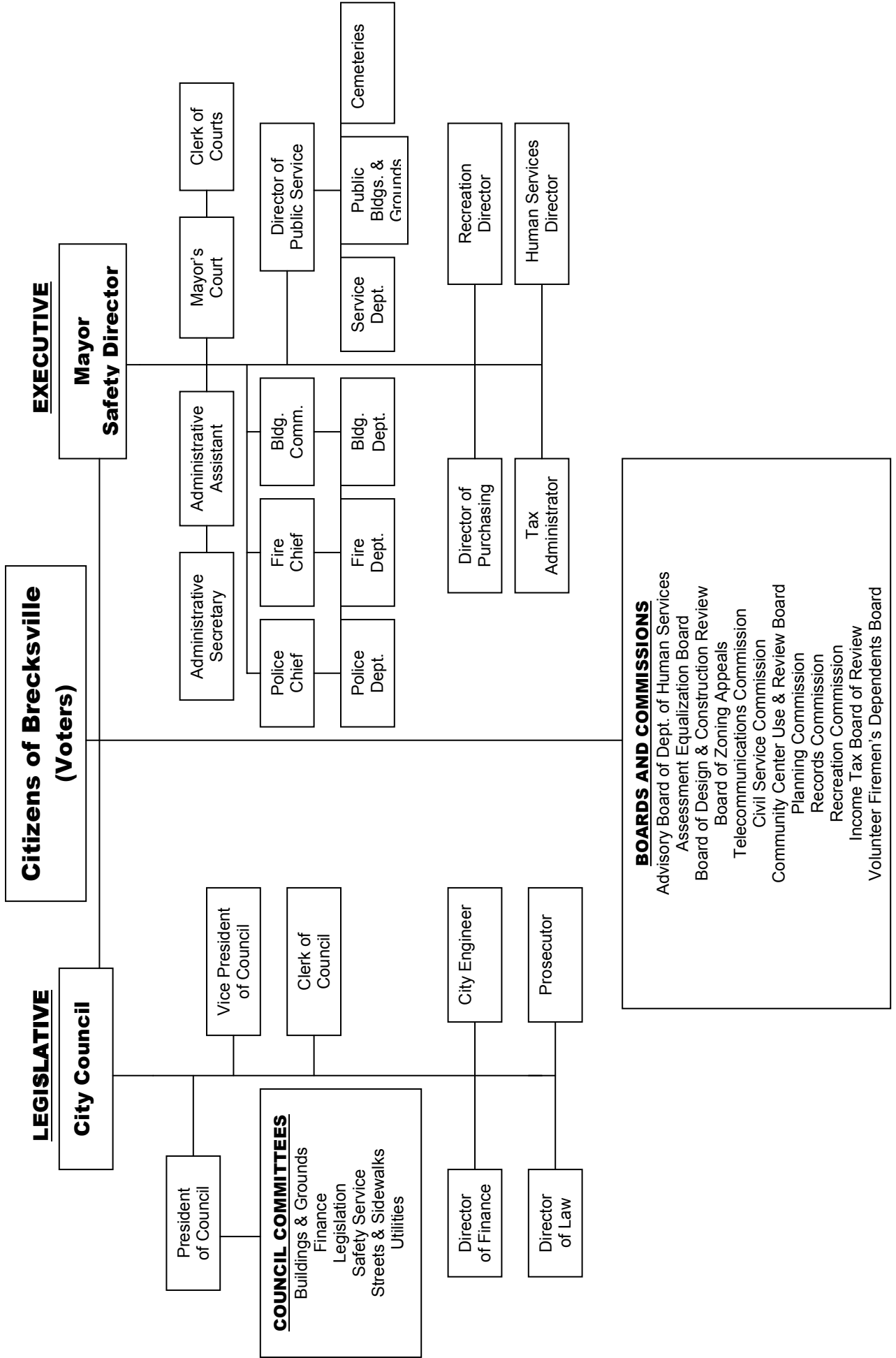
Mayor-Safety Director ..... Jerry N. Hruby  
President of Council..... Nora Murphy  
Vice-President of Council..... Neil F. Brennan  
Council Member ..... Gerald F. Broski  
Council Member ..... Louis Carouse  
Council Member ..... David J. Deuch  
Council Member ..... Carl J. Opatrny  
Council Member ..... Larry Potla

APPOINTED OFFICIALS

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

# CITY OF BRECKSVILLE, OHIO

## ORGANIZATIONAL CHART



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**STATE OF OHIO  
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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

**REPORT OF INDEPENDENT ACCOUNTANTS**

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

We have audited the accompanying basic financial statements of the City of Brecksville, Cuyahoga County, Ohio, (the City) as of and for the year ended December 31, 2001, as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 basic financial statements referred to above present fairly, in all material respects, the financial position of the City of Brecksville, Cuyahoga County, Ohio, as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2001, the City adopted Governmental Accounting Standards Board Statements 37 and 38. The City also restated the beginning net assets balance due to an overstatement of special assessments and capital assets.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 2, 2002 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements, but is supplementary information the Governmental Accounting Standards Board requires. We applied limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. We did not audit the information and express no opinion thereon.

We performed our audit to form an opinion on the basic financial statements of the City, taken as a whole. The combining and individual fund statements and schedules listed in the table of contents are presented for additional analysis and are not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects, in relation to the basic financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections 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

July 2, 2002

**City of Brecksville**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

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The discussion and analysis of The City of Brecksville's financial performance provides an overall review of the City's financial activities for the year ended December 31, 2001. The intent of this discussion and analysis is to look at the City's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the City's financial performance.

### **Financial Highlights**

Key Financial highlights for 2001 are as follows:

- Total net assets increased \$7,468,887 or a 15.3 percent increase over 2000.
- Total assets of governmental activities increased \$5,476,085, which represents a 7.8 percent increase over 2000.
- Total current liabilities decreased by \$3,325,334 or 29.4 percent from 2000.
- Total capital assets increased by \$1,791,687 or 4.0 percent over 2000.
- Total outstanding long-term liabilities at 2001 were \$1,333,532 more than year 2000 or a 13.2 percent increase.
- On a modified accrual basis, City income tax revenue has increased by \$1,255,119 or 11 percent.

### **Using This Annual Financial Report**

This annual report consists of a series of financial statements and notes to those statements. These statements are prepared and organized so the reader can understand the City of Brecksville as a financial whole or as an entire operating entity. The statements will provide a detailed look at our specific financial conditions.

The statement of Net Assets and Statement of Activities provide information about the activities of the whole City, presenting both an aggregate view of the City's finances and a longer-term view of those assets. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short term as well as what dollars remain for future spending. The fund financial statements also look at the City's most significant funds with all other nonmajor funds presented in total in one column.

### ***Reporting the City of Brecksville as a Whole***

#### *Statement of Net Assets and the Statement of Activities*

While this document contains information about the funds used by the City to provide services to our citizens, the view of the City as a whole considers all financial transactions and asks the question, "How did we do financially during 2001?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting method used by the private sector. The basis for this accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

**City of Brecksville**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

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These two statements report the City's net assets and the changes in those assets. The change in assets is important because it tells the reader whether, for the City as a whole, the financial position of the City has improved or diminished. However, in evaluating the overall position of the City, non-financial information such as changes in the City's tax base and the condition of the City's capital assets will also need to be evaluated.

The Statement of Net Assets and the Statement of Activities are divided into the following categories:

- Assets
- Liabilities
- Net Assets (Assets minus Liabilities)
- Program Expenses and Revenues
- General Revenues
- Net Assets Beginning of Year and Year's End

***Reporting the City of Brecksville's Most Significant Funds***

*Fund Financial Statements*

The presentation of the City's major funds begins on page 14. Fund financial reports provide detailed information about the City's major funds based on the restrictions on the use of monies. The City has established many funds which account for the multitude of services, facilities and infrastructure provided to our residents. However, these fund financial statements focus on the City's most significant funds. In the case of the City of Brecksville, our major funds are the general, fire department, special assessment bond retirement, general municipal improvement, buildings and improvement, and road improvements.

***Governmental Funds*** All City activities are reported in the governmental funds which focus on how money flows into and out of those funds and the balances left at year end available for spending in future periods. Our funds are reported using an accounting method called modified accrual accounting which measures cash and all other financial assets that are expected to be readily converted to cash. The governmental fund statements provide a detailed short term view of the City's general operations and the basic services it provides. Governmental fund information helps one determine whether there are more or fewer financial resources that can be spent in the near future on services provided to our residents. The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is reconciled in the financial statements.

**The City of Brecksville as a Whole**

Recall that the Statement of Net Assets pictures the City as a whole. Table 1 provides a summary of the City's net assets for 2001 compared to 2000.

**City of Brecksville**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

**Table 1**  
**Net Assets**

	Governmental Activities	
	2001	2000
<b>Assets</b>		
Current and Other Assets	\$29,620,958	\$25,936,560
Capital Assets, Net	46,084,320	44,292,633
<i>Total Assets</i>	<u>75,705,278</u>	<u>70,229,193</u>
<b>Liabilities</b>		
Current and Other Liabilities	7,973,183	11,298,517
Long-Term Liabilities:		
Due Within One Year	766,056	701,733
Due In More Than One Year	10,638,444	9,370,235
<i>Total Liabilities</i>	<u>19,377,683</u>	<u>21,370,485</u>
<b>Net Assets</b>		
Invested in Capital Assets, Net of Related Debt	33,152,024	30,614,461
Restricted for:		
Capital Projects	6,904,140	4,923,709
Debt Service	6,344,837	2,831,673
Other Purposes	2,568,737	1,836,373
Unrestricted	7,357,857	8,652,492
<i>Total Net Assets</i>	<u><u>\$56,327,595</u></u>	<u><u>\$48,858,708</u></u>

Total assets increased by \$5,476,085 from 2000 to 2001, while the City's total liabilities decreased by \$1,992,802. The current liabilities decreased for contracts payable and retainage payable for construction projects at year end. The City had a significant decrease in the notes payable issued during the year.

Total net assets of the City's governmental activities increased by \$7,468,887. The increase in current assets during 2001 is due in part to the special assessment receivable of \$2,000,000.

The increase to capital assets reflects the purchases for machinery and equipment particularly in the fire department, for construction in progress, and for road improvements.

Current liabilities reflects a substantial decrease due to less contracts payable outstanding at the end of the year as the projects were completed during the year. Also, while \$4,285,000 in notes were retired during the year only \$2,000,000 in new notes were issued.

**City of Brecksville**  
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*For the Year Ended December 31, 2001*  
*Unaudited*

The City of Brecksville works very hard to stabilize current liabilities and reduce long term liabilities. As an example, the City budgets \$100,000 per month from income tax revenues to provide future funding for specific building or infrastructure improvements. The City also carefully invests its funds in STAROhio, National City and Fifth Third investments and short-term certificates of deposit. The City Investment Board which consists of the Mayor, the Finance Director and the Law Director pay very close attention to daily interest rates and have made the City's money "work for us." The City realized \$964,378 in interest revenue. This additional revenue is utilized as part of the City's plan to pay off short term debt or pay for future projects or improvements. By making our money "work for us" daily, we are able to provide for future projects or debt reduction by using the interest for those purposes within all departments of the City.

Table 2 shows the changes in net assets for the year ended December 31, 2001 compared to 2000.

**Table 2**  
**Changes in Net Assets**

	Governmental Activities	
	2001	2000
<b>Revenues</b>		
Program Revenues		
Charges for Services	\$1,401,161	\$1,370,499
Operating Grants and Contributions	515,523	653,787
Capital Grants and Contributions	2,431,667	0
General Revenues		
Property Taxes	3,901,487	3,550,817
Income Taxes	12,187,355	12,257,507
Grants and Entitlements	1,186,863	1,310,106
Investment Earnings	964,378	950,457
Gain on Sale of Capital Assets	1,915	0
Miscellaneous	676,866	248,960
<i>Total Revenues</i>	\$23,267,215	\$20,342,133

**City of Brecksville**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

**Program Expenses**

General Government:

Legislative and Executive	\$3,687,954	\$3,478,288
Judicial	125,666	154,482

Public Safety:

Police	3,060,371	3,078,248
Fire	1,645,965	1,533,443

Public Health Services	33,079	96,675
Street Construction, Maintenance and Repairs	2,750,285	4,486,001
Housing and Community Development	859,296	782,844
Basic Utility Services	1,620,941	2,019,430
Recreational Activities	1,363,446	1,343,632
Interest and Fiscal Charges	651,325	686,151

<i>Total Program Expenses</i>	15,798,328	17,659,194
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<i>Increase in Net Assets</i>	\$7,468,887	\$2,682,939
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**Governmental Activities**

Several revenue sources fund our governmental activities with the City income tax being the largest contributor. The income tax rate of 2% was created by City Charter and became effective January, 1990. This tax created by a Charter amendment will remain until such time as the City's electorate changes the rate which is not anticipated. The income tax revenue amount for 2001 was \$12,187,355. General revenues from grants and entitlements, such as local government funds, are also revenue generators. With the combination of income tax, special assessments and intergovernmental funding all expenses in the governmental activities are funded. The City monitors its source of revenues very closely for fluctuations.

The City has enjoyed a healthy revenue stream in our income tax collections for all of the past twelve years since the implementation of the 2 percent income tax rate in 1990. This has been especially important to our City because of the sale of the BFGoodrich Research and Development site to Noveon, Inc. and the ongoing reduction in staff at the Brecksville Veterans Administration Hospital, part of the Louis Stokes Cleveland Veterans Administration Center. But despite this, our tax base has continued to grow with new office development in our City. The City of Brecksville has been very aggressive in the year 2001 collecting delinquent income taxes as it has for many years. We continue a strong economic development program which we believe is the catalyst behind our outstanding growth and income tax revenues. The number of businesses, be they large or small, provides us with an income tax base that can sustain the loss of any major tax paying entity and still be able to meet the financial needs of the City. City income tax revenue of \$2,488,000 per year is earmarked for specific City improvements. \$10,000 per month or \$120,000 per year is part of the funding designated for road repaving. \$16,000 per month or \$192,000 per year is part of the funding designated for capital improvements. \$80,000 per month or \$960,000 per year is allocated toward general municipal improvements. \$100,000 per month or \$1,200,000 per year is allocated toward building improvements. These revenues are allocated by an Ordinance of City Council providing that a substantial portion of our income tax collections is set aside for roads, City facilities and capital needs. Of the \$23,267,215 in total revenue, income tax accounts for 52.4 percent. Property taxes of \$3,901,487 account for 16.8 percent with program revenues, grants and entitlements, investment income and miscellaneous income accounting for the remaining 30.8 percent.

**City of Brecksville**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

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Public safety, including the police and fire departments, accounted for program expenses of \$4,706,336 which is 29.8 percent of total City expenses for the year 2001. Street construction, maintenance and repairs costing \$2,750,285 accounted for 17.4 percent. These two figures illustrate the City's commitment toward infrastructure maintenance as well as the safety of our citizens. The police and fire departments live within their overtime budgets which account for a small portion of the total cost of operating both departments. Significant improvements have been made in our police and fire service including the purchase of a new aerial ladder fire truck.

The Fire Department, which is funded through Charter levy millage, lives within the means of those dollars collected and at the same time, not only does the City operate its full time Fire Department 24 hours a day, 7 days a week but a portion of its funds are budgeted toward capital improvements within the Fire Department. Namely, the Fire Department Charter millage has funded the purchase of a third ambulance and dollars have been set aside for the expansion and renovation of the fire station which will begin in the spring of 2002. The decrease in fire expenditures is related to the changes in capital assets

Our Police Department continues to add to its equipment to better serve our community and at the same time provide extra safety for our officers. We continue to strive to provide better police and fire service at a lower cost per man hour.

As stated previously, 17.4 percent of our year 2001 program expenses were for our roads and infrastructure. These dollars went toward maintenance or reconstruction of our streets and adjoining infrastructure. The City funded these projects through short term Councilmatic notes and by utilizing earmarked income tax dollars as described previously. Because of the City's history of income tax revenue increases we have taken advantage of placing these dollars into our improvement programs and paying off our short term notes annually. We are able to either pay cash for our improvement projects or take out a short term loan and complete repayment within one or two years. We continue annually to earmark dollars toward capital projects. Payroll increases for various departments within the legislative and executive program also affected the expenses this year. We also maintain or reduce our total expenses far below our revenues.

### **The City's Funds**

Information about the City's governmental funds begins on page 14. These funds are accounted for by using the modified accrual basis of accounting. All governmental funds had total revenues of \$21,697,228 and expenditures of \$18,448,488. The most significant fund is our general fund which had an unreserved fund balance at year end of \$6,090,302 compared to annual expenditures of \$10,684,879. While revenues exceeded expenditures by \$3,479,097, most of the excess was transferred to other funds. These transferred funds enabled the City to reduce its short term debt and fund capital improvements.

### **General Fund Budgeting Highlights**

The City's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the general fund. During the course of 2001 the City amended its General Fund budget three times, but no amendment was significant. All recommendations for budget changes come to the Finance Committee of City Council for review before going to the whole Council for Ordinance enactment on the change. The City does allow small interdepartmental budget changes that modify line items within departments within the same fund. The general fund supports many of our major activities such as our Police Department and Recreation Department as well as most legislative and executive activities. The General Fund is monitored closely, looking for possible revenue shortfalls or overspending by individual departments.



**City of Brecksville**  
*Management's Discussion and Analysis*  
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*Unaudited*

For the general fund, original budgeted revenues were \$10.9 million. The final budgeted amount was \$12 million. Of this \$1.1 million difference, most was because of increased income tax revenues and property tax revenues. Much of the conservative estimate was off set as the original appropriations were gradually increased during the year as revenue projections were surpassed.

**Capital Assets and Debt Administration**

*Capital Assets*

**Table 3**  
**Capital Assets at December 31**

	Governmental Activities	
	2001	2000
Land	\$4,076,028	\$4,070,048
Construction in Progress	1,322,134	0
Buildings and Improvements	8,493,733	8,647,929
Equipment and Machinery	4,457,521	3,707,877
Furniture and Fixtures	256,524	166,958
Infrastructure		
Roads	10,268,748	10,508,604
Sidewalks	1,316,988	1,401,197
Guardrails	34,547	46,073
Storm Sewer	3,334,531	3,261,798
Sanitary Sewer	7,908,499	7,937,980
Water Lines	4,615,067	4,544,169
	\$46,084,320	\$44,292,633
<i>Total Capital Assets</i>		

Total capital assets for the City of Brecksville as of December 31, 2001 were \$46,084,320, \$1,791,687 more than 2000. The most significant increases in our capital assets came in the area of construction in progress, due to several ongoing projects taking place. The City is committed to a long term goal of rebuilding its infrastructure and facilities. We have a capital plan in place which provides for rebuilding major residential streets and adding additional facilities to complement our current structures.

In 2001 we rebuilt the roadways of the Sunnysdale development which were early 1960 vintage streets. This is the fourth straight year we performed a road rebuilding project as part of our capital plan.

We seek grants for infrastructure projects as well as improving our City facilities and although we did not obtain any additional funding in the year 2001, in recent history we have received millions of dollars in grants and low interest loans. It is through these grants and loans as well as short term Councilmatic notes that we are able to improve upon our capital assets and at the same time maintain our revenue level which enables us to pay cash or to pay off any indebtedness on capital assets in the very short term. See Note 8 for additional information on capital assets.

**City of Brecksville**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

**Debt**

As of December 31, 2001, the City of Brecksville had \$13,404,500 in bonds, notes, loans and compensated absences outstanding with \$2,766,056 due within one year.

**Table 4**  
**Outstanding Debt at Year End**

	Governmental Activities	
	2001	2000
General Obligation Bonds	\$5,228,502	\$5,579,208
Special Assessment Bonds	5,097,000	3,162,000
Notes	2,000,000	4,285,000
OPWC Loans	606,794	651,964
Compensated Absences	472,204	678,796
<i>Total</i>	<b>\$13,404,500</b>	<b>\$14,356,968</b>

The General Obligation bonds are composed of a Library Refunding Bond of \$1,723,502, two Community Center Bonds – one for \$2,015,000 and one for \$1,490,000. On November 7, 1989, effective January 1, 1990, voters passed a ½ percent increase – from 1 ½ percent to 2 percent with 100 percent credit for City Income Tax. The ½ percent was designated for the construction of a Community Center, the purchase of Blossom Hill property (\$1,000,000) and capital improvements. Each month, \$80,000 is put into a general municipal improvement fund. Money is transferred into the general obligation bond retirement fund for payment of the Community Center bonds.

The Special Assessment bonds consist of Old Royalton Road Water Main, Sewer Project 1312 #2, Sprague-Wallings Improvement, Oakhurst-Fitzwater Sanitary Sewer, Southpointe Parkway Refunding, Four Seasons Sewer and Water and Service Road Sewer and Water. Principal and interest for these bonds are paid from the collection of special assessments by the County Auditor.

In 1997 the City refunded the following bond issues: Library Improvement, Community Center Improvement, Oakhurst-Fitzwater Sanitary Sewer and Southpointe Parkway Refunding.

The OPWC Loans are paid semi-annually from the capital improvement fund, the road improvement charter levy fund and the public utility improvement fund and will be paid in full in the year 2019.

The \$2,000,000 in general obligation notes the City has outstanding at December 31, 2001, will be paid through City Funds.

The City's overall legal debt margin was \$46,378,751 on December 31, 2001.

See Note 9 of the Basic Financial Statements for additional information on the City's debt.

**City of Brecksville**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2001*  
*Unaudited*

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## **Current Financial Related Activities**

The City of Brecksville is financially strong and is without question in the very best financial condition ever. Over the past fifteen years we have enjoyed a strong growth in revenues and at the same time adopted a strong, fiscally responsible financial plan to live within our means. In 1990 we increased our income tax from 1.5 to 2 percent promising our constituents that the City of Brecksville would improve its facilities and infrastructure, and increase its level of services without the need for additional taxes. Since that time, without the need for additional taxes, we have built our Community Center, acquired the 83-acre Blossom property, expanded our Municipal Parking Lot, Service Department, and recreational playing fields. The City also restored its historically significant Old Town Hall which is listed on the National Register of Historic Places and our downtown Public Square. The City beautified the downtown area with new sidewalks, decorative lighting, and improved signage.

For many years the City has reduced its health care costs, by operating a self-funded insurance program and joining the group rating worker's compensation program through the Ohio Municipal League Treasurers' Association. Our premiums for health insurance and our cost for Worker's Compensation have kept our costs at a reasonable level while providing the best possible coverage for our employees.

The Finance Director, Mayor, and City Council work extremely hard at keeping our debt low. We plan our finances so that we can pay cash for many of the facility improvements and acquisitions, and continue to pay cash for all equipment and other major purchases necessary to maintain our level of services. We live within our means and plan ahead knowing that our budget enables us to spend less than the revenues we receive.

The City of Brecksville has committed itself to financial excellence and a landmark designation in 2001 greatly enhanced that status. Moody's Investors Service assigned an Aa1 credit rating to the City's General Obligation Bonds. Brecksville became one of only six cities in Ohio with the coveted Aa1 rating. Less than 3 percent of communities nationwide have achieved an Aa1 rating. Only two Ohio cities are rated Aaa. In its report Moody's said, "We expect the City's financial operations to remain sound."

Also, the City has received the Government Finance Officers Award (GFOA) Certificate of Achievement for Excellence since 1990, the year of our first Comprehensive Annual Financial Report. The City of Brecksville is also one of the first cities in Ohio to report using the GASB 34 requirements. Our commitment to our residents has always been one of full disclosure of the financial position of the City. Annually we publish and make available to our residents by mail a complete and total report of our revenues and expenditures through the City's Bulletin, a publication produced by the City six times per year. We also offer information regarding our City on our web site, which is at [www.brecksville.oh.us](http://www.brecksville.oh.us).

## **Contacting the City's Finance Department**

This financial report is designed to provide our citizens, tax payers, creditors and investors with a general overview of the City's finances and show the City's accountability for all money it receives, spends, or invests. If you have any questions about this report or need financial information contact Finance Director Dolores A. Wood, City of Brecksville, 9069 Brecksville Road, Brecksville, Ohio 44141, telephone 440-526-4351.

**City Of Brecksville, Ohio**

*Statement of Fund Net Assets*

*December 31, 2001*

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	<u>Governmental Activities</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$16,278,727
Cash and Cash Equivalents in Segregated Accounts	28,097
Materials and Supplies Inventory	94,485
Accounts Receivable	40,308
Intergovernmental Receivable	900,368
Prepaid Items	63,333
Income Taxes Receivable	3,049,495
Property Taxes Receivable	4,069,145
Special Assessments Receivable	5,097,000
Nondepreciable Capital Assets, Net	5,398,162
Depreciable Capital Assets, Net	<u>40,686,158</u>
<i>Total Assets</i>	<u>75,705,278</u>
<b>Liabilities</b>	
Accounts Payable	169,775
Contracts Payable	719,184
Retainage Payable	81,383
Accrued Wages and Benefits	413,119
Intergovernmental Payable	435,919
Deferred Revenue	3,890,540
Accrued Interest Payable	85,745
Claims Payable	177,518
Notes Payable	2,000,000
Long-Term Liabilities:	
Due Within One Year	766,056
Due In More Than One Year	<u>10,638,444</u>
<i>Total Liabilities</i>	<u>19,377,683</u>
<b>Net Assets</b>	
Invested in Capital Assets, Net of Related Debt	35,152,024
Restricted for:	
Capital Projects	4,904,140
Debt Service	6,344,837
Other Purposes	2,568,737
Unrestricted	<u>7,357,857</u>
<i>Total Net Assets</i>	<u><u>\$56,327,595</u></u>

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2001

	Program Revenues			Governmental Activities	Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions		
<b>Governmental Activities</b>					
General Government:					
Legislative and Executive	\$3,687,954	\$136,062	\$13,368	\$0	(\$3,538,524)
Judicial System	125,666	366,916	0	0	241,250
Public Safety:					
Police	3,060,371	55,580	26,555	0	(2,978,236)
Fire	1,645,965	2,420	6,200	0	(1,637,345)
Public Health Services	33,079	28,734	0	30,000	25,655
Street Construction, Maintenance and Repairs	2,750,285	1,420	441,349	0	(2,307,516)
Housing and Community Development	859,296	127,232	27,325	0	(704,739)
Basic Utility Services	1,620,941	77,320	0	2,201,667	658,046
Recreational Activities	1,363,446	605,477	726	200,000	(557,243)
Interest and Fiscal Charges	651,325	0	0	0	(651,325)
<i>Total Governmental Activities</i>	<u>\$15,798,328</u>	<u>\$1,401,161</u>	<u>\$515,523</u>	<u>\$2,431,667</u>	<u>(11,449,977)</u>
<b>General Revenues</b>					
Property Taxes Levied for:					
					1,574,747
					2,107,068
					219,672
Income Taxes Levied for:					
					9,806,736
					2,380,619
Grants and Entitlements not Restricted to Specific Programs					
					1,186,863
					964,378
					1,915
					676,866
<i>Total General Revenues</i>					<u>18,918,864</u>
					7,468,887
					<u>48,858,708</u>
					<u>\$56,327,595</u>

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2001*

	General	Fire Department	Special Assessment Bond Retirement	General Municipal Improvement	Building and Improvements
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$6,100,628	\$329,686	\$117,613	\$418,087	\$2,171,986
Income Taxes Receivable	2,453,460	0	0	231,470	289,337
Property Taxes Receivable	1,641,689	1,590,240	0	0	0
Accounts Receivable	32,015	0	0	0	0
Intergovernmental Receivable	583,334	91,087	0	0	0
Materials and Supplies Inventory	60,909	0	0	0	0
Prepaid Items	63,333	0	0	0	0
Special Assessments Receivable	0	0	5,097,000	0	0
<i>Total Assets</i>	<u>\$10,935,368</u>	<u>\$2,011,013</u>	<u>\$5,214,613</u>	<u>\$649,557</u>	<u>\$2,461,323</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$126,462	\$4,023	\$0	\$0	\$0
Contracts Payable	13,446	0	0	212,907	0
Retainage Payable	0	0	0	8,935	0
Accrued Wages and Benefits	315,606	62,773	0	0	0
Due to Other Funds	177,518	0	0	0	0
Intergovernmental Payable	17,075	1,741	0	0	0
Deferred Revenue	3,846,954	1,680,147	5,097,000	151,470	189,337
Accrued Interest Payable	0	0	0	38,400	0
Notes Payable	0	0	0	2,000,000	0
<i>Total Liabilities</i>	<u>4,497,061</u>	<u>1,748,684</u>	<u>5,097,000</u>	<u>2,411,712</u>	<u>189,337</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	287,096	21,694	0	74,245	0
Reserved for Inventory	60,909	0	0	0	0
Unreserved:					
Undesignated (Deficit), Reported in:					
General Fund	6,090,302	0	0	0	0
Special Revenue Funds	0	240,635	0	0	0
Debt Service Funds	0	0	117,613	0	0
Capital Projects Funds	0	0	0	(1,836,400)	2,271,986
<i>Total Fund Balances (Deficit)</i>	<u>6,438,307</u>	<u>262,329</u>	<u>117,613</u>	<u>(1,762,155)</u>	<u>2,271,986</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$10,935,368</u>	<u>\$2,011,013</u>	<u>\$5,214,613</u>	<u>\$649,557</u>	<u>\$2,461,323</u>

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 December 31, 2001*

Road Improvements	Other Governmental Funds	Total Governmental Funds
\$1,955,113	\$5,078,110	\$16,171,223
28,934	46,294	3,049,495
0	837,216	4,069,145
0	8,293	40,308
0	225,947	900,368
0	33,576	94,485
0	0	63,333
0	0	5,097,000
<u>\$1,984,047</u>	<u>\$6,229,436</u>	<u>\$29,485,357</u>
14,421	24,869	169,775
462,690	30,141	719,184
71,448	1,000	81,383
0	34,740	413,119
0	0	177,518
0	3,274	22,090
18,934	1,064,176	12,048,018
0	0	38,400
0	0	2,000,000
<u>567,493</u>	<u>1,158,200</u>	<u>15,669,487</u>
728,110	471,105	1,582,250
0	33,576	94,485
0	0	6,090,302
0	1,997,454	2,238,089
0	276,664	394,277
<u>688,444</u>	<u>2,292,437</u>	<u>3,416,467</u>
<u>1,416,554</u>	<u>5,071,236</u>	<u>13,815,870</u>
<u>\$1,984,047</u>	<u>\$6,229,436</u>	<u>\$29,485,357</u>

<b>Total Governmental Fund Balances</b>	<b>\$13,815,870</b>
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	46,084,320
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Property Taxes	178,605
Grants	618,821
Income Taxes	2,263,052
Special Assessments	<u>5,097,000</u>
Total	8,157,478
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.	135,601
Due to other governments includes contractually required pension contributions not expected to be paid with expendable available financial resources and therefore not reported in the funds.	(413,829)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.	(47,345)
Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(5,228,502)
Special Assessment Bonds	(5,097,000)
OPWC Loans	(606,794)
Compensated Absences	<u>(472,204)</u>
Total	<u>(11,404,500)</u>
<i>Net Assets of Governmental Activities</i>	<u><u>\$56,327,595</u></u>

**City of Brecksville, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2001*

	General	Fire Department	Special Assessment Bond Retirement	General Municipal Improvement	Building and Improvements	Road Improvements
<b>Revenues</b>						
Property and Other Taxes	\$1,575,302	\$1,524,800	\$0	\$0	\$0	\$0
Municipal Income Taxes	10,153,479	0	0	960,000	1,216,000	120,000
Charges for Services	86,497	0	0	0	0	0
Licenses and Permits	155,657	130	0	450	0	630
Fines and Forfeitures	360,160	0	0	0	0	0
Intergovernmental	1,131,981	185,513	0	0	0	0
Special Assessments	0	0	265,000	0	0	0
Interest	361,529	24,287	224,958	23,884	59,748	61,470
Donations	3,368	500	0	0	0	0
Rentals	36,376	0	0	0	0	0
Other	299,627	18,078	7,060	57,299	0	240,177
<i>Total Revenues</i>	<u>14,163,976</u>	<u>1,753,308</u>	<u>497,018</u>	<u>1,041,633</u>	<u>1,275,748</u>	<u>422,277</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	3,592,136	0	10,409	0	0	0
Judicial System	129,798	0	0	0	0	0
Public Safety:						
Police	3,065,100	0	0	0	0	0
Fire	26,368	1,495,081	0	0	0	0
Public Health Services	103,780	0	0	0	0	0
Street Construction, Maintenance and Repair	1,767,709	0	0	0	0	0
Housing and Community Development	728,968	0	0	0	0	0
Basic Utility Services	1,244,660	0	0	0	0	0
Recreational Activities	26,360	0	0	0	0	0
Capital Outlay	0	0	0	359,728	0	1,073,946
Debt Service:						
Principal Retirement	0	0	265,000	0	0	0
Interest and Fiscal Charges	0	0	187,216	104,983	0	17,233
<i>Total Expenditures</i>	<u>10,684,879</u>	<u>1,495,081</u>	<u>462,625</u>	<u>464,711</u>	<u>0</u>	<u>1,091,179</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,479,097</u>	<u>258,227</u>	<u>34,393</u>	<u>576,922</u>	<u>1,275,748</u>	<u>(668,902)</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Fixed Assets	21,281	0	0	0	0	0
Special Assessment Bonds Issued	0	0	0	0	0	935,000
Transfers In	0	0	0	500,000	565,000	2,777,132
Transfers Out	(3,131,585)	(220,000)	0	(1,308,221)	(824,959)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,110,304)</u>	<u>(220,000)</u>	<u>0</u>	<u>(808,221)</u>	<u>(259,959)</u>	<u>3,712,132</u>
<i>Net Change in Fund Balances</i>	368,793	38,227	34,393	(231,299)	1,015,789	3,043,230
<i>Fund Balances (Deficit) Beginning of Year</i>	6,047,643	224,102	83,220	(1,530,856)	1,256,197	(1,626,676)
Increase in Reserve for Inventory	21,871	0	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$6,438,307</u>	<u>\$262,329</u>	<u>\$117,613</u>	<u>(\$1,762,155)</u>	<u>\$2,271,986</u>	<u>\$1,416,554</u>

See accompanying notes to the basic financial statements



**City of Brecksville, Ohio**  
*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2001*

Other Governmental Funds	Total Governmental Funds
\$802,762	\$3,902,864
192,000	12,641,479
554,071	640,568
133,458	290,325
34,159	394,319
552,380	1,869,874
0	265,000
204,242	960,118
11,262	15,130
39,573	75,949
19,361	641,602
<u>2,543,268</u>	<u>21,697,228</u>
3,750	3,606,295
2,316	132,114
185,885	3,250,985
0	1,521,449
0	103,780
531,509	2,299,218
32,317	761,285
1,891	1,246,551
1,237,693	1,264,053
1,526,172	2,959,846
420,170	685,170
308,310	617,742
<u>4,250,013</u>	<u>18,448,488</u>
<u>(1,706,745)</u>	<u>3,248,740</u>
0	21,281
1,265,000	2,200,000
2,315,803	6,157,935
(673,170)	(6,157,935)
<u>2,907,633</u>	<u>2,221,281</u>
1,200,888	5,470,021
3,859,022	8,312,652
11,326	33,197
<u>\$5,071,236</u>	<u>\$13,815,870</u>

**Net Change in Fund Balances - Total Governmental Funds** \$5,470,021

*Amounts reported for governmental activities in the  
statement of activities are different because*

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Fixed Asset Additions	3,725,587	
Current Year Depreciation	<u>(1,914,781)</u>	
Total		1,810,806

Governmental funds only report the disposal of fixed assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (19,119)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds

Property Taxes	(1,377)	
Intergovernmental	49,049	
Income Taxes	(454,124)	
Special Assessments	<u>1,935,000</u>	
Total		1,528,548

Repayment of bond principal and loans is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 685,170

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.

Accrued Interest	(9,289)	
Bond Accretion	<u>(24,294)</u>	
Total		(33,583)

Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets. (2,200,000)

Some expenses reported in the statement of activities, such as compensated absences and intergovernmental payable which represent contractually required pension contributions, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Compensated Absences	206,592	
Pension Obligation	(129,323)	
Change in Inventory	<u>33,197</u>	
Total		110,466

The internal service fund used by management to charge the individual funds is reported in the district-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. 116,578

*Change in Net Assets of Governmental Activities* \$7,468,887

**City of Brecksville, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2001*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$1,595,646	\$1,587,611	\$1,575,302	(\$12,309)
Municipal Income Taxes	7,452,267	8,331,163	10,175,506	1,844,343
Charges for Services	29,552	32,300	54,000	21,700
Licenses and Permits	138,527	151,860	171,746	19,886
Fines and Forfeitures	309,402	339,182	349,341	10,159
Intergovernmental	987,695	1,082,761	1,129,587	46,826
Interest	273,660	300,000	347,994	47,994
Donations	3,649	4,000	3,368	(632)
Rentals	26,818	29,399	36,376	6,977
Other	141,920	155,580	299,599	144,019
<i>Total Revenues</i>	<u>10,959,136</u>	<u>12,013,856</u>	<u>14,142,819</u>	<u>2,128,963</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	5,229,479	5,276,415	3,969,422	1,306,993
Judicial System	153,015	154,915	130,710	24,205
Public Safety:				
Police	3,334,967	3,401,814	3,123,511	278,303
Fire	41,000	41,000	30,986	10,014
Public Health Services	115,205	115,205	104,627	10,578
Street Construction, Maintenance and Repair	2,028,456	2,072,540	1,846,388	226,152
Housing and Community Development	857,754	867,598	733,969	133,629
Basic Utility Services	1,763,495	1,773,604	1,263,014	510,590
Recreational Activities	69,709	69,709	27,724	41,985
<i>Total Expenditures</i>	<u>13,593,080</u>	<u>13,772,800</u>	<u>11,230,351</u>	<u>2,542,449</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,633,944)</u>	<u>(1,758,944)</u>	<u>2,912,468</u>	<u>4,671,412</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	20,000	20,000	21,281	1,281
Transfers Out	(3,347,000)	(4,222,000)	(3,131,585)	1,090,415
<i>Total Other Financing Sources (Uses)</i>	<u>(3,327,000)</u>	<u>(4,202,000)</u>	<u>(3,110,304)</u>	<u>1,091,696</u>
<i>Net Change in Fund Balance</i>	(5,960,944)	(5,960,944)	(197,836)	5,763,108
<i>Fund Balance Beginning of Year</i>	5,597,686	5,597,686	5,597,686	0
Prior Year Encumbrances Appropriated	363,258	363,258	363,258	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$5,763,108</u>	<u>\$5,763,108</u>

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Fire Department Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Taxes	\$1,526,278	\$1,526,278	\$1,524,800	(\$1,478)
Licenses and Permits	150	150	130	(20)
Intergovernmental	171,434	171,434	184,333	12,899
Interest	25,931	25,931	25,562	(369)
Donations	0	0	500	500
Other	0	0	18,078	18,078
<i>Total Revenues</i>	<u>1,723,793</u>	<u>1,723,793</u>	<u>1,753,403</u>	<u>29,610</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Fire	1,849,222	1,849,222	1,571,927	277,295
<i>Excess of Revenues Over (Under) Expenditures</i>	(125,429)	(125,429)	181,476	306,905
<b>Other Financing Uses</b>				
Transfers Out	(220,000)	(220,000)	(220,000)	0
<i>Net Change in Fund Balance</i>	(345,429)	(345,429)	(38,524)	306,905
<i>Fund Balance Beginning of Year</i>	323,484	323,484	323,484	0
Prior Year Encumbrances Appropriated	21,945	21,945	21,945	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$306,905</u>	<u>\$306,905</u>

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Fund*  
*December 31, 2001*

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	Internal Service Fund - Insurance
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$107,504
Cash and Cash Equivalents	
In Segregated Accounts	28,097
Due from Other Funds	<u>177,518</u>
<i>Total Assets</i>	313,119
<b>Liabilities</b>	
Claims Payable	<u>177,518</u>
<b>Net Assets</b>	
Unrestricted	<u><u>\$135,601</u></u>

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Revenues, Expenses  
and Changes in Fund Net Assets  
Proprietary Fund  
For the Year Ended December 31, 2001*

	Internal Service Fund - Insurance
<b>Operating Revenues</b>	
Charges for Services	\$1,116,434
Miscellaneous	35,264
<i>Total Operating Revenues</i>	1,151,698
<b>Operating Expenses</b>	
Purchased Services	132,345
Claims	907,035
<i>Total Operating Expenses</i>	1,039,380
<i>Operating Income</i>	112,318
<b>Non Operating Revenues</b>	
Interest	4,260
<i>Change in Net Assets</i>	116,578
<i>Net Assets Beginning of Year</i>	19,023
<i>Net Assets End of Year</i>	\$135,601

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Cash Flows*  
*Proprietary Fund*  
For the Year Ended December 31, 2001

	Internal Service Fund - Insurance
<b><i>Increase (Decrease) In Cash and Cash Equivalents</i></b>	
<b>Cash Flows from Operating Activities</b>	
Cash Received from Interfund Services	\$1,105,847
Cash Received from Other Operating Sources	35,264
Cash Payments to Suppliers for Goods and Services	(133,459)
Cash Payments for Claims	(896,448)
<i>Net Cash Provided By Operating Activities</i>	111,204
<b>Cash Flows from Investing Activities</b>	
Interest	4,260
<i>Net Increase In Cash and Cash Equivalents</i>	115,464
<i>Cash and Cash Equivalents Beginning of Year</i>	20,137
<i>Cash and Cash Equivalents End of Year</i>	\$135,601

**Reconciliation of Operating Income to Net  
Cash Provided by Operating Activities**

<i>Operating Income</i>	\$112,318
Adjustments:	
Increase in Due from Other Funds	(10,587)
Increase/(Decrease) in Liabilities:	
Accounts Payable	(1,114)
Claims Payable	10,587
<i>Net Cash Provided by Operating Activities</i>	\$111,204

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2001*

	Private Purpose Trust	
	Cemetery	Agency
<b>Assets</b>		
Equity Pooled in Cash and Cash Equivalents	\$3,367	\$418,527
Cash and Cash Equivalents in Segregated Accounts	0	13,470
<i>Total Assets</i>	\$3,367	\$431,997
<b>Liabilities</b>		
Undistributed Monies	\$0	\$30,883
Deposits Held and Due to Others	0	401,114
<i>Total Liabilities</i>	0	\$431,997
<b>Net Assets</b>		
Held in Trust for Cemetery	\$3,367	

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Changes in Fiduciary Net Assets*  
*Fiduciary Fund*  
*For the Year Ended December 31, 2001*

	Private Purpose Trust
	Cemetery
<b>Additions</b>	
Interest	\$33
<b>Deductions</b>	0
<i>Change in Net Assets</i>	33
<i>Net Assets Beginning of Year</i>	3,334
<i>Net Assets End of Year</i>	\$3,367

See accompanying notes to the basic financial statements



**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

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**Note 1 - Description of the City and Reporting Entity**

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

***Reporting Entity***

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

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

The City participates in the Southwest Council of Governments and the Northeast Ohio Public Energy Council, which are defined as jointly governed organizations. A jointly governed organization is managed by representatives from each of the governments that create the organization, but there is no ongoing financial interest nor responsibility on the part of the participating governments. These organizations are discussed in Note 16.

**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 principles. The City also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental activities and its proprietary fund 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***

The City's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

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***Government-wide Financial Statements*** The statement of net assets and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid “doubling up” revenues and expenses.

The statement of net assets presents the financial condition of the governmental activities of the City at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the City’s governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the City.

***Fund Financial Statements*** During the year, the City segregates transactions related to certain City functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the City at this more detailed level. The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

***B. Fund Accounting***

The City uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

***Governmental Funds*** Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the City's major governmental funds:

***General Fund*** The general fund accounts 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 charter of the City of Brecksville and/or the general laws of Ohio.

***Fire Department Special Revenue Fund*** The fire department special revenue fund is used to account for monies derived from a 3.4 mill charter levy. Monies are used by the fire department to provide and maintain fire equipment and for salaries of fire department personnel.

***Special Assessment Bond Retirement Debt Service Fund*** The special assessment bond retirement debt service fund is used to account for the collection of special assessments levied against benefited properties for the payment of special assessment bond principal, interest and related costs.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

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**General Municipal Improvement Capital Projects Fund** The general municipal improvement capital projects fund accounts for the .5 percent increase in City income tax to be used for the acquisition, construction, or improvement of various facilities within the City.

**Building and Improvement Capital Projects Fund** The building and improvement capital projects fund accounts for financial resources to be used for the acquisition, construction, or improvement of major capital facilities other than those financed by proprietary funds.

**Road Improvements Capital Projects Fund** The road improvements capital projects fund accounts for income tax monies to be used for improvements to the various City roads.

The other governmental funds of the City account for grants and other resources whose use is restricted to a particular purpose.

**Proprietary Fund** Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. The City's only proprietary fund is classified as an internal service fund.

**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. The City utilizes an internal service fund to account for the operation of the City's self insurance program for employee health benefits.

**Fiduciary Funds** Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Trust funds are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs. The City's only trust fund is a private purpose trust which accounts for the perpetual care and maintenance of an individual family's burial plots in the City's cemetery through an endowment. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The City's agency funds account for senior citizen programs, street opening fees, deposits pledged by contractors, Route 21 gas lines and the Mayor's Court activities.

### ***C. Measurement Focus***

**Government-wide Financial Statements** The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the City are included on the Statement of Net Assets.

**Fund Financial Statements** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

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Like the government-wide statements, all proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary activities.

The private purpose trust fund is reported using a flow of economic resources measurement focus.

***D. Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting; proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue and in the presentation of expenses versus expenditures.

***Revenues - Exchange and Non-exchange Transactions*** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the City, available means expected to be received within thirty days of year-end.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 7) Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: income tax, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), interest, grants, fees and rentals.

***Deferred Revenue*** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2001, but which were levied to finance year 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

***Expenses/Expenditures*** On the accrual basis of accounting, expenses are recognized at the time they are incurred.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

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

***E. Budgetary Process***

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount Council may appropriate. The appropriations resolution is Council's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by Council. The legal level of budgetary control is at the object level within each department for the general and road improvements funds. The legal level of budgetary control is at the object level for the motor vehicle license tax fund, street maintenance and repair fund, state highway fund, general municipal improvement fund, community center fund, fire department fund and the equipment replacement fund. The legal level of control is at the fund level for all remaining funds. Budgetary modifications may only be made by resolution of the City Council at the legal level of control. The Finance Director with approval from Council has been authorized to allocate appropriations to the department and object level within each fund. Budgetary statements are presented beyond that legal level of control for information purposes only.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Finance Director. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2001.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by Council during the year.

***F. Cash and Cash Equivalents***

To improve cash management, cash received by the City is pooled. Monies for all funds are maintained in this pool. Interest in the pool is presented as "equity in pooled cash and cash equivalents".

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

Investments are reported at fair value which is based on quoted market prices, with the exception of nonparticipating repurchase agreements, which are reported at cost.

During 2001, investments were limited to repurchase agreements, Federal Home Loan Mortgage Bonds, Federal National Mortgage Association Bonds and State Treasury Asset Reserve of Ohio (STAROhio).

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

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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, 2001.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue is distributed to all funds. Interest revenue credited to the general fund during 2001 amounted to \$361,529, which includes \$93,335 assigned from other City funds.

Investments with an original maturity of three months or less at the time they are purchased by the City are presented on the financial statements as cash equivalents.

***G. Inventory***

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased.

***H. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2001, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure in the year in which services are consumed.

***I. Capital Assets***

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The City maintains a capitalization threshold of one thousand five hundred dollars. The City's infrastructure consists of roads, sidewalks, guardrails, traffic signals, storm sewers, sanitary sewers, and water lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the City's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

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Description	Estimated Lives
Land	N/A
Buildings and Improvements	5 - 50 years
Machinery and Equipment	3 - 25 years
Furniture and Fixtures	7 - 10 years
Infrastructure	10 - 99 years

***J. Interfund Balances***

On the fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables”. Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. Interfund balance amounts are eliminated in the statement of net assets.

***K. Compensated Absences***

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributed to services already rendered and it is probable that the City will compensate the employees for the benefits through paid time off or some other means. The City records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

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

***L. Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims, compensated absences, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds and long-term loans are recognized as a liability on the governmental fund financial statements when due.

***M. Fund Balance Reserves***

The City reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances and inventories.

***N. Bond Issuance Costs***

Bond issuance costs are reported as deferred charges and amortized over the term of the bonds, using the straight-line method since the results are not significantly different from the effective interest method. The bond issuance costs for the bonds issued during the year were deemed immaterial.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

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***O. Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the City, these revenues are charges for services for self-insurance programs. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

***P. Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions on enabling legislation (adopted by the City) or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

***Q. Interfund Activity***

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

***R. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the City Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2001.

***S. 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.

**Note 3 – Change in Accounting Principles and Restatement of Prior Year Net Assets**

***A. Change in Accounting Principles***

For 2001, the City has implemented GASB Statement No. 37, “Basic Financial Statements and Management’s Discussion and Analysis for State and Local Governments: Omnibus”, Statement No. 38, “Certain Financial Statement Note Disclosures.”



**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

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GASB Statement No. 37 clarifies certain provisions of Statement No. 34, including the required content of the MD&A, the classification of program revenues and the criteria for determining major funds. GASB Statement No. 38 modifies, establishes and rescinds certain financial statement note disclosures.

The implementation of these statements had no effect on the fund balance/retained earnings as previously reported.

***B. Restatement of Net Assets***

The December 31, 2000 net assets balance was restated due to an overstatement of special assessments and capital assets.

Governmental Activities Net Assets, December 31, 2000	\$50,464,121
Special Assessment Receivable	(1,122,085)
Capital Assets	<u>(483,328)</u>
Adjusted Governmental Activities Net Assets, December 31, 2000	<u><u>\$48,858,708</u></u>

**Note 4 - Fund Deficit**

Fund balance at December 31, 2001 included the individual fund deficit in the general municipal improvements capital projects fund of \$1,762,155.

The deficit in the capital projects fund resulted from the issuance of short-term bond anticipation notes during the year. Once the notes are retired or bonds are issued, this deficit will be eliminated.

**Note 5 - Budgetary Basis of Accounting**

While the City is reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual presented for the General and Fire Department Funds is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

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4. Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.
5. Investments reported at fair value (GAAP) rather than cost (budget).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general fund and for the major special revenue fund.

Net Change in Fund Balance		
General and Major Special Revenue Fund		
	General	Fire Department
GAAP Basis	\$368,793	\$38,227
Net Adjustment for Revenue Accruals	(49,253)	(5,453)
Unrecorded Cash	10,182	5,548
Fair Value Adjustments for Investments	17,914	0
Net Adjustment for Expenditure Accruals	(216,269)	(54,521)
Encumbrances	(329,203)	(22,325)
Budget Basis	(\$197,836)	(\$38,524)

**Note 6 - Deposits and Investments**

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

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

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

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

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

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

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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).

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

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

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

**Cash on Hand** At year-end, the City had \$23,404 in undeposited cash on hand which is included on the balance sheet as part of "equity in pooled cash and cash equivalents."

**Deposits** At year-end, the carrying amount of the City's deposits was (\$1,002,560) and the bank balance was \$56,051, all of which was covered by federal depository insurance.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2001

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

	Category 3	Carrying Value	Fair Value
Repurchase Agreements	\$4,336,361	\$4,336,361	\$4,336,361
Federal Home Loan Bank Bonds	519,000	519,000	519,000
Federal Home Loan Mortgage Bonds	3,276,247	3,276,247	3,276,247
STAROhio	0	9,589,736	9,589,736
Total Investments	<u>\$8,131,608</u>	<u>\$17,721,344</u>	<u>\$17,721,344</u>

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.

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

	Cash and Cash Equivalents	Investments
GASB Statement 9	\$16,742,188	\$0
Investments:		
Repurchase Agreements	(4,336,361)	4,336,361
Federal Home Loan Bank Bonds	(519,000)	519,000
Federal Home Loan Mortgage Bonds	(3,276,247)	3,276,247
STAROhio	(9,589,736)	9,589,736
Unrecorded Cash	<u>(23,404)</u>	<u>0</u>
GASB Statement 3	<u>(\$1,002,560)</u>	<u>\$17,721,344</u>

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 7 - Receivables**

Receivables at December 31, 2001, consisted primarily of municipal income taxes, property and other taxes, accounts (billings for user charged services and court fines), special assessments and intergovernmental receivables arising from grants, entitlements and shared revenues. No allowance for doubtful accounts has been recorded because uncollectible amounts are expected to be insignificant.

Special assessments expected to be collected in more than one year amount to \$4,772,000 in the special assessments bond retirement fund. At December 31, 2001 the amount of delinquent special assessments was \$18,014.

**A. 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 2001 for real and public utility property taxes represents collections of the 2000 taxes. Property tax payments received during 2001 for tangible personal property (other than public utility property) is for 2001 taxes.

2001 real property taxes are levied after October 1, 2001 on the assessed value as of January 1, 2001, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2001 real property taxes are collected in and intended to finance 2002.

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. 2001 public utility property taxes which became a lien December 31, 2000, are levied after October 1, 2001, and are collected in 2002 with real property taxes.

2001 tangible personal property taxes are levied after October 1, 2000, on the value as of December 31, 2000. Collections are made in 2001. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all City operations for the year ended December 31, 2001, was \$8.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

Real Property	\$447,218,260
Tangible Personal Property	27,244,402
Public Utility Property	<u>33,447,710</u>
Total	<u><u>\$507,910,372</u></u>

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

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

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

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The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the City of Brecksville. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2001 and for which there is an enforceable legal claim. In the general, fire department, road maintenance, bond retirement and police pension funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2001 operations and the collection of delinquent taxes during the available period are not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

***B. Income Tax***

The City levies a municipal income tax of two percent on substantially all income earned within the City. This tax also applies to the net income of businesses operating within the City. Residents of the City are granted one hundred percent credit for taxes paid to other municipalities.

Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly, as required. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually. By City ordinance, \$2,488,000 of total income tax proceeds are credited to the following capital projects funds: \$960,000 to the general municipal improvement fund, \$1,216,000 to the buildings and improvement fund, \$120,000 to the road improvements fund and \$192,000 to the capital improvement fund. The remainder is credited to the general.

***C. Intergovernmental Receivables***

A summary of the intergovernmental receivables follows:

	<u>Amount</u>
<b>Governmental Activities</b>	
Estate Tax	\$282,483
Homestead and Rollback	230,055
Local Government	193,537
Gas Tax	164,211
Grants	15,679
Permissive Tax	<u>14,403</u>
Total	<u><u>\$900,368</u></u>

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2001

**Note 8 - Capital Assets**

A summary of changes in capital assets during 2001 follows:

	Balance 12/31/00	Additions	Deletions	Balance 12/31/01
<b>Governmental Activities</b>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$4,070,048	\$5,980	\$0	\$4,076,028
Construction in Progress	0	1,322,134	0	1,322,134
<i>Total Capital Assets, Not Being Depreciated</i>	4,070,048	1,328,114	0	5,398,162
<i>Capital Assets, Being Depreciated:</i>				
Buildings and Improvements	12,864,819	205,948	0	13,070,767
Machinery and Equipment	7,602,518	1,287,243	(152,310)	8,737,451
Furniture and Fixtures	876,802	194,282	0	1,071,084
Infrastructure:				
Roads	24,929,762	383,400	0	25,313,162
Sidewalks	3,368,368	0	0	3,368,368
Guardrails	345,463	0	0	345,463
Traffic Signals	168,028	0	0	168,028
Storm Sewer	4,748,775	120,700	0	4,869,475
Sanitary Sewer	9,947,600	71,000	0	10,018,600
Water Lines	6,336,225	134,900	0	6,471,125
<i>Total Capital Assets, Being Depreciated</i>	71,188,360	2,397,473	(152,310)	73,433,523
Less Accumulated Depreciation:				
Buildings and Improvements	(4,216,890)	(360,144)	0	(4,577,034)
Machinery and Equipment	(3,894,641)	(518,480)	133,191	(4,279,930)
Furniture and Fixtures	(709,844)	(104,716)	0	(814,560)
Infrastructure:				
Roads	(14,421,158)	(623,256)	0	(15,044,414)
Sidewalks	(1,967,171)	(84,209)	0	(2,051,380)
Guardrails	(299,390)	(11,526)	0	(310,916)
Traffic Signals	(168,028)	0	0	(168,028)
Storm Sewer	(1,486,977)	(47,967)	0	(1,534,944)
Sanitary Sewer	(2,009,620)	(100,481)	0	(2,110,101)
Water Lines	(1,792,056)	(64,002)	0	(1,856,058)
<i>Total Accumulated Depreciation</i>	(30,965,775)	(1,914,781) *	133,191	(32,747,365)
Total Capital Assets, Being Depreciated, Net	40,222,585	482,692	(19,119)	40,686,158
Governmental Activities Assets, Net	\$44,292,633	\$1,810,806	(\$19,119)	\$46,084,320

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

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Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$177,900
Public Safety:	
Police	183,627
Fire	63,456
Public Health Services	16,461
Street Construction, Maintenance and Repair	727,589
Housing and Community Development	103,629
Basic Utility Services	466,427
Recreational Activities	175,692
Total Depreciation Expense	\$1,914,781

**Note 9 - Long-Term Obligations**

The original issue date, interest rate, original issuance and maturity date for each of the City's bonds follow:

	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
General Obligation Bonds				
Community Center	1991	4.75% to 6.80 %	\$2,000,000	December 1, 2012
Community Center	1992	4.10 to 8.00	3,000,000	December 1, 2012
Library Refunding	1997	3.75 to 5.10	1,847,915	December 1, 2012
Community Center Refunding	1997	3.75 to 5.10	1,585,000	December 1, 2012
Special Assessment Bonds				
Old Royalton Road Water Main	1989	7.25	117,000	December 1, 2009
Sewer Project 1312 #2	1988	7.25	2,310,000	December 1, 2008
Sprague-Wallings Improvement	1985	9.125	905,000	December 1, 2005
Oakhurst-Fitzwater Sewer	1997	4.75 to 6.80	1,100,000	December 1, 2012
Oakhurst-Fitzwater Sewer Refunding	1997	3.75 to 5.10	875,000	December 1, 2012
Southpointe Parkway Refunding	1997	3.85 to 5.35	1,190,000	December 1, 2017
Four Seasons Sewer and Water	2001	4.66	1,265,000	December 1, 2021
Service Road Sewer and Water	2001	4.66	935,000	December 1, 2021
OPWC Loans			234,638	July 1, 2016



**City of Brecksville, Ohio**  
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*For the Year Ended December 31, 2001*

A schedule of changes in bonds and other long-term obligations of the City during 2001 follows:

	Amounts Outstanding 12/31/00	Additions	Reductions	Amounts Outstanding 12/31/01	Amounts Due in One Year
<b>Governmental Activities</b>					
<i>General Obligation Bonds:</i>					
Library Refunding	\$1,567,916	\$0	(\$145,000)	\$1,422,916	\$105,000
Library Refunding Accretion Value	276,292	24,294	0	300,586	0
Total Library Refunding	<u>1,844,208</u>	<u>24,294</u>	<u>(145,000)</u>	<u>1,723,502</u>	<u>105,000</u>
Community Center	85,000	0	(85,000)	0	0
Community Center	2,145,000	0	(130,000)	2,015,000	135,000
Community Center Refunding	<u>1,505,000</u>	<u>0</u>	<u>(15,000)</u>	<u>1,490,000</u>	<u>150,000</u>
<i>Total General Obligation Bonds</i>	<u>5,579,208</u>	<u>24,294</u>	<u>(375,000)</u>	<u>5,228,502</u>	<u>390,000</u>
<i>Special Assessment Bonds with Governmental Commitment:</i>					
Old Royalton Road Water Main	62,000	0	(5,000)	57,000	5,000
Sewer Project 1312 #2	930,000	0	(115,000)	815,000	115,000
Sprague-Wallings Improvement	225,000	0	(45,000)	180,000	45,000
Oakhurst-Fitzwater Sewer	45,000	0	(45,000)	0	0
Oakhurst-Fitzwater Sewer Refunding	830,000	0	(10,000)	820,000	60,000
Southpointe Parkway Refunding	1,070,000	0	(45,000)	1,025,000	45,000
Four Seasons Sewer and Water	0	1,265,000	0	1,265,000	30,000
Service Road Sewer and Water	<u>0</u>	<u>935,000</u>	<u>0</u>	<u>935,000</u>	<u>25,000</u>
<i>Total Special Assessment Bonds</i>	<u>3,162,000</u>	<u>2,200,000</u>	<u>(265,000)</u>	<u>5,097,000</u>	<u>325,000</u>
OPWC Loans	651,964	0	(45,170)	606,794	45,170
Compensated Absences	<u>678,796</u>	<u>11,551</u>	<u>(218,143)</u>	<u>472,204</u>	<u>5,886</u>
<i>Total Governmental Activities</i>	<u>\$10,071,968</u>	<u>\$2,235,845</u>	<u>(\$903,313)</u>	<u>\$11,404,500</u>	<u>\$766,056</u>

All bonds are secured by the full faith and credit of the City. General obligation bonds will be paid from taxes receipted in the debt service fund. The special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the City.

The OPWC loans will be paid with monies from the Issue II capital projects fund. The OPWC administers Issue II loans.

Compensated absences reported in the "compensated absences payable" account will be paid from the general fund and the fire department and community center special revenue funds.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
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On October 9, 1997, the City issued \$1,847,915 of General Obligation Bonds, for the purpose of advance refunding \$1,850,000 library bonds. As of December 31, 2001, \$1,570,000 of outstanding refunded library bonds are considered defeased by assets held in an irrevocable trust. The 1997 general obligation library refunding bonds include capital appreciation bonds. This year the additions on these bonds include \$24,294, which represents the accretion of discounted interest remaining on the capital appreciation bonds.

On October 9, 1997, the City issued bonds totaling \$3,650,000 including \$1,585,000 in General Obligation Bonds and \$2,065,000 in Special Assessment Bonds for the purpose of advance refunding \$1,415,000 community center general obligation bonds and \$780,000 sanitary sewer improvement special assessment bonds. As of December 31, 2001, \$1,490,000 of outstanding refunded community center bonds and \$820,000 of outstanding sanitary sewer improvement special assessment bonds are considered defeased by assets held in an irrevocable trust.

The City's overall legal debt margin was \$46,378,751 at December 31, 2001. Principal and interest requirements to retire long-term obligations outstanding at December 31, 2001, are as follows:

Year	General Obligation Bonds		Special Assessment Bonds		OPWC	Totals
	Principal	Interest	Principal	Interest	Loans	
2002	\$390,000	\$250,875	\$325,000	\$292,623	\$45,170	\$1,303,668
2003	410,000	232,688	355,000	248,457	45,170	1,291,315
2004	331,200	311,984	360,000	227,666	45,170	1,276,020
2005	338,257	306,410	370,000	206,564	45,170	1,266,401
2006	349,712	294,495	340,000	184,925	39,678	1,208,810
2007-2011	2,498,747	719,256	1,487,000	660,983	170,900	5,536,886
2012-2016	610,000	33,870	1,045,000	359,226	165,032	2,213,128
2017-2021	0	0	815,000	114,330	50,504	979,834
Total	<u>\$4,927,916</u>	<u>\$2,149,578</u>	<u>\$5,097,000</u>	<u>\$2,294,774</u>	<u>\$606,794</u>	<u>\$15,076,062</u>

**Note 10 - Note Debt**

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

	Outstanding 12/31/00	Issued	Retired	Outstanding 12/31/01
3.20% Service Road	\$985,000	\$985,000	(\$1,970,000)	\$0
3.20% Street Improvement	2,000,000	2,000,000	(2,000,000)	2,000,000
3.20% Four Seasons Project	1,300,000	1,300,000	(2,600,000)	0
<b>Total Notes</b>	<u>\$4,285,000</u>	<u>\$4,285,000</u>	<u>(\$6,570,000)</u>	<u>\$2,000,000</u>

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

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
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By Ohio law, notes can be issued in anticipation of bond proceeds, special assessment bond proceeds and levies, or for up to 50 percent of anticipated revenue collections. There are also limitations on the number of times notes can be renewed. All notes outstanding at year-end are bond anticipation notes. The notes will be refinanced until the projects are complete and the City determines it to be advantageous to issue bonds.

**Note 11 - Compensated Absences**

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

Employees earn sick leave at the rate of 1.25 days per month of service. Sick leave accumulation is limited to 120 days. Upon retirement or death, an employee can be paid thirty-three percent of accumulated, unused sick leave.

**Note 12 - Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2001, the City contracted with several companies for various types of insurance as follows:

Company	Type of Coverage	Coverage Amounts
Wichert Insurance Services:	Blanket Building/Contents	\$21,830,779
	Business Income with Extra Expense	750,000
	Crime	250,000
	Boiler and Machinery	20,000,000
	Public Officials Liability	1,000,000
	General Liability	1,000,000
	Garage keepers liability	120,000
Custis Insurance Service:	Law Enforcement	1,000,000
	Canine Mortality and Medical	5,500

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

The City participates in the Ohio Municipal Treasurer Association Group Rating Plan (OMTA) for workers' compensation. The intent of the OMTA 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 OMTA. 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 OMTA. Each participant pays its workers' compensation premium to the State based on the rate for the OMTA rather than its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings of the OMTA. A participant will then either receive money from or be required to contribute to the "Equity

**City of Brecksville, Ohio**  
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Pooling Fund.” This “equity pooling” arrangement insures that each participant shares equally in the overall performance of the OMTA. Participation in the OMTA is limited to cities that can meet the OMTA’s selection criteria. The firm of Integrated Consulting Services provides administrative, cost control and actuarial services to the OMTA.

The City manages employee health benefits on a self-insured basis. The employee health benefit plan provides basic health and dental coverage through Emerald Health (Benefit Services, Inc.). A specific excess loss coverage insurance (stop-loss) policy with Medical Excess covers claims in excess of \$30,000 per person per year to a maximum specific benefit of \$1,000,000 per person. The family/single premiums were \$101.96/\$46.09, respectively. Benefit Services, Inc. charges the City a medical administration fee of \$8.00 per employee per month, and a dental administration fee of \$1.30 per employee per month.

The claims liability of \$177,518, reported in the self-insurance fund at December 31, 2001, is estimated by the third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claims adjustments expenses and does not include other allocated or unallocated claim adjustment expenses.

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

	<u>Balance at</u> <u>Beginning of Year</u>	<u>Current</u> <u>Year Claims</u>	<u>Claims</u> <u>Payments</u>	<u>Balance at</u> <u>End of Year</u>
1999	\$161,055	\$544,939	\$566,837	\$139,157
2000	139,157	755,124	727,350	166,931
2001	166,931	907,035	896,448	177,518

**Note 13 - Defined Benefit Pension Plans**

***A. Public Employees Retirement System***

All City full-time employees, other than non-administrative full-time police officers and firefighters, 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 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 2001 employer pension contribution rate for the City was 9.25 percent of the covered payroll, increased from 6.54 percent in 2000. For 2000, PERS instituted a temporary employer rate rollback for state and local governments. Contributions are authorized by State statute. The contribution rates are determined actuarially. The City’s required contribution to PERS for the years ended December 31, 2001, 2000, and 1999 were \$424,383, \$447,498, and \$390,108, respectively. The full amount has been contributed for 2000 and 1999, 74.02 percent has been contributed for 2001, with the remainder being presented as “intergovernmental payable”, in the governmental activities column of the statement of net assets.

**City of Brecksville, Ohio**  
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***B. Ohio Police and Fire Pension Fund***

The City contributes to the Ohio Police and Fire Pension Fund (OP&F), a cost-sharing multiple employer public employee retirement system administered by the OP&F's Board of Trustees. OP&F 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. OP&F issues a publicly available financial report that includes financial information and required supplementary information. That report may be obtained by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Police and firefighters are required to contribute 10 percent of their annual covered salary to fund pension obligations and the City is required to contribute 12 percent for police and 16.5 percent for firefighters. For 2000, the City contributions were 12.25 percent for police and 16.75 percent for firefighters. Contributions are authorized by State statute. The City's contributions to the OP&F for police and firefighters were \$205,327 and \$148,775 for the year ended December 31, 2001, \$195,026 and \$132,498 for the year ended December 31, 2000, and \$188,082 and \$127,918 for 1999. The full amount has been contributed for 2000 and 1999. 73.30 percent and 72.83 percent, respectively, have been contributed for 2001, with the remainder being presented as "intergovernmental payable" in the governmental activities column of the statement of net assets.

***C. Social Security System***

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

**Note 14 - Postemployment Benefits**

***A. Public Employees Retirement System***

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor 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 2001 employer contribution rate was 13.55 percent of covered payroll; 4.3 percent was the portion that was used to fund health care for 2001. For 2000, the contribution rate was 10.84 percent of covered payroll; 4.30 percent was the portion that was used to fund health care.

Benefits are advanced-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest review performed as of December 31, 2000, included a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

**City of Brecksville, Ohio**  
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The number of active contributing participants was 411,076. The City's actual contributions for 2001 which were used to fund postemployment benefits were \$197,281. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11.735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14.364.6 million and \$2,628.7 million, respectively.

**B. Ohio Police and Fire Pension Fund**

The Ohio Police and Fire Pension Fund (OP&F) 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 Ohio Police and Fire Pension Fund's board of trustees to provide health care coverage and states that health care cost paid from the Ohio Police and Fire 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 7.5 percent of covered payroll was applied to the postemployment health care program during 2001. For 2000, the percent used to fund healthcare was 7.25 percent. 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 2001 that were used to fund postemployment benefits were \$128,329 for police and \$67,625 for fire. The OP&F's total health care expenses for the year ended December 31, 2000, (the latest information available) was \$106,160,054, which was net of member contributions of \$5,657,431. The number of OP&F participants eligible to receive health care benefits as of December 31, 2000, was 12,853 for police and 10,037 for firefighters.

**Note 15 - Contractual Commitments**

At December 31, 2001, the City's significant contractual commitments consisted of:

Project	Contract Amount	Amount Paid	Remaining on Contract
Street Construction	\$1,648,703	\$907,785	\$740,918
Engineering	411,071	113,782	297,289
Waterline Repair	21,557	5,731	15,826
Ashphalt, Concrete, Street Repairs	1,783,649	1,019,909	763,740
Sewerline Repair	68,073	39,144	28,929
Total	<u>\$3,933,053</u>	<u>\$2,086,351</u>	<u>\$1,846,702</u>

**Note 16 - Jointly Governed Organizations**

***A. 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 2001, the City contributed \$7,500 which represents 5.4 percent of total contributions.

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

***B. Northeast Ohio Public Energy Council***

The City is a member of the Northeast Ohio Public Energy Council (NOPEC). NOPEC is a regional council of governments formed under Chapter 167 of the Ohio Revised Code. NOPEC was formed to serve as a vehicle for communities wishing to proceed jointly with an aggregation program for the purchase of electricity. NOPEC is currently comprised of 93 communities who have been authorized by ballot to purchase electricity on behalf of their citizens. The intent of NOPEC is to provide electricity at the lowest possible rates while at the same time insuring stability in prices by entering into long-term contracts with suppliers to provide electricity to the citizens of its member communities.

NOPEC is governed by a General Assembly made up of one representative from each member community. The representatives from each county then elect one person to serve on the eight-member NOPEC Board of Directors. The Board oversees and manages the operation of the aggregation program. The degree of control exercised by any participating government is limited to its representation in the General Assembly and on the Board. Financial information can be obtained by contacting Dan DiLiberto, Treasurer, 35150 Lakeshore Boulevard, Eastlake, Ohio 44095.

**Note 17 – Interfund Transfers and Balances**

On the fund financial statements the general fund reported a due to other funds at December 31, 2001 of \$177,518. The self insurance internal service fund had a due from other funds of the same amount. This balance resulted from the lag time between the dates that payment for services was made between the funds and is expected to be paid within one year.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

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Interfund transfers for the year ended December 31, 2001 consisted of the following:

<u>Transfer To</u>	<u>Transfer From</u>					<u>Total</u>
	<u>General Fund</u>	<u>Fire Department</u>	<u>General Municipal Improvements</u>	<u>Buildings and Improvements</u>	<u>Nonmajor Governmental</u>	
<b>Major Funds</b>						
Road Improvement	\$1,151,585	\$0	\$872,588	\$124,959	\$628,000	\$2,777,132
General Municipal Improvement	500,000	0	0	0	0	500,000
Buildings and Improvements	565,000	0	0	0	0	565,000
<i>Total Major Funds</i>	2,216,585	0	872,588	124,959	628,000	3,842,132
<b>Nonmajor Governmental</b>	915,000	220,000	435,633	700,000	45,170	2,315,803
Total Governmental Activities	<u>\$3,131,585</u>	<u>\$220,000</u>	<u>\$1,308,221</u>	<u>\$824,959</u>	<u>\$673,170</u>	<u>\$6,157,935</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

The City had no transfers that either do not occur on a regular basis or were inconsistent with the purpose of the fund making the transfer.

**Note 18 - 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 the terms and conditions specified in the grant agreements and are 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, 2001.

**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, 2001.



## **Combining Statements and Individual Fund Schedules**

### **Combining Statement - Nonmajor Governmental Funds**

#### *Nonmajor Special Revenue Funds*

To account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditures for specified purposes.

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

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

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

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

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

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

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

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

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

(continued)

## Combining Statements - Nonmajor Governmental Funds (continued)

### Nonmajor Special Revenue Funds (continued)

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

***Natureworks Grant Fund*** - This fund accounts for grant monies and investment interest that is used for adding a recreational facility for the Blossom Complex.

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

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

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

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

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

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

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

***Brecksville Traveler's Trips Fund*** - This fund accounts for program fees that allow seniors of the community to take trips and participate in various activities.

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

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

(continued)

## Combining Statements - Nonmajor Governmental Funds (continued)

### *Nonmajor Debt Service Fund*

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

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

### *Nonmajor Capital Projects Funds*

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

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

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

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

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

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

***Fire Station Building Fund*** - This fund accounts for investment interest for financing the renovations to the Fire Station.

***Human Services Facilities Fund*** - This fund accounts for investment interest to be used to build a facility for the seniors in the community.

***Four Seasons Petitioned Improvements Fund*** - This fund accounts for financial resources to be used for the acquisition, construction or improvement of the Four Seasons housing development within the City.

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

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

**City of Brecksville, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2001*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,198,585	\$276,664	\$2,602,861	\$5,078,110
Receivables:				
Income Taxes	0	0	46,294	46,294
Property Taxes	608,033	229,183	0	837,216
Accounts	8,293	0	0	8,293
Intergovernmental	212,990	12,957	0	225,947
Materials and Supplies Inventory	33,576	0	0	33,576
<i>Total Assets</i>	<u>\$3,061,477</u>	<u>\$518,804</u>	<u>\$2,649,155</u>	<u>\$6,229,436</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$24,869	\$0	\$0	\$24,869
Contracts Payable	0	0	30,141	30,141
Retainage Payable	0	0	1,000	1,000
Accrued Wages and Benefits	34,740	0	0	34,740
Intergovernmental Payable	3,274	0	0	3,274
Deferred Revenue	791,742	242,140	30,294	1,064,176
<i>Total Liabilities</i>	<u>854,625</u>	<u>242,140</u>	<u>61,435</u>	<u>1,158,200</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	175,822	0	295,283	471,105
Reserved for Inventory	33,576	0	0	33,576
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	1,997,454	0	0	1,997,454
Debt Service Funds	0	276,664	0	276,664
Capital Projects Funds	0	0	2,292,437	2,292,437
<i>Total Fund Balances</i>	<u>2,206,852</u>	<u>276,664</u>	<u>2,587,720</u>	<u>5,071,236</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$3,061,477</u>	<u>\$518,804</u>	<u>\$2,649,155</u>	<u>\$6,229,436</u>

**City of Brecksville, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2001*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property and Other Taxes	\$583,012	\$219,750	\$0	\$802,762
Municipal Income Taxes	0	0	192,000	192,000
Charges for Services	554,071	0	0	554,071
Licenses and Permits	29,497	0	103,961	133,458
Fines and Forfeitures	34,159	0	0	34,159
Intergovernmental	486,466	25,914	40,000	552,380
Interest	81,646	0	122,596	204,242
Donations	11,262	0	0	11,262
Rentals	39,573	0	0	39,573
Other	19,361	0	0	19,361
<i>Total Revenues</i>	<u>1,839,047</u>	<u>245,664</u>	<u>458,557</u>	<u>2,543,268</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	3,750	0	0	3,750
Judicial System	2,316	0	0	2,316
Public Safety:				
Police	185,885	0	0	185,885
Street Construction, Maintenance and Repair	531,509	0	0	531,509
Housing and Community Development	32,317	0	0	32,317
Basic Utility Services	1,891	0	0	1,891
Recreational Activities	1,237,693	0	0	1,237,693
Capital Outlay	0	0	1,526,172	1,526,172
Debt Service:				
Principal Retirement	0	375,000	45,170	420,170
Interest and Fiscal Charges	0	269,455	38,855	308,310
<i>Total Expenditures</i>	<u>1,995,361</u>	<u>644,455</u>	<u>1,610,197</u>	<u>4,250,013</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(156,314)</u>	<u>(398,791)</u>	<u>(1,151,640)</u>	<u>(1,706,745)</u>
<b>Other Financing Sources (Uses)</b>				
Special Assessment Bonds Issued	0	0	1,265,000	1,265,000
Transfers In	915,000	435,633	965,170	2,315,803
Transfers Out	(139,732)	0	(533,438)	(673,170)
<i>Total Other Financing Sources (Uses)</i>	<u>775,268</u>	<u>435,633</u>	<u>1,696,732</u>	<u>2,907,633</u>
<i>Net Change in Fund Balances</i>	618,954	36,842	545,092	1,200,888
<i>Fund Balances Beginning of Year</i>	1,576,572	239,822	2,042,628	3,859,022
Increase in Reserve for Inventory	11,326	0	0	11,326
<i>Fund Balances End of Year</i>	<u>\$2,206,852</u>	<u>\$276,664</u>	<u>\$2,587,720</u>	<u>\$5,071,236</u>

**City of Brecksville, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2001*

	Motor Vehicle License Tax	Street Repair and Maintenance	State Highway	Community Center
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$88,018	\$710,231	\$128,005	\$149,420
Receivables:				
Property Taxes	0	0	0	0
Accounts	0	0	0	8,293
Intergovernmental	14,403	151,896	12,315	0
Materials and Supplies Inventory	0	33,576	0	0
<i>Total Assets</i>	<u>\$102,421</u>	<u>\$895,703</u>	<u>\$140,320</u>	<u>\$157,713</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$0	\$18,524
Accrued Wages and Benefits	0	0	0	34,740
Intergovernmental Payable	0	0	0	3,274
Deferred Revenue	12,180	126,867	10,286	0
<i>Total Liabilities</i>	<u>12,180</u>	<u>126,867</u>	<u>10,286</u>	<u>56,538</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	0	10,363
Reserved for Inventory	0	33,576	0	0
Unreserved, Undesignated	90,241	735,260	130,034	90,812
<i>Total Fund Balances</i>	<u>90,241</u>	<u>768,836</u>	<u>130,034</u>	<u>101,175</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$102,421</u>	<u>\$895,703</u>	<u>\$140,320</u>	<u>\$157,713</u>

<u>Special Programs</u>	<u>Road Maintenance</u>	<u>Indigent Prisoner Assistance</u>	<u>Indigent Drivers</u>	<u>Enforcement and Education</u>	<u>Court Computerization</u>	<u>Natureworks Grants</u>
\$17,860	\$399,558	\$6,702	\$5,902	\$33,859	\$95,627	\$298,376
0	467,718	0	0	0	0	0
0	0	0	0	0	0	0
0	26,443	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$17,860</u>	<u>\$893,719</u>	<u>\$6,702</u>	<u>\$5,902</u>	<u>\$33,859</u>	<u>\$95,627</u>	<u>\$298,376</u>
\$0	\$0	\$0	\$0	\$6,345	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	494,161	0	0	0	0	0
0	494,161	0	0	6,345	0	0
177	126,382	0	0	109	0	25,253
0	0	0	0	0	0	0
<u>17,683</u>	<u>273,176</u>	<u>6,702</u>	<u>5,902</u>	<u>27,405</u>	<u>95,627</u>	<u>273,123</u>
<u>17,860</u>	<u>399,558</u>	<u>6,702</u>	<u>5,902</u>	<u>27,514</u>	<u>95,627</u>	<u>298,376</u>
<u>\$17,860</u>	<u>\$893,719</u>	<u>\$6,702</u>	<u>\$5,902</u>	<u>\$33,859</u>	<u>\$95,627</u>	<u>\$298,376</u>

(continued)

**City of Brecksville, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2001*

	Recycling Demo	Tree Planting Grants	Law Enforcement	Law Enforcement Mandatory Drug
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$11,171	\$120,895	\$34,458	\$39,538
Receivables:				
Property Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
<i>Total Assets</i>	<u>\$11,171</u>	<u>\$120,895</u>	<u>\$34,458</u>	<u>\$39,538</u>
 <b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$0	\$0
Accrued Wages and Benefits	0	0	0	0
Intergovernmental Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 <b>Fund Balances</b>				
Reserved for Encumbrances	0	12,398	1,140	0
Reserved for Inventory	0	0	0	0
Unreserved, Undesignated	11,171	108,497	33,318	39,538
<i>Total Fund Balances</i>	<u>11,171</u>	<u>120,895</u>	<u>34,458</u>	<u>39,538</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$11,171</u>	<u>\$120,895</u>	<u>\$34,458</u>	<u>\$39,538</u>



<u>Vehicle Immobilization</u>	<u>Brecksville Safety Town</u>	<u>Police Pension</u>	<u>Brecksville Traveler's Trips</u>	<u>Safety Helmet Donation</u>	<u>Memorial</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$17,146	\$2,995	\$19,549	\$2,589	\$193	\$16,493	\$2,198,585
0	0	140,315	0	0	0	608,033
0	0	0	0	0	0	8,293
0	0	7,933	0	0	0	212,990
0	0	0	0	0	0	33,576
<u>\$17,146</u>	<u>\$2,995</u>	<u>\$167,797</u>	<u>\$2,589</u>	<u>\$193</u>	<u>\$16,493</u>	<u>\$3,061,477</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$24,869
0	0	0	0	0	0	34,740
0	0	0	0	0	0	3,274
0	0	148,248	0	0	0	791,742
0	0	148,248	0	0	0	854,625
0	0	0	0	0	0	175,822
0	0	0	0	0	0	33,576
17,146	2,995	19,549	2,589	193	16,493	1,997,454
17,146	2,995	19,549	2,589	193	16,493	2,206,852
<u>\$17,146</u>	<u>\$2,995</u>	<u>\$167,797</u>	<u>\$2,589</u>	<u>\$193</u>	<u>\$16,493</u>	<u>\$3,061,477</u>

**City of Brecksville, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2001*

	Motor Vehicle License Tax	Street Repair and Maintenance	State Highway	Community Center
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	536,553
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	34,468	336,935	27,319	0
Interest	2,916	0	0	40,853
Donations	0	0	0	726
Rentals	0	0	0	39,573
Other	0	0	0	11,604
<i>Total Revenues</i>	<u>37,384</u>	<u>336,935</u>	<u>27,319</u>	<u>629,309</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial System	0	0	0	0
Public Safety:				
Police	0	0	0	0
Street Construction, Maintenance and Repair	0	117,997	5,155	0
Housing and Community Development	0	0	0	0
Basic Utility Services	0	0	0	0
Recreational Activities	0	0	0	1,234,417
<i>Total Expenditures</i>	<u>0</u>	<u>117,997</u>	<u>5,155</u>	<u>1,234,417</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>37,384</u>	<u>218,938</u>	<u>22,164</u>	<u>(605,108)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	615,000
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>615,000</u>
<i>Net Change in Fund Balances</i>	37,384	218,938	22,164	9,892
<i>Fund Balances Beginning of Year</i>	52,857	538,572	107,870	91,283
Increase in Reserve for Inventory	0	11,326	0	0
<i>Fund Balances End of Year</i>	<u>\$90,241</u>	<u>\$768,836</u>	<u>\$130,034</u>	<u>\$101,175</u>

Special Programs	Road Maintenance	Indigent Prisoner Assistance	Indigent Drivers	Enforcement and Education	Court Computerization	Natureworks Grants
\$0	\$448,471	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	782	0	0	17,575	0
0	0	0	550	3,862	0	0
0	52,886	0	0	0	0	0
261	21,930	235	213	1,068	3,480	2,676
0	0	0	0	536	0	0
0	0	0	0	0	0	0
3,783	0	0	0	3,226	0	0
4,044	523,287	1,017	763	8,692	21,055	2,676
0	0	0	0	0	0	0
0	0	0	0	0	2,316	0
0	0	0	0	12,930	0	0
0	408,357	0	0	0	0	0
0	0	0	0	0	0	4,300
0	0	0	0	0	0	0
3,276	0	0	0	0	0	0
3,276	408,357	0	0	12,930	2,316	4,300
768	114,930	1,017	763	(4,238)	18,739	(1,624)
0	0	0	0	0	0	300,000
0	(139,732)	0	0	0	0	0
0	(139,732)	0	0	0	0	300,000
768	(24,802)	1,017	763	(4,238)	18,739	298,376
17,092	424,360	5,685	5,139	31,752	76,888	0
0	0	0	0	0	0	0
\$17,860	\$399,558	\$6,702	\$5,902	\$27,514	\$95,627	\$298,376

(continued)

**City of Brecksville, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2001*

	Recycling Demo	Tree Planting Grants	Law Enforcement	Law Enforcement Mandatory Drug
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses and Permits	0	8,800	0	0
Fines and Forfeitures	0	0	27,946	506
Intergovernmental	1,667	17,325	0	0
Interest	402	3,915	1,047	1,886
Donations	0	0	0	0
Rentals	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>2,069</u>	<u>30,040</u>	<u>28,993</u>	<u>2,392</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial System	0	0	0	0
Public Safety:				
Police	0	0	11,300	13,170
Street Construction, Maintenance and Repair	0	0	0	0
Housing and Community Development	0	28,017	0	0
Basic Utility Services	1,891	0	0	0
Recreational Activities	0	0	0	0
<i>Total Expenditures</i>	<u>1,891</u>	<u>28,017</u>	<u>11,300</u>	<u>13,170</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>178</u>	<u>2,023</u>	<u>17,693</u>	<u>(10,778)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	178	2,023	17,693	(10,778)
<i>Fund Balances Beginning of Year</i>	10,993	118,872	16,765	50,316
Increase in Reserve for Inventory	0	0	0	0
<i>Fund Balances End of Year</i>	<u>\$11,171</u>	<u>\$120,895</u>	<u>\$34,458</u>	<u>\$39,538</u>

Vehicle Immobilization	Brecksville Safety Town	Police Pension	Brecksville Traveler's Trips	Safety Helmet Donation	Memorial	Total Nonmajor Special Revenue Funds
\$0	\$0	\$134,541	\$0	\$0	\$0	\$583,012
0	0	0	17,518	0	0	554,071
0	2,340	0	0	0	0	29,497
1,295	0	0	0	0	0	34,159
0	0	15,866	0	0	0	486,466
650	114	0	0	0	0	81,646
0	0	0	0	0	10,000	11,262
0	0	0	0	0	0	39,573
0	748	0	0	0	0	19,361
<u>1,945</u>	<u>3,202</u>	<u>150,407</u>	<u>17,518</u>	<u>0</u>	<u>10,000</u>	<u>1,839,047</u>
0	0	0	0	0	3,750	3,750
0	0	0	0	0	0	2,316
0	2,698	130,858	14,929	0	0	185,885
0	0	0	0	0	0	531,509
0	0	0	0	0	0	32,317
0	0	0	0	0	0	1,891
0	0	0	0	0	0	1,237,693
<u>0</u>	<u>2,698</u>	<u>130,858</u>	<u>14,929</u>	<u>0</u>	<u>3,750</u>	<u>1,995,361</u>
<u>1,945</u>	<u>504</u>	<u>19,549</u>	<u>2,589</u>	<u>0</u>	<u>6,250</u>	<u>(156,314)</u>
0	0	0	0	0	0	915,000
0	0	0	0	0	0	(139,732)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>775,268</u>
1,945	504	19,549	2,589	0	6,250	618,954
15,201	2,491	0	0	193	10,243	1,576,572
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,326</u>
<u>\$17,146</u>	<u>\$2,995</u>	<u>\$19,549</u>	<u>\$2,589</u>	<u>\$193</u>	<u>\$16,493</u>	<u>\$2,206,852</u>

**City of Brecksville, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2001*

	Issue II	Capital Improvement	Equipment Replacement	Recreation Expansion
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$328,549	\$662,014	\$81,021	\$64,328
Income Tax Receivable	0	46,294	0	0
<i>Total Assets</i>	<u>\$328,549</u>	<u>\$708,308</u>	<u>\$81,021</u>	<u>\$64,328</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Contracts Payable	\$0	\$0	\$0	\$0
Retainage Payable	0	0	0	0
Deferred Revenue	0	30,294	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>30,294</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	36,839	0	0
Unreserved, Undesignated	328,549	641,175	81,021	64,328
<i>Total Fund Balances</i>	<u>328,549</u>	<u>678,014</u>	<u>81,021</u>	<u>64,328</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$328,549</u>	<u>\$708,308</u>	<u>\$81,021</u>	<u>\$64,328</u>

Library Improvement	Fire Station Building	Human Services Facilities	Sewer Improvement	Public Utility Improvement	Total Nonmajor Capital Projects Funds
\$36,465	\$532,922	\$309,500	\$102,797	\$485,265	\$2,602,861
0	0	0	0	0	46,294
<u>\$36,465</u>	<u>\$532,922</u>	<u>\$309,500</u>	<u>\$102,797</u>	<u>\$485,265</u>	<u>\$2,649,155</u>
\$0	\$7,517	\$0	\$0	\$22,624	\$30,141
0	0	0	0	1,000	1,000
0	0	0	0	0	30,294
0	7,517	0	0	23,624	61,435
0	76,950	174,744	0	6,750	295,283
36,465	448,455	134,756	102,797	454,891	2,292,437
36,465	525,405	309,500	102,797	461,641	2,587,720
<u>\$36,465</u>	<u>\$532,922</u>	<u>\$309,500</u>	<u>\$102,797</u>	<u>\$485,265</u>	<u>\$2,649,155</u>

**City of Brecksville, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2001*

	Issue II	Capital Improvement	Equipment Replacement	Recreation Expansion
<b>Revenues</b>				
Municipal Income Tax	\$0	\$192,000	\$0	\$0
Licenses and Permits	0	0	0	29,351
Intergovernmental	0	30,000	0	0
Interest	13,644	63,059	3,224	1,862
<i>Total Revenues</i>	<u>13,644</u>	<u>285,059</u>	<u>3,224</u>	<u>31,213</u>
<b>Expenditures</b>				
Capital Outlay	5,809	1,224,449	0	25
Debt Service:				
Principal Retirement	45,170	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>50,979</u>	<u>1,224,449</u>	<u>0</u>	<u>25</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(37,335)</u>	<u>(939,390)</u>	<u>3,224</u>	<u>31,188</u>
<b>Other Financing Sources (Uses)</b>				
Special Assessment Bonds Issued	0	0	0	0
Transfers In	45,170	20,000	0	0
Transfers Out	0	(522,214)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>45,170</u>	<u>(502,214)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	7,835	(1,441,604)	3,224	31,188
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>320,714</u>	<u>2,119,618</u>	<u>77,797</u>	<u>33,140</u>
<i>Fund Balances End of Year</i>	<u><u>\$328,549</u></u>	<u><u>\$678,014</u></u>	<u><u>\$81,021</u></u>	<u><u>\$64,328</u></u>



Library Improvement	Fire Station Building	Human Services Facilities	Four Seasons Petitioned Improvements	Sewer Improvement	Public Utility Improvement	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$192,000
0	2,290	0	0	0	72,320	103,961
0	0	10,000	0	0	0	40,000
1,451	8,344	4,756	10,395	3,949	11,912	122,596
1,451	10,634	14,756	10,395	3,949	84,232	458,557
0	85,229	5,256	142,177	0	63,227	1,526,172
0	0	0	0	0	0	45,170
0	0	0	38,855	0	0	38,855
0	85,229	5,256	181,032	0	63,227	1,610,197
1,451	(74,595)	9,500	(170,637)	3,949	21,005	(1,151,640)
0	0	0	1,265,000	0	0	1,265,000
0	600,000	300,000	0	0	0	965,170
0	0	0	0	0	(11,224)	(533,438)
0	600,000	300,000	1,265,000	0	(11,224)	1,696,732
1,451	525,405	309,500	1,094,363	3,949	9,781	545,092
35,014	0	0	(1,094,363)	98,848	451,860	2,042,628
\$36,465	\$525,405	\$309,500	\$0	\$102,797	\$461,641	\$2,587,720

## Combining Statements - Agency Funds

### *Fiduciary Funds*

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Trust funds are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs. The City's only trust fund is the cemetery private purpose trust. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

### *Private Purpose Trust Fund*

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

### *Agency Funds*

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

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

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

***Route 21 Gas Lines Fund*** - This fund accounts for deposits held by the City for construction of new gas lines along Route 21. These monies are returned when the work is completed.

***Mayor's Court Fund*** - This fund accounts for bank accounts used by the Mayor's Court for monies received to pay fines and court costs from the parties involved in the various court proceedings.

**City of Brecksville, Ohio**  
*Combining Statement of Assets and Liabilities*  
*Agency Funds*  
*December 31, 2001*

	Senior Citizens' Programs	Street Openings	Deposits and Fees
<b>Assets</b>			
Equity Pooled in Cash and Cash Equivalents	\$17,413	\$199,350	\$201,687
Cash and Cash Equivalents in Segregated Accounts	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$17,413</u></u>	<u><u>\$199,350</u></u>	<u><u>\$201,687</u></u>
<b>Liabilities</b>			
Undistributed Monies	\$17,413	\$0	\$0
Deposits Held and Due to Others	<u>0</u>	<u>199,350</u>	<u>201,687</u>
<i>Total Liabilities</i>	<u><u>\$17,413</u></u>	<u><u>\$199,350</u></u>	<u><u>\$201,687</u></u>

(continued)

**City of Brecksville, Ohio**  
*Combining Statement of Assets and Liabilities*  
*Agency Funds (continued)*  
*December 31, 2001*

	Route 21 Gas Lines	Mayor's Court	Total
<b>Assets</b>			
Equity Pooled in Cash and Cash Equivalents	\$77	\$0	\$418,527
Cash and Cash Equivalents in Segregated Accounts	0	13,470	13,470
<i>Total Assets</i>	<u>\$77</u>	<u>\$13,470</u>	<u>\$431,997</u>
<b>Liabilities</b>			
Undistributed Monies	\$0	\$13,470	\$30,883
Deposits Held and Due to Others	77	0	401,114
<i>Total Liabilities</i>	<u>\$77</u>	<u>\$13,470</u>	<u>\$431,997</u>

**City of Brecksville, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2001*

	Beginning Balance 1/1/01	Additions	Deductions	Ending Balance 12/31/01
<b>Senior Citizens' Programs</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$18,256	\$14,234	\$15,077	\$17,413
<b>Liabilities</b>				
Undistributed Monies	\$18,256	\$14,234	\$15,077	\$17,413
<b>Street Openings</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$181,650	\$73,600	\$55,900	\$199,350
<b>Liabilities</b>				
Deposits Held and Due to Others	\$181,650	\$73,600	\$55,900	\$199,350
<b>Deposit and Fees</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$230,513	\$255,460	\$284,286	\$201,687
<b>Liabilities</b>				
Deposits Held and Due to Others	\$230,513	\$255,460	\$284,286	\$201,687
<b>Route 21 Gas Lines</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$77	\$0	\$0	\$77
<b>Liabilities</b>				
Deposits Held and Due to Others	\$77	\$0	\$0	\$77

(continued)

**City of Brecksville, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2001*

	Beginning Balance 1/1/01	Additions	Deductions	Ending Balance 12/31/01
<b>Mayor's Court</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$5,190	\$617,989	\$609,709	\$13,470
<b>Liabilities</b>				
Undistributed Monies	\$5,190	\$617,989	\$609,709	\$13,470
 <b>Total - All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$430,496	\$343,294	\$355,263	\$418,527
Cash and Cash Equivalents in Segregated Accounts	5,190	617,989	609,709	13,470
<i>Total Assets</i>	<u>\$435,686</u>	<u>\$961,283</u>	<u>\$964,972</u>	<u>\$431,997</u>
<b>Liabilities</b>				
Undistributed Monies	\$23,446	\$632,223	\$624,786	\$30,883
Deposits Held and Due to Others	412,240	329,060	340,186	401,114
<i>Total Liabilities</i>	<u>\$435,686</u>	<u>\$961,283</u>	<u>\$964,972</u>	<u>\$431,997</u>

**Individual Fund Schedules of Revenues, Expenditures/Expenses  
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual**

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$1,595,646	\$1,587,611	\$1,575,302	(\$12,309)
Municipal Income Taxes	7,452,267	8,331,163	10,175,506	1,844,343
Charges for Services	29,552	32,300	54,000	21,700
Licenses and Permits	138,527	151,860	171,746	19,886
Fines and Forfeitures	309,402	339,182	349,341	10,159
Intergovernmental	987,695	1,082,761	1,129,587	46,826
Interest	273,660	300,000	347,994	47,994
Donations	3,649	4,000	3,368	(632)
Rentals	26,818	29,399	36,376	6,977
Other	141,920	155,580	299,599	144,019
<i>Total Revenues</i>	<u>10,959,136</u>	<u>12,013,856</u>	<u>14,142,819</u>	<u>2,128,963</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Mayor:				
Salaries and Wages	174,031	174,031	171,886	2,145
Fringe Benefits	60,148	65,412	62,682	2,730
Materials and Supplies	7,500	7,500	5,076	2,424
Capital Outlay	2,000	2,000	1,419	581
Total Mayor	<u>243,679</u>	<u>248,943</u>	<u>241,063</u>	<u>7,880</u>
Finance Director:				
Salaries and Wages	231,677	231,677	186,800	44,877
Fringe Benefits	58,397	63,003	54,844	8,159
Materials and Supplies	7,600	7,600	3,219	4,381
Capital Outlay	2,200	2,200	126	2,074
Total Finance Director	<u>299,874</u>	<u>304,480</u>	<u>244,989</u>	<u>59,491</u>
Purchasing Department:				
Salaries and Wages	164,133	164,133	160,737	3,396
Fringe Benefits	43,582	47,283	44,068	3,215
Materials and Supplies	2,808	2,808	704	2,104
Capital Outlay	5,000	5,000	680	4,320
Total Purchasing Department	<u>215,523</u>	<u>219,224</u>	<u>206,189</u>	<u>13,035</u>
Legal Department:				
Salaries and Wages	75,200	75,200	73,850	1,350
Fringe Benefits	19,759	21,495	20,675	820
Purchased Services	132,000	132,000	106,875	25,125
Materials and Supplies	1,700	1,700	1,265	435
Total Legal Department	<u>\$228,659</u>	<u>\$230,395</u>	<u>\$202,665</u>	<u>\$27,730</u>

(continued)



**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Legislative:</b>				
Salaries and Wages	\$103,279	\$103,279	\$102,714	\$565
Fringe Benefits	29,418	31,962	30,294	1,668
Purchased Services	22,000	22,000	14,140	7,860
Materials and Supplies	13,500	13,500	5,484	8,016
Capital Outlay	2,041	2,041	1,553	488
<b>Total Legislative</b>	<b>170,238</b>	<b>172,782</b>	<b>154,185</b>	<b>18,597</b>
<b>Civil Service:</b>				
Salaries and Wages	3,500	3,500	1,334	2,166
Fringe Benefits	301	315	164	151
Purchased Services	11,000	11,000	86	10,914
Materials and Supplies	2,525	2,525	2,126	399
Capital Outlay	125	125	0	125
<b>Total Civil Service</b>	<b>17,451</b>	<b>17,465</b>	<b>3,710</b>	<b>13,755</b>
<b>Land and Building:</b>				
Salaries and Wages	212,000	212,000	211,659	341
Purchased Services	425,176	425,176	371,352	53,824
Materials and Supplies	93,546	93,546	79,420	14,126
Capital Outlay	669,543	669,543	385,656	283,887
<b>Total Land and Building</b>	<b>1,400,265</b>	<b>1,400,265</b>	<b>1,048,087</b>	<b>352,178</b>
<b>Engineer:</b>				
Purchased Services	55,000	55,000	20,958	34,042
<b>Cable Advisory Commission:</b>				
Salaries and Wages	1,000	1,000	557	443
Fringe Benefits	227	241	158	83
Purchased Services	25,000	25,000	224	24,776
Materials and Supplies	60	60	0	60
<b>Total Cable Advisory Commission</b>	<b>26,287</b>	<b>26,301</b>	<b>939</b>	<b>25,362</b>
<b>County Auditor and Treasurer:</b>				
Fringe Benefits	256,368	279,468	275,054	4,414
Purchased Services	58,650	58,650	50,463	8,187
Capital Outlay	7,000	7,000	0	7,000
<b>Total County Auditor and Treasurer</b>	<b>\$322,018</b>	<b>\$345,118</b>	<b>\$325,517</b>	<b>\$19,601</b>

(continued)

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Income Tax Administration:</b>				
Salaries and Wages	\$11,500	\$11,500	\$11,500	\$0
Fringe Benefits	3,294	3,580	3,414	166
Purchased Services	391,750	391,750	373,806	17,944
Materials and Supplies	1,775	1,775	988	787
<b>Total Income Tax Administration</b>	<b>408,319</b>	<b>408,605</b>	<b>389,708</b>	<b>18,897</b>
<b>Administrative Support:</b>				
Salaries and Wages	31,500	31,500	29,088	2,412
Fringe Benefits	47,147	51,293	49,350	1,943
Purchased Services	402,156	402,156	299,312	102,844
Materials and Supplies	316,498	316,498	304,746	11,752
Capital Outlay	194,030	194,030	143,114	50,916
Other	1,463	1,463	0	1,463
<b>Total Administrative Support</b>	<b>992,794</b>	<b>996,940</b>	<b>825,610</b>	<b>171,330</b>
<b>Human Resources Department:</b>				
Salaries and Wages	171,609	171,609	62,101	109,508
Fringe Benefits	31,277	32,802	18,167	14,635
Purchased Services	24,360	24,360	17,272	7,088
Materials and Supplies	75,850	75,850	24,716	51,134
Capital Outlay	3,500	3,500	215	3,285
<b>Total Human Resources Department</b>	<b>306,596</b>	<b>308,121</b>	<b>122,471</b>	<b>185,650</b>
<b>Blossom Hill:</b>				
Salaries and Wages	90,000	90,000	84,309	5,691
Purchased Services	171,100	171,100	79,513	91,587
Materials and Supplies	12,150	12,150	10,148	2,002
Capital Outlay	269,526	269,526	9,361	260,165
<b>Total Blossom Hill</b>	<b>542,776</b>	<b>542,776</b>	<b>183,331</b>	<b>359,445</b>
<b>Total Legislative and Executive</b>	<b>5,229,479</b>	<b>5,276,415</b>	<b>3,969,422</b>	<b>1,306,993</b>
<b>Judicial System:</b>				
<b>Mayor's Court:</b>				
Salaries and Wages	94,183	94,183	85,843	8,340
Fringe Benefits	23,278	25,178	22,620	2,558
Purchased Services	30,000	30,000	19,395	10,605
Materials and Supplies	3,954	3,954	2,066	1,888
Capital Outlay	1,500	1,500	786	714
Other	100	100	0	100
<b>Total Judicial System</b>	<b>153,015</b>	<b>154,915</b>	<b>130,710</b>	<b>24,205</b>
<b>Total General Government</b>	<b>\$5,382,494</b>	<b>\$5,431,330</b>	<b>\$4,100,132</b>	<b>\$1,331,198</b>

(continued)

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Public Safety:				
Police:				
Law Enforcement:				
Salaries and Wages	\$2,107,621	\$2,117,341	\$2,012,921	\$104,420
Fringe Benefits	622,756	674,955	621,546	53,409
Purchased Services	102,346	102,346	84,603	17,743
Materials and Supplies	126,964	126,964	78,239	48,725
Capital Outlay	85,539	85,539	66,815	18,724
Total Law Enforcement	3,045,226	3,107,145	2,864,124	243,021
Prisoner Support:				
Salaries and Wages	150,117	150,117	144,548	5,569
Fringe Benefits	46,473	50,584	48,946	1,638
Purchased Services	16,711	16,711	10,274	6,437
Materials and Supplies	17,992	17,992	10,219	7,773
Capital Outlay	2,289	2,289	0	2,289
Total Prisoner Support	233,582	237,693	213,987	23,706
Animal Control:				
Salaries and Wages	34,885	34,885	31,054	3,831
Fringe Benefits	10,224	11,041	9,731	1,310
Purchased Services	6,350	6,350	3,165	3,185
Materials and Supplies	3,200	3,200	1,278	1,922
Capital Outlay	1,500	1,500	172	1,328
Total Animal Support	56,159	56,976	45,400	11,576
Total Police	3,334,967	3,401,814	3,123,511	278,303
Fire:				
Hydrants:				
Salaries and Wages	8,500	8,500	7,582	918
Purchased Services	17,100	17,100	10,000	7,100
Materials and Supplies	15,400	15,400	13,404	1,996
Total Fire	41,000	41,000	30,986	10,014
Total Public Safety	\$3,375,967	\$3,442,814	\$3,154,497	\$288,317

(continued)

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Public Health Services:				
Cemetery:				
Salaries and Wages	\$65,000	\$65,000	\$61,475	\$3,525
Purchased Services	4,369	4,369	1,800	2,569
Materials and Supplies	5,945	5,945	5,163	782
Capital Outlay	2,186	2,186	351	1,835
Other	1,000	1,000	175	825
Total Cemetery	78,500	78,500	68,964	9,536
Board of Health:				
Purchased Services	34,863	34,863	34,863	0
Senior Center Flu Shots:				
Materials and Supplies	1,842	1,842	800	1,042
Total Public Health Services	115,205	115,205	104,627	10,578
Street Construction, Maintenance and Repair:				
Street Repairs and Maintenance:				
Salaries and Wages	624,000	624,000	621,893	2,107
Fringe Benefits	508,173	552,257	524,936	27,321
Purchased Services	300,175	300,175	284,925	15,250
Materials and Supplies	63,686	63,686	48,087	15,599
Capital Outlay	1,000	1,000	180	820
Total Street Repairs and Maintenance	1,497,034	1,541,118	1,480,021	61,097
Signs:				
Salaries and Wages	23,500	23,500	22,489	1,011
Materials and Supplies	10,179	10,179	3,336	6,843
Total Signs	33,679	33,679	25,825	7,854
Snow and Ice Removal:				
Salaries and Wages	131,990	131,990	74,639	57,351
Purchased Services	38,763	38,763	30,682	8,081
Materials and Supplies	6,894	6,894	3,035	3,859
Total Snow and Ice Removal	\$177,647	\$177,647	\$108,356	\$69,291

(continued)

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Vehicle Maintenance:				
Salaries and Wages	\$139,500	\$139,500	\$137,463	\$2,037
Purchased Services	31,000	31,000	12,657	18,343
Materials and Supplies	107,596	107,596	82,066	25,530
Capital Outlay	42,000	42,000	0	42,000
<b>Total Vehicle Maintenance</b>	<b>320,096</b>	<b>320,096</b>	<b>232,186</b>	<b>87,910</b>
<b>Total Street Construction, Maintenance and Repair</b>	<b>2,028,456</b>	<b>2,072,540</b>	<b>1,846,388</b>	<b>226,152</b>
Housing and Community Development:				
Planning Commission:				
Salaries and Wages	3,500	3,500	2,004	1,496
Fringe Benefits	829	884	659	225
Purchased Services	10,000	10,000	1,649	8,351
Materials and Supplies	3,600	3,600	918	2,682
<b>Total Planning Commission</b>	<b>17,929</b>	<b>17,984</b>	<b>5,230</b>	<b>12,754</b>
Board of Zoning Appeals:				
Salaries and Wages	1,500	1,500	676	824
Fringe Benefits	310	326	191	135
Purchased Services	2,500	2,500	0	2,500
Materials and Supplies	2,400	2,400	1,815	585
<b>Total Board of Zoning Appeals</b>	<b>6,710</b>	<b>6,726</b>	<b>2,682</b>	<b>4,044</b>
Housing and Building Inspection:				
Salaries and Wages	448,255	448,255	399,930	48,325
Fringe Benefits	120,483	130,256	116,372	13,884
Purchased Services	25,350	25,350	6,942	18,408
Materials and Supplies	23,138	23,138	19,152	3,986
Capital Outlay	2,185	2,185	0	2,185
Other	1,000	1,000	95	905
<b>Total Housing and Building Inspection</b>	<b>620,411</b>	<b>630,184</b>	<b>542,491</b>	<b>87,693</b>
Board of Design and Construction Review:				
Salaries and Wages	200	200	0	200
Purchased Services	400	400	0	400
Materials and Supplies	400	400	154	246
<b>Total Board of Design and Construction Review</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$154</b>	<b>\$846</b>

(continued)

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Urban Forestry:				
Salaries and Wages	\$158,000	\$158,000	\$156,205	\$1,795
Purchased Services	26,900	26,900	12,759	14,141
Materials and Supplies	22,904	22,904	10,851	12,053
Capital Outlay	3,900	3,900	3,597	303
Total Urban Forestry	211,704	211,704	183,412	28,292
Total Housing and Community Development	857,754	867,598	733,969	133,629
Basic Utility Services:				
Storm Sewers and Drains:				
Salaries and Wages	43,000	43,000	34,012	8,988
Purchased Services	242,500	242,500	195	242,305
Materials and Supplies	10,000	10,000	4,225	5,775
Total Storm Sewers and Drains	295,500	295,500	38,432	257,068
Refuse Collection:				
Salaries and Wages	218,000	218,000	189,061	28,939
Purchased Services	350,000	350,000	250,000	100,000
Total Refuse Collection	568,000	568,000	439,061	128,939
Service Department:				
Salaries and Wages	219,699	219,699	185,770	33,929
Fringe Benefits	122,300	132,409	122,046	10,363
Purchased Services	13,800	13,800	6,956	6,844
Materials and Supplies	48,019	48,019	41,927	6,092
Capital Outlay	5,827	5,827	3,395	2,432
Total Service Department	409,645	419,754	360,094	59,660
Street Lighting:				
Purchased Services	85,000	85,000	80,528	4,472
Rubbish Recycling:				
Salaries and Wages	257,000	257,000	241,003	15,997
Purchased Services	17,336	17,336	12,654	4,682
Materials and Supplies	19,411	19,411	16,813	2,598
Capital Outlay	1,103	1,103	1,103	0
Total Rubbish Recycling	\$294,850	\$294,850	\$271,573	\$23,277

(continued)

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Leaf Program:				
Salaries and Wages	\$66,500	\$66,500	\$56,688	\$9,812
Purchased Services	15,635	15,635	14,767	868
Materials and Supplies	5,865	5,865	1,871	3,994
Capital Outlay	22,500	22,500	0	22,500
<b>Total Leaf Program</b>	<b>110,500</b>	<b>110,500</b>	<b>73,326</b>	<b>37,174</b>
<b>Total Basic Utility Services</b>	<b>1,763,495</b>	<b>1,773,604</b>	<b>1,263,014</b>	<b>510,590</b>
Recreational Activities:				
Kid's Quarter:				
Materials and Supplies	2,720	2,720	2,134	586
Capital Outlay	8,480	8,480	0	8,480
<b>Total Kid's Quarter</b>	<b>11,200</b>	<b>11,200</b>	<b>2,134</b>	<b>9,066</b>
Brecksville Center for the Arts:				
Purchased Services	39,200	39,200	12,114	27,086
Materials and Supplies	13,939	13,939	13,107	832
Capital Outlay	5,370	5,370	369	5,001
<b>Total Brecksville Center for the Arts</b>	<b>58,509</b>	<b>58,509</b>	<b>25,590</b>	<b>32,919</b>
<b>Total Recreational Activities</b>	<b>69,709</b>	<b>69,709</b>	<b>27,724</b>	<b>41,985</b>
<b>Total Expenditures</b>	<b>13,593,080</b>	<b>13,772,800</b>	<b>11,230,351</b>	<b>2,542,449</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(2,633,944)</i>	<i>(1,758,944)</i>	<i>2,912,468</i>	<i>4,671,412</i>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	20,000	20,000	21,281	1,281
Transfers Out	(3,347,000)	(4,222,000)	(3,131,585)	1,090,415
<b>Total Other Financing Sources (Uses)</b>	<b>(3,327,000)</b>	<b>(4,202,000)</b>	<b>(3,110,304)</b>	<b>1,091,696</b>
<b>Net Change in Fund Balance</b>	<b>(5,960,944)</b>	<b>(5,960,944)</b>	<b>(197,836)</b>	<b>5,763,108</b>
<i>Fund Balance Beginning of Year</i>	<i>5,597,686</i>	<i>5,597,686</i>	<i>5,597,686</i>	<i>0</i>
Prior Year Encumbrances Appropriated	363,258	363,258	363,258	0
<b>Fund Balance End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,763,108</b>	<b>\$5,763,108</b>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Fire Department Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Taxes	\$1,526,278	\$1,526,278	\$1,524,800	(\$1,478)
Licenses and Permits	150	150	130	(20)
Intergovernmental	171,434	171,434	184,333	12,899
Interest	25,931	25,931	25,562	(369)
Donations	0	0	500	500
Other	0	0	18,078	18,078
<i>Total Revenues</i>	<u>1,723,793</u>	<u>1,723,793</u>	<u>1,753,403</u>	<u>29,610</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Fire:				
Salaries and Wages	1,233,252	1,233,252	1,117,944	115,308
Fringe Benefits	345,740	345,740	284,671	61,069
Purchased Services	123,380	123,380	77,157	46,223
Materials and Supplies	77,936	77,936	49,003	28,933
Capital Outlay	68,914	68,914	43,152	25,762
<i>Total Expenditures</i>	<u>1,849,222</u>	<u>1,849,222</u>	<u>1,571,927</u>	<u>277,295</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(125,429)	(125,429)	181,476	306,905
<b>Other Financing Uses</b>				
Transfers Out	(220,000)	(220,000)	(220,000)	0
<i>Net Change in Fund Balance</i>	(345,429)	(345,429)	(38,524)	306,905
<i>Fund Balance Beginning of Year</i>	323,484	323,484	323,484	0
Prior Year Encumbrances Appropriated	21,945	21,945	21,945	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$306,905</u>	<u>\$306,905</u>



**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Special Assessment Bond Retirement Fund  
For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Special Assessments	\$501,780	\$501,780	\$489,137	(\$12,643)
Interest	0	0	821	821
Other	0	0	7,060	7,060
<i>Total Revenues</i>	<u>501,780</u>	<u>501,780</u>	<u>497,018</u>	<u>(4,762)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Other	132,784	132,784	10,409	122,375
Debt Service:				
Principal Retirement	265,000	265,000	265,000	0
Interest and Fiscal Charges	187,216	187,216	187,216	0
Total Debt Service	<u>452,216</u>	<u>452,216</u>	<u>452,216</u>	<u>0</u>
<i>Total Expenditures</i>	<u>585,000</u>	<u>585,000</u>	<u>462,625</u>	<u>122,375</u>
<i>Net Change in Fund Balance</i>	(83,220)	(83,220)	34,393	117,613
<i>Fund Balance Beginning of Year</i>	<u>83,220</u>	<u>83,220</u>	<u>83,220</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$117,613</u>	<u>\$117,613</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Municipal Improvement Fund  
For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Municipal Income Taxes	\$0	\$960,000	\$960,000	\$0
Licenses and Permits	0	0	450	450
Interest	105,884	108,000	25,416	(82,584)
Other	0	300	57,299	56,999
<i>Total Revenues</i>	<u>105,884</u>	<u>1,068,300</u>	<u>1,043,165</u>	<u>(25,135)</u>
<b>Expenditures</b>				
Capital Outlay:				
Purchased Services	452,101	1,066,122	2,475	1,063,647
Materials and Supplies	709	1,395	1,338	57
Capital Outlay	255,813	603,522	415,868	187,654
Total Capital Outlay	<u>708,623</u>	<u>1,671,039</u>	<u>419,681</u>	<u>1,251,358</u>
Debt Service:				
Principal Retirement	2,000,000	2,000,000	2,000,000	0
Interest and Fiscal Charges	102,000	102,000	102,000	0
Total Debt Service	<u>2,102,000</u>	<u>2,102,000</u>	<u>2,102,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,810,623</u>	<u>3,773,039</u>	<u>2,521,681</u>	<u>1,251,358</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,704,739)</u>	<u>(2,704,739)</u>	<u>(1,478,516)</u>	<u>1,226,223</u>
<b>Other Financing Sources (Uses)</b>				
General Obligation Note Proceeds	2,000,000	2,000,000	2,000,000	0
Transfers In	1,590,415	1,590,415	500,000	(1,090,415)
Transfers Out	(1,308,221)	(1,308,221)	(1,308,221)	0
<i>Total Other Financing Sources (Uses)</i>	<u>2,282,194</u>	<u>2,282,194</u>	<u>1,191,779</u>	<u>(1,090,415)</u>
<i>Net Change in Fund Balance</i>	<u>(422,545)</u>	<u>(422,545)</u>	<u>(286,737)</u>	<u>135,808</u>
<i>Fund Balance Beginning of Year</i>	267,289	267,289	267,289	0
Prior Year Encumbrances Appropriated	155,256	155,256	155,256	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$135,808</u>	<u>\$135,808</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Buildings and Improvement Fund  
For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Municipal Income Taxes	\$605,000	\$1,200,000	\$1,200,000	\$0
Interest	57,202	57,202	62,057	4,855
<i>Total Revenues</i>	662,202	1,257,202	1,262,057	4,855
<b>Expenditures</b>				
Capital Outlay:				
Materials and Supplies	394,845	492,651	0	492,651
<i>Excess of Revenues Over Expenditures</i>	267,357	764,551	1,262,057	497,506
<b>Other Financing Sources (Uses)</b>				
Transfers In	565,000	565,000	565,000	0
Transfers Out	(1,998,155)	(2,495,349)	(824,959)	1,670,390
<i>Total Other Financing Sources (Uses)</i>	(1,433,155)	(1,930,349)	(259,959)	1,670,390
<i>Net Change in Fund Balance</i>	(1,165,798)	(1,165,798)	1,002,098	2,167,896
<i>Fund Balance Beginning of Year</i>	1,165,798	1,165,798	1,165,798	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$2,167,896</u>	<u>\$2,167,896</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Road Improvements Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Municipal Income Taxes	\$120,000	\$120,000	\$120,000	\$0
Licenses and Permits	0	0	630	630
Interest	122,832	33,530	62,468	28,938
Other	108,182	270,906	240,177	(30,729)
<i>Total Revenues</i>	<u>351,014</u>	<u>424,436</u>	<u>423,275</u>	<u>(1,161)</u>
<b>Expenditures</b>				
Capital Outlay:				
Road Repaving:				
Purchased Services	68,839	68,839	68,139	700
Materials and Supplies	205,122	205,122	204,000	1,122
Capital Outlay	109,532	109,532	94,540	14,992
Total Road Repaving	<u>383,493</u>	<u>383,493</u>	<u>366,679</u>	<u>16,814</u>
Sunnydale, Vera, Lloyd, Harold:				
Purchased Services	104,529	106,796	88,812	17,984
Materials and Supplies	416	540	540	0
Capital Outlay	1,279,550	1,307,159	1,071,930	235,229
Total Sunnydale, Vera, Lloyd, Harold	<u>1,384,495</u>	<u>1,414,495</u>	<u>1,161,282</u>	<u>253,213</u>
Chapel Hill Drive, Oval, Glen Drive:				
Purchased Services	28,273	28,273	23,502	4,771
Capital Outlay	405,031	405,031	165,081	239,950
Total Chapel Hill Drive, Oval, Glen Drive	<u>433,304</u>	<u>433,304</u>	<u>188,583</u>	<u>244,721</u>
Ashlawn Drive Reconstruction:				
Purchased Services	24,817	24,817	20,626	4,191
Capital Outlay	144,073	144,073	128,915	15,158
Total Ashlawn Drive Reconstruction	<u>168,890</u>	<u>168,890</u>	<u>149,541</u>	<u>19,349</u>
Southpointe Parkway:				
Purchased Services	44,700	44,850	44,850	0
Miller Road Widening:				
Purchased Services	14	14	14	0
Route 82 Widening:				
Purchased Services	110,731	111,655	111,655	0
Capital Outlay	873	951	951	0
Other	760,984	767,427	767,427	0
Total Route 82 Widening	<u>\$872,588</u>	<u>\$880,033</u>	<u>\$880,033</u>	<u>\$0</u>

(continued)

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Road Improvements Fund (continued)  
For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Route 82 Resurfacing:				
Capital Outlay	\$128,000	\$128,000	\$76,616	\$51,384
Citywide Traffic Resignal:				
Purchased Services	105,860	98,988	98,499	489
Capital Outlay	1,548,208	1,447,497	253,032	1,194,465
Total Citywide Traffic Resignal	1,654,068	1,546,485	351,531	1,194,954
Service Road Improvement:				
Purchased Services	0	34,822	34,822	0
Capital Outlay	0	96,480	96,480	0
Total Service Road Improvement	0	131,302	131,302	0
Total Capital Outlay	5,069,552	5,130,866	3,350,431	1,780,435
Debt Service:				
Principal Retirement	1,334,286	1,970,000	1,970,000	0
Interest and Fiscal Charges	0	43,981	43,981	0
Total Debt Service	1,334,286	2,013,981	2,013,981	0
<i>Total Expenditures</i>	6,403,838	7,144,847	5,364,412	1,780,435
<i>Excess of Revenues Under Expenditures</i>	(6,052,824)	(6,720,411)	(4,941,137)	1,779,274
<b>Other Financing Sources</b>				
Special Assessment Bond Proceeds	935,000	935,000	935,000	0
General Obligation Note Proceeds	985,000	985,000	985,000	0
Transfers In	3,143,030	3,810,615	2,777,132	(1,033,483)
<i>Total Other Financing Sources</i>	5,063,030	5,730,615	4,697,132	(1,033,483)
<i>Net Change in Fund Balance</i>	(989,794)	(989,796)	(244,005)	745,791
<i>Fund Balance Beginning of Year</i>	134,717	134,717	134,717	0
Prior Year Encumbrances Appropriated	855,079	855,079	855,079	0
<i>Fund Balance End of Year</i>	\$2	\$0	\$745,791	\$745,791

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle License Tax Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$30,000	\$30,000	\$32,245	\$2,245
Interest	3,432	3,432	3,039	(393)
<i>Total Revenues</i>	33,432	33,432	35,284	1,852
<b>Expenditures</b>				
Current:				
Street Construction, Maintenance and Repair:				
Street Repair and Maintenance:				
Capital Outlay	86,000	86,000	0	86,000
<i>Net Change in Fund Balance</i>	(52,568)	(52,568)	35,284	87,852
<i>Fund Balance Beginning of Year</i>	52,568	52,568	52,568	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$87,852</u>	<u>\$87,852</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Street Repair and Maintenance Fund  
For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$314,835	\$314,835	\$337,003	\$22,168
<b>Expenditures</b>				
Current:				
Street Construction, Maintenance and Repair:				
Snow and Ice Removal:				
Materials and Supplies	851,925	851,925	163,862	688,063
<i>Net Change in Fund Balance</i>	(537,090)	(537,090)	173,141	710,231
<i>Fund Balance Beginning of Year</i>	185,165	185,165	185,165	0
Prior Year Encumbrances Appropriated	351,925	351,925	351,925	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$710,231</u>	<u>\$710,231</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*State Highway Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$27,165	\$27,165	\$27,325	\$160
<b>Expenditures</b>				
Current:				
Street Construction, Maintenance and Repair:				
Route 21 Center Strip:				
Salaries and Wages	11,000	11,000	5,155	5,845
Purchased Services	10,000	10,000	0	10,000
Materials and Supplies	10,000	10,000	0	10,000
Total Route 21 Center Strip	31,000	31,000	5,155	25,845
Snow and Ice Removal:				
Materials and Supplies	102,000	102,000	0	102,000
<i>Total Expenditures</i>	133,000	133,000	5,155	127,845
<i>Net Change in Fund Balance</i>	(105,835)	(105,835)	22,170	128,005
<i>Fund Balance Beginning of Year</i>	105,835	105,835	105,835	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$128,005</u>	<u>\$128,005</u>



**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Center Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$488,047	\$538,047	\$550,246	\$12,199
Interest	40,510	40,510	41,124	614
Donations	3,000	3,000	726	(2,274)
Rentals	31,017	41,017	39,741	(1,276)
Other	11,014	11,014	11,604	590
<i>Total Revenues</i>	<u>573,588</u>	<u>633,588</u>	<u>643,441</u>	<u>9,853</u>
<b>Expenditures</b>				
Current:				
Recreational Activities:				
Community Center:				
Salaries and Wages	570,823	596,961	582,461	14,500
Fringe Benefits	98,572	103,069	96,177	6,892
Purchased Services	376,305	393,468	340,546	52,922
Materials and Supplies	208,169	217,618	175,563	42,055
Capital Outlay	55,127	57,675	47,465	10,210
Other	4,008	4,213	2,779	1,434
<i>Total Expenditures</i>	<u>1,313,004</u>	<u>1,373,004</u>	<u>1,244,991</u>	<u>128,013</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(739,416)	(739,416)	(601,550)	137,866
<b>Other Financing Sources</b>				
Transfers In	615,000	615,000	615,000	0
<i>Net Change in Fund Balance</i>	(124,416)	(124,416)	13,450	137,866
<i>Fund Balance Beginning of Year</i>	113,097	113,097	113,097	0
Prior Year Encumbrances Appropriated	11,319	11,319	11,319	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$137,866</u>	<u>\$137,866</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Programs Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$244	\$244	\$297	\$53
Other	1,200	1,200	3,783	\$2,583
<i>Total Revenues</i>	1,444	1,444	4,080	2,636
<b>Expenditures</b>				
Current:				
Recreational Activities:				
Special Events:				
Materials and Supplies	18,500	18,500	3,453	15,047
<i>Net Change in Fund Balance</i>	(17,056)	(17,056)	627	17,683
<i>Fund Balance Beginning of Year</i>	17,056	17,056	17,056	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$17,683</u>	<u>\$17,683</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Road Maintenance Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Taxes	\$449,326	\$449,326	\$448,471	(\$855)
Intergovernmental	50,000	50,000	52,886	2,886
Interest	33,304	33,304	24,292	(9,012)
<i>Total Revenues</i>	<u>532,630</u>	<u>532,630</u>	<u>525,649</u>	<u>(6,981)</u>
<b>Expenditures</b>				
Current:				
Street Construction, Maintenance and Repair:				
Street Repair and Maintenance:				
Purchased Services	458,478	458,478	458,280	198
Materials and Supplies	35,000	35,000	17,080	17,920
Capital Outlay	329,716	329,716	67,677	262,039
<i>Total Expenditures</i>	<u>823,194</u>	<u>823,194</u>	<u>543,037</u>	<u>280,157</u>
<i>Excess of Revenues Under Expenditures</i>	(290,564)	(290,564)	(17,388)	273,176
<b>Other Financing Uses</b>				
Transfers Out	(139,732)	(139,732)	(139,732)	0
<i>Net Change in Fund Balance</i>	(430,296)	(430,296)	(157,120)	273,176
<i>Fund Balance Beginning of Year</i>	337,570	337,570	337,570	0
Prior Year Encumbrances Appropriated	92,726	92,726	92,726	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$273,176</u>	<u>\$273,176</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Prisoner Assistance Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Licenses and Permits	\$700	\$700	\$782	\$82
Interest	146	146	266	120
<i>Total Revenues</i>	846	846	1,048	202
<b>Expenditures</b>				
Current:				
Public Safety:				
Prisoner Support:				
Materials and Supplies	6,500	6,500	0	6,500
<i>Net Change in Fund Balance</i>	(5,654)	(5,654)	1,048	6,702
<i>Fund Balance Beginning of Year</i>	5,654	5,654	5,654	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$6,702</u>	<u>\$6,702</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Drivers Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$400	\$400	\$550	\$150
Interest	189	189	241	52
<i>Total Revenues</i>	589	589	791	202
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Purchased Services	5,700	5,700	0	5,700
<i>Net Change in Fund Balance</i>	(5,111)	(5,111)	791	5,902
<i>Fund Balance Beginning of Year</i>	5,111	5,111	5,111	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$5,902</u>	<u>\$5,902</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enforcement and Education Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$750	\$750	\$3,862	\$3,112
Interest	919	919	1,182	263
Donations	167	167	536	369
Other	12,000	15,000	14,000	(1,000)
<i>Total Revenues</i>	<u>13,836</u>	<u>16,836</u>	<u>19,580</u>	<u>2,744</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Salaries and Wages	0	3,000	337	2,663
Purchased Services	26,700	26,700	5,511	21,189
Materials and Supplies	1,500	1,500	933	567
Capital Outlay	6,500	6,500	6,258	242
<i>Total Expenditures</i>	<u>34,700</u>	<u>37,700</u>	<u>13,039</u>	<u>24,661</u>
<i>Net Change in Fund Balance</i>	(20,864)	(20,864)	6,541	27,405
<i>Fund Balance Beginning of Year</i>	<u>20,864</u>	<u>20,864</u>	<u>20,864</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$27,405</u></u>	<u><u>\$27,405</u></u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Computerization Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Licenses and Permits	\$14,530	\$14,530	\$17,575	\$3,045
Interest	2,000	2,000	3,718	1,718
<i>Total Revenues</i>	16,530	16,530	21,293	4,763
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Court Computerization:				
Purchased Services	93,000	93,000	2,316	90,684
<i>Net Change in Fund Balance</i>	(76,470)	(76,470)	18,977	95,447
<i>Fund Balance Beginning of Year</i>	74,970	74,970	74,970	0
Prior Year Encumbrances Appropriated	1,500	1,500	1,500	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$95,447</u>	<u>\$95,447</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Natureworks Grant Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Interest	\$0	\$0	\$2,114	\$2,114
<b>Expenditures</b>				
Current:				
Housing and Community Development:				
Nature Planning:				
Purchased Services	30,000	30,000	29,553	447
Capital Outlay	270,000	270,000	0	270,000
<i>Total Expenditures</i>	<u>300,000</u>	<u>300,000</u>	<u>29,553</u>	<u>270,447</u>
<i>Excess of Revenues Under Expenditures</i>	(300,000)	(300,000)	(27,439)	272,561
<b>Other Financing Sources</b>				
Transfers In	300,000	300,000	300,000	0
<i>Net Change in Fund Balance</i>	0	0	272,561	272,561
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$272,561</u></u>	<u><u>\$272,561</u></u>



**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Recycling Demo Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$1,667	\$1,667
Interest	167	167	462	295
<i>Total Revenues</i>	<u>167</u>	<u>167</u>	<u>2,129</u>	<u>1,962</u>
<b>Expenditures</b>				
Current:				
Basic Utility Services:				
Rubbish Recycling:				
Purchased Services	7,279	7,279	0	7,279
Capital Outlay	3,821	3,821	1,891	1,930
<i>Total Expenditures</i>	<u>11,100</u>	<u>11,100</u>	<u>1,891</u>	<u>9,209</u>
<i>Net Change in Fund Balance</i>	(10,933)	(10,933)	238	11,171
<i>Fund Balance Beginning of Year</i>	<u>10,933</u>	<u>10,933</u>	<u>10,933</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$11,171</u></u>	<u><u>\$11,171</u></u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Tree Planting Grants Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$18,000	\$18,000	\$26,125	\$8,125
Intergovernmental	0	0	17,325	17,325
Interest	2,590	2,590	4,239	1,649
<i>Total Revenues</i>	<u>20,590</u>	<u>20,590</u>	<u>47,689</u>	<u>27,099</u>
<b>Expenditures</b>				
Current:				
Housing and Community Development:				
Tree Planting:				
Purchased Services	26,519	26,519	21,239	5,280
Capital Outlay	108,108	108,108	36,425	71,683
Other	5,200	5,200	950	4,250
<i>Total Expenditures</i>	<u>139,827</u>	<u>139,827</u>	<u>58,614</u>	<u>81,213</u>
<i>Net Change in Fund Balance</i>	(119,237)	(119,237)	(10,925)	108,312
<i>Fund Balance Beginning of Year</i>	89,889	89,889	89,889	0
Prior Year Encumbrances Appropriated	<u>29,348</u>	<u>29,348</u>	<u>29,348</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$108,312</u>	<u>\$108,312</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$800	\$800	\$27,946	\$27,146
Interest	527	527	1,074	547
<i>Total Revenues</i>	1,327	1,327	29,020	27,693
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Purchased Services	18,000	18,000	12,440	5,560
<i>Net Change in Fund Balance</i>	(16,673)	(16,673)	16,580	33,253
<i>Fund Balance Beginning of Year</i>	16,673	16,673	16,673	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$33,253</u>	<u>\$33,253</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Mandatory Drug Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$474	\$474	\$538	\$64
Interest	752	752	2,087	1,335
<i>Total Revenues</i>	1,226	1,226	2,625	1,399
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Purchased Services	51,235	51,235	13,170	38,065
<i>Net Change in Fund Balance</i>	(50,009)	(50,009)	(10,545)	39,464
<i>Fund Balance Beginning of Year</i>	49,774	49,774	49,774	0
Prior Year Encumbrances Appropriated	235	235	235	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$39,464</u>	<u>\$39,464</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Vehicle Immobilization Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$532	\$532	\$1,295	\$763
Interest	350	350	701	351
<i>Total Revenues</i>	882	882	1,996	1,114
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Purchased Services	16,000	16,000	0	16,000
<i>Net Change in Fund Balance</i>	(15,118)	(15,118)	1,996	17,114
<i>Fund Balance Beginning of Year</i>	15,118	15,118	15,118	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$17,114</u>	<u>\$17,114</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Brecksville Safety Town Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Licenses and Permits	\$1,700	\$1,700	\$2,340	\$640
Interest	123	123	128	5
Other	0	0	748	748
<i>Total Revenues</i>	<u>1,823</u>	<u>1,823</u>	<u>3,216</u>	<u>1,393</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Salaries and Wages	1,000	1,000	1,000	0
Purchased Services	1,000	1,000	700	300
Materials and Supplies	2,300	2,300	998	1,302
<i>Total Expenditures</i>	<u>4,300</u>	<u>4,300</u>	<u>2,698</u>	<u>1,602</u>
<i>Net Change in Fund Balance</i>	(2,477)	(2,477)	518	2,995
<i>Fund Balance Beginning of Year</i>	<u>2,477</u>	<u>2,477</u>	<u>2,477</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,995</u></u>	<u><u>\$2,995</u></u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Police Pension Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Property and Other Taxes	\$134,798	\$134,798	\$134,541	(\$257)
Intergovernmental	15,000	15,000	15,866	866
<i>Total Revenues</i>	149,798	149,798	150,407	609
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Fringe Benefits	149,798	149,798	130,858	18,940
<i>Net Change in Fund Balance</i>	0	0	19,549	19,549
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$19,549</u>	<u>\$19,549</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Brecksville Traveler's Trips Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$24,000	\$24,000	\$17,518	(\$6,482)
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Materials and Supplies	24,000	24,000	14,929	9,071
<i>Net Change in Fund Balance</i>	0	0	2,589	2,589
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$2,589</u>	<u>\$2,589</u>



**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Safety Helmet Donation Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Materials and Supplies	<u>193</u>	<u>193</u>	<u>0</u>	<u>193</u>
<i>Net Change in Fund Balance</i>	(193)	(193)	0	193
<i>Fund Balance Beginning of Year</i>	<u>193</u>	<u>193</u>	<u>193</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$193</u></u>	<u><u>\$193</u></u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Memorial Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Donations	\$0	\$0	\$10,000	\$10,000
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Memorials:				
Materials and Supplies	10,243	10,243	3,750	6,493
<i>Net Change in Fund Balance</i>	(10,243)	(10,243)	6,250	16,493
<i>Fund Balance Beginning of Year</i>	10,243	10,243	10,243	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$16,493</u>	<u>\$16,493</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Obligation Bond Retirement Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$219,670	\$219,670	\$219,750	\$80
Intergovernmental	25,000	25,000	25,914	914
<i>Total Revenues</i>	<u>244,670</u>	<u>244,670</u>	<u>245,664</u>	<u>994</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Other	<u>275,679</u>	<u>275,679</u>	<u>0</u>	<u>275,679</u>
Debt Service:				
Principal Retirement	375,000	375,000	375,000	0
Interest and Fiscal Charges	<u>269,456</u>	<u>269,456</u>	<u>269,455</u>	<u>1</u>
Total Debt Service	<u>644,456</u>	<u>644,456</u>	<u>644,455</u>	<u>1</u>
<i>Total Expenditures</i>	<u>920,135</u>	<u>920,135</u>	<u>644,455</u>	<u>275,680</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(675,465)	(675,465)	(398,791)	276,674
<b>Other Financing Sources</b>				
Transfers In	<u>435,643</u>	<u>435,643</u>	<u>435,633</u>	<u>(10)</u>
<i>Net Change in Fund Balance</i>	(239,822)	(239,822)	36,842	276,664
<i>Fund Balance Beginning of Year</i>	<u>239,822</u>	<u>239,822</u>	<u>239,822</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$276,664</u>	<u>\$276,664</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Issue II Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$4,867	\$4,867	\$14,776	\$9,909
<b>Expenditures</b>				
Capital Outlay:				
Purchased Services	323,830	323,830	5,809	318,021
Debt Service:				
Principal Retirement	45,170	45,170	45,170	0
<i>Total Expenditures</i>	<u>369,000</u>	<u>369,000</u>	<u>50,979</u>	<u>318,021</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(364,133)	(364,133)	(36,203)	327,930
<b>Other Financing Sources</b>				
Transfers In	45,170	45,170	45,170	0
<i>Net Change in Fund Balance</i>	(318,963)	(318,963)	8,967	327,930
<i>Fund Balance Beginning of Year</i>	<u>318,963</u>	<u>318,963</u>	<u>318,963</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$327,930</u>	<u>\$327,930</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Improvement Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Municipal Income Taxes	\$192,000	\$192,000	\$192,000	\$0
Intergovernmental	30,000	30,000	30,000	0
Interest	50,012	50,012	73,299	23,287
Other	1,375,335	1,254,750	0	(1,254,750)
<i>Total Revenues</i>	<u>1,647,347</u>	<u>1,526,762</u>	<u>295,299</u>	<u>(1,231,463)</u>
<b>Expenditures</b>				
Capital Outlay:				
Purchased Services	357	357	0	357
Material and Supplies	729,970	729,970	0	729,970
Capital Outlay	1,473,952	1,353,367	1,261,786	91,581
<i>Total Expenditures</i>	<u>2,204,279</u>	<u>2,083,694</u>	<u>1,261,786</u>	<u>821,908</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(556,932)</u>	<u>(556,932)</u>	<u>(966,487)</u>	<u>(409,555)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	20,000	20,000	20,000	0
Transfers Out	(1,555,697)	(1,555,697)	(522,214)	1,033,483
<i>Total Other Financing Sources (Uses)</i>	<u>(1,535,697)</u>	<u>(1,535,697)</u>	<u>(502,214)</u>	<u>1,033,483</u>
<i>Net Change in Fund Balance</i>	(2,092,629)	(2,092,629)	(1,468,701)	623,928
<i>Fund Balance Beginning of Year</i>	1,243,811	1,243,811	1,243,811	0
Prior Year Encumbrances Appropriated	848,818	848,818	848,818	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$623,928</u>	<u>\$623,928</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Equipment Replacement Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$2,628	\$2,628	\$3,497	\$869
<b>Expenditures</b>				
Capital Outlay:				
Capital Outlay	<u>80,000</u>	<u>80,000</u>	<u>0</u>	<u>80,000</u>
<i>Net Change in Fund Balance</i>	(77,372)	(77,372)	3,497	80,869
<i>Fund Balance Beginning of Year</i>	<u>77,372</u>	<u>77,372</u>	<u>77,372</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$80,869</u>	<u>\$80,869</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Recreation Expansion Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Licenses and Permits	\$25,000	\$25,000	\$29,351	\$4,351
Interest	1,041	1,041	1,922	881
<i>Total Revenues</i>	<u>26,041</u>	<u>26,041</u>	<u>31,273</u>	<u>5,232</u>
<b>Expenditures</b>				
Capital Outlay:				
Material and Supplies	58,950	58,950	0	58,950
Other	50	50	25	25
<i>Total Expenditures</i>	<u>59,000</u>	<u>59,000</u>	<u>25</u>	<u>58,975</u>
<i>Net Change in Fund Balance</i>	(32,959)	(32,959)	31,248	64,207
<i>Fund Balance Beginning of Year</i>	<u>32,959</u>	<u>32,959</u>	<u>32,959</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$64,207</u>	<u>\$64,207</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Library Improvement Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$1,068	\$1,068	\$1,574	\$506
<b>Expenditures</b>				
Capital Outlay:				
Purchased Services	<u>36,000</u>	<u>36,000</u>	<u>110</u>	<u>35,890</u>
<i>Net Change in Fund Balance</i>	(34,932)	(34,932)	1,464	36,396
<i>Fund Balance Beginning of Year</i>	<u>34,932</u>	<u>34,932</u>	<u>34,932</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$36,396</u>	<u>\$36,396</u>



**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Fire Station Building Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Licenses and Permits	\$0	\$0	\$2,290	\$2,290
Interest	6,000	6,000	7,340	1,340
<i>Total Revenues</i>	<u>6,000</u>	<u>6,000</u>	<u>9,630</u>	<u>3,630</u>
<b>Expenditures</b>				
Capital Outlay:				
Purchased Services	161,059	161,059	153,872	7,187
Material and Supplies	2,000	2,000	790	1,210
Other	1,413,331	1,413,331	0	1,413,331
<i>Total Expenditures</i>	<u>1,576,390</u>	<u>1,576,390</u>	<u>154,662</u>	<u>1,421,728</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(1,570,390)	(1,570,390)	(145,032)	1,425,358
<b>Other Financing Sources</b>				
Transfers In	1,570,390	1,570,390	600,000	(970,390)
<i>Net Change in Fund Balance</i>	0	0	454,968	454,968
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$454,968</u></u>	<u><u>\$454,968</u></u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Human Services Facilities Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$10,000	\$10,000
Interest	1,000	1,000	4,173	3,173
<i>Total Revenues</i>	<u>1,000</u>	<u>1,000</u>	<u>14,173</u>	<u>13,173</u>
<b>Expenditures</b>				
Capital Outlay:				
Purchased Services	281,000	281,000	180,000	101,000
Capital Outlay	720,000	720,000	0	720,000
<i>Total Expenditures</i>	<u>1,001,000</u>	<u>1,001,000</u>	<u>180,000</u>	<u>821,000</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(1,000,000)	(1,000,000)	(165,827)	834,173
<b>Other Financing Sources</b>				
Transfers In	1,000,000	1,000,000	300,000	(700,000)
<i>Net Change in Fund Balance</i>	0	0	134,173	134,173
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$134,173</u></u>	<u><u>\$134,173</u></u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Four Seasons Petitioned Improvements Fund  
For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$5,058	\$11,727	\$11,727	\$0
<b>Expenditures</b>				
Capital Outlay:				
Purchased Services	3,170	3,170	3,170	0
Material and Supplies	318,120	89,789	89,789	0
Capital Outlay	49,218	49,218	49,218	0
Total Capital Outlay	370,508	142,177	142,177	0
Debt Service:				
Principal Retirement	1,300,000	2,600,000	2,600,000	0
Interest and Fiscal Charges	77,162	77,162	77,162	0
Total Debt Service	1,377,162	2,677,162	2,677,162	0
<i>Total Expenditures</i>	1,747,670	2,819,339	2,819,339	0
<i>Excess of Revenues Under Expenditures</i>	(1,742,612)	(2,807,612)	(2,807,612)	0
<b>Other Financing Sources</b>				
Special Assessment Bond Proceeds	750,000	1,265,000	1,265,000	0
Special Assessment Note Proceeds	750,000	1,300,000	1,300,000	0
<i>Total Other Financing Sources</i>	1,500,000	2,565,000	2,565,000	0
<i>Net Change in Fund Balance</i>	(242,612)	(242,612)	(242,612)	0
<i>Fund Balance Beginning of Year</i>	42	42	42	0
Prior Year Encumbrances Appropriated	242,570	242,570	242,570	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sewer Improvement Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$4,665	\$4,665	\$4,278	(\$387)
<b>Expenditures</b>				
Capital Outlay:				
Purchased Services	63,000	63,000	0	63,000
Capital Outlay	40,000	40,000	0	40,000
<i>Total Expenditures</i>	<u>103,000</u>	<u>103,000</u>	<u>0</u>	<u>103,000</u>
<i>Net Change in Fund Balance</i>	(98,335)	(98,335)	4,278	102,613
<i>Fund Balance Beginning of Year</i>	<u>98,335</u>	<u>98,335</u>	<u>98,335</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$102,613</u>	<u>\$102,613</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Utility Improvement Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Licenses and Permits	\$64,989	\$64,989	\$72,320	\$7,331
Interest	11,561	11,561	12,842	1,281
Other	100,000	100,000	0	(100,000)
<i>Total Revenues</i>	<u>176,550</u>	<u>176,550</u>	<u>85,162</u>	<u>(91,388)</u>
<b>Expenditures</b>				
Capital Outlay:				
Material and Supplies	459	459	459	0
Capital Outlay	570,467	570,467	68,073	502,394
Other	500	500	0	500
<i>Total Expenditures</i>	<u>571,426</u>	<u>571,426</u>	<u>68,532</u>	<u>502,894</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(394,876)	(394,876)	16,630	411,506
<b>Other Financing Uses</b>				
Transfers Out	(55,489)	(55,489)	(11,224)	44,265
<i>Net Change in Fund Balance</i>	(450,365)	(450,365)	5,406	455,771
<i>Fund Balance Beginning of Year</i>	443,915	443,915	443,915	0
Prior Year Encumbrances Appropriated	6,450	6,450	6,450	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$455,771</u>	<u>\$455,771</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Self Insurance Fund*  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$940,500	\$1,110,500	\$1,105,847	(\$4,653)
Interest	4,533	4,533	4,140	(393)
Other	3,000	3,000	35,264	32,264
<i>Total Revenues</i>	948,033	1,118,033	1,145,251	27,218
<b>Expenses</b>				
Purchased Services	148,302	174,000	156,468	17,532
Claims	814,698	959,000	896,738	62,262
<i>Total Expenses</i>	963,000	1,133,000	1,053,206	79,794
<i>Net Change in Fund Balance</i>	(14,967)	(14,967)	92,045	107,012
<i>Fund Balance Beginning of Year</i>	14,967	14,967	14,967	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$107,012	\$107,012

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Cemetery Endowment Fund*  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$35	\$35	\$33	(\$2)
<b>Expenses</b>				
Material and Supplies	369	369	0	369
Other	3,000	3,000	0	3,000
<i>Total Expenses</i>	<u>3,369</u>	<u>3,369</u>	<u>0</u>	<u>3,369</u>
<i>Net Change in Fund Balance</i>	(3,334)	(3,334)	33	3,367
<i>Fund Balance Beginning of Year</i>	<u>3,334</u>	<u>3,334</u>	<u>3,334</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$3,367</u>	<u>\$3,367</u>

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## **Statistical Section**

The following statistical tables reflect social and economic data, financial trends and fiscal capacity of the City.

**City of Brecksville, Ohio**  
*General Governmental Revenues by Source  
and Expenses/Expenditures by Function  
Last Ten Years*

	2001		2000		1999
	Accrual	Modified Accrual	Full Accrual	Modified Accrual	
<b>Program Revenues</b>					
Charges for Services	\$1,401,161	N/A	\$1,370,499	N/A	N/A
Operating Grants and Contributions	515,523	N/A	653,787	N/A	N/A
Capital Grants and Contributions	2,431,667	N/A	0	N/A	N/A
<b>General Revenues</b>					
Taxes (1)	16,088,842	16,544,343	15,808,324	\$14,872,585	\$14,463,984
Charges for Services	0	640,568	0	569,601	532,604
Licenses, Permits and Fees	0	290,325	0	376,390	317,020
Fines and Forfeitures	0	394,319	0	356,597	375,327
Intergovernmental	1,186,863	1,869,874	1,310,106	1,898,138	2,087,824
Special Assessments	0	265,000	0	535,262	495,518
Investment Earnings	964,378	960,118	950,457	973,121	655,703
Sales	0	0	0	0	20,519
Donations	0	15,130	0	11,227	50,785
Rent	0	75,949	0	75,186	50,351
Miscellaneous	678,781	641,602	248,960	245,914	200,843
<b>Total</b>	<b>\$23,267,215</b>	<b>\$21,697,228</b>	<b>\$20,342,133</b>	<b>\$19,914,021</b>	<b>\$19,250,478</b>
<b>Expenses/Expenditures</b>					
<b>Current</b>					
General Government: (2)					\$3,369,331
Legislative and Executive	\$3,687,954	\$3,606,295	\$3,478,288	\$3,393,415	N/A
Judicial System	125,666	132,114	154,482	156,667	N/A
Public Safety: (2)					4,457,722
Police	3,060,371	3,250,985	3,078,248	3,111,668	N/A
Fire	1,645,965	1,521,449	1,533,443	1,505,903	N/A
Public Health Services	33,079	103,780	96,675	93,325	103,603
Street Construction, Maintenance and Repair	2,750,285	2,299,218	4,486,001	2,478,337	2,313,386
Housing and Community Development	859,296	761,285	782,844	646,989	606,612
Basic Utility Services	1,620,941	1,246,551	2,019,430	1,289,244	1,182,446
Recreational Activities	1,363,446	1,264,053	1,343,632	1,151,375	1,122,847
Capital Outlay	0	2,959,846	0	5,369,478	4,278,188
Debt Service					
Principal Retirement	0	685,170	0	660,170	624,558
Interest and Fiscal Charges	651,325	617,742	686,151	689,069	646,856
<b>Total</b>	<b>\$15,798,328</b>	<b>\$18,448,488</b>	<b>\$17,659,194</b>	<b>\$20,545,640</b>	<b>\$18,705,549</b>

Source: City financial records

(1) Includes All Taxes

(2) 2000 was the first year subcategories were identified for general government and public safety.

1998	1997	1996	1995	1994	1993	1992
N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$13,452,239	\$11,907,637	\$11,815,080	\$11,016,700	\$10,041,953	\$9,430,177	\$8,665,227
546,933	556,004	542,863	553,612	398,608	262,149	317,451
271,021	281,453	295,622	136,572	604,544	401,429	530,296
310,979	297,455	305,126	293,938	284,666	391,497	304,395
1,895,182	1,630,733	2,301,107	2,067,550	1,445,232	1,527,246	927,630
479,277	407,245	402,673	418,822	440,371	413,090	368,379
461,111	327,063	254,490	288,133	259,068	300,609	210,097
23,033	58,848	46,846	75,242	0	0	0
50,111	62,512	41,825	4,693	0	0	0
48,677	72,889	56,523	70,209	0	0	0
361,336	59,987	39,189	244,751	174,235	346,127	105,461
<u>\$17,899,899</u>	<u>\$15,661,826</u>	<u>\$16,101,344</u>	<u>\$15,170,222</u>	<u>\$13,648,677</u>	<u>\$13,072,324</u>	<u>\$11,428,936</u>
\$3,029,340	\$2,864,953	\$2,926,802	\$2,414,468	\$2,216,611	\$1,912,868	\$1,789,119
4,411,141	4,048,103	3,870,920	3,320,271	3,106,765	3,078,668	3,099,785
90,101	94,558	77,667	214,724	579,919	411,360	437,720
2,289,444	1,995,451	2,059,219	1,922,744	2,713,783	1,642,372	1,550,229
622,808	527,055	396,906	375,437	586,861	979,380	460,393
1,104,936	1,162,420	1,058,603	1,064,734	1,446,829	1,973,813	1,336,577
1,032,279	1,054,206	933,192	958,375	775,826	610,860	337,001
2,606,384	1,499,830	2,177,856	4,040,695	81	118	2,981,236
579,449	572,244	585,118	608,655	589,618	603,685	506,772
600,691	593,253	606,569	630,969	611,234	625,815	525,351
<u>\$16,366,573</u>	<u>\$14,412,073</u>	<u>\$14,692,852</u>	<u>\$15,551,072</u>	<u>\$12,627,527</u>	<u>\$11,838,939</u>	<u>\$13,024,183</u>

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

Year	Current Tax Levy (1)	Delinquent Tax Levy	Total Tax Levy	Current Collection (1)	Percent of Current Collections To Current Tax Levy	Delinquent Collection	Total Collections	Percent of Total Collections To Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Total Tax Levy
2001	\$4,190,263	\$119,956	\$4,310,219	\$4,000,610	95.47%	\$83,419	\$4,084,029	97.46%	\$123,141	2.86 %
2000	3,707,702	93,935	3,801,637	3,579,270	96.54	62,076	3,641,346	98.21	108,391	2.85
1999	3,668,131	146,678	3,814,809	3,622,337	98.75	102,732	3,725,069	101.55	88,473	2.32
1998	3,622,243	132,168	3,754,411	3,557,785	98.22	48,326	3,606,111	99.55	135,538	3.61
1997	3,282,149	107,427	3,389,576	3,205,601	97.67	35,202	3,240,803	98.74	124,759	3.68
1996	3,225,251	99,787	3,325,038	3,187,376	98.83	39,854	3,227,230	100.06	94,938	2.86
1995	3,201,707	93,531	3,295,238	3,136,991	97.98	34,246	3,171,237	99.05	93,531	2.84
1994	2,770,327	144,057	2,914,384	2,731,058	98.58	60,180	2,791,238	100.75	106,228	3.64
1993	2,720,469	156,896	2,877,365	2,680,478	98.53	54,544	2,735,022	100.53	129,404	4.50
1992	2,641,816	101,701	2,743,517	2,563,611	97.04	22,602	2,586,213	97.90	135,872	4.95

Source: Cuyahoga County, Ohio; County Auditor

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

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

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

Year	Current		Total Tax Levy	Percent of Current Collections To Current Tax Levy		Delinquent Tax Levy	Total Tax Levy	Current Collections	Delinquent Collections	Total Collections	Percent of Total Collections to Current Tax Levy		Outstanding Delinquent Taxes (1)
	Tax Levy	Tax Levy		Current Collections	Delinquent Collections						Total Collections	Delinquent Collections	
2001	\$261,601	\$71,664	\$333,265	\$258,309	98.74 %	\$18,873	\$277,182	\$18,873	\$277,182	105.96 %	\$55,465		
2000	237,359	67,348	304,707	224,473	94.57	12,668	237,141	12,668	237,141	99.91	71,591		
1999	243,380	62,049	305,429	242,928	99.81	6,282	249,210	6,282	249,210	102.40	55,615		
1998	244,544	71,865	316,409	241,094	98.59	8,637	249,731	8,637	249,731	102.12	66,428		
1997	282,281	80,182	362,463	281,275	99.64	6,556	287,831	6,556	287,831	101.97	61,562		
1996	233,678	100,571	334,249	230,660	98.71	3,018	233,678	3,018	233,678	100.00	63,137		
1995	213,790	103,474	317,264	209,496	97.99	4,293	213,789	4,293	213,789	100.00	103,474		
1994	182,864	113,006	295,870	174,659	95.51	10,303	184,962	10,303	184,962	101.15	110,062		
1993	174,912	99,613	274,525	169,924	97.15	6,210	176,134	6,210	176,134	100.70	98,379		
1992	184,667	99,872	284,539	177,874	96.32	26,634	204,508	26,634	204,508	110.74	81,712		

Source: Cuyahoga County, Ohio; County Auditor

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

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

Year	Real Property		Public Utility Property		Tangible Personal Property		Total		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	
2001	\$447,218,260	\$1,277,766,457	\$33,447,710	\$38,008,761	\$27,244,402	\$108,977,608	\$507,910,372	\$1,424,752,827	35.65 %
2000	391,765,310	1,119,329,457	34,466,070	39,165,989	27,974,748	111,898,992	454,206,128	1,270,394,438	35.75
1999	386,598,490	1,104,567,114	35,334,490	40,152,830	27,789,077	111,156,308	449,722,057	1,255,876,252	35.81
1998	376,944,390	1,076,983,971	35,441,760	40,274,727	32,077,445	128,309,780	444,463,595	1,245,568,479	35.68
1997	346,920,010	991,200,029	25,843,020	29,367,068	26,554,299	106,217,196	399,317,329	1,126,784,293	35.44
1996	340,516,200	972,903,429	26,291,450	29,876,648	24,021,325	96,085,300	390,828,975	1,098,865,376	35.57
1995	332,150,090	949,000,257	28,182,460	32,025,523	20,546,575	82,186,300	380,879,125	1,063,212,080	35.82
1994	284,504,820	812,870,914	26,788,860	30,441,886	19,434,765	77,739,060	330,728,445	921,051,861	35.91
1993	275,188,720	786,253,486	27,223,570	30,935,875	19,729,423	78,917,692	322,141,713	896,107,053	35.95
1992	266,634,510	761,812,886	27,311,740	31,036,068	18,785,565	75,142,260	312,731,815	867,991,214	36.03

Source: Cuyahoga County, Ohio; County Auditor

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

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

Year	City of Brecksville										Total
	General	Bond Retirement	Police Pension	Fire Levy	Road Improvement Levy	Library Levy	Total City	Library and County	School	Joint Vocational School	
2001	\$3.51	\$0.00	\$0.30	\$3.40	\$1.00	\$0.49	\$8.70	\$17.60	\$64.80	\$2.00	\$93.10
2000	3.51	0.00	0.30	3.40	1.00	0.49	8.70	16.70	65.30	2.00	92.70
1999	3.51	0.00	0.30	3.40	1.00	0.49	8.70	16.70	65.30	2.00	92.70
1998	3.51	0.00	0.30	3.40	1.00	0.59	8.80	16.70	65.40	2.00	92.90
1997	3.51	0.00	0.30	3.40	1.00	0.59	8.80	18.00	60.80	0.00	87.60
1996	3.51	0.00	0.30	3.40	1.00	0.59	8.80	18.00	62.50	0.00	89.30
1995	3.51	0.00	0.30	3.40	1.00	0.69	8.90	18.20	61.90	0.00	89.00
1994	3.51	0.00	0.30	3.40	1.00	0.69	8.90	17.80	57.90	0.00	84.60
1993	3.37	0.14	0.30	3.40	1.00	0.79	9.00	17.80	57.90	0.00	84.70
1992	3.37	0.14	0.30	3.40	1.00	0.79	9.00	17.80	57.90	0.00	84.70

Source: Cuyahoga County, Ohio; County Auditor

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

Year	Current Assessments Levied	Current Assessments Collected (3)	Percentage of Current Assessments Collected to Levy	Delinquent Assessments Collected	Percentage of Delinquent Assessments Collected to Current Levy	Total Assessments Collected	Percentage of Total Collections to Current Levy	Accumulative Delinquency (2)
2001	\$276,963	\$260,484	94.05 %	\$4,516	1.63 %	\$265,000	95.68 %	\$18,014
2000	488,065	473,800	97.08	36,818	7.54	510,618	104.62	14,639
1999	488,692	444,991	91.06	50,527	10.34	495,518	101.40	55,959
1998	489,415	468,977	95.82	10,300	2.10	479,277	97.93	52,809
1997	392,505	392,481	99.99	14,764	3.76	407,245	103.76	31,060
1996	393,724	385,808	97.99	16,865	4.28	402,673	102.27	42,381
1995	393,132	384,076	97.70	9,530	2.42	393,606	100.12	44,868
1994	393,880	386,937	98.24	4,315	1.10	391,252	99.33	67,326
1993	395,834	392,873	99.25	21,829	5.51	414,702	104.77	63,120
1992	394,779	367,433	93.07	1,057	0.27	368,490	93.34	72,620

Source: Cuyahoga County, Ohio; County Auditor

- (1) Includes only special assessments collected by the County for the retirement of debt.
- (2) Includes penalties and interest, since by Ohio Law, they become part of tax obligation as assessment occurs.
- (3) Prior to 2001, special assessments include both principal and interest. 2001 represents principal only.



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

Year	Population	Net General Obligation Bonded Debt	Assessed Value	Ratio of Net Bonded Debt to Assessed Value	Net General Obligation Bonded Debt Per Capita
2001	13,382	\$4,951,838	\$507,910,372	0.97%	\$370.04
2000	13,382	5,339,386	454,206,128	1.18	399.00
1999	12,535	5,685,488	449,722,057	1.26	453.57
1998	12,535	6,010,299	444,463,595	1.35	479.48
1997	12,535	6,154,184	399,317,329	1.54	490.96
1996	12,535	6,339,162	390,828,975	1.62	505.72
1995	12,061	6,502,696	380,879,125	1.71	539.15
1994	12,061	6,759,858	330,728,445	2.04	560.47
1993	12,061	6,955,821	322,141,713	2.16	576.72
1992	12,061	7,243,523	312,731,815	2.32	600.57

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

**City of Brecksville, Ohio**  
*Computation of Legal Debt Margin*  
*December 31, 2001*

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Total Assessed Property Value	<u><u>\$507,910,372</u></u>
Overall Debt Limitation (10 ½ % of Assessed Valuation)	<u>\$53,330,589</u>
Gross Indebtedness	12,932,296
Less: Special Assessments Bonds	(5,097,000)
OPWC Loans	(606,794)
General Obligation Bond Retirement Fund Balance	<u>(276,664)</u>
Net Debt Within 10 1/2% Limitations	<u>6,951,838</u>
<i>Overall Legal Debt Margin Within 10 1/2% Limitations</i>	<u><u>\$46,378,751</u></u>
Unvoted Debt Limitation (5 1/2% of Assessed Valuation)	<u>\$27,935,070</u>
Gross Indebtedness	12,932,296
Less: Special Assessments Bonds	(5,097,000)
OPWC Loans	(606,794)
General Obligation Bond Retirement Fund Balance	<u>(276,664)</u>
Net Debt Within 5 1/2% Limitations	<u>6,951,838</u>
<i>Unvoted Legal Debt Margin Within 5 1/2% Limitations</i>	<u><u>\$20,983,232</u></u>

Source: Cuyahoga County, Ohio; County Auditor

**City of Brecksville, Ohio**  
*Computation of Direct and Overlapping General Obligation Bonded Debt*  
*December 31, 2001*

	General Obligation Debt Outstanding	Percentage Applicable to City (1)	Amount Applicable to City of Brecksville
<u>Direct:</u>			
City of Brecksville	\$5,228,502	100.00%	\$5,228,502
<u>Overlapping:</u>			
Cuyahoga County	216,544,636	1.78	3,854,495
Brecksville City Schools	35,304,500	58.74	20,737,863
RTA	123,915,000	1.78	2,205,687
<i>Total Overlapping</i>	375,764,136		26,798,045
<b>Total</b>	<b>\$380,992,638</b>		<b>\$32,026,547</b>

Source: Cuyahoga County, Ohio; County Auditor

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

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

Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures	Ratio of Debt Service To Total General Governmental Expenditures
2001	\$375,000	\$269,455	\$644,455	\$18,448,488	3.49 %
2000	355,000	286,637	641,637	20,545,640	3.12
1999	330,000	304,355	634,355	18,705,549	3.39
1998	320,000	321,020	641,020	16,366,573	3.92
1997	340,000	323,422	663,422	14,412,073	4.60
1996	235,000	430,445	665,445	14,692,852	4.53
1995	220,000	448,455	668,455	15,551,072	4.30
1994	205,000	465,155	670,155	12,627,527	5.31
1993	205,000	519,412	724,412	11,838,939	6.12
1992	95,000	186,157	281,157	13,024,183	2.16

Source: City financial records

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

Year	Property Value (1)	Number of Building Permits	Dollar Value of Building Permits	Bank Deposits (in thousands)(2)
2001	\$447,218,260	926	\$33,899,565	\$63,893,769
2000	391,765,310	929	32,891,302	61,942,764
1999	386,598,490	940	26,148,699	57,816,942
1998	376,944,390	982	18,849,006	58,904,596
1997	346,920,010	728	23,015,569	53,941,971
1996	340,516,200	780	23,649,978	27,068,211
1995	332,150,090	703	18,064,783	22,458,573
1994	284,504,820	740	25,313,314	20,885,453
1993	275,188,720	634	17,136,456	21,009,421
1992	266,634,510	1,176	18,564,015	19,379,280

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

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

**City of Brecksville, Ohio**  
*Principal Taxpayers - Real and Tangible Personal Property*  
*December 31, 2001*

Taxpayer	Assessed Value	Percent of Assessed Value
CEI	\$18,327,540	3.86 %
Ohio Bell	11,786,390	2.48
PMB Group, Inc.	8,065,610	1.70
Grand Bay of Brecksville	6,511,980	1.37
Gateway Association III & IV	4,459,430	0.94
Treeline	3,123,440	0.67
South Point Association	2,692,840	0.57
Brecksville Shopping Center	2,620,840	0.55
Brecksville Corporate Center	2,096,080	0.44
FOGG - Snowville	1,887,620	0.40
<i>Totals</i>	<u>\$61,571,770</u>	<u>12.98 %</u>
Real Property Assessed Valuation	\$447,218,260	
Tangible Personal Property Assessed Valuation	<u>27,244,402</u>	
Assessed Valuation	<u><u>\$474,462,662</u></u>	

Source: Cuyahoga County, Ohio; County Auditor

**City of Brecksville, Ohio**  
*Principal Taxpayers - Public Utility Property*  
*December 31, 2001*

Taxpayer	Assessed Value	Percent of Assessed Value
Cleveland Electric Illuminating Company	\$18,327,540	54.79 %
Ohio Bell Telephone	11,786,390	35.24
East Ohio Gas Company	845,240	2.53
American Transmission System	631,210	1.89
North Coast Gas Transmission	253,080	0.76
Verizon Select Services	222,700	0.66
Sprint Communications	217,888	0.65
<i>Totals</i>	<u>\$32,284,048</u>	<u>96.52 %</u>
Assessed Valuation	<u>\$33,447,710</u>	

Source: Cuyahoga County, Ohio; County Auditor

**City of Brecksville, Ohio**  
*Demographic Statistics*

Last Six Census		December 31, 2001	
Year	Population	Sex:	
2000	13,382	Male	5,994
		Female	5,824
1990	11,818	Median Age	41.6
1980	10,132	Total Households	4,816
1970	9,137	Persons Per Household	2.66
1960	5,435	Median Income	\$69,180
1950	2,664	Median Dollar Value of Housing Units	\$144,400

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



**City of Brecksville, Ohio**

*Miscellaneous Statistics*

*December 31, 2001*

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Year Founded	1811
Year of Incorporation	1921
Year Became a City	1960
Year of Adoption of Original City Charter	1956
Form of Government	Mayor and Seven Councilmen
Area-Square Miles	19.54
Election of November 2000:	
Number of Registered Voters - Last General Election	9,012
Number of Votes Cast - Last General Election	3,180
Percentage of Registered Votes Cast	35.29%
Fire Department:	
Number of Stations	1
Number of Uniformed Employees:	
Full-Time	15
Part-Time	21
Number of Paramedics:	
Full-Time	13
Part-Time	9
Police Department:	
Number of Stations	1
Number of Uniformed Employees:	
Full-Time	29
Part-Time	11
Number of Full-Time Dispatchers	5
Buildings:	
Permits Issued	926
Estimated Cost of Construction	\$33,899,565
Parks and Recreation:	
Number of Parks	3
Number of Ball Diamonds	8
Number of Running Tracks	3
Total Number of Playgrounds	6
Number of Golf Courses	1
Number of Tennis Courts	3
Number of Football Stadiums	1
Number of Full Size Soccer Fields	2

Source: City Records

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STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**CITY OF BRECKSVILLE**

**CUYAHOGA COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 20, 2002**