

**CITY OF BROOKLYN
CUYAHOGA COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

CITY OF BROOKLYN
CUYAHOGA COUNTY

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**CITY OF BROOKLYN
CUYAHOGA COUNTY**

SCHEDULE OF FEDERAL AWARDS EXPENDITURES

For The Year Ended December 31, 2001

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Federal Expenditures
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed Through Cuyahoga County Board of Commissioners:</i>			
CDBG ADA Compliance for Municipal Buildings	CE 12484-01	14.218	\$ 47,339
CDBG Reconstruction of Parking Lot Facility	CE 12483-01	14.218	<u>5,462</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 52,801</u>
<u>U.S. Department of Justice</u>			
<i>Direct Program:</i>			
Bulletproof Vest Partnership Grant	-	16.607	<u>\$ 2,106</u>
Total U.S. Department of Justice			<u>\$ 2,106</u>
<u>U.S. Department of Transportation</u>			
<i>Passed Through Ohio Department of Transportation:</i>			
<i>Highway Planning and Construction Cluster:</i>			
Highway Planning and Construction Grant	-	20.205	<u>\$ 998,331</u>
Total Highway Planning and Construction Cluster			<u>\$ 998,331</u>
<i>Passed Through Ohio Department of Public Safety:</i>			
<i>Passed Through University Hospitals of Cleveland:</i>			
State and Community Highway Safety Grant	-	20.604	<u>\$ 16,484</u>
Total U.S. Department of Transportation			<u>\$ 1,014,815</u>
Grand Total			<u><u>\$ 1,069,722</u></u>

The accompanying notes to this schedule are an integral part of this schedule.

**CITY OF BROOKLYN
CUYAHOGA COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001**

NOTE A--SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B -- MATCHING REQUIREMENTS

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



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JIM PETRO, AUDITOR OF STATE

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

City of Brooklyn
Cuyahoga County
7619 Memphis Avenue
Brooklyn, Ohio 44144

We have audited the financial statements of the City of Brooklyn, Cuyahoga County, Ohio, (the City), as of and for the year ended December 31, 2001, and have issued our report thereon dated May 24, 2002. 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 certain immaterial instances of noncompliance that we have reported to management of the City in a separate letter dated May 24, 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 other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the City in a separate letter dated May 24, 2002.

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

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

May 24, 2002



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JIM PETRO, AUDITOR OF STATE

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE ITS
MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

City of Brooklyn
Cuyahoga County
7619 Memphis Avenue
Brooklyn, Ohio 44144

Compliance

We have audited the compliance of the City of Brooklyn, Cuyahoga County, Ohio, (the City), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2001. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

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

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2001.

Internal Control Over Compliance

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

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

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of the City of Brooklyn, Cuyahoga County, Ohio, (the City), as of and for the year ended December 31, 2001, and have issued our report thereon dated May 24, 2002. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

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

Jim Petro
Auditor of State

May 24, 2002

**CITY OF BROOKLYN
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
FOR THE YEAR ENDED DECEMBER 31, 2001**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Highway Planning and Construction Cluster – Highway Planning and Construction Grant CFDA # 20.205
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

Finding Number	
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None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

**CITY OF BROOKLYN
CUYAHOGA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2001**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected ?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
20818-2000-001	Mayor reimbursed for expenses totaling \$409 that did not serve a public purpose.	Yes	Fully Corrected.
20818-2000-002	Six funds had appropriations in excess of estimated resources.	Yes	Fully Corrected

City of Brooklyn, Ohio

Comprehensive Annual Financial Report

For The Year Ended December 31, 2001

Prepared by:

Gale W. Fisk
Director of Finance

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City of Brooklyn, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2001

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Mayor
Kenneth E. Patton

The City of
Brooklyn Ohio
FOUNDED 1867

Council
John E. Frey
Thomas E. Coyne
Gregory L. Frey
Rita M. Brown
Kathleen M. Pucci
Colleen Coyne-Gallagher
Richard H. Balbier

May 24, 2002

City Council and
Citizens of Brooklyn
Brooklyn, Ohio 44144-2197

We are pleased to submit to you the City of Brooklyn's thirteenth Comprehensive Annual Financial Report (CAFR) prepared by Mayor Patton and the City Finance Office. 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 and 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 the financial activity of its various funds. All disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activity have been included. This report will provide the taxpayers of the City of Brooklyn with comprehensive financial data to inform them of the City of Brooklyn's financial status. Copies will be made available to major corporate taxpayers, the Brooklyn Branch of the Cuyahoga County Public Library, financial rating services and other interested parties. In addition, the City plans to publish its first Popular Annual Financial Report (PAFR) to provide residents a more easily read and understood explanation for those without a financial or accounting background.

The comprehensive annual financial report is presented in three sections as follows:

1. The Introductory Section, which contains a Table of Contents, Letter of Transmittal, Organization Chart of the City, a list of the City's principal officials and the GFOA Certificate of Achievement.
2. The Financial Section, which begins with the Report of Independent Accountants and includes the General Purpose Financial Statements and Notes which provide an overview of the City's financial position and operating results, and the Combining Statements and Schedules of the Individual Funds and Account Groups that provide detailed information relative to the General Purpose Financial Statements.
3. The Statistical Section, which presents various tables reflecting social and economic information, financial trends and the fiscal capacity of the City of Brooklyn.

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 evaluating how to define the City for financial reporting purposes, management has considered all agencies, departments and organizations making up the City of Brooklyn (the Primary Government) and its potential component units.

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The Brooklyn City School District and the Brooklyn Library have not been included in the accompanying financial statements because the City is not financially accountable for either entity and neither entity is fiscally dependent on the City.

The Southwest Council of Governments, the Parma Community General Hospital Association and the Northeast Ohio Public Energy Council are reported as jointly governed organizations.

City of Brooklyn

A small community adjacent to the City of Cleveland on three sides and the City of Parma on the fourth, Brooklyn is approximately six miles from downtown Cleveland. The City is uniquely situated for both commuters and industry with I-480 running east-west through the southern extremity of the City, I-77 and I-71, the major north-south highways, within 5 minutes either side of the City and Cleveland Hopkins Airport only 10 minutes away.

Founded by German immigrants in 1818, Brooklyn Township was set apart from Cleveland Township, which is now known as "Old Brooklyn". On August 5, 1867, Brooklyn Village became incorporated, eventually becoming a chartered home rule City on January 1, 1952. According to the latest population figures, Brooklyn has approximately 11,700 residents.

Operating under the Mayor/Council form of government, the citizens of Brooklyn elect a mayor and seven council members who serve at-large. Terms for both the Mayor and Council are four years. As the chief executive officer for the City, the Mayor is responsible for the supervision and administration of the City's affairs and exercises control over all departments and divisions. The Mayor may introduce and make recommendations on legislation and has full veto powers.

As a result of changes to the City Charter (November 1999), the Council President now chairs Council Meetings. The charter change also created the positions of "Magistrate" and "Prosecutor".

The Mayor is also responsible for the preparation and submission of the annual estimate of receipts and expenditures, and of appropriation measures. He also is the chief peace officer and keeps Council advised of the City's financial condition. Directors of Law, Finance, Public Safety, Public Service, Police Chief, Fire Chief and Recreation Commissioner serve at the pleasure of the Mayor and report directly to him. Brooklyn also maintains a certified Building Department with a full-time Chief Building Official as its head.

The City provides a full range of municipal services, including full-time police, fire and emergency medical services, senior citizen programs, recreation programs, street maintenance and repair, residential refuse collection and disposal, curbside recycling, building, planning and zoning, as well as other administrative functions.

ECONOMIC CONDITION AND OUTLOOK

The City of Brooklyn has a longstanding reputation for encouraging growth and development of its thriving industrial and commercial base. Exceptional working relationships have been forged between the City Administration, business and industry. Thanks to a targeted economic development program, which has included expansion of the retail, commercial and industrial sectors, the City's financial condition remains excellent.

Property tax revenue and income tax collection increased this past year. Income tax collection in 2000 was \$10.805 million. For 2001 the total was \$10.913 million. For much of the year, income tax collection lagged behind last year by 2-3 percent. Collections in the last quarter were demonstrably higher with November up by 12 percent and December 22 percent ahead of last year.

Considering the general economic situation in the U.S. since July, those results were better than expected. Most cities, counties and states have experienced a downward trend in their economic mix since September 11th. This is also true with the Cleveland area. In addition to the general economic downturn, LTV Steel first filed for bankruptcy and then later ceased operations. Area leaders worked diligently to find a buyer to continue steel making operations at some level. That sale has been approved and completed, steel production is resuming. Brooklyn has also been impacted by the general downturn. The Ames store has closed. K-Mart is restructuring and Brooklyn has a large K-Mart. American Greetings is restructuring to increase its effectiveness and will eliminate a small number of positions this year at its Brooklyn Headquarters.

On the plus side, Key Bank has moved approximately 100 additional personnel to its Brooklyn processing site. The Plain Dealer, the largest newspaper in the state, maintains a large, new distribution plant in the City. Four new restaurants are scheduled for construction at I-480 and Tiedeman Road during the upcoming year. A new Jaguar Dealership began operation in March employing 120-150 personnel. Another bank is building a processing center in the City with a payroll of about \$3.3 million. These new developments should help offset possible losses the recession may create in the upcoming year.

The City took decisive action in June and reduced expenditures in third and fourth quarters of 2001 in anticipation of reduced revenue. The municipal income tax distribution was changed in September directing more funds to the General Fund. The expected decline in Municipal Income Tax revenue did not materialize. As a result, revenue in the General Fund exceeded expenditures by over \$1,700,000 and the end of year fund balance was increased from \$4,004,122 to \$5,709,243. The City is thus well positioned to deal with the slow growth predicted by most economists for early 2002. If the recession proves to be short lived as currently predicted, the City will have acted prudently, built up fund balances and be even more strategically situated for the near future.

The maintenance of our commercial properties and housing stock is key to maintaining our property values. Additionally the following commercial construction projects were completed in 2001:

- Texas Roadhouse 6,800 square foot restaurant at Ridge Park Square II.
- Marc's 50,000 square foot drug store at Ridge Park Square II.
- Big K Express 1,800 square foot gasoline station at K-Mart on Brookpark Road.
- Bridge Terminal Transport 2,000 square foot office and 20-acre freight container storage yard on Memphis Avenue.
- The Hampton Inn 81 room hotel, the 5,400 square foot Perkins Restaurant, and 49,800 square foot Tony March Jaguar / Volvo / Land Rover New Car Dealership.

Capital Properties purchased and renovated the former Mr. Gasket complex on Brookpark Road, with approximately 250,000 square feet occupied by Total Technical Institute and Vendors Exchange. Capital Properties hopes to renovate and lease an additional 200,000 square feet in 2002.

The value of new construction, additions, and alterations, according to building permit records for 2001, was \$19,291,426, which reflects an increase of approximately 45 percent from 2000. In 2001, 895 permits (building, plumbing, electrical, and hvac) were issued generating \$173,216 in fees. A total of 550 contractor registrations were issued in the amount of \$30,550 and 205 miscellaneous permits (demolition, signs, street opening, obstruction, etc.) were issued generating \$10,008. In 2001, the Building Department collected \$216,662 in total revenue, an increase of approximately 90 percent from 2000.

Inspections conducted by building department officials during 2001 were as follows: 282 residential inspections; 246 commercial inspections; 54 residential electrical inspections; and 99 commercial electrical inspections. In addition, department officials conducted 36 residential consultations and 23 commercial consultations; performed 196 property maintenance inspections, 294 property maintenance re-inspections; and issued 17 citations to Brooklyn Mayor's Court.

Neff and Associates continues as the City of Brooklyn's Class Two Certified Plans Examiner, examining commercial building plans as required by the Ohio Board of Building Standards. Fees totaling \$14,840 were paid directly to the firm by clients during 2001. The three percent assessment to the Ohio Board of Building Standards (Department of Commerce) levied on all commercial work, totaled \$3,853, including \$445 collected by Neff and Associates for plans examination fees.

Considerable home improvements were made to the City's housing stock during 2001 with the following being the most popular; concrete, asphalt, and masonry work; roofing; siding, decks, fences; new garage construction, and renovation of existing structures; glass block window installation; and replacement of existing windows. The number and dollar value of these types of permits is indicative of strong reinvestment in existing housing and is a positive testament to the City's aggressive property maintenance efforts. The estimated value of residential additions and improvements is \$2,427,000.

Thanks to the City's locations along Interstate 480, retail outlets on Ridge and Brookpark Roads and retail services such as hotels and restaurants on Tiedeman Road continue to enjoy solid business. Expansion along these major corridors is anticipated during the coming years.

INFRASTRUCTURE

The City of Brooklyn has prided itself on an aggressive street maintenance program. This past year that program included major reconstruction to Biddulph Road, one of the main east-west routes in the City. The eastern section from Ridge Road to the corporate line was completed by the time school opened at a cost of \$250,000. A portion of that project was funded by an Ohio Public Works Commission Grant.

The larger western section, running from Tiedeman Road to Ridge Road, had 75 percent complete prior to winter weather. The remainder was completed early in the spring of 2002. A large portion of the funding for this part of the project was provided by a federal grant through the Ohio Department of Transportation. The total cost on this portion will exceed \$2 million.

The City also undertook a project to make City Hall compliant with handicap access guidelines. This included a new parking area, new sidewalk and entrance and the remodeling of five bathrooms. A portion of the project was funded by Community Development Block Grant monies. The total cost of this project was approximately \$180,000.

SERVICE INITIATIVES

City crews processed 4,930 tons of solid waste, recyclables, and white goods. Over 15.65 percent was recycled. The municipal landfill processed 4,159.17 tons of solid waste in 248 days of operation with a daily average of 16.77 tons. The City landfill is the lone remaining municipally owned and operated landfill in Cuyahoga County. While other municipalities pay over \$30.00/ton to have their solid waste hauled out of the County, Brooklyn's tipping fee to the Ohio Environmental Protection Agency (OEPA) is \$1.75/ton and \$1.00 to Cuyahoga County.

URS Corporation conducted its Groundwater Monitoring Program of the Sanitary Landfill at a cost of \$14,845 as required by the Ohio Environmental Protection Agency. The leachate collection system at the landfill monitored more than 390.86 cubic feet into the Northeast Ohio Regional Sewer district sanitary system during 2001 at a cost of \$10,397.

A portion of the closure and post closure reserve within the General Fund continued to be maintained through Key Trust Company of Ohio according to the Ohio EPA's instructions. As of December 31, 2001, the reserve for the landfill closure and post closure care is \$2,515,097.

The Recycling Department processed 701.30 tons of recyclable material (steel, aluminum, glass, plastic and newspaper) in 2001 and generated \$10,667 in revenue. This was a decrease of \$18,513 from 2000. The Service Garage recycled 160 tires, 1,000 gallons of motor oil, 61.08 tons of appliances and 2.48 tons of phone books. The City's recycling efforts diverted 15.65 percent of solid waste from the landfill. Mandatory curbside recycling, recycling of oil, tires and batteries and the collection of white goods resulted in a total of 771.26 tons of solid waste being kept from entering the landfill waste stream. This diversion means that 46 days of landfill space was saved for future use.

City crews planted 250 trees, 200 seedlings, pruned over 530 trees and removed 105 trees. Our overall community forestry expenditures totaled \$196,861. Included in this cost are wood/leaf residual processing, labor and administrative costs, stump removal, fertilization/fungicide applications, equipment and repairs, mulch and various memberships and conference fees. For its diligent efforts, Brooklyn was honored as Tree City USA for the 18th consecutive year. The National Arbor Day Foundation in cooperation with the U. S. Department of Agriculture Forest Service and the National Association of State Foresters sponsors this award.

RECREATION

The City was the host of the Greater Cleveland High School Hockey League Baron Cup Championship Game and the Ohio High School Athletic Association Sectional, District and State Ice Hockey Tournament. State Hockey Championship game attendance records were broken at this tournament. City Council approved gratis use of the Brooklyn Recreation Center Ice Rink for a memorial show on February 16, 2001 in honor of the City's ice skating pro Svetlana Korneitchenko. Proceeds from the tribute helped to defray the substantial medical costs and other associated expenses incurred by her family. A precision skating competition hosted by Cleveland Challenge was held at the rink facility on March 31st. A Celebration of Generations was the theme of this year's ice skating revue, which was held on April 27th and 28th. The revue featured skaters from the Learn-to-Skate Programs and members of the Brooklyn Figure Skating Club.

Pavilion Permits for Memorial Park's Grande, Old Stone and South Creek pavilions generated \$5,640 in total revenue for 158 paid permits for use of pavilions and sand volleyball courts. Those using the Old Stone Pavilion will enjoy the addition of lights and electrical outlets that will increase their picnicking pleasure. Visitors to the park enjoyed the Backyard Fun Area, which includes tennis courts, basketball courts, a synthetic turf putting green and an in-line skating rink. During the summer months, the Grande pavilion was the site of four outdoor musical concerts, two community CPR courses and two family entertainment programs.

Outdated unsafe playground equipment was removed from Brock Memorial Playground and the play area located behind the City's recreation center. New equipment at Brock Memorial Playground included swings, glide-slide, buck-a-bout and saddle bouncers. Additional improvements at Brock Playground include the installation of three inches of fibar top off, one fibar mat for the slide area and four fibar mats for the swing area. Playground safety was also addressed at Brooklyn Memorial Park Upper & Lower Playgrounds. Four inches of fibar top-off and the addition of a Dynacushion mat under the tire-glide in the Upper Park and three inches of fibar top-off were added to the lower playground to complete the project.

The Marquardt Park Redevelopment Project was completed and opened to the public on Memorial Day. This 12.41 acre walk-in park offers residents a chance to get away right in their own backyards. Uniquely situated at the south end of Heather Lane, Brookhigh Drive and Springwood Drive, this allows residents living in the area easy access to the park with just a short walk. The park features a .47 mile walking trail, baseball field, two soccer fields, restrooms, a picnic pavilion and a play area for children.

Stepping into the 21st century the Recreation Department purchased a digital camera and created Web Sites for the following programs:

Youth Soccer	www.eteamz.com/brooklynsoccer
Men's and Women's Premier Softball League	www.eteamz.com/brooklynsoftball
Learn-to-Skate	www.angelfire.com/sports/brooklynskating
Barracuda Swim Team	www.eteamz.com/brooklynbarracudas

PUBLIC SAFETY

The Brooklyn Police Department responded to 13,160 complaints in 2001, issued 5,864 citations and 1,690 parking tickets. The majority of complaints continue to be property, theft and damage to property, disorderly conduct, and motor vehicle accidents. Our jail housed 1,353 prisoners in 2001, 1,028 males and 325 females. Mayor's Court generated \$850,000 through fines and waivers for the City. The Juvenile Diversion Program continues to grow along with 115 filings in the Juvenile Court, 555 going to Diversion.

Our D.A.R.E. (Drug Abuse Resistance Education) Program reaches the students of both our public and private schools covering elementary and junior high students. These classes are conducted by two Brooklyn Police Officers trained by the D.A.R.E. Organization. During the summer months three Brooklyn Officers are assigned to Bicycle Patrol in an effort to interact with our residents and their concerns along with more extensive patrol in shopping areas.

The City purchased five new police cruisers through the State Cooperative Program. The Police Department continues to upgrade necessary equipment along with providing continued education for our police officers and dispatchers.

The "RU OKAY" program was implemented for public safety for senior citizens in the fall of 2001. This computerized system makes a daily call to interested residents. If there is no response from the resident an "Alert" is initiated and a follow up call is made by the Police Department. Action continues from that point if there is still no response to ascertain the well being of the resident.

The Brooklyn Fire Department set all time highs in all run categories with 735 fire runs and 1,435 emergency medical calls, for a total of 2,170 emergency responses in the year 2001. This activity generated over \$150,000 in revenue from ambulance billing. The Fire Department underwent an Insurance Services Officer (ISO) comprehensive evaluation and improved its rating from 4 to 3. This improvement places the Brooklyn Fire Department in the top 3 percent of the nearly 45,000 fire departments the ISO evaluates nationwide.

During 2001 the Department took delivery of a new Horton/Freightliner emergency medical vehicle at a cost of over \$156,000. Additional major purchases during 2001 included the replacement of all department walkie-talkies and high pressure air bags for extrication at accident scenes.

The department was successful in obtaining a FEMA Fire Act Grant in the amount of \$30,000 to develop and implement a wellness/fitness program.

Finally, in the aftermath of the September 11th attack on the World Trade Center, the Department sent seven Brooklyn Firefighters to New York City to assist in recovery operations.

SENIOR ACTIVITIES

During 2001, the Brooklyn Senior Center had 27,249 people sign-in at the Center for a variety of programs and activities geared to making the later years healthy, active and rewarding. Two of the most popular programs offered to residents for an annual fee of \$10 are Snow Removal (966 participants) and Grass Cutting (655 participants).

Meals-on-wheels delivered 575 meals to residents recently discharged from area hospitals or nursing homes. The 14-passenger senior van transported 4,712 seniors to doctor's offices, hospitals, grocery stores, banks and the Senior Center.

Health screenings for blood pressure, cholesterol, blood sugar, glaucoma, flu shots, prostate, mammograms, skin cancer and vascular conditions were conducted at the Senior Center throughout 2001. An Alzheimer and Bereavement support group is also offered. Tax preparation is available during the months of February, March and April.

A diversified menu of recreational activities also plays an integral part in the Center's daily operations. Some of these activities include art classes, country line dancing, bingo, bocce ball, cards, ceramics, choral group, knitting, exercise, films, dinner dances, weekly luncheons (which served 5,200 luncheons), speakers, pool tournaments, ping pong, quilting, tole painting and bus trips. This year the Center also sponsored tours of local residential holiday lighting displays.

FINANCIAL INFORMATION

Internal Accounting

In the preparation of its annual report, the City utilizes the modified accrual basis of accounting for governmental and agency funds. When using the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. This timing enables management to improve the quality of its decision making process by providing more consistent, comparable information regarding the current and past operations and financial position of the City.

Development of the City's accounting system includes consideration of internal accounting controls. Internal accounting controls are designed to provide reasonable but not absolute assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefit likely to be derived from its implementation, and (2) the valuation of costs and benefits requires estimates and judgments by management.

The Director of Finance is responsible for evaluating the City's internal control methods and for developing procedures to enhance internal control. He is further responsible for working closely with auditors to ensure the City's internal controls are followed and adapted to any recommendations from the Auditor of State's Local Government Services or from the Audit division. To ensure those responsibilities continue to be met, the City replaced its eight year old funds management system with a new Windows based, networked system which was fully implemented by February 15, 2002.

Budgetary Control

Budgetary control is maintained by an encumbrance of purchase amounts, prior to the release of purchase orders to vendors, receivable and accounts payable operations are fully computerized. These improvements have measurably streamlined departmental tasks and allow the Mayor and Finance Director to better analyze financial trends and comparisons.

The City utilizes a cash accounting system throughout the year. The Mayor and department heads approve every purchase order, and the Director of Finance attests that monies are available for payment of the expenditures on every purchase order prior to its release to a vendor. The Mayor is responsible for the preparation and submission of the annual estimate of receipts and expenditures (tax budget) and of appropriation measures and keeps Council fully advised of the financial condition and needs of the City. The Mayor and Council are provided with monthly cash reports. During a mid-year review, the administration determined revenues were likely to decline in 2001. Action was taken to ensure the elimination of any possible negative outcome. When revenues unexpectedly recovered at the end of the year, the City achieved the best possible outcome with improved balances in many funds.

The City adopts a temporary appropriation spending measure on or before January 1 of each year for the period January 1 through December 31. It is amended, if necessary, throughout the year. All disbursements and transfers of cash between funds require appropriation authority. Appropriations are controlled by object codes within department and fund.

General Government Function

The schedule on page xiii represents the summary of the General, Special Revenue, Debt Service and Capital Projects funds' revenues for the years ended December 31, 2000 and 2001 and the amount and percentages of increases (decreases) in relation to the prior year's revenues.

Governmental revenues for 2001 realized an increase of \$1,542,660 or 9.05 percent over the prior year. Revenues for 2001 totaled \$18,592,002 compared with \$17,049,342 in 2000.

Revenues generated from taxes increased \$286,859 or 2.25 percent from 2000 due to a property tax reevaluation.

Fines, licenses and permits increased \$167,744 or 21.57 percent as a result of an increase in the number of building permits issued and an increase in revenues generated from mayor's court fines.

Intergovernmental revenues increased by \$1,043,764 in 2001 or 53.16 percent for a total of \$3,007,322 compared to \$1,963,558 in 2000. This increase was due to grant monies received for the Biddulph Road construction.

The City also realized a 41.29 percent decrease in revenues from interest. A total of \$254,194 was the amount of in interest earned in 2001 as a result of investing City funds, compared to \$432,953 in 2000.

The increase in other revenues, \$278,337 or 513.22 percent, in 2001 reflects the Workers' Compensation Bureau refund.

2001 REVENUES

	2000 Amount	2001 Amount	Percent of Total	Change	Percent Change
Revenues					
Taxes	\$12,745,796	\$13,032,655	70.10%	\$286,859	2.25%
Charges for Services	918,360	836,209	4.50	(82,151)	(8.95)
Fines, Licenses and Permits	777,777	945,521	5.09	167,744	21.57
Intergovernmental	1,963,558	3,007,322	16.17	1,043,764	53.16
Special Assessments	97,163	96,027	0.52	(1,136)	(1.17)
Contributions	0	37,002	0.20	37,002	100.00
Interest	432,953	254,194	1.36	(178,759)	(41.29)
Rent	59,502	50,502	0.27	(9,000)	(15.13)
Other	54,233	332,570	1.79	278,337	513.22
<i>Total Revenues</i>	<u>\$17,049,342</u>	<u>\$18,592,002</u>	<u>100.00%</u>	<u>\$1,542,660</u>	<u>9.05%</u>

The schedule listed below represents a summary of the General, Special Revenue, Debt Service and Capital Projects funds expenditures for the years ended December 31, 2000 and 2001, and the amount and percentage of increases and decreases in relation to the prior year's expenditures.

Increased expenditures for Security of Persons and Property, 5.22 percent or \$311,082; resulted from the annual 4.00 percent pay increment for the City's union and non-union full-time personnel.

Transportation increased \$48,011 or 11.03 percent as a result of increased expenditures for street construction, maintenance and repair.

Community Environment expenditures decreased \$335,884 or 19.81 percent with \$1,359,695 in 2001 being spent compared to \$1,695,579 in 2000. The decrease is related to less CDBG projects in 2001.

Interest and Fiscal Charges related to Debt Service increased \$38,368 or 10.96 percent in 2001 due to accrued interest payable on short-term notes.

2001 EXPENDITURES

	2000 Amount	2001 Amount	Percent of Total	Change	Percent Change
Expenditures					
Current:					
General Government	\$1,170,328	\$1,078,961	6.37%	(\$91,367)	(7.81%)
Security of Persons and Property	5,961,771	6,272,853	37.02	311,082	5.22
Transportation	435,153	483,164	2.85	48,011	11.03
Community Environment	1,695,579	1,359,695	8.02	(335,884)	(19.81)
Basic Utility Services	2,408,694	2,522,773	14.89	114,079	4.74
Leisure Time Activities	1,673,426	1,640,474	9.68	(32,952)	(1.97)
Capital Outlay	2,445,106	2,679,727	15.82	234,621	9.60
Debt Service:					
Principal Retirement	496,559	518,114	3.06	21,555	4.34
Interest and Fiscal Charges	349,970	388,338	2.29	38,368	10.96
<i>Total Expenditures</i>	<u>\$16,636,586</u>	<u>\$16,944,099</u>	<u>100.00%</u>	<u>\$307,513</u>	<u>1.85%</u>

General Fund Balance

The general fund balance increased from \$4,004,122 on December 31, 2000 to \$5,709,243 on December 31, 2001. This 42.58 percent increase can be attributed to the increase in Municipal Income Tax revenue due to the change in distribution between the General Fund and Capital Improvement Fund, a refund from Workers Compensation of over \$200,000 and the reduction of expenditures in the second half of the year.

In addition, the City took action on health care costs to ensure continued sound fiscal management. The renewal for health care projected a 29.5 percent increase in premiums. The administration met with Med Mutual and fashioned a new health care plan designed to improve health care for employees while taking advantage of existing network rates to reduce costs. The City was able to renew at a 3.5 percent increase saving \$230,000 in costs for 2002.

DEBT ADMINISTRATION

In 2001, the City retired \$265,000 in general obligation bonds, \$70,000 in special assessment bonds, \$54,970 in OPWC loans, and \$127,375 for the Honeywell loan. The amount outstanding for general obligation bonds is \$3,687,806, for special assessment bonds, \$235,000; for OPWC loans, \$742,095; and for the Honeywell loan for the Energy Conservation project \$1,059,504. The City's legal debt margin within the overall limitation was \$33,086,044, and the unvoted legal debt margin was \$14,062,794.

At December 31, 2001, the City had \$3,610,000 in outstanding general obligation one-year notes for various capital improvements.

The City maintains an "A2" credit from Moody's Investors Service, Inc. All bonds of the City are backed by its full faith and credit. On March 1, 1999, the City refunded the outstanding various purpose improvement bonds, series 1992, dated June 1, 1992, in advance of their stated maturity dates.

The City expects that its aggressive debt reduction initiatives will enable greater fund allocation to facilities and infrastructure repair and allow these improvements to be paid in cash rather than with borrowed money.

CHARTER TAX RATE LIMITATION

Article VIII, Section 2, of the City Charter relates to the limitation on the rate at which Council may levy property taxes without a vote of the people. It provides that the maximum total property tax rate that may be levied without a vote of the electors for all City purposes is twelve mills. Within that twelve-mill maximum, the City is first required to levy any amount necessary to provide for debt service on all notes and bonds of the City outstanding from time to time, and issued without a vote of the electors. After provisions have been made for the payment of debt service, whether from this unvoted property tax or from other sources, the Charter provides that an amount shall be levied each year sufficient to provide the amounts for police and firefighter pensions, the City may levy up to six mills for current operating expenses from the remaining amount within the twelve-mill limit. In addition to the twelve mills, Article VIII, Section 2 permits the Council, in its discretion, to levy up to one mill for street lighting purposes without a vote of the people. Therefore, the total which may be levied without a vote of the people, is thirteen mills, subject to the restrictions above.

CASH MANAGEMENT

The City adheres strictly to the regulations set forth in the Ohio Revised Code to ensure the safety of its investments. All deposits are made under contracts with local banking institutions.

A majority of the City's deposits are collateralized by pooled collateral. By law, financial institutions may establish a collateral pool to cover all public deposits. The market value of the pooled collateral must equal at least one hundred and five percent of the public funds on deposit. Trustees, including the Federal Reserve Bank and designated third party trustees of the financial institutions, hold the collateral.

RISK MANAGEMENT

The City of Brooklyn has a personal service contract with the Edward H. Sutton Insurance Agency for risk management and has Jackson, Dieken & Associates as their insurance agents. In 2001, the total cost for insurance premiums and bonds was \$117,637.

The City carries a \$3,000,000 comprehensive general liability insurance policy with no deductible and \$9,000,000 umbrella over its comprehensive general liability, business auto and law enforcement liability insurance policies. The City also carries a \$1,000,000 general law enforcement liability insurance policy with no deductible. Other coverage carried by the City includes building/contents, scheduled equipment, business auto, scheduled properties, public employees blanket bond, public officials bonds, public officials' liability, and fire department malpractice liability.

A \$50,000 blanket bond covers all employees of the City of Brooklyn, while certain individuals in policy-making roles are covered by separate, higher limit bond coverage. City safety forces are covered by separate liability coverage.

The City pays the Ohio Bureau of Workers' Compensation System (OBWC) a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs. In 2001, the City paid \$259,507 to the OBWC. In 2000, the City was able to join the Ohio Municipal League Group Rating Plus and now is group rated for Worker's Compensation. The first full year with charges under the group rating will be 2002. The City has undertaken a more active posture on claims management including monitoring the effects of lost time claims. A transitional work program has also been instituted. All of these actions are aimed at controlling worker's compensation costs.

FIXED ASSETS

The fixed assets of the City are used in the performance of general governmental functions. As of December 31, 2001, the general fixed assets of the City amounted to \$32,632,373. Amounts represent either actual or estimated historical costs of the assets. See the appropriate schedules for analysis of fixed assets by function and activity.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government of Finance Officers Association of the United States and Canada (GFOA) annually awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Brooklyn, Ohio, for its Comprehensive Annual Financial Reports for the fiscal years ended December 31, 1989 through 2000.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, which conforms to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting, and its award represents a significant accomplishment by a government and its management.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the requirements and standards of the Certificate of Achievement Program. Thus, we are submitting the 2001 Comprehensive Annual Financial Report to the GFOA for award consideration.

INDEPENDENT AUDIT

State statutes require the City to be subjected to a bi-annual examination by an independent auditor. Independent Auditor Jim Petro, Auditor of State, was selected to render an opinion on the City's financial statements as of December 31, 2001. The Report of Independent Accountants on the general-purpose financial statements is included in the financial section of this report.

ACKNOWLEDGMENTS

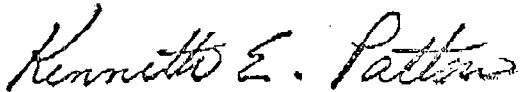
The publication of this report significantly increases the accountability of the City of Brooklyn to the taxpayers. The preparation of a Comprehensive Annual Financial Report on a timely basis was made possible by the dedicated service of personnel from the Finance and Mayor's Offices, as well as key employees and department heads from the various departments. All employees have our sincere appreciation for their contributions made in the preparation of this report.

A special note of appreciation is expressed to both the Local Government Services and Audit Divisions of State Auditor Jim Petro's Office for their assistance with this financial report.

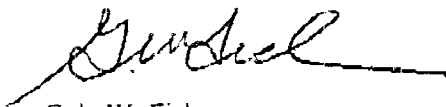
Our special thanks to Mr. Mark Podolak of Trinity Design and Consultants for his talented and creative design of our 2001 Comprehensive Annual Financial Report cover.

Without the positive leadership and cooperation exhibited by the Administration and Council, preparation of this report would not have been possible. A special thanks goes to Brooklyn residents and taxpayers for entrusting us with the administration of their local government.

Respectfully Submitted,

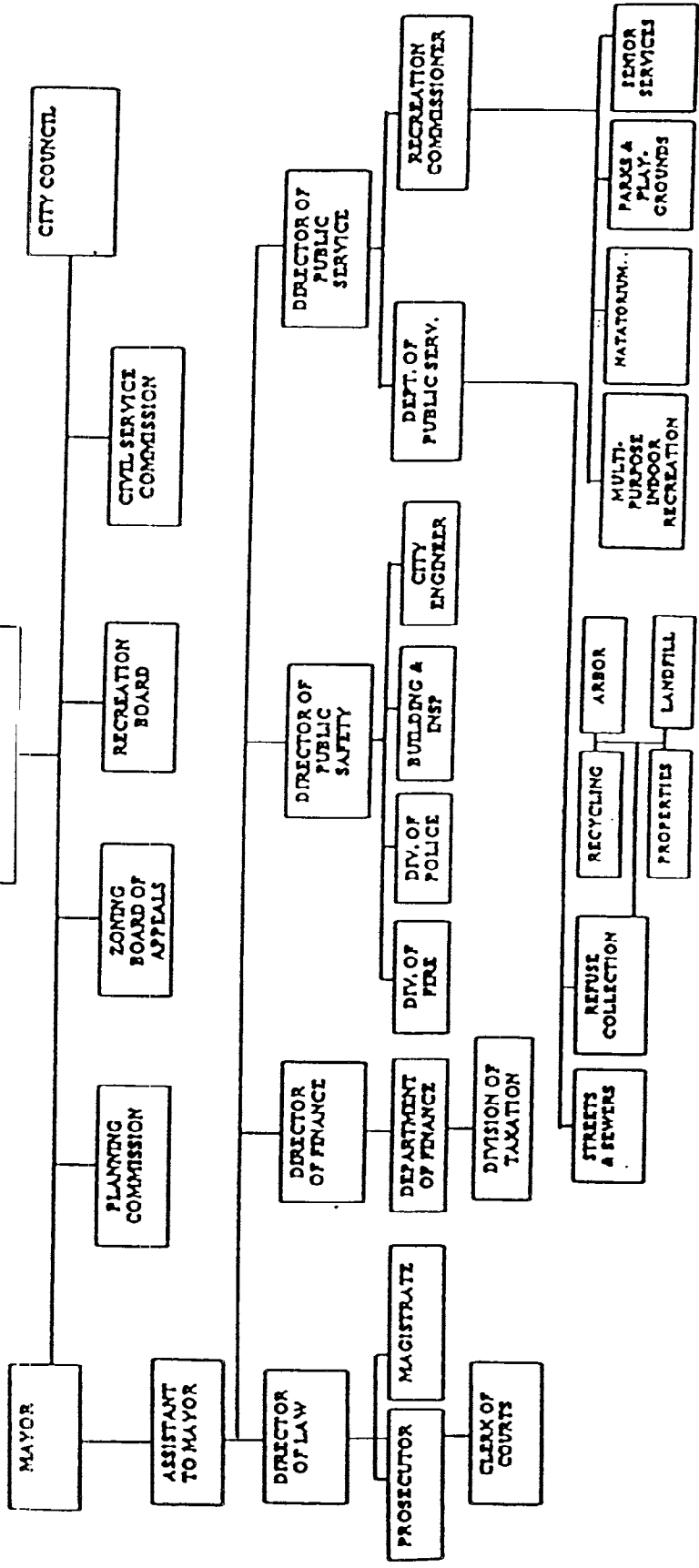


Kenneth E. Patton
Mayor



Gale W. Fisk
Director of Finance

CITY OF BROOKLYN, OHIO ORGANIZATION CHART



CITY OF BROOKLYN, OHIO

Principal Officials

Mayor

Kenneth E. Patton

Council President

John E. Frey

Council-At-Large

Gregory L. Frey

Council-At-Large

Thomas E. Coyne

Council-At-Large

Rita M. Brown

Council-At-Large

Kathleen M. Pucci

Council-At-Large

Colleen B. Gallagher

Council-At-Large

Richard H. Balbier

Director of Law

Thomas O. Sharper

Magistrate

Ronald Balbier

Prosecutor

Marisa A. Marniella

Director of Public Safety

Kenneth E. Patton

Director of Public Service

Robert A. Kappler

Director of Finance

Gale W. Fisk*

Recreation Commissioner

Alfred M. Sforzo

Chief Building Official

Thomas J. Ockington

Police Chief

Jack T. Murphy

Fire Chief

Daniel W. Smetana

* Took Office May 21, 2001

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Brooklyn,
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.



Thomas A. Druce
President

Jeffrey L. Esler
Executive Director

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Lausche Building
615 Superior Avenue, NW.
Twelfth Floor
Cleveland, Ohio 44113-1801
Telephone 216-787-3665
800-626-2297
Facsimile 216-787-3361
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

City of Brooklyn
Cuyahoga County
7619 Memphis Avenue
Brooklyn, Ohio 44144

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

We conducted our audit in accordance with 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 general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Brooklyn, Cuyahoga County, Ohio, as of December 31, 2001, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 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.

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

We did not audit the data included in the 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

May 24, 2002

GENERAL PURPOSE FINANCIAL STATEMENTS

City of Brooklyn, Ohio
Combined Balance Sheet
All Fund Types and Account Groups
December 31, 2001

	Governmental Fund		
	General	Special Revenue	Debt Service
<i>Assets and Other Debits</i>			
Assets			
Equity in Pooled Cash and Cash Equivalents	\$2,318,457	\$881,381	\$435,026
Cash and Cash Equivalents:			
with Fiscal Agents	0	0	0
in Segregated Accounts	25,000	0	0
Receivables:			
Taxes	1,943,032	766,464	364,983
Accounts	96,518	1,723	0
Interfund	25,000	0	0
Intergovernmental	485,133	330,088	16,847
Special Assessment	0	0	263,545
Materials and Supplies Inventory	30,775	0	0
Prepaid Items	75,193	0	0
Restricted Assets:			
Cash and Cash Equivalents in Segregated Accounts	443,209	0	0
Cash and Cash Equivalents with a Trustee	2,071,888	0	0
Fixed Assets	0	0	0
Other Debits			
Amount Available in Debt Service			
Fund for Retirement of General Obligation Bonds	0	0	0
Amount to be Provided from			
General Government Resources	0	0	0
Amount Available for Landfill Closure and Postclosure Care	0	0	0
<i>Total Assets and Other Debits</i>	<u><u>\$7,514,205</u></u>	<u><u>\$1,979,656</u></u>	<u><u>\$1,080,401</u></u>

Types	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Capital Projects	Agency			
\$2,355,812	\$99,840	\$0	\$0	\$6,090,516
104,435	0	0	0	104,435
0	81,529	0	0	106,529
166,404	0	0	0	3,240,883
0	0	0	0	98,241
495,000	0	0	0	520,000
306,896	0	0	0	1,138,964
37,926	0	0	0	301,471
0	0	0	0	30,775
0	0	0	0	75,193
0	0	0	0	443,209
0	0	0	0	2,071,888
0	0	32,632,373	0	32,632,373
0	0	0	435,026	435,026
0	0	0	10,173,676	10,173,676
0	0	0	2,515,097	2,515,097
<u>\$3,466,473</u>	<u>\$181,369</u>	<u>\$32,632,373</u>	<u>\$13,123,799</u>	<u>\$59,978,276</u>

(continued)

City of Brooklyn, Ohio
Combined Balance Sheet
All Fund Types and Account Groups (continued)
December 31, 2001

	Governmental Fund		
	General	Special Revenue	Debt Service
Liabilities, Fund Equity and Other Credits			
Liabilities			
Accounts Payable	\$28,049	\$25,004	\$0
Contracts Payable	0	0	0
Interfund Payable	0	25,000	0
Accrued Wages	202,429	5,270	0
Compensated Absences Payable	96,629	0	0
Retainage Payable	0	0	0
Intergovernmental Payable	91,125	2,134	0
Deferred Revenue	1,386,730	981,895	645,375
Due to Other Funds	0	0	0
Undistributed Monies	0	0	0
Deposits Held and Due to Others	0	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
Honeywell Loan Payable	0	0	0
Landfill Closure and Postclosure Care	0	0	0
Police Pension Liability	0	0	0
OPWC Loans Payable	0	0	0
General Obligation Bonds Payable	0	0	0
Special Assessment Debt with Governmental Commitment	0	0	0
<i>Total Liabilities</i>	<u>1,804,962</u>	<u>1,039,303</u>	<u>645,375</u>
Fund Equity and Other Credits			
Investment in General Fixed Assets	0	0	0
Fund Balance:			
Reserved for Encumbrances	64,726	128,680	0
Reserved for Inventory	30,775	0	0
Reserved for Landfill Closure and Postclosure Care	2,515,097	0	0
Unreserved, Undesignated (Deficit)	3,098,645	811,673	435,026
<i>Total Fund Equity (Deficit) and Other Credits</i>	<u>5,709,243</u>	<u>940,353</u>	<u>435,026</u>
<i>Total Liabilities, Fund Equity and Other Credits</i>	<u><u>\$7,514,205</u></u>	<u><u>\$1,979,656</u></u>	<u><u>\$1,080,401</u></u>

See accompanying notes to the general purpose financial statements

Types	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Capital Projects	Agency			
\$0	\$0	\$0	\$0	\$53,053
192,765	0	0	0	192,765
495,000	0	0	0	520,000
0	0	0	0	207,699
0	0	0	1,541,895	1,638,524
104,435	0	0	0	104,435
0	9,207	0	357,088	459,554
191,906	0	0	0	3,205,906
0	45,531	0	0	45,531
0	26,878	0	0	26,878
0	99,753	0	0	99,753
61,600	0	0	0	61,600
3,610,000	0	0	0	3,610,000
0	0	0	1,059,504	1,059,504
0	0	0	5,442,805	5,442,805
0	0	0	57,606	57,606
0	0	0	742,095	742,095
0	0	0	3,687,806	3,687,806
0	0	0	235,000	235,000
4,655,706	181,369	0	13,123,799	21,450,514
0	0	32,632,373	0	32,632,373
993,362	0	0	0	1,186,768
0	0	0	0	30,775
0	0	0	0	2,515,097
(2,182,595)	0	0	0	2,162,749
(1,189,233)	0	32,632,373	0	38,527,762
\$3,466,473	\$181,369	\$32,632,373	\$13,123,799	\$59,978,276

City of Brooklyn, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 2001*

	General	Special Revenue
Revenues		
Municipal Income Tax	\$9,089,729	\$0
Property and Other Taxes	1,028,571	738,794
Charges for Services	836,209	0
Fines, Licenses and Permits	916,495	29,026
Intergovernmental	1,104,302	618,899
Special Assessments	0	0
Contributions and Donations	37,002	0
Interest	229,054	13,949
Rent	50,502	0
Other	314,108	0
<i>Total Revenues</i>	<u>13,605,972</u>	<u>1,400,668</u>
Expenditures		
Current:		
General Government	1,064,570	14,391
Security of Persons and Property	5,442,991	829,862
Transportation	0	483,164
Community Environment	1,201,188	158,507
Basic Utility Services	2,365,675	157,098
Leisure Time Activities	1,640,474	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	769
Interest and Fiscal Charges	0	2,473
<i>Total Expenditures</i>	<u>11,714,898</u>	<u>1,646,264</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,891,074</u>	<u>(245,596)</u>
Other Financing Sources (Uses)		
Proceeds of Sale of Fixed Assets	19,874	0
Transfers In	0	286,674
Transfers Out	(206,265)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(186,391)</u>	<u>286,674</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	1,704,683	41,078
<i>Fund Balances (Deficit) Beginning of Year (Restated - Note 3)</i>	4,004,122	899,275
Increase in Reserve for Inventory	438	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$5,709,243</u>	<u>\$940,353</u>

See accompanying notes to the general purpose financial statements

Debt Service	Capital Projects	Totals (Memorandum Only)
\$0	\$1,823,754	\$10,913,483
351,807	0	2,119,172
0	0	836,209
0	0	945,521
33,693	1,250,428	3,007,322
86,000	10,027	96,027
0	0	37,002
0	11,191	254,194
0	0	50,502
0	18,462	332,570
<u>471,500</u>	<u>3,113,862</u>	<u>18,592,002</u>
0	0	1,078,961
0	0	6,272,853
0	0	483,164
0	0	1,359,695
0	0	2,522,773
0	0	1,640,474
0	2,679,727	2,679,727
389,970	127,375	518,114
<u>181,909</u>	<u>203,956</u>	<u>388,338</u>
<u>571,879</u>	<u>3,011,058</u>	<u>16,944,099</u>
<u>(100,379)</u>	<u>102,804</u>	<u>1,647,903</u>
0	0	19,874
56,728	136,363	479,765
<u>0</u>	<u>(273,500)</u>	<u>(479,765)</u>
<u>56,728</u>	<u>(137,137)</u>	<u>19,874</u>
(43,651)	(34,333)	1,667,777
478,677	(1,154,900)	4,227,174
<u>0</u>	<u>0</u>	<u>438</u>
<u>\$435,026</u>	<u>(\$1,189,233)</u>	<u>\$5,895,389</u>

City of Brooklyn, Ohio
*Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types
For the Year Ended December 31, 2001*

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$8,509,081	\$8,949,946	\$440,865
Property and Other Taxes	1,152,393	1,004,626	(147,767)
Charges for Services	927,757	878,251	(49,506)
Fines, Licenses and Permits	655,948	907,910	251,962
Intergovernmental	1,043,245	1,023,233	(20,012)
Special Assessments	0	0	0
Contributions and Donations	3,853	36,852	32,999
Interest	401,372	222,197	(179,175)
Rent	57,798	55,002	(2,796)
Other	47,523	324,796	277,273
<i>Total Revenues</i>	<u>12,798,970</u>	<u>13,402,813</u>	<u>603,843</u>
Expenditures			
Current:			
General Government	1,263,826	1,176,182	87,644
Security of Persons and Property	5,800,157	5,640,378	159,779
Transportation	47,100	32,587	14,513
Community Environment	3,569,854	1,279,463	2,290,391
Basic Utility Services	2,582,105	2,484,705	97,400
Leisure Time Activities	1,872,760	1,732,787	139,973
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>15,135,802</u>	<u>12,346,102</u>	<u>2,789,700</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,336,832)</u>	<u>1,056,711</u>	<u>3,393,543</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	5,000	19,874	14,874
Proceeds of Notes	0	0	0
Advances In	0	170,000	170,000
Advances Out	(292,500)	(25,000)	267,500
Transfers In	100,000	0	(100,000)
Transfers Out	(387,990)	(206,265)	181,725
<i>Total Other Financing Sources (Uses)</i>	<u>(575,490)</u>	<u>(41,391)</u>	<u>534,099</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(2,912,322)</u>	<u>1,015,320</u>	<u>3,927,642</u>
<i>Fund Balance Beginning of Year</i>	3,465,340	3,465,340	0
Prior Year Encumbrances Appropriated	<u>270,735</u>	<u>270,735</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$823,753</u>	<u>\$4,751,395</u>	<u>\$3,927,642</u>

Special Revenue Fund			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$0	\$0	\$0
742,698	738,794	(3,904)	374,045	351,807	(22,238)
0	0	0	0	0	0
22,000	29,018	7,018	0	0	0
827,861	642,925	(184,936)	30,500	33,693	3,193
0	0	0	89,000	86,000	(3,000)
0	0	0	0	0	0
20,411	13,949	(6,462)	0	0	0
0	0	0	0	0	0
2,013	0	(2,013)	0	0	0
<u>1,614,983</u>	<u>1,424,686</u>	<u>(190,297)</u>	<u>493,545</u>	<u>471,500</u>	<u>(22,045)</u>
20,000	14,751	5,249	0	0	0
889,743	831,811	57,932	0	0	0
568,356	513,829	54,527	0	0	0
504,990	298,598	206,392	0	0	0
160,000	142,582	17,418	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
769	769	0	2,914,970	2,914,970	0
2,473	2,473	0	299,381	299,323	58
<u>2,146,331</u>	<u>1,804,813</u>	<u>341,518</u>	<u>3,214,351</u>	<u>3,214,293</u>	<u>58</u>
<u>(531,348)</u>	<u>(380,127)</u>	<u>151,221</u>	<u>(2,720,806)</u>	<u>(2,742,793)</u>	<u>(21,987)</u>
0	0	0	0	0	0
0	0	0	2,357,418	2,378,275	20,857
59,306	84,306	25,000	0	0	0
(301,456)	(301,456)	0	0	0	0
330,674	286,674	(44,000)	325,000	320,867	(4,133)
0	0	0	0	0	0
<u>88,524</u>	<u>69,524</u>	<u>(19,000)</u>	<u>2,682,418</u>	<u>2,699,142</u>	<u>16,724</u>
(442,824)	(310,603)	132,221	(38,388)	(43,651)	(5,263)
950,058	950,058	0	478,677	478,677	0
112,738	112,738	0	0	0	0
<u>\$619,972</u>	<u>\$752,193</u>	<u>\$132,221</u>	<u>\$440,289</u>	<u>\$435,026</u>	<u>(\$5,263)</u>

(continued)

City of Brooklyn, Ohio
*Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types (continued)
For the Year Ended December 31, 2001*

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$1,948,790	\$1,945,120	(\$3,670)
Property and Other Taxes	0	0	0
Charges for Services	0	0	0
Fines, Licenses and Permits	0	0	0
Intergovernmental	1,847,000	1,063,972	(783,028)
Special Assessments	4,797	10,027	5,230
Contributions and Donations	0	0	0
Interest	12,957	10,780	(2,177)
Rent	0	0	0
Other	0	187	187
<i>Total Revenues</i>	<u>3,813,544</u>	<u>3,030,086</u>	<u>(783,458)</u>
Expenditures			
Current:			
General Government	0	0	0
Security of Persons and Property	0	0	0
Transportation	0	0	0
Community Environment	0	0	0
Basic Utility Services	0	0	0
Leisure Time Activities	0	0	0
Capital Outlay	4,542,209	3,665,356	876,853
Debt Service:			
Principal Retirement	127,375	127,375	0
Interest and Fiscal Charges	59,498	59,498	0
<i>Total Expenditures</i>	<u>4,729,082</u>	<u>3,852,229</u>	<u>876,853</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(915,538)</u>	<u>(822,143)</u>	<u>93,395</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	0	0
Proceeds of Notes	1,250,000	1,250,000	0
Advances In	131,456	626,456	495,000
Advances Out	(554,306)	(554,306)	0
Transfers In	833,712	74,275	(759,437)
Transfers Out	(1,430,423)	(475,551)	954,872
<i>Total Other Financing Sources (Uses)</i>	<u>230,439</u>	<u>920,874</u>	<u>690,435</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(685,099)</u>	<u>98,731</u>	<u>783,830</u>
<i>Fund Balance Beginning of Year</i>	766,837	766,837	0
Prior Year Encumbrances Appropriated	408,141	408,141	0
<i>Fund Balance End of Year</i>	<u>\$489,879</u>	<u>\$1,273,709</u>	<u>\$783,830</u>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$10,457,871	\$10,895,066	\$437,195
2,269,136	2,095,227	(173,909)
927,757	878,251	(49,506)
677,948	936,928	258,980
3,748,606	2,763,823	(984,783)
93,797	96,027	2,230
3,853	36,852	32,999
434,740	246,926	(187,814)
57,798	55,002	(2,796)
49,536	324,983	275,447
<u>18,721,042</u>	<u>18,329,085</u>	<u>(391,957)</u>
1,283,826	1,190,933	92,893
6,689,900	6,472,189	217,711
615,456	546,416	69,040
4,074,844	1,578,061	2,496,783
2,742,105	2,627,287	114,818
1,872,760	1,732,787	139,973
4,542,209	3,665,356	876,853
3,043,114	3,043,114	0
361,352	361,294	58
<u>25,225,566</u>	<u>21,217,437</u>	<u>4,008,129</u>
<u>(6,504,524)</u>	<u>(2,888,352)</u>	<u>3,616,172</u>
5,000	19,874	14,874
3,607,418	3,628,275	20,857
190,762	880,762	690,000
(1,148,262)	(880,762)	267,500
1,589,386	681,816	(907,570)
<u>(1,818,413)</u>	<u>(681,816)</u>	<u>1,136,597</u>
<u>2,425,891</u>	<u>3,648,149</u>	<u>1,222,258</u>
(4,078,633)	759,797	4,838,430
5,660,912	5,660,912	0
791,614	791,614	0
<u>\$2,373,893</u>	<u>\$7,212,323</u>	<u>\$4,838,430</u>

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 1 - Description of the City and Reporting Entity

The City of Brooklyn (the "City") is a charter municipal corporation established and operated under the laws of the State of Ohio. A charter was first adopted by the electorate at a general election held in 1951. The current charter provides for a council-mayor form of government. Elected officials include seven council members and a mayor.

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 of the City consists of all funds, departments, boards and agencies that are not legally separate from the City. The primary government provides the following services to its citizens: a mayor's court, police and fire protection, emergency medical, recreation (including parks), planning, zoning, street maintenance and repair, refuse collection, recycling and general administrative services.

The Brooklyn Mayor's Court has been included in the City's financial statements as an agency fund. The mayor is an elected official who has a fiduciary responsibility for the collection and distribution of the court fees and fines.

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 deficits of, or provide financial support to the organization; or the City is obligated for the debt of the organizations. 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 is associated with three jointly governed organizations, the Southwest Council of Governments, the Parma Community General Hospital Association and the Northeast Ohio Public Energy Council. 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 presented in Note 17.

Note 2 - Summary of Significant Accounting Policies

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the City's accounting policies are described below.

A. Basis of Presentation - Fund Accounting

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

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

For financial statement presentation purposes, the various funds of the City are grouped into the following generic fund types under the broad fund categories: governmental and fiduciary. Each category in turn, is divided into separate "fund types." The City uses the following fund types and account groups:

Governmental Fund Types - Governmental funds are those through which most governmental functions typically are financed. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The following are the City's governmental fund types:

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

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

Debt Service Fund - This fund is used to account for the accumulation of financial resources for, and the payment of general obligation and special assessment debt principal, interest and related cost.

Capital Projects Funds - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

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

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

General Fixed Assets Account Group - This account group accounts for all general fixed assets of the City.

General Long-Term Obligations Account Group - This account group accounts for all unmatured long-term indebtedness of the City.

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

B. Measurement Focus and Basis of Accounting

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

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

The modified accrual basis of accounting is followed for the governmental and agency funds.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the modified accrual basis when the exchange takes place, provided that the resources are also 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 sixty 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 a modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized. If available, 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) and 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.

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, interest, grants, fees and rentals.

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.

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 the modified accrual basis, receivables that will not be collected within the available period have also been reported as deferred revenue.

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

C. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. All funds, other than the agency funds, are legally required to be budgeted and appropriated. The legal level of budgetary control is at the object level for all funds. Any budgetary modifications at this level may only be made by resolution of the City Council.

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

Estimated Resources The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the City by September 1. As part of this certification, the City receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations ordinance. On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balances at December 31 of the preceding year. The certificate may be further amended during the year if the Finance Director determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2001.

Appropriations A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation ordinance must be passed by April 1 of each year for the period January 1 to December 31. The appropriation ordinance fixes spending authority at the object level for all funds. The appropriation ordinance may be amended during the year as new information becomes available, provided that total fund appropriations may not exceed current estimated resources, as certified. The allocation of appropriations at objects within a fund may be modified during the year only by an ordinance of Council. The Director of Finance is authorized to transfer appropriations between line items within an object of any department. During the year, several supplemental appropriation measures were passed. None of these supplemental appropriations had any significant affect on the original appropriations. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications passed by Council.

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

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

D. Cash and Cash Equivalents

To improve cash management, cash received by the City is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the City's records. Each fund's 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 accounts. These depository accounts are presented as "Cash and Cash Equivalents in Segregated Accounts" or as "Cash and Cash Equivalents with Fiscal Agents or Trustee" since they are not required to be deposited into the City treasury.

During the year, the City's investments were limited to Victory United States Government Obligations Money Market Mutual Funds, which are reported at share value and repurchase agreements, reported at cost. During the year, all investments of the City had a maturity of two years or less.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2001 amounted to \$229,054, which includes \$88,975 assigned from other City funds.

The City utilizes a trust and a segregated account to hold monies set aside for Landfill Closure and Postclosure Care cost. The balances in these accounts are represented on the balance sheet as "Restricted Assets – Cash and Cash Equivalents with a Trustee." The City's additional required set aside amount is represented on the balance sheet as "Restricted Assets - Cash and Cash Equivalents in Segregated Accounts."

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents.

E. 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 at the time of purchase and reflecting the expenditure in the year in which the services are consumed.

F. Inventory

Inventories are presented at cost on a first-in, first-out basis and are recorded as expenditures in the governmental funds when purchased.

G. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation. Restricted assets in the general fund represent cash and cash equivalents in segregated accounts and cash and cash equivalents with a trustee that will be used for future expenditures relating to the landfill closure.

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

H. Fixed Assets and Depreciation

General fixed assets are long-lived assets of the City as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized (recorded and accounted for) in the general fixed assets account group. Infrastructure fixed assets such as streets, storm sewers and drains, and traffic signals and signs are not capitalized by the City and are not reported as part of the general fixed assets account group.

All fixed assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are capitalized at their estimated fair market values as of the date received. The City maintains a threshold of one thousand dollars. The City has elected not to record depreciation in the general fixed assets account group.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend the asset's life are not capitalized.

I. Interfund Balances

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

J. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. The City records a liability for all 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. A liability for accrued 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.

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

K. Accrued Liabilities and Long-Term Obligations

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 and judgments, compensated absences, landfill closure and postclosure care, long-term loans and bonds and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources.

Under Ohio law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability amount to the capital projects funds and the general long term obligations account group, with principal and interest

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

payments on short-term notes being recorded in the fund which received the note proceeds and on matured general long term debt being reported in the debt service fund. To comply with GAAP reporting requirements, the City's debt retirement fund has been split among the appropriate funds and the account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

L. 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, inventory and landfill closure and postclosure care.

M. Interfund Transactions

During the normal course of operations, the City has transactions between funds. Quasi-external transactions are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

N. Estimates

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

O. Total Columns on the General Purpose Financial Statements

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

Note 3 – Change in Accounting Principles and Restatement of Prior Year Fund Balance

Changes in Accounting Principles For 2001, the City has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions," and GASB Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues." The implementation of these statements did not result in any change in fund balance from the prior year. During 2001, it was determined that materials and supplies inventory in the general fund was overstated and retainage payable in the ODNR nature works capital projects fund was understated. The correction of these error had the following effect on fund balances at December 31, 2000:

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

	General	Capital Projects
Fund Balances, December 31, 2000	\$4,120,406	(\$1,200,538)
Understatement of Retainage Payable	0	45,638
Overstatement of Materials and Supplies Inventory	(116,284)	0
Adjusted Fund Balance, December 31, 2000	\$4,404,122	(\$1,154,900)

Note 4 – Fund Deficits

The following funds had deficit fund balances at December 31, 2001:

Capital Projects Funds:	
Street and Sidewalk Repair	\$442,975
Tiedeman Road	1,131,137
Issue II	170,170
Biddulph Road	435,465

The deficits in the capital projects funds were the result of the issuance of short-term bond anticipation notes which are used to finance the project until bonds are issued. Once bonds are issued and the liability is reported in the general long-term obligations account group rather than in the fund, the deficit fund balances will be eliminated.

Note 5 - Budgetary Basis of Accounting

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

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 for all funds (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

4. Short-term note proceeds and note principal retirement for governmental funds are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
5. State statute permits short-term note principal and interest to be repaid from the debt service fund (budget) as opposed to the fund that received the proceeds (GAAP). Debt service fund resources used to pay both principal and interest have been allocated accordingly.
6. 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.

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

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses All Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects
GAAP Basis	\$1,704,683	\$41,078	(\$43,651)	(\$34,333)
Net Adjustment for Revenue Accruals	(168,223)	23,724	0	(83,365)
Unrecorded Cash	(34,936)	294	0	(411)
Transfers	0	0	264,139	(264,139)
Advances In	170,000	84,306	0	626,456
Notes Proceeds	0	0	2,378,275	1,250,000
Net Adjustment for Expenditure Accruals	(558,981)	(29,067)	0	(2,297,458)
Advances Out	(25,000)	(301,456)	0	(554,306)
Principal Retirement	0	0	(2,525,000)	2,525,000
Interest and Fiscal Charges	0	0	(117,414)	117,414
Encumbrances	(72,223)	(129,482)	0	(1,186,127)
Budget Basis	\$1,015,320	(\$310,603)	(\$43,651)	\$98,731

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement exceeds 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 obligation 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).

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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 finance director or, if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.

The following information classifies deposits and investments by categories of custodial credit risk as defined in GASB Statement 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements."

Deposits At year-end, the carrying amount of the City's deposits was (\$136,917) and the bank balance was \$263,638. Of the bank balance:

1. \$228,157 was covered by federal depository insurance.
2. \$35,481 was uncollateralized and uninsured. Although the securities were held by the pledging financial institutions trust department or agent in the City's name and all State statutory requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the City to a successful claim by the FDIC.

Investments Investments are classified under guidelines of GASB Statement No. 3 into three categories. 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 for which the securities are held by the counterparty, or by its trust department or agent but not in the City's name. The Victory United States Government Obligations Money Market Mutual Funds are unclassified since they are not evidenced by securities that exist in physical or book entry form.

	Category 3	Carrying Amount	Fair Value
Repurchase Agreement	\$2,827,000	\$2,827,000	\$2,827,000
Victory U.S. Government Obligations Money Market Mutual Funds		6,091,441	6,091,441
Total		\$8,918,441	\$8,918,441

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

	Cash and Cash Equivalents	Investments
GASB Statement No. 9	\$8,816,577	\$0
Cash on Hand	(35,053)	0
Repurchase Agreement	(2,827,000)	2,827,000
Victory U.S. Government Obligations Money Market Mutual Funds	(6,091,441)	6,091,441
GASB Statement No. 3	(136,917)	\$8,918,441

Note 7 - Receivables

Receivables at December 31, 2001, consisted primarily of municipal income taxes, property taxes, accounts, interfund activity, intergovernmental receivables, and special assessments. All receivables are considered fully collectible.

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) and 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 values as of December 31, 2000. Collections are made in 2001. Tangible personal property assessments are 25 percent of true value.

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

The full tax rate for all City operations for the year ended December 31, 2001, was \$5.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based as follows:

Real Estate:	
Residential/Agriculture	\$283,815,680
Tangible Personal Property:	
Public Utility	20,934,340
General Tangible Personal Property	<u>75,714,966</u>
Total Valuation	<u><u>\$380,464,986</u></u>

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

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County, including the City of Brooklyn. 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. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2001 operations. The receivable is offset by deferred revenue.

B. Income Taxes

The City levies a two percent municipal income tax on substantially all income earned within the City. In addition, City residents are required to pay tax on income earned outside of the City. The City allows a credit of one hundred percent for income tax paid to another municipality, not to exceed two percent of taxable income.

Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually. By City Ordinance, effective January 1, 1998 through August 31, 2001, seventy-five percent of the income tax proceeds were credited to the general fund and twenty-five percent to the capital improvement capital projects fund. Also, by the same City Ordinance, fifty percent of gross income tax receipts collected from the Plain Dealer Printing and Distributing Center were credited to the Tiedeman Road capital projects fund. By City ordinance, effective September 1, 2001 through December 31, 2001 one hundred percent of the income tax proceeds were credited to the general fund with the exception of fifty percent credited to the Tiedeman road capital projects fund, as mentioned above.

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

C. Intergovernmental Receivable

A summary of intergovernmental receivables as of December 31, 2001, follows:

	Amount
General Fund	
Local Government	\$408,400
Homestead and Rollback	38,748
Local Government Revenue Assistance	25,206
Grants	7,556
Liquor Licenses	3,556
Hotel Excise Tax	1,557
Fines & Forfeitures	110
<i>Total General Fund</i>	485,133
Special Revue Funds	
Community Development Block Grant	52,801
Fire Pension	15,162
Motor Vehicle License Tax	13,147
Police Pension	11,793
Recycling and Litter	25,000
State Highway	13,033
Street Lighting	8,424
Street Maintenance and Repair	160,756
D.A.R.E.	29,972
<i>Total Special Revue Funds</i>	330,088
Debt Service Fund	
Bond Retirement	16,847
Capital Projects Fund	
Biddulph Road	306,896
<i>Total Intergovernmental Receivable</i>	\$1,138,964

Note 8 - Fixed Assets

A summary of changes in general fixed assets at December 31, 2001, were as follows:

	Balance 12/31/00	Additions	Deletions	Balance 12/31/01
Land	\$2,611,037	\$0	\$0	\$2,611,037
Buildings	13,736,788	0	0	13,736,788
Improvements Other than Buildings	8,779,245	35,267	34,973	8,779,539
Machinery and Equipment	3,736,564	450,640	274,593	3,912,611
Vehicles	3,516,638	392,426	394,318	3,514,746
Construction in Progress	0	77,652	0	77,652
Total	\$32,380,272	\$955,985	\$703,884	\$32,632,373

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 9 - Interfund Balances

At December 31, 2001, the interfund receivable/payable consisted of the following:

	Receivables	Payables
General Fund	\$25,000	\$0
Special Revenue Funds:		
Recycling and Litter	0	25,000
Capital Projects Funds:		
Capital Improvements	495,000	0
Biddulph Road	0	495,000
<i>Total Capital Projects Funds</i>	495,000	495,000
 <i>Total</i>	 \$520,000	 \$520,000

Note 10 - Risk Management

The City of Brooklyn 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 disaster. During 2001, the City contracted through the Municipal Insurance Alliance Agency of Ohio for various types of insurance as follows:

Company	Type	Coverage
Edward H. Sutton Insurance	Blanket Property, and Contents, Replacement	\$20,231,827
	Earthquake Coverage	500,000
	General Liability	3,000,000
	Automobile Liability	35,000
	Umbrella Liability	9,000,000
	Public Officials Liability	1,000,000
	Police Professional Liability	1,000,000
	Inland Marine	2,640,437
	Crime Coverage	5,000
	Employee Dishonesty	50,000
	Steam Boiler/Machinery	10,000,000
	Great American Insurance	Public Officials Bond

The City carries commercial insurance coverage for all risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years and there were no significant reductions in coverage from the prior year.

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Workers' Compensation coverage is provided by the State. The City pays the Ohio Bureau of Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs. In the past, the City of Brooklyn was rated as an individual public entity. The City has now qualified for and joined the Ohio Municipal Treasurer's Association Group Rating Plan (GRP) allowing the City to take advantage of the more favorable group rating and premium discount available through the association.

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

Note 11 - Compensated Absences

The criteria for determining vacation and sick leave liabilities are derived from negotiated agreements and State laws. Employees earn ten to thirty days of vacation per year, depending upon length of service. Earned vacation time is paid upon termination of employment.

Employees earn sick leave at different rates depending upon type of employment. Sick leave accrual is continuous, without limit. Upon retirement or death, an employee can be paid a maximum of fifty percent of accumulated, unused sick leave.

As of December 31, 2001, the liability for unpaid compensated absences was \$1,638,524 for the entire City.

Note 12 - Defined Benefit Pension Plans

A. Public Employees Retirement System

All 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.

City of Brooklyn
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For the Year Ended December 31, 2001

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. The 2001 employer contribution rate for the City was 9.25 percent of covered payroll, increased from 6.54 percent in 2000. Contributions are authorized by State statute. The contribution rates are determined actuarially. The City's required contributions to PERS for the years ended December 31, 2001, 2000, and 1999 were \$409,776, \$279,454 and \$298,492, respectively. The full amount has been contributed for 2000 and 1999. 75.06 percent has been contributed for 2001, with the remainder being reported as a liability in the general long-term obligations account group.

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. The 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 \$223,616 and \$285,433 for the year ended December 31, 2001, \$224,743 and \$298,979 for the year ended December 31, 2000, \$206,338 and \$276,810 for the year ended December 31, 1999. The full amount has been contributed for 2000 and 1999. 73.86 percent and 72.92 percent, respectively, have been contributed for 2001 with the remainder being reported as a liability in the general long-term obligations account group.

In addition to current contributions, the City pays installments on the accrued liability incurred when the State of Ohio established the statewide pension system for police and fire fighters in 1967. As of December 31, 2001, the unfunded liability of the City was \$57,606 payable in semi-annual payments through the year 2035. This is an accounting liability of the City which will not vary. The liability is reported in the general long-term obligations account group.

Note 13 - 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 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 authority granted by State statute. The 2001 employer contribution rate was 13.55 percent of covered payroll; 4.30 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.

City of Brooklyn
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Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include 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.

The number of active contributing participants was 411,076. The City's actual contributions for 2001 which were used to fund postemployment benefits were \$190,490. 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 school 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 costs 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 \$139,760 for police and \$129,742 for fire. The OP&F's total health care expenses for the year ended December 31, 2000, (the latest information available) were \$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.

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 14 - Long-Term Obligations

Changes in long-term obligations of the City during 2001 are as follows:

	Outstanding 12/31/00	Additions	Reductions	Outstanding 12/31/01
General Long-Term Obligations:				
1999 Various 3.30% - 4.45% \$4,440,000 Refunding Bonds	\$3,952,806	\$0	(\$265,000)	\$3,687,806
1994 4.15% - 6.00% \$645,000 Special Assessment Bonds	305,000	0	(70,000)	235,000
1992 0% \$1,099,400 OPWC Loan	797,065	0	(54,970)	742,095
1998 5.27% \$1,400,171 Honeywell Loan	1,186,879	0	(127,375)	1,059,504
Police Pension \$70,770 (Note 12)	58,375	0	(769)	57,606
Landfill (Note 15)	6,935,497	0	(1,492,692)	5,442,805
Intergovernmental Payable	304,358	357,088	(304,358)	357,088
Compensated Absences	1,326,081	215,814	0	1,541,895
Total General Long-Term Obligations	<u>\$14,866,061</u>	<u>\$572,902</u>	<u>(\$2,315,164)</u>	<u>\$13,123,799</u>

General obligation bonds are the direct obligation of the City and will be paid from the debt service fund using property tax revenues. Special assessment bonds will be paid from special assessment proceeds 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 Ohio Public Works Commission (OPWC) Loans will be paid by revenues transferred from the general fund. The Honeywell loan will be paid by income tax revenues from the capital improvements capital projects fund.

The police pension liability will be paid from levied taxes in the police pension special revenue fund. The landfill will be paid for using designated general fund revenues which are for landfill closure and postclosure care. During 2001 a re-evaluation of the landfill was completed and the new estimated value resulted in an increase in the life and a decrease in the value. (See Note 15) The intergovernmental payable represents employer pension obligations paid outside the available period. Compensated absences and the intergovernmental pension obligation will be paid by the fund from which the employee's salary is paid.

On March 18, 1999, the City issued \$4,440,000 in general obligation bonds with interest rates varying from 3.30 percent to 4.45 percent, for the purpose of advance refunding \$3,945,000 of 1992 various purpose bonds. As of December 31, 2001, \$3,365,000 of outstanding refunded various purpose bonds are considered defeased by assets of \$3,491,154 held in an irrevocable trust.

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

The City's overall legal debt margin was \$33,086,044 at December 31, 2001. The unvoted legal debt margin was \$14,062,794. Principal and interest requirements to retire the long-term general obligation bonds, special assessment bonds, Ohio Public Water Commission (OPWC) loan, Honeywell loan and police pension obligation as of December 31, 2001, are as follows:

	General Obligation Bonds	Special Assessments Bonds	OPWC Loan	Honeywell Loan	Police Pension	Totals
2002	\$421,305	\$88,905	\$54,970	\$186,872	\$3,242	\$755,294
2003	431,585	84,540	54,970	186,872	3,242	761,209
2004	425,855	90,100	54,970	186,873	3,242	761,040
2005	429,645	0	54,970	186,873	3,242	674,730
2006	427,710	0	54,970	186,872	3,242	672,794
2007-2011	2,166,174	0	274,850	327,026	16,211	2,784,261
2012-2016	386,051	0	192,395	0	16,210	594,656
2017-2021	0	0	0	0	16,210	16,210
2022-2026	0	0	0	0	16,210	16,210
2027-2031	0	0	0	0	16,210	16,210
2032-2035	0	0	0	0	11,203	11,203
Total Principal and Interest	4,688,325	263,545	742,095	1,261,388	108,464	7,063,817
Less Interest	(1,000,519)	(28,545)	0	(201,884)	(50,858)	(1,281,806)
Total Principal	<u>\$3,687,806</u>	<u>\$235,000</u>	<u>\$742,095</u>	<u>\$1,059,504</u>	<u>\$57,606</u>	<u>\$5,782,011</u>

Industrial Development Revenue Bonds

The City has issued industrial development revenue bonds in the aggregate outstanding principal amount of \$1,045,000 at December 31, 2001 for facilities used by private corporations. The City is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded from the City's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

Note 15 - Landfill Closure and Postclosure Care

State and federal laws and regulations require the City to place a final cover on its Sanitary Landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. During 2001 a re-evaluation was completed to determine the estimated liability and life of the landfill. A decrease in the estimate was determined and the life was increased by 26 years. The \$5,442,805 reported as landfill closure and postclosure care liability at December 31, 2001, represents the cumulative amount reported to date based on the use of 64.17 percent of the estimated capacity of the landfill. The City will recognize the remaining estimated cost of closure and postclosure care of \$3,039,306 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2001. The City expects to close the landfill in the year 2037. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

The City is required by state and federal laws and regulations to make annual contributions to a trust to finance landfill closure and postclosure care. The City is in compliance with these requirements and made its first contribution in 1995. These are reported as restricted assets on the balance sheet as “cash and cash equivalents with a trustee.” The City expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by future tax revenues.

The City has segregated an additional \$443,209 to provide a total of \$2,515,097 for the landfill closure and postclosure care costs as of December 31, 2001.

Note 16 - Note Debt

The City's note activity, including amounts outstanding, interest rates and the capital projects funds in which the note liability is reported is as follows:

	Outstanding 12/31/00	Additions	Reductions	Outstanding 12/31/01
Capital Improvements Fund				
2000 4.65%	\$675,000	\$0	\$675,000	\$0
2001 3.25%	0	675,000	0	675,000
<i>Total Capital Improvements</i>	<u>675,000</u>	<u>675,000</u>	<u>675,000</u>	<u>675,000</u>
Issue II Fund				
2001 3.25%	0	250,000	0	250,000
Street & Sidewalk Repair Fund				
2000 4.65%	475,000	0	475,000	0
2001 3.25%	0	435,000	0	435,000
<i>Total Street & Sidewalk Repair</i>	<u>475,000</u>	<u>435,000</u>	<u>475,000</u>	<u>435,000</u>
Tiedeman Road Fund				
2000 4.65%	1,375,000	0	1,375,000	0
2001 3.25%	0	1,250,000	0	1,250,000
<i>Total Tiedeman</i>	<u>1,375,000</u>	<u>1,250,000</u>	<u>1,375,000</u>	<u>1,250,000</u>
Biddulph Road Fund				
2001 3.25%	0	1,000,000	0	1,000,000
Total Notes	<u><u>\$2,525,000</u></u>	<u><u>\$3,610,000</u></u>	<u><u>\$2,525,000</u></u>	<u><u>\$3,610,000</u></u>

All of the notes are backed by the full faith and credit of the City of Brooklyn and mature within one year. The note liability is reflected in the fund which received the proceeds.

The notes are generally issued in anticipation of long-term bond financing and are refinanced until such bonds are issued.

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 17 - Jointly Governed Organizations

A. Southwest Council of Governments

The Southwest Council of Governments helps foster cooperation between municipalities in areas effecting 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 represented 5.33 percent of total contributions.

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

B. Parma Community General Hospital Association

The Parma Community General Hospital Association is a not for profit adult care hospital controlled by a Board of Trustees which is composed of Mayoral appointees from the Cities of Brooklyn, North Royalton, Parma, Parma Heights, Seven Hills, and Brooklyn Heights. Each City has two representatives on the Board other than Parma, which has six. The operations, maintenance and management of the hospital are the exclusive charge of the Parma Community General Hospital Association. The City's degree of control is limited to its appointment to the Board of Trustees.

Additions to the hospital have been financed by the issuance of hospital revenue bonds. The bonds are backed solely by the revenues of the hospital. The Cities have no responsibility for the payment of bonds, nor is there any ongoing financial interest or responsibility by the City to the hospital.

Because there is no ongoing equity interest, there is no requirement to disclose the investment in the jointly governed organization in the general fixed assets account group. The City of Brooklyn has made no contributions to the hospital during the year. The hospital's financial statements may be obtained by contacting the Parma Community General Hospital, Parma, Ohio.

C. Northeast Ohio Public Energy Council (NOPEC)

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.

City of Brooklyn
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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. The City of Brooklyn did not contribute to NOPEC during 2001. Financial information can be obtained by contacting Dan DiLiberto, Treasurer, 35150 Lakeshore Boulevard, Eastlake, OH 44095.

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 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

The City of Brooklyn is a party to legal proceedings seeking damages. The City management is of the opinion that ultimate disposition of these claims and legal proceedings will not have a material effect, if any, on the financial condition of the City.

Note 19 - Contractual Commitments

The City had the following contractual commitments outstanding at December 31, 2001:

Project	Contractor	Amount Remaining on Contract
Biddulph Road – NOACA	Fabrizi Construction	\$930,898
Biddulph Road - Issue II	A.J. Cement	74,936
City Hall Handicap Access	Solomon and Associates	93,794
Financial Management Network	Software Solutions Incorporated	14,925
	Westshore Communication	1,189
Total Contractual Commitments		<u>\$1,115,742</u>

Note 20 – Subsequent Events

Effective January 1, 2002 through March 31, 2002, the City changed the distribution of municipal income tax proceeds to 88 percent to the general fund and 12 percent to the capital improvements capital projects fund. Effective April 1, 2002, the City changed the distribution of municipal income tax proceeds to 86 percent to the general fund and 14 percent to the capital improvements capital projects fund.

**COMBINING, INDIVIDUAL FUND AND
ACCOUNT GROUP STATEMENTS
AND SCHEDULES**

GENERAL FUND

To account for real estate taxes, income tax revenue and resources traditionally associated with general governmental operations that are not required to be accounted for by another fund.

City of Brooklyn, 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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$8,509,081	\$8,949,946	\$440,865
Property and Other Taxes	1,152,393	1,004,626	(147,767)
Charges for Services	927,757	878,251	(49,506)
Fines, Licenses and Permits	655,948	907,910	251,962
Intergovernmental	1,043,245	1,023,233	(20,012)
Contributions and Donations	3,853	36,852	32,999
Interest	401,372	222,197	(179,175)
Rent	57,798	55,002	(2,796)
Other	47,523	324,796	277,273
<i>Total Revenues</i>	<u>12,798,970</u>	<u>13,402,813</u>	<u>603,843</u>
Expenditures			
Current:			
General Government:			
Income Tax:			
Personal Services	155,335	146,743	8,592
Materials and Supplies	29,750	24,720	5,030
Contractual Services	2,000	1,233	767
Total Income Tax	<u>187,085</u>	<u>172,696</u>	<u>14,389</u>
Council:			
Personal Services	95,615	86,087	9,528
Materials and Supplies	2,000	1,581	419
Contractual Services	750	680	70
Total Council	<u>98,365</u>	<u>88,348</u>	<u>10,017</u>
Mayor:			
Personal Services	297,392	295,783	1,609
Materials and Supplies	6,200	6,010	190
Contractual Services	8,320	8,320	0
Capital Outlay	2,500	2,361	139
Other	7,200	5,258	1,942
Total Mayor	<u>\$321,612</u>	<u>\$317,732</u>	<u>\$3,880</u>

(continued)

City of Brooklyn, 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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Legal:			
Personal Services	\$159,025	\$157,914	\$1,111
Materials and Supplies	1,000	775	225
Contractual Services	47,170	41,346	5,824
Other	200	121	79
Total Legal	<u>207,395</u>	<u>200,156</u>	<u>7,239</u>
Finance:			
Personal Services	253,762	249,017	4,745
Materials and Supplies	7,595	7,595	0
Contractual Services	20,500	16,813	3,687
Capital Outlay	18,000	15,592	2,408
Total Finance	<u>299,857</u>	<u>289,017</u>	<u>10,840</u>
Civil Service:			
Personal Services	9,502	9,278	224
Materials and Supplies	1,500	1,210	290
Contractual Services	5,100	3,060	2,040
Total Civil Service	<u>16,102</u>	<u>13,548</u>	<u>2,554</u>
Engineering:			
Personal Services	130,410	94,225	36,185
Contractual Services	3,000	460	2,540
Total Engineering	<u>133,410</u>	<u>94,685</u>	<u>38,725</u>
Total General Government	<u>1,263,826</u>	<u>1,176,182</u>	<u>87,644</u>
Security of Persons and Property:			
Public Safety:			
Personal Services	2,891,732	2,822,302	69,430
Materials and Supplies	106,000	91,144	14,856
Contractual Services	463,000	437,131	25,869
Capital Outlay	5,000	1,452	3,548
Other	6,300	6,253	47
Total Public Safety	<u>\$3,472,032</u>	<u>\$3,358,282</u>	<u>\$113,750</u>

(continued)

City of Brooklyn, 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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Fire Department:			
Personal Services	\$2,167,625	\$2,133,954	\$33,671
Materials and Supplies	46,000	43,025	2,975
Contractual Services	69,500	64,846	4,654
Capital Outlay	45,000	40,271	4,729
Total Fire Department	2,328,125	2,282,096	46,029
Total Security of Persons and Property	5,800,157	5,640,378	159,779
Transportation:			
Garage:			
Contractual Services	47,100	32,587	14,513
Community Environment:			
Public Lands and Buildings:			
Personal Services	111,137	104,413	6,724
Materials and Supplies	27,000	26,681	319
Contractual Services	806,545	735,482	71,063
Capital Outlay	24,300	24,234	66
Total Public Lands and Buildings	968,982	890,810	78,172
Public Service:			
Personal Services	129,669	129,092	577
Materials and Supplies	2,800	2,473	327
Contractual Services	200	83	117
Total Public Service	132,669	131,648	1,021
Building Department:			
Personal Services	168,403	166,703	1,700
Materials and Supplies	4,000	3,976	24
Contractual Services	15,600	12,385	3,215
Total Building Department	\$188,003	\$183,064	\$4,939

(continued)

City of Brooklyn, 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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Recycling:			
Personal Services	\$49,450	\$47,931	\$1,519
Materials and Supplies	15,000	13,584	1,416
Contractual Services	15,750	12,426	3,324
Total Recycling	80,200	73,941	6,259
Landfill:			
Contractual Services	2,200,000	0	2,200,000
Total Community Environment	3,569,854	1,279,463	2,290,391
Basic Utility Services:			
Garage:			
Personal Services	2,258,415	2,205,706	52,709
Materials and Supplies	128,900	121,126	7,774
Contractual Services	79,400	59,467	19,933
Capital Outlay	115,390	98,406	16,984
Total Basic Utility Services	2,582,105	2,484,705	97,400
Leisure Time Activities:			
Recreation Center:			
Personal Services	513,638	469,630	44,008
Materials and Supplies	76,000	69,534	6,466
Contractual Services	76,750	54,488	22,262
Capital Outlay	11,000	4,825	6,175
Total Recreation Center	677,388	598,477	78,911
Indoor/Outdoor Pool:			
Personal Services	428,192	407,399	20,793
Materials and Supplies	75,400	71,667	3,733
Contractual Services	79,600	72,869	6,731
Capital Outlay	5,000	4,960	40
Total Indoor/Outdoor Pool	\$588,192	\$556,895	\$31,297

(continued)

City of Brooklyn, 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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Parks:			
Personal Services	\$194,602	\$187,822	\$6,780
Materials and Supplies	42,450	38,599	3,851
Capital Outlay	14,700	12,176	2,524
Total Parks	251,752	238,597	13,155
Senior Services:			
Personal Services	167,428	165,431	1,997
Materials and Supplies	11,500	9,658	1,842
Contractual Services	173,500	161,873	11,627
Capital Outlay	500	92	408
Other	2,500	1,764	736
Total Senior Services	355,428	338,818	16,610
Total Leisure Time Activities	1,872,760	1,732,787	139,973
<i>Total Expenditures</i>	15,135,802	12,346,102	2,789,700
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,336,832)	1,056,711	3,393,543
Other Financing Sources (Uses)			
Sale of Fixed Assets	5,000	19,874	14,874
Advances In	0	170,000	170,000
Advances Out	(292,500)	(25,000)	267,500
Transfers In	100,000	0	(100,000)
Transfers Out	(387,990)	(206,265)	181,725
<i>Total Other Financing Sources (Uses)</i>	(575,490)	(41,391)	534,099
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(2,912,322)	1,015,320	3,927,642
<i>Fund Balance Beginning of Year</i>	3,465,340	3,465,340	0
Prior Year Encumbrances Appropriated	270,735	270,735	0
<i>Fund Balance End of Year</i>	\$823,753	\$4,751,395	\$3,927,642

SPECIAL REVENUE FUNDS

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

Community Development Block Grant Fund - This fund accounts for revenues received from the federal government and City matching funds and expenditures as prescribed under the Community Development Block Grant Program.

Fire Pension Fund - This fund accounts for property taxes collected to pay the City's share of fire pension benefits.

Law Enforcement Fund – This fund accounts for monies received from fines from convictions related to drug cases used for the education of the community.

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

Motor Vehicle License Tax Fund - This fund accounts for the City's share of motor vehicle license tax levied by the County.

Police Pension Fund – This fund accounts for property taxes collected to pay the City's share of police pension benefits.

Recycling and Litter Fund - This fund accounts for monies received from the State to be used for litter prevention and the recycling program in the City.

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

Street Lighting Fund – This fund accounts for property taxes levied to pay for street lighting expenditures within the City.

Street Maintenance and Repair Fund – This fund accounts for the portion of the State gasoline tax and motor vehicle registration fees designated for maintenance and repair of designated streets within the City and for the maintenance and operations of the street department.

D.A.R.E. Fund – This fund accounts for monies used to educate the public regarding drug abuse and drug abuse prevention.

Underground Storage Tank Fund – This fund accounts for monies transferred for potential expenditures related to the City's underground storage tanks.

Court Computer Fund – This fund accounts for fines collected to be used to update court computer systems.

Groeger Trust Fund – This fund accounts for the interest received from investments of an independent trust used for the benefit of the Brooklyn Senior Center.

Juvenile Diversion Fund – This fund accounts for monies received from Cuyahoga County to be used to establish or expend community policing programs.

City of Brooklyn, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 2001

	Community Development Block Grant	Fire Pension	Law Enforcement
Assets			
Equity in Pooled Cash and Cash Equivalents	\$160,521	\$21,862	\$11,382
Receivables:			
Taxes	0	364,983	0
Accounts	0	0	123
Intergovernmental	52,801	15,162	0
<i>Total Assets</i>	<u>\$213,322</u>	<u>\$402,007</u>	<u>\$11,505</u>
 Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$0	\$0
Interfund Payable	0	0	0
Accrued Wages	0	0	0
Intergovernmental Payable	0	0	0
Deferred Revenue	52,801	380,145	0
<i>Total Liabilities</i>	<u>52,801</u>	<u>380,145</u>	<u>0</u>
 Fund Equity			
Fund Balance:			
Reserved for Encumbrances	114,467	0	0
Unreserved, Undesignated	46,054	21,862	11,505
<i>Total Fund Equity</i>	<u>160,521</u>	<u>21,862</u>	<u>11,505</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$213,322</u>	<u>\$402,007</u>	<u>\$11,505</u>

<u>Mandatory Drug Law</u>	<u>Motor Vehicle License Tax</u>	<u>Police Pension</u>	<u>Recycling and Litter</u>	<u>State Highway</u>
\$6,290	\$31,377	\$13,007	\$0	\$64,246
0	0	291,986	0	0
0	0	0	0	0
0	13,147	11,793	25,000	13,033
<u>\$6,290</u>	<u>\$44,524</u>	<u>\$316,786</u>	<u>\$25,000</u>	<u>\$77,279</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	25,000	0
0	0	0	0	0
0	0	0	0	115
0	9,459	303,779	0	8,832
<u>0</u>	<u>9,459</u>	<u>303,779</u>	<u>25,000</u>	<u>8,947</u>
0	0	0	0	0
6,290	35,065	13,007	0	68,332
<u>6,290</u>	<u>35,065</u>	<u>13,007</u>	<u>0</u>	<u>68,332</u>
<u>\$6,290</u>	<u>\$44,524</u>	<u>\$316,786</u>	<u>\$25,000</u>	<u>\$77,279</u>

(continued)

City of Brooklyn, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2001

	<u>Street Lighting</u>	<u>Street Maintenance and Repair</u>	<u>D.A.R.E</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$224,494	\$216,921	\$3,769
Receivables:			
Taxes	109,495	0	0
Accounts	0	0	0
Intergovernmental	8,424	160,756	29,972
<i>Total Assets</i>	<u>\$342,413</u>	<u>\$377,677</u>	<u>\$33,741</u>
 Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$14,516	\$1,497	\$0
Interfund Payable	0	0	0
Accrued Wages	0	4,578	692
Intergovernmental Payable	0	1,757	262
Deferred Revenue	117,919	108,960	0
<i>Total Liabilities</i>	<u>132,435</u>	<u>116,792</u>	<u>954</u>
 Fund Equity			
Fund Balance:			
Reserved for Encumbrances	0	13,853	0
Unreserved, Undesignated	209,978	247,032	32,787
<i>Total Fund Equity</i>	<u>209,978</u>	<u>260,885</u>	<u>32,787</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$342,413</u>	<u>\$377,677</u>	<u>\$33,741</u>

Underground Storage Tank	Court Computer	Groeger Trust	Juvenile Diversion	Totals
\$35,225	\$51,025	\$39,244	\$2,018	\$881,381
0	0	0	0	766,464
0	1,600	0	0	1,723
0	0	0	0	330,088
<u>\$35,225</u>	<u>\$52,625</u>	<u>\$39,244</u>	<u>\$2,018</u>	<u>\$1,979,656</u>
\$5,597	\$0	\$3,394	\$0	\$25,004
0	0	0	0	25,000
0	0	0	0	5,270
0	0	0	0	2,134
0	0	0	0	981,895
<u>5,597</u>	<u>0</u>	<u>3,394</u>	<u>0</u>	<u>1,039,303</u>
0	360	0	0	128,680
29,628	52,265	35,850	2,018	811,673
<u>29,628</u>	<u>52,625</u>	<u>35,850</u>	<u>2,018</u>	<u>940,353</u>
<u>\$35,225</u>	<u>\$52,625</u>	<u>\$39,244</u>	<u>\$2,018</u>	<u>\$1,979,656</u>

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

	Community Development Block Grant	Fire Pension	Law Enforcement
Revenues			
Property and Other Taxes	\$0	\$316,626	\$0
Fines, Licenses and Permits	0	0	3,907
Intergovernmental	0	30,312	0
Interest	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>346,938</u>	<u>3,907</u>
Expenditures			
Current:			
General Government	0	0	0
Security of Persons and Property	0	415,614	2,540
Transportation	0	0	0
Community Environment	63,751	0	0
Basic Utility Services	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>63,751</u>	<u>415,614</u>	<u>2,540</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(63,751)	(68,676)	1,367
Other Financing Sources			
Transfers In	<u>154,684</u>	<u>10,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	90,933	(58,676)	1,367
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>69,588</u>	<u>80,538</u>	<u>10,138</u>
<i>Fund Balances End of Year</i>	<u><u>\$160,521</u></u>	<u><u>\$21,862</u></u>	<u><u>\$11,505</u></u>

<u>Mandatory Drug Law</u>	<u>Motor Vehicle License Tax</u>	<u>Police Pension</u>	<u>Recycling and Litter</u>	<u>State Highway</u>
\$0	\$0	\$246,265	\$0	\$0
549	0	0	0	0
0	32,574	23,580	45,000	32,169
0	850	0	0	2,799
<u>549</u>	<u>33,424</u>	<u>269,845</u>	<u>45,000</u>	<u>34,968</u>
0	0	0	0	0
3,097	0	363,371	0	0
0	44,756	0	0	44,301
0	0	0	65,990	0
0	0	0	0	0
0	0	769	0	0
0	0	2,473	0	0
<u>3,097</u>	<u>44,756</u>	<u>366,613</u>	<u>65,990</u>	<u>44,301</u>
(2,548)	(11,332)	(96,768)	(20,990)	(9,333)
<u>0</u>	<u>0</u>	<u>70,000</u>	<u>40,990</u>	<u>0</u>
(2,548)	(11,332)	(26,768)	20,000	(9,333)
<u>8,838</u>	<u>46,397</u>	<u>39,775</u>	<u>(20,000)</u>	<u>77,665</u>
<u>\$6,290</u>	<u>\$35,065</u>	<u>\$13,007</u>	<u>\$0</u>	<u>\$68,332</u>

(continued)

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

	Street Lighting	Street Maintenance and Repair	D.A.R.E.
Revenues			
Property and Other Taxes	\$175,903	\$0	\$0
Fines, Licenses and Permits	0	0	0
Intergovernmental	16,847	396,739	29,678
Interest	0	9,528	0
<i>Total Revenues</i>	<u>192,750</u>	<u>406,267</u>	<u>29,678</u>
Expenditures			
Current:			
General Government	0	0	0
Security of Persons and Property	0	0	33,208
Transportation	0	394,107	0
Community Environment	0	0	0
Basic Utility Services	157,098	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>157,098</u>	<u>394,107</u>	<u>33,208</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	35,652	12,160	(3,530)
Other Financing Sources			
Transfers In	0	0	11,000
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	35,652	12,160	7,470
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>174,326</u>	<u>248,725</u>	<u>25,317</u>
<i>Fund Balances End of Year</i>	<u><u>\$209,978</u></u>	<u><u>\$260,885</u></u>	<u><u>\$32,787</u></u>

Underground Storage Tank	Court Computer	Groeger Trust	Juvenile Diversion	Totals
\$0	\$0	\$0	\$0	\$738,794
0	24,570	0	0	29,026
0	0	0	12,000	618,899
0	0	772	0	13,949
0	24,570	772	12,000	1,400,668
0	14,391	0	0	14,391
0	0	0	12,032	829,862
0	0	0	0	483,164
25,372	0	3,394	0	158,507
0	0	0	0	157,098
0	0	0	0	769
0	0	0	0	2,473
25,372	14,391	3,394	12,032	1,646,264
(25,372)	10,179	(2,622)	(32)	(245,596)
0	0	0	0	286,674
(25,372)	10,179	(2,622)	(32)	41,078
55,000	42,446	38,472	2,050	899,275
<u>\$29,628</u>	<u>\$52,625</u>	<u>\$35,850</u>	<u>\$2,018</u>	<u>\$940,353</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$260,180	\$82,745	(\$177,435)
Expenditures			
Current:			
Community Environment:			
Community Development Block Grant:			
Contractual Services	360,000	228,833	131,167
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(99,820)	(146,088)	(46,268)
Other Financing Sources (Uses)			
Advances In	59,306	59,306	0
Advances Out	(281,456)	(281,456)	0
Transfers In	154,684	154,684	0
<i>Total Other Financing Sources (Uses)</i>	(67,466)	(67,466)	0
<i>Excess of Revenues and Other</i>			
<i>Financing Sources Under Expenditures</i>			
<i>and Other Financing Uses</i>	(167,286)	(213,554)	(46,268)
<i>Fund Balance Beginning of Year</i>	202,165	202,165	0
Prior Year Encumbrances Appropriated	57,443	57,443	0
<i>Fund Balance End of Year</i>	\$92,322	\$46,054	(\$46,268)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$271,167	\$316,626	\$45,459
Intergovernmental	21,749	30,312	8,563
<i>Total Revenues</i>	292,916	346,938	54,022
Expenditures			
Current:			
Security of Persons and Property:			
Fire Pension:			
Personal Services	450,000	415,614	34,386
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(157,084)	(68,676)	88,408
Other Financing Sources			
Transfers In	90,000	10,000	(80,000)
<i>Excess of Revenues and Other</i> <i>Financing Sources Under Expenditures</i>	(67,084)	(58,676)	8,408
<i>Fund Balance Beginning of Year</i>	80,538	80,538	0
<i>Fund Balance End of Year</i>	\$13,454	\$21,862	\$8,408

City of Brooklyn, 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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines, Licenses and Permits	\$6,000	\$3,784	(\$2,216)
Expenditures			
Current:			
Security of Persons and Property:			
Police:			
Materials and Supplies	4,000	2,540	1,460
Enforcement and Education:			
Contractual Services	4,500	0	4,500
<i>Total Expenditures</i>	8,500	2,540	5,960
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	(2,500)	1,244	3,744
<i>Fund Balance Beginning of Year</i>	10,138	10,138	0
<i>Fund Balance End of Year</i>	\$7,638	\$11,382	\$3,744

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines, Licenses and Permits	\$1,000	\$674	(\$326)
Expenditures			
Current:			
Security of Persons and Property:			
Mandatory Drug Law:			
Materials and Supplies	3,000	1,597	1,403
Capital Outlay	4,000	1,500	2,500
<i>Total Expenditures</i>	7,000	3,097	3,903
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(6,000)	(2,423)	3,577
<i>Fund Balance Beginning of Year</i>	8,713	8,713	0
<i>Fund Balance End of Year</i>	\$2,713	\$6,290	\$3,577

City of Brooklyn, 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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$27,692	\$30,569	\$2,877
Interest	2,308	850	(1,458)
<i>Total Revenues</i>	<u>30,000</u>	<u>31,419</u>	<u>1,419</u>
Expenditures			
Current:			
Transportation:			
Motor Vehicle License Tax:			
Materials and Supplies	35,000	30,517	4,483
Contractual Services	11,000	6,439	4,561
Capital Outlay	10,000	7,800	2,200
<i>Total Expenditures</i>	<u>56,000</u>	<u>44,756</u>	<u>11,244</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(26,000)	(13,337)	12,663
<i>Fund Balance Beginning of Year</i>	27,714	27,714	0
Prior Year Encumbrances Appropriated	<u>17,000</u>	<u>17,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$18,714</u></u>	<u><u>\$31,377</u></u>	<u><u>\$12,663</u></u>

City of Brooklyn, 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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$298,339	\$246,265	(\$52,074)
Intergovernmental	23,928	23,580	(348)
<i>Total Revenues</i>	<u>322,267</u>	<u>269,845</u>	<u>(52,422)</u>
Expenditures			
Current:			
Security of Persons and Property:			
Police:			
Personal Services	371,239	363,371	7,868
Debt Service:			
Principal Retirement	769	769	0
Interest and Fiscal Charges	2,473	2,473	0
<i>Total Debt Service</i>	<u>3,242</u>	<u>3,242</u>	<u>0</u>
<i>Total Expenditures</i>	<u>374,481</u>	<u>366,613</u>	<u>7,868</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(52,214)	(96,768)	(44,554)
Other Financing Sources			
Transfers In	20,000	70,000	50,000
<i>Excess of Revenues and Other</i>			
<i>Financing Sources Under Expenditures</i>	(32,214)	(26,768)	5,446
<i>Fund Balance Beginning of Year</i>	<u>39,775</u>	<u>39,775</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,561</u></u>	<u><u>\$13,007</u></u>	<u><u>\$5,446</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$55,000	\$20,000	(\$35,000)
Expenditures			
Current:			
Community Environment:			
Recycling and Litter:			
Capital Outlay	49,990	49,990	0
<i>Excess of Revenues Over (Under) Expenditures</i>	5,010	(29,990)	(35,000)
Other Financing Sources (Uses)			
Advances In	0	25,000	25,000
Advances Out	(20,000)	(20,000)	0
Transfers In	40,990	40,990	0
<i>Total Other Financing Sources (Uses)</i>	20,990	45,990	25,000
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	26,000	16,000	(10,000)
<i>Fund Balance (Deficit) Beginning of Year</i>	(16,000)	(16,000)	0
<i>Fund Balance End of Year</i>	<u>\$10,000</u>	<u>\$0</u>	<u>(\$10,000)</u>

City of Brooklyn, 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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$22,984	\$29,778	\$6,794
Interest	2,016	2,799	783
<i>Total Revenues</i>	<u>25,000</u>	<u>32,577</u>	<u>7,577</u>
Expenditures			
Current:			
Transportation:			
Garage:			
Personal Services	26,870	23,255	3,615
Materials and Supplies	24,600	19,469	5,131
Contractual Services	5,000	1,462	3,538
Capital Outlay	3,000	0	3,000
<i>Total Expenditures</i>	<u>59,470</u>	<u>44,186</u>	<u>15,284</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(34,470)	(11,609)	22,861
<i>Fund Balance Beginning of Year</i>	75,789	75,789	0
Prior Year Encumbrances Appropriated	<u>66</u>	<u>66</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$41,385</u></u>	<u><u>\$64,246</u></u>	<u><u>\$22,861</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$173,192	\$175,903	\$2,711
Intergovernmental	13,428	16,847	3,419
<i>Total Revenues</i>	<u>186,620</u>	<u>192,750</u>	<u>6,130</u>
Expenditures			
Current:			
Basic Utility Services:			
Street Lighting:			
Contractual Services	150,000	142,582	7,418
Other	10,000	0	10,000
<i>Total Expenditures</i>	<u>160,000</u>	<u>142,582</u>	<u>17,418</u>
<i>Excess of Revenues</i> <i>Over Expenditures</i>	26,620	50,168	23,548
<i>Fund Balance Beginning of Year</i>	149,335	149,335	0
Prior Year Encumbrances Appropriated	<u>24,991</u>	<u>24,991</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$200,946</u></u>	<u><u>\$224,494</u></u>	<u><u>\$23,548</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$362,400	\$367,264	\$4,864
Interest	13,087	9,528	(3,559)
Other	2,013	0	(2,013)
<i>Total Revenues</i>	<u>377,500</u>	<u>376,792</u>	<u>(708)</u>
Expenditures			
Current:			
Transportation:			
Street Maintenance and Repair:			
Personal Services	188,641	188,586	55
Materials and Supplies	152,850	150,928	1,922
Contractual Services	59,500	50,754	8,746
Capital Outlay	51,895	34,619	17,276
<i>Total Expenditures</i>	<u>452,886</u>	<u>424,887</u>	<u>27,999</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(75,386)	(48,095)	27,291
<i>Fund Balance Beginning of Year</i>	238,792	238,792	0
Prior Year Encumbrances Appropriated	<u>11,569</u>	<u>11,569</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$174,975</u></u>	<u><u>\$202,266</u></u>	<u><u>\$27,291</u></u>

City of Brooklyn, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
D.A.R.E. Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$23,000	\$26,830	\$3,830
Expenditures			
Current:			
Security of Persons and Property:			
Police:			
Personal Services	37,004	34,157	2,847
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(14,004)	(7,327)	6,677
Other Financing Sources			
Transfers In	25,000	11,000	(14,000)
<i>Excess of Revenues and Other</i>			
<i>Financing Sources Over Expenditures</i>	10,996	3,673	(7,323)
<i>Fund Balance Beginning of Year</i>	390	390	0
<i>Fund Balance End of Year</i>	\$11,386	\$4,063	(\$7,323)

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Community Environment:			
Underground Storage Tank:			
Contractual Services	<u>55,000</u>	<u>19,775</u>	<u>35,225</u>
<i>Excess of Revenues Under Expenditures</i>	(55,000)	(19,775)	35,225
<i>Fund Balance Beginning of Year</i>	<u>55,000</u>	<u>55,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$35,225</u></u>	<u><u>\$35,225</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines, Licenses and Permits	\$15,000	\$24,560	\$9,560
Expenditures			
Current:			
General Government:			
Courts:			
Materials and Supplies	2,000	1,718	282
Contractual Services	3,000	1,258	1,742
Capital Outlay	15,000	11,775	3,225
<i>Total Expenditures</i>	20,000	14,751	5,249
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,000)	9,809	14,809
<i>Fund Balance Beginning of Year</i>	40,619	40,619	0
Prior Year Encumbrances Appropriated	237	237	0
<i>Fund Balance End of Year</i>	\$35,856	\$50,665	\$14,809

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Interest	\$3,000	\$772	(\$2,228)
Expenditures			
Current:			
Community Environment:			
Groeger Trust:			
Capital Outlay	<u>40,000</u>	<u>0</u>	<u>40,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(37,000)	772	37,772
<i>Fund Balance Beginning of Year</i>	<u>38,472</u>	<u>38,472</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,472</u></u>	<u><u>\$39,244</u></u>	<u><u>\$37,772</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$17,500	\$15,000	(\$2,500)
Expenditures			
Current:			
Security of Persons and Property:			
Juvenile Diversion:			
Materials and Supplies	4,000	2,282	1,718
Contractual Services	12,000	10,750	1,250
<i>Total Expenditures</i>	16,000	13,032	2,968
<i>Excess of Revenues Over Expenditures</i>	1,500	1,968	468
<i>Fund Balance (Deficit) Beginning of Year</i>	(1,382)	(1,382)	0
Prior Year Encumbrances Appropriated	1,432	1,432	0
<i>Fund Balance End of Year</i>	\$1,550	\$2,018	\$468

City of Brooklyn, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$742,698	\$738,794	(\$3,904)
Fines, Licenses and Permits	22,000	29,018	7,018
Intergovernmental	827,861	642,925	(184,936)
Interest	20,411	13,949	(6,462)
Other	2,013	0	(2,013)
<i>Total Revenues</i>	<u>1,614,983</u>	<u>1,424,686</u>	<u>(190,297)</u>
Expenditures			
Current:			
General Government:			
Court Computer Fund	20,000	14,751	5,249
Security of Persons and Property:			
Fire Pension Fund	450,000	415,614	34,386
Law Enforcement Fund	8,500	2,540	5,960
Mandatory Drug Law Fund	7,000	3,097	3,903
Police Pension Fund	371,239	363,371	7,868
D.A.R.E. Fund	37,004	34,157	2,847
Juvenile Diversion Fund	16,000	13,032	2,968
Total Security of Persons and Property	<u>889,743</u>	<u>831,811</u>	<u>57,932</u>
Transportation:			
Motor Vehicle License Tax Fund	56,000	44,756	11,244
State Highway Fund	59,470	44,186	15,284
Street Maintenance and Repair Fund	452,886	424,887	27,999
Total Transportation	<u>568,356</u>	<u>513,829</u>	<u>54,527</u>
Community Environment:			
Community Development Block Grant Fund	360,000	228,833	131,167
Recycling and Litter Fund	49,990	49,990	0
Underground Storage Tank Fund	55,000	19,775	35,225
Greoger Trust Fund	40,000	0	40,000
Total Community Environment	<u>\$504,990</u>	<u>\$298,598</u>	<u>\$206,392</u>

(continued)

City of Brooklyn, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance with Variance Favorable (Unfavorable)
Basic Utility Services:			
Street Lighting Fund	\$160,000	\$142,582	\$17,418
Debt Service:			
Principal Retirement	769	769	0
Interest and Fiscal Charges	2,473	2,473	0
Total Debt Service	3,242	3,242	0
<i>Total Expenditures</i>	2,146,331	1,804,813	341,518
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(531,348)	(380,127)	151,221
Other Financing Sources (Uses)			
Advances In	59,306	84,306	25,000
Advances Out	(301,456)	(301,456)	0
Transfers In	330,674	286,674	(44,000)
<i>Total Other Financing Sources (Uses)</i>	88,524	69,524	(19,000)
<i>Excess of Revenues and Other</i>			
<i>Financing Sources Under Expenditures</i>			
<i>and Other Financing Uses</i>	(442,824)	(310,603)	132,221
<i>Fund Balance Beginning of Year</i>	950,058	950,058	0
Prior Year Encumbrances Appropriated	112,738	112,738	0
<i>Fund Balance End of Year</i>	\$619,972	\$752,193	\$132,221

DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest and related costs. Since there is only one debt service fund and the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented.

General Obligation Bond Retirement Fund - This fund accounts for accumulation of resources to pay principal and interest on general obligation and special assessment debt.

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.

Capital Improvements Fund - This fund accounts for income tax revenue and special assessments expended for various capital projects of the City.

ODNR Nature Works Fund - This fund accounts for grant monies received from the Ohio Department of Natural Resources and expended for renovation of Memorial Park.

Street and Sidewalk Repair Fund - This fund accounts for the monies used to improve the streets and sidewalks within the City.

Tiedeman Road Fund - This fund accounts for income tax revenue for the widening and improvement of Tiedeman Road.

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.

Biddulph Road Fund - This fund accounts for federal grant monies received from the Ohio Department of Transportation plus City and County matching funds used for the improvement of Biddulph Road.

City of Brooklyn, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 2001

	Capital Improvements	Street and Sidewalk Repair
Assets		
Equity in Pooled Cash and Cash Equivalents	\$1,061,359	\$0
Cash and Cash Equivalents with Fiscal Agents	0	0
Receivables:		
Taxes	150,487	0
Interfund	495,000	0
Intergovernmental	0	0
Special Assessment	37,926	0
<i>Total Assets</i>	<i>\$1,744,772</i>	<i>\$0</i>
 Liabilities		
Contracts Payable	\$0	\$0
Interfund Payable	0	0
Retainage Payable	0	0
Deferred Revenue	66,883	0
Accrued Interest Payable	12,375	7,975
Notes Payable	675,000	435,000
<i>Total Liabilities</i>	<i>754,258</i>	<i>442,975</i>
 Fund Equity		
Fund Balance:		
Reserved for Encumbrances	60,067	0
Unreserved, Undesignated (Deficit)	930,447	(442,975)
<i>Total Fund Equity (Deficit)</i>	<i>990,514</i>	<i>(442,975)</i>
<i>Total Liabilities and Fund Equity</i>	<i>\$1,744,772</i>	<i>\$0</i>

Tiedeman Road	Issue II	Biddulph Road	Totals
\$125,863	\$84,413	\$1,084,177	\$2,355,812
0	10,876	93,559	104,435
15,917	0	0	166,404
0	0	0	495,000
0	0	306,896	306,896
0	0	0	37,926
<u>\$141,780</u>	<u>\$95,289</u>	<u>\$1,484,632</u>	<u>\$3,466,473</u>
\$0	\$0	\$192,765	\$192,765
0	0	495,000	495,000
0	10,876	93,559	104,435
0	4,583	120,440	191,906
22,917	0	18,333	61,600
1,250,000	250,000	1,000,000	3,610,000
<u>1,272,917</u>	<u>265,459</u>	<u>1,920,097</u>	<u>4,655,706</u>
0	82,843	850,452	993,362
<u>(1,131,137)</u>	<u>(253,013)</u>	<u>(1,285,917)</u>	<u>(2,182,595)</u>
<u>(1,131,137)</u>	<u>(170,170)</u>	<u>(435,465)</u>	<u>(1,189,233)</u>
<u>\$141,780</u>	<u>\$95,289</u>	<u>\$1,484,632</u>	<u>\$3,466,473</u>

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

	Capital Improvements	ODNR Nature Works
Revenues		
Municipal Income Tax	\$1,551,349	\$0
Intergovernmental	0	0
Special Assessments	10,027	0
Interest	271	2,956
Other	0	0
<i>Total Revenues</i>	<u>1,561,647</u>	<u>2,956</u>
Expenditures		
Capital Outlay	838,671	7,722
Debt Service:		
Principal Retirement	127,375	0
Interest and Fiscal Charges	92,798	0
<i>Total Expenditures</i>	<u>1,058,844</u>	<u>7,722</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>502,803</u>	<u>(4,766)</u>
Other Financing Sources (Uses)		
Transfers In	0	0
Transfers Out	(48,612)	(69,422)
<i>Total Other Financing Sources (Uses)</i>	<u>(48,612)</u>	<u>(69,422)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	454,191	(74,188)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>536,323</u>	<u>74,188</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$990,514</u></u>	<u><u>\$0</u></u>

Street and Sidewalk Repair	Tiedeman Road	Issue II	Biddulph Road	Totals
\$0	\$272,405	\$0	\$0	\$1,823,754
0	0	65,641	1,184,787	1,250,428
0	0	0	0	10,027
0	7,964	0	0	11,191
0	18,275	187	0	18,462
0	298,644	65,828	1,184,787	3,113,862
0	0	231,415	1,601,919	2,679,727
0	0	0	0	127,375
22,700	65,542	4,583	18,333	203,956
22,700	65,542	235,998	1,620,252	3,011,058
(22,700)	233,102	(170,170)	(435,465)	102,804
62,088	74,275	0	0	136,363
(1,458)	(154,008)	0	0	(273,500)
60,630	(79,733)	0	0	(137,137)
37,930	153,369	(170,170)	(435,465)	(34,333)
(480,905)	(1,284,506)	0	0	(1,154,900)
(\$442,975)	(\$1,131,137)	(\$170,170)	(\$435,465)	(\$1,189,233)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$1,692,302	\$1,688,632	(\$3,670)
Special Assessments	4,797	10,027	5,230
<i>Total Revenues</i>	<u>1,697,099</u>	<u>1,698,659</u>	<u>1,560</u>
Expenditures			
Capital Outlay:			
Capital Improvements:			
Capital Outlay	1,437,487	995,440	442,047
Debt Service:			
Principal Retirement	127,375	127,375	0
Interest and Fiscal Charges	59,498	59,498	0
<i>Total Debt Service</i>	<u>186,873</u>	<u>186,873</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,624,360</u>	<u>1,182,313</u>	<u>442,047</u>
<i>Excess of Revenues Over Expenditures</i>	<u>72,739</u>	<u>516,346</u>	<u>443,607</u>
Other Financing Sources (Uses)			
Advances In	131,456	131,456	0
Advances Out	(554,306)	(554,306)	0
Transfers Out	(148,000)	(80,000)	68,000
<i>Total Other Financing Sources (Uses)</i>	<u>(570,850)</u>	<u>(502,850)</u>	<u>68,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(498,111)	13,496	511,607
<i>Fund Balance Beginning of Year</i>	579,384	579,384	0
Prior Year Encumbrances Appropriated	408,141	408,141	0
<i>Fund Balance End of Year</i>	<u>\$489,414</u>	<u>\$1,001,021</u>	<u>\$511,607</u>

City of Brooklyn, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
ODNR Nature Works Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$2,957	\$2,956	(\$1)
Expenditures			
Capital Outlay:			
ODNR Nature Works:			
Capital Outlay	7,722	7,722	0
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(4,765)	(4,766)	(1)
Other Financing Uses			
Transfers Out	(69,423)	(69,422)	1
<i>Excess of Revenues Under</i>			
<i>Expenditures and Other Financing Uses</i>	(74,188)	(74,188)	0
<i>Fund Balance Beginning of Year</i>	74,188	74,188	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Sources (Uses)			
Transfers In	148,000	0	(148,000)
Transfers Out	(149,000)	(1,458)	147,542
<i>Total Other Financing Sources (Uses)</i>	(1,000)	(1,458)	(458)
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(1,000)	(1,458)	(458)
<i>Fund Balance Beginning of Year</i>	1,458	1,458	0
<i>Fund Balance End of Year</i>	\$458	\$0	(\$458)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$256,488	\$256,488	\$0
Interest	10,000	7,824	(2,176)
<i>Total Revenues</i>	266,488	264,312	(2,176)
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	266,488	264,312	(2,176)
Other Financing Sources (Uses)			
Transfers In	685,712	74,275	(611,437)
Transfers Out	(1,064,000)	(324,671)	739,329
<i>Total Other Financing Sources (Uses)</i>	(378,288)	(250,396)	127,892
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(111,800)	13,916	125,716
<i>Fund Balance Beginning of Year</i>	111,807	111,807	0
<i>Fund Balance End of Year</i>	\$7	\$125,723	\$125,716

City of Brooklyn, 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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$100,000	\$65,641	(\$34,359)
Other	0	187	187
<i>Total Revenues</i>	<u>100,000</u>	<u>65,828</u>	<u>(34,172)</u>
Expenditures			
Capital Outlay:			
Issue II:			
Contractual Services	31,000	11,492	19,508
Capital Outlay	319,000	291,890	27,110
<i>Total Expenditures</i>	<u>350,000</u>	<u>303,382</u>	<u>46,618</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(250,000)	(237,554)	12,446
Other Financing Sources			
Proceeds of Notes	250,000	250,000	0
<i>Excess of Revenues and Other</i>			
<i>Financing Sources Over Expenditures</i>	0	12,446	12,446
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$12,446</u></u>	<u><u>\$12,446</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$1,747,000	\$998,331	(\$748,669)
Expenditures			
Capital Outlay:			
Biddulph Road:			
Capital Outlay	2,747,000	2,358,812	388,188
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(1,000,000)	(1,360,481)	(360,481)
Other Financing Sources			
Proceeds of Notes	1,000,000	1,000,000	0
Advances In	0	495,000	495,000
<i>Total Other Financing Sources</i>	1,000,000	1,495,000	495,000
<i>Excess of Revenues and Other</i>			
<i>Financing Sources Over Expenditures</i>	0	134,519	134,519
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$134,519	\$134,519

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$1,948,790	\$1,945,120	(\$3,670)
Intergovernmental	1,847,000	1,063,972	(783,028)
Special Assessments	4,797	10,027	5,230
Interest	12,957	10,780	(2,177)
Other	0	187	187
<i>Total Revenues</i>	<u>3,813,544</u>	<u>3,030,086</u>	<u>(783,458)</u>
Expenditures			
Capital Outlay:			
Capital Improvements Fund	1,437,487	995,440	442,047
ODNR Nature Works Fund	7,722	7,722	0
Issue II Fund	350,000	303,382	46,618
Biddulph Road Fund	2,747,000	2,358,812	388,188
Total Capital Outlay	<u>4,542,209</u>	<u>3,665,356</u>	<u>876,853</u>
Debt Service:			
Principal Retirement	127,375	127,375	0
Interest and Fiscal Charges	59,498	59,498	0
Total Debt Service	<u>186,873</u>	<u>186,873</u>	<u>0</u>
<i>Total Expenditures</i>	<u>4,729,082</u>	<u>3,852,229</u>	<u>876,853</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	<u>(915,538)</u>	<u>(822,143)</u>	<u>93,395</u>
Other Financing Sources (Uses)			
Proceeds of Notes	1,250,000	1,250,000	0
Advances In	131,456	626,456	495,000
Advances Out	(554,306)	(554,306)	0
Transfers In	833,712	74,275	(759,437)
Transfers Out	(1,430,423)	(475,551)	954,872
<i>Total Other Financing Sources (Uses)</i>	<u>230,439</u>	<u>920,874</u>	<u>690,435</u>
<i>Excess of Revenues and Other</i> <i>Financing Sources Over (Under)</i> <i>Expenditures and Other Financing Uses</i>	<u>(685,099)</u>	<u>98,731</u>	<u>783,830</u>
<i>Fund Balance Beginning of Year</i>	<u>766,837</u>	<u>766,837</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>408,141</u>	<u>408,141</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$489,879</u></u>	<u><u>\$1,273,709</u></u>	<u><u>\$783,830</u></u>

FIDUCIARY FUNDS

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

AGENCY FUNDS

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

Mayor's Court Fund - This fund accounts for the activities within the mayor's court.

Required Deposits Fund - This fund accounts for deposits made by citizens, contractors or vendors held by the City to ensure compliance with various City ordinances.

Building Assessment Fees Fund - This fund was established in accordance with Senate Bill 359 that states that all political subdivisions that collect fees for acceptance and approval of plans for commercial and industrial building must collect and remit a monthly fee to the State on behalf of the Ohio Board of Building Standards.

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

	Balance 12/31/00	Additions	Reductions	Balance 12/31/01
Mayor's Court				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$21,845	\$1,180,915	\$1,121,231	\$81,529
Liabilities				
Intergovernmental Payable	\$0	\$9,120	\$0	\$9,120
Due to Other Funds	0	45,531	0	45,531
Undistributed Monies	21,845	1,126,264	1,121,231	26,878
<i>Total Liabilities</i>	\$21,845	\$1,180,915	\$1,121,231	\$81,529
 Required Deposits				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$86,878	\$21,026	\$8,151	\$99,753
Liabilities				
Deposits Held and Due to Others	\$86,878	\$21,026	\$8,151	\$99,753
 Building Assessment Fees				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$153	\$3,853	\$3,919	\$87
Liabilities				
Intergovernmental Payable	\$153	\$3,853	\$3,919	\$87

(continued)

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

	Balance 12/31/00	Additions	Reductions	Balance 12/31/01
Totals - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$87,031	\$24,879	\$12,070	\$99,840
Cash and Cash Equivalents in Segregated Accounts	21,845	1,180,915	1,121,231	81,529
<i>Total Assets</i>	<u>\$108,876</u>	<u>\$1,205,794</u>	<u>\$1,133,301</u>	<u>\$181,369</u>
Liabilities				
Intergovernmental Payable	\$153	\$12,973	\$3,919	\$9,207
Due to Other Funds	0	45,531	0	45,531
Undistributed Monies	21,845	1,126,264	1,121,231	26,878
Deposits Held and Due to Others	86,878	21,026	8,151	99,753
<i>Total Liabilities</i>	<u>\$108,876</u>	<u>\$1,205,794</u>	<u>\$1,133,301</u>	<u>\$181,369</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group is used to account for all land, buildings, improvements other than buildings, machinery and equipment, and vehicles.

City of Brooklyn, Ohio
Schedule of Changes in General Fixed Assets
By Function
For the Year Ended December 31, 2001

	General Fixed Assets 12/31/00	Additions	Deductions	General Fixed Assets 12/31/01
General Government				
Council	\$8,158	\$1,165	\$2,395	\$6,928
Mayor	67,352	1,450	3,683	65,119
Finance	44,986	38,230	12,076	71,140
Income Tax	0	12,076	0	12,076
Civil Service	1,470	0	0	1,470
Service Garage	61,241	0	61,241	0
Buildings and Lands	4,127,139	20,354	0	4,147,493
<i>Total General Government</i>	4,310,346	73,275	79,395	4,304,226
Security of Persons and Property				
Police Department	797,823	196,146	109,179	884,790
Fire Department	1,942,080	195,884	239,158	1,898,806
<i>Total Security of Persons and Property</i>	2,739,903	392,030	348,337	2,783,596
Transportation				
Service Department	1,049,967	46,873	68,203	1,028,637
Community Environment				
Service Garage	947,588	137,272	37,143	1,047,717
Library	3,462,310	10,402	9,070	3,463,642
Building\Service Department	35,932	33,349	13,223	56,058
<i>Total Community Environment</i>	4,445,830	181,023	59,436	4,567,417
Basic Utility				
Refuse Collection	5,703,827	2,540	87,036	5,619,331
Recycling	222,313	49,990	19,295	253,008
<i>Total Basic Utility</i>	5,926,140	52,530	106,331	5,872,339
Leisure Time Activities				
Multi-Purpose Center	3,175,594	34,010	20,530	3,189,074
Parks	3,589,167	20,005	4,710	3,604,462
Natatorium	5,136,163	18,575	3,676	5,151,062
Senior Community Center	2,007,162	60,012	13,266	2,053,908
<i>Total Leisure Time Activities</i>	13,908,086	132,602	42,182	13,998,506
Construction in Progress	0	77,652	0	77,652
<i>Total General Fixed Assets</i>	<u>\$32,380,272</u>	<u>\$955,985</u>	<u>\$703,884</u>	<u>\$32,632,373</u>

City of Brooklyn, Ohio
Schedule of General Fixed Assets
By Function and Type
December 31, 2001

	<u>Totals</u>	<u>Land</u>	<u>Buildings</u>
General Government			
Council	\$6,928	\$0	\$0
Mayor	65,119	0	0
Finance	71,140	0	0
Income Tax	12,076	0	0
Civil Service	1,470	0	0
Buildings and Lands	<u>4,147,493</u>	<u>518,880</u>	<u>2,388,158</u>
<i>Total General Government</i>	<u>4,304,226</u>	<u>518,880</u>	<u>2,388,158</u>
Security of Persons and Property			
Police Department	884,790	0	0
Fire Department	<u>1,898,806</u>	<u>0</u>	<u>0</u>
<i>Total Security of Persons and Property</i>	<u>2,783,596</u>	<u>0</u>	<u>0</u>
Transportation			
Service Department	<u>1,028,637</u>	<u>13,878</u>	<u>77,500</u>
Community Environment			
Service Garage	1,047,717	0	0
Library	3,463,642	250,800	3,184,880
Building\Service Department	<u>56,058</u>	<u>0</u>	<u>0</u>
<i>Total Community Environment</i>	<u>4,567,417</u>	<u>250,800</u>	<u>3,184,880</u>
Basic Utility			
Refuse Collection	5,619,331	24,113	644,892
Recycling	<u>253,008</u>	<u>0</u>	<u>0</u>
<i>Total Basic Utility</i>	<u>5,872,339</u>	<u>24,113</u>	<u>644,892</u>
Leisure Time Activities			
Multi-Purpose Center	3,189,074	230,775	1,969,496
Parks	3,604,462	865,706	82,188
Natatorium	5,151,062	445,985	3,936,484
Senior Community Center	<u>2,053,908</u>	<u>260,900</u>	<u>1,453,190</u>
<i>Total Leisure Time Activities</i>	<u>13,998,506</u>	<u>1,803,366</u>	<u>7,441,358</u>
Construction in Progress	<u>77,652</u>	<u>0</u>	<u>0</u>
<i>Total General Fixed Assets</i>	<u><u>\$32,632,373</u></u>	<u><u>\$2,611,037</u></u>	<u><u>\$13,736,788</u></u>

Improvements Other Than Buildings	Machinery and Equipment	Vehicles
\$0	\$6,928	\$0
0	65,119	0
0	71,140	0
0	12,076	0
0	1,470	0
923,217	294,414	22,824
923,217	451,147	22,824
0	427,427	457,363
119,866	295,287	1,483,653
119,866	722,714	1,941,016
62,856	159,341	715,062
25,262	930,864	91,591
0	27,962	0
0	32,902	23,156
25,262	991,728	114,747
4,129,515	430,641	390,170
0	71,369	181,639
4,129,515	502,010	571,809
428,767	515,557	44,479
2,294,851	344,186	17,531
596,473	172,120	0
198,732	53,808	87,278
3,518,823	1,085,671	149,288
0	77,652	0
\$8,779,539	\$3,990,263	\$3,514,746

City of Brooklyn, Ohio
Schedule of General Fixed Assets
By Source
December 31, 2001

General Fixed Assets

Land	\$2,611,037
Buildings	13,736,788
Improvements Other Than Buildings	8,779,539
Machinery and Equipment	3,912,611
Vehicles	3,514,746
Construction in Progress	<u>77,652</u>
<i>Total General Fixed Assets</i>	<u><u>\$32,632,373</u></u>

Investment in General Fixed Assets

General Fund	\$11,247,231
Special Revenue Funds	330,660
Capital Projects Funds	20,576,477
Confiscation/Forfeiture	31,472
Donations (Land for Library)	<u>446,533</u>
<i>Total General Fixed Assets</i>	<u><u>\$32,632,373</u></u>

City of Brooklyn, Ohio
General Fund Expenditures by Function
Last Ten Years

Year	General Government	Security of Persons and Property	Transportation	Community Environment	Basic Utility Services	Leisure Time Activities	Capital Outlay	Debt Service	Total
2001	\$1,064,570	\$5,442,991	\$0	\$1,201,188	\$2,365,675	\$1,640,474	\$0	\$0	\$11,714,898
2000	1,168,470	5,184,646	68,097	1,147,939	2,301,167	1,673,426	0	0	11,543,745
1999	1,247,688	4,517,054	205,855	1,118,372	1,655,063	1,724,163	0	0	10,468,195
1998	949,312	4,059,687	115,397	1,072,429	1,717,031	1,673,353	0	0	9,587,209
1997	1,027,956	3,954,969	154,459	800,904	1,638,609	1,787,422	0	0	9,364,319
1996	962,574	3,904,239	221,122	737,378	1,550,268	1,660,200	12,355	42,021	9,090,157
1995	1,034,509	3,747,031	186,877	723,173	1,510,813	1,530,327	0	56,028	8,788,758
1994	1,082,341	3,630,872	16,553	717,056	1,532,447	1,532,241	0	56,028	8,567,538
1993	1,091,146	3,492,578	35,681	646,348	1,452,173	1,513,164	0	55,027	8,286,117
1992	1,008,149	3,675,374	38,446	709,000	1,197,723	1,488,573	0	56,027	8,173,292

Source: City Financial Records

City of Brooklyn, Ohio
General Fund Revenues By Source
Last Ten Years

Year	Taxes	Charges for Services	Fines, Licenses and Permits	Intergovernmental	Contributions and Donations	Interest	Rent and Other	Total
2001	\$10,118,300	\$836,209	\$916,495	\$1,104,302	\$37,002	\$229,054	\$364,610	\$13,605,972
2000	8,808,639	918,360	753,411	1,001,783	0	383,075	113,735	11,979,003
1999	8,858,944	854,820	626,383	874,972	0	284,608	216,570	11,716,297
1998	8,462,727	861,648	565,746	921,345	0	244,862	626,892	11,683,220
1997	7,848,835	892,169	546,739	789,292	0	218,455	123,939	10,419,429
1996	7,496,161	863,650	413,260	1,111,143	0	227,497	88,811	10,200,522
1995	7,477,931	763,567	275,418	710,984	0	257,487	98,770	9,584,157
1994	7,329,139	813,717	325,476	652,135	0	234,169	110,477	9,465,113
1993	6,802,236	691,390	336,440	703,926	0	239,472	112,804	8,886,268
1992	6,048,688	723,020	217,270	591,522	0	250,566	110,889	7,941,955

Source: City Financial Records

City of Brooklyn, Ohio
Property Tax Levies and Collections (1)
Last Ten Years

Collection Year	Current Tax Levy (2)	Current Tax Collections (2)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections to Current Tax Levy		Outstanding Delinquent Taxes (3)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
						Percent of Total Collections to Current Tax Levy	Percent of Total Collections to Current Tax Levy		
2001	\$1,664,679	\$1,636,000	98.28%	\$27,767	\$1,663,767	99.95%	99.95%	\$36,853	2.21%
2000	1,515,926	1,489,947	98.29	28,823	1,518,770	100.19	100.19	25,810	1.70
1999	1,490,848	1,469,088	98.54	48,664	1,517,752	101.80	101.80	50,560	3.39
1998	1,456,512	1,435,508	98.56	21,910	1,457,418	100.06	100.06	74,433	5.11
1997	1,424,790	1,336,244	93.79	12,556	1,348,800	94.66	94.66	41,543	2.92
1996	1,413,607	1,362,146	96.36	9,654	1,371,800	97.04	97.04	70,328	4.96
1995	1,396,635	1,378,207	98.68	12,000	1,390,207	99.54	99.54	45,659	3.27
1994	1,171,419	1,151,489	98.30	18,691	1,170,180	99.89	99.89	28,628	2.44
1993	1,090,304	1,068,330	97.98	24,824	1,093,154	100.26	100.26	28,508	2.61
1992	1,120,292	1,049,184	93.65	8,248	1,057,432	94.39	94.39	45,129	4.03

Source: Cuyahoga County, Ohio; County Auditor

- (1) Information for Real and Public Utility Only
- (2) State Reimbursements of Rollback and Homestead Exemptions are included
- (3) Penalties and interest are included, since by Ohio law they become part of tax obligation as assessment occurs

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

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2001	\$283,815,680	\$810,901,942	\$20,934,340	\$23,789,022	\$75,714,966	\$302,859,864	\$380,464,986	\$1,137,550,828	33%
2000	278,237,680	794,964,800	29,854,130	33,925,147	67,099,234	268,396,936	375,191,044	1,097,286,883	34
1999	250,158,120	714,737,486	32,288,580	36,691,568	72,851,158	291,404,632	355,297,858	1,042,833,686	34
1998	239,814,090	685,183,114	32,734,230	37,197,989	78,470,390	313,881,560	351,018,710	1,036,262,663	34
1997	235,266,210	672,189,171	33,266,860	37,803,250	81,459,237	325,836,948	349,992,307	1,035,829,369	34
1996	229,560,670	655,887,629	33,152,460	37,673,250	79,736,096	318,944,384	342,449,226	1,012,505,263	34
1995	224,075,970	640,217,057	34,815,390	39,562,943	74,590,629	298,362,516	333,481,989	978,142,516	34
1994	184,001,820	525,719,486	32,927,670	37,417,807	49,587,402	198,349,608	266,516,892	761,486,901	35
1993	168,415,620	481,187,486	33,492,830	38,060,034	45,022,549	180,090,196	246,930,999	699,337,716	35
1992	166,519,430	475,769,800	31,097,440	35,338,000	44,860,723	179,442,892	242,477,593	690,550,692	35

Source: Cuyahoga County, Ohio; County Auditor

Estimated actual value is calculated by dividing the assessed value by the assessment percentage. The percentages for 2001 were 35 percent for real property, 88 percent for public utility tangible and 25 percent for tangible personal.

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

Year	City of Brooklyn				Brooklyn City		Cuyahoga County	Total Direct and Overlapping Governments
	General Fund	Special Revenue Funds	Debt Service Fund	Total City	School District			
2001	\$2.30	\$2.10	\$1.00	\$5.40	\$43.40		\$17.60	\$66.40
2000	2.30	2.10	1.00	5.40	40.00		16.70	62.10
1999	2.30	2.10	1.00	5.40	40.00		16.70	62.10
1998	2.30	2.10	1.00	5.40	39.80		18.00	63.20
1997	2.30	2.10	1.00	5.40	39.90		18.00	63.30
1996	2.30	2.10	1.00	5.40	40.20		18.00	63.60
1995	2.30	2.10	1.00	5.40	41.10		18.20	64.70
1994	2.30	2.10	1.00	5.40	39.70		17.80	62.90
1993	3.30	1.10	1.00	5.40	39.70		17.80	62.90
1992	3.30	1.10	0.00	4.40	39.70		17.80	61.90

Source: Cuyahoga County, Ohio; County Auditor

City of Brooklyn, Ohio
Special Assessment
Billings and Collections
Last Seven Years (1)

Collection Year	Total Billed	Amount Collected	Percent Collected
2001	\$99,255	\$96,027	96.75%
2000	99,171	97,163	97.98
1999	98,076	98,085	100.01
1998	96,864	95,422	98.51
1997	90,410	88,966	98.40
1996	83,122	98,008	117.91
1995	87,688	80,446	91.74

Source: Cuyahoga County, Ohio; County Auditor

(1) Prior to 1995 the City had no special assessment debt.

Collections represent amounts for bonded debt only.

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

Year	Population (1)	Assessed Value (2)	Gross General Bonded Debt	Debt		Ratio of Net Bonded Debt to Assessed Value	Net General Bonded Debt Per Capita
				Service Monies Available	General Bonded Debt		
2001	11,700	\$380,464,986	\$3,687,806	\$435,026	\$3,252,780	0.86%	\$278
2000	11,586	375,191,044	3,952,806	478,677	3,474,129	0.93	300
1999	11,774	355,297,858	4,207,806	24,547	4,183,259	1.18	355
1998	11,774	351,018,800	3,945,000	21,823	3,923,177	1.12	333
1997	11,774	349,992,307	4,115,000	21,267	4,093,733	1.17	348
1996	11,774	342,449,226	4,275,000	6,685	4,268,315	1.25	363
1995	11,706	333,481,989	4,425,000	8,432	4,416,568	1.32	377
1994	11,706	266,516,892	4,570,000	19,595	4,550,405	1.71	389
1993	11,706	246,930,999	4,700,000	5,431	4,694,569	1.90	401
1992	11,706	242,477,593	4,825,000	59	4,824,941	1.99	412

Sources: (1) U.S. Census Bureau
 (2) Cuyahoga County, Ohio; County Auditor

City of Brooklyn, Ohio
*Ratio of Annual Debt Service Expenditures for
 General Bonded Debt to Total General Fund Expenditures
 Last Ten Years*

Year	Debt Service Expenditures			Total General Fund Expenditures	Ratio of Debt Service to General Fund Expenditures
	Principal	Interest and Fiscal Charges	Total Debt Service		
2001	\$265,000	\$160,580	\$425,580	\$11,714,898	3.63 %
2000	255,000	169,505	424,505	11,543,745	3.68
1999	190,000	131,832	321,832	10,468,195	3.07
1998	170,000	255,174	425,174	9,587,209	4.43
1997	160,000	255,175	415,175	9,364,319	4.43
1996	150,000	274,085	424,085	9,090,157	4.67
1995	145,000	282,930	427,930	8,788,758	4.87
1994	130,000	290,860	420,860	8,567,538	4.91
1993	125,000	298,484	423,484	8,286,117	5.11
1992	0	152,189	152,189	8,173,292	1.86

Source: Cuyahoga County, Ohio; County Auditor

City of Brooklyn, Ohio
Computation of Direct and Overlapping Debt
December 31, 2001

	<u>General Tax Supported Debt Outstanding</u>	<u>Overlapping Percentage Applicable to Brooklyn (1)</u>	<u>Amount Applicable to Brooklyn</u>
<u>Direct:</u>			
City of Brooklyn	<u>\$3,687,806</u>	100.00 %	<u>\$3,687,806</u>
<u>Overlapping:</u>			
Cuyahoga County	261,544,636	1.33	3,478,544
Regional Transit Authority	<u>123,915,000</u>	1.33	<u>1,648,069</u>
Total Overlapping	<u>385,459,636</u>		<u>5,126,613</u>
Total	<u><u>\$389,147,442</u></u>		<u><u>\$8,814,419</u></u>

Source: Cuyahoga County, Ohio; County Auditor

(1) Overlapping percentages were calculated by dividing each overlapping subdivision's assessed valuation within the City by the subdivision's total assessed valuation.

City of Brooklyn, Ohio
Computation of Legal Debt Margin
December 31, 2001

Assessed Valuation		<u>\$380,464,986</u>
Overall Debt Limitation		
10.5% of Assessed Valuation		39,948,824
Gross Indebtedness (Total Voted and Unvoted Debt)		
Refunding Bonds	3,687,806	
Special Assessment Bonds	235,000	
Honeywell Loan	1,059,504	
Bond Anticipation Notes	3,610,000	
OPWC Loans	<u>742,095</u>	
<i>Total</i>	9,334,405	
Exemptions:		
Special Assessment Bonds	235,000	
Honeywell Loan	1,059,504	
OPWC Loans	<u>742,095</u>	
<i>Total</i>	<u>2,036,599</u>	
Debt Within 10.5% Limitation	7,297,806	
Less: Amount Available in Debt Service Fund	<u>435,026</u>	
Net Debt Within 10.5% Limitation		<u>6,862,780</u>
Overall Debt Margin Within 10.5% Limitation		<u>\$33,086,044</u>
Unvoted Debt Limitation - 5.5% of Assessed Valuation		\$20,925,574
Gross indebtedness authorized by Council	9,334,405	
Less: Debt Outside Limitation:		
Special Assessments	235,000	
Honeywell Loan	1,059,504	
OPWC Loans	<u>742,095</u>	
<i>Total</i>	<u>2,036,599</u>	
Debt Within 5.5% Limitation	7,297,806	
Less: Amount Available in Debt Service Fund	<u>435,026</u>	
Net Debt Within 5.5% Limitation		<u>6,862,780</u>
Legal Debt Margin Within 5.5% Limitation		<u>\$14,062,794</u>

Source: Cuyahoga County Auditor and City Financial Records

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

Year	Number of Building Permits (1)	Dollar Value of Building Permits Issued (1)	Bank Deposits (2) (In Thousands)	Estimated Property Value (3)
2001	895	\$19,291,426	\$63,893,769	\$1,137,550,828
2000	761	13,307,375	61,942,764	1,097,286,883
1999	854	34,309,721	57,816,942	1,041,167,652
1998	705	10,725,085	58,904,596	1,036,262,765
1997	824	21,213,356	53,941,971 (A)	1,035,829,369
1996	810	23,476,122	27,068,211	1,012,505,263
1995	687	8,580,906	22,458,573	978,142,516
1994	693	18,934,205	20,885,453	761,486,901
1993	431	28,071,370	14,802,135	699,337,716
1992	364	28,399,084	19,379,280	683,649,042

Source: (1) Brooklyn Building Department
(2) Federal Reserve Bank of Cleveland
(3) Cuyahoga County Auditor's Office

(A) Large increase in deposits due to Key Bank becoming a single
Charter in 1997.

City of Brooklyn, Ohio
Municipal Income Tax Revenue
Last Ten Years

<u>Collection Year</u>	<u>Municipal Income Tax Revenue</u>
2001	\$10,895,066
2000	10,902,091
1999	10,646,288
1998	10,325,818
1997	9,492,680
1996	9,355,857
1995	8,970,318
1994	8,092,601
1993	6,954,654
1992	6,309,199

Source: City Financial Records (Cash Basis)

City of Brooklyn, Ohio
Ten Largest Municipal Income Tax Withholding Accounts
December 31, 2001

<u>Taxpayer</u>	<u>Municipal Income Tax Withholding</u>
American Greetings Corporation	\$2,178,603
Keybank National Association	1,838,131
Plain Dealer Publishing Company	455,348
Arrow International, Incorporated	388,006
Wal-Mart/Sams Club	190,479
USF Holland, Incorporated	189,786
Mail-Well Corporation	179,224
AGCM, Incorporated	175,781
Eaton Corporation	170,620
City of Brooklyn	<u>161,520</u>
Total	<u><u>\$5,927,498</u></u>

Source: City Financial Records

City of Brooklyn, Ohio

Demographic Statistics

Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate Cuyahoga County (3)</u>
2001	11,700	2,143	4.6 %
2000	11,586	1,390	4.5
1999	11,774	1,417	4.5
1998	11,774	1,349	4.5
1997	11,774	1,383	4.5
1996	11,774	1,301	5.0
1995	11,706	1,301	4.7
1994	11,706	1,256	5.8
1993	11,706	1,279	6.8
1992	11,706	1,290	6.6

- Sources:
- (1) Even years from U.S. Census Bureau
Remainder estimated by City
 - (2) Brooklyn City School District Board of Education
 - (3) Ohio Bureau of Employment Services
Labor Market Information Services

City of Brooklyn, Ohio

Miscellaneous Statistics

December 31, 2001

Government:	Date of Incorporation	January 1, 1952
	Form of Government:	Charter - Mayor/Council
Population:	11,700	
Area:	4.5 square miles	
City Statistics:	Streets - 33 miles of paved streets	
Highways:	Interstate 480 and Interstate 71	
Police Protection:	One Police Complex	
	Uniformed Personnel:	
	Chief	1
	Sergeants	6
	Detectives	4
	Motorcycle Officers	4
	Patrolmen	19
	Support Personnel	53
Fire Protection:	One Fire Complex	
	Uniformed Personnel:	
	Chief (Acting)	1
	Lieutenants	0
	Lieutenants-Paramedics	5
	Firefighter-Paramedics	17
	Firefighter-Inspectors	3
	Paramedic-Inspectors	1
	Firefighters	3
	Support Personnel	10
Other City		
Departments:	Elected	8
	Appointed	11
	Full-Time	67
	Part-Time	91
	Seasonal	70
Public Transit:	Greater Cleveland Regional Transit Authority	

(continued)

City of Brooklyn, Ohio
Miscellaneous Statistics (continued)
 December 31, 2001

Airport: Cleveland Hopkins International Airport
 (within 10 minutes driving distance)

Urban Center: Downtown Cleveland
 (within 10 minutes driving distance)

Shopping Areas: Five retail areas located within municipal boundaries.
 Approximately 10 minutes to downtown retail center.
 Parmatown and Great Northern Malls; 10 to 15 minutes away.
 Three home improvement stores within municipal boundaries.

Cable Television: Americast
 Adelphia

Hospitals: Deaconess Hospital
 Parma Community General Hospital
 MetroHealth Center
 Kaiser Permanente

Education:	Brooklyn High School	9-12	38 Classrooms
	Brooklyn Middle School	6-8	18 Classrooms
	Brookridge Elementary	3-5	14 Classrooms
	Roadoan Elementary	K-2	13 Classrooms
	St. Thomas More Elementary School	K-8	18 Classrooms
	Heritage Christian Baptist School	K-12	13 Classrooms

Libraries: Cuyahoga County Public Library
 Brooklyn Branch

Recreation: One Natatorium and Outdoor Swim Complex
 One Multi-Purpose Indoor Recreation Center
 Two Commons (Park) Areas
 Three Picnic Pavilions
 One Memorial Park
 One Marquard Park
 Three Playgrounds
 One Playground with Integrated Learning Centers - Pre-school/School Age
 Four Baseball Diamonds
 Two Basketball Courts
 Four Tennis Courts
 One Press Box/Concessions
 One Community Senior-Center
 Two Bocci Ball Courts
 Two Horseshoe Pits
 One Volleyball Sand Court
 Two Nature Trails (North/South)
 One In-Line Skating Facility



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Telephone 614-466-4514
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Facsimile 614-466-4490

CITY OF BROOKLYN

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 30, 2002**