

CITY OF MAPLE HEIGHTS, OHIO

SINGLE AUDIT REPORT

DECEMBER 31, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Honorable Mayor, Finance Director,
and Members of City Council
City of Maple Heights
5353 Lee Road
Maple Heights, Ohio 44137

We have reviewed the Independent Auditor's Report of the City of Maple Heights, Cuyahoga County, prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2001 through December 31, 2001. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

JIM PETRO
Auditor of State

July 16, 2002

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CITY OF MAPLE HEIGHTS, OHIO
AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2001

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**REPORT ON COMPLIANCE AND INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Mayor, Finance Director,
and Members of City Council
City of Maple Heights, Ohio

We have audited the general purpose financial statements of the City of Maple Heights, Ohio (the City), as of and for the year ended December 31, 2001, and have issued our report thereon dated April 17, 2002. The City adopted Governmental Accounting Standards Board Statements Number 33 and 36 for the year ended December 31, 2001, as described in Note 2 of the general purpose financial statements. 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 general purpose 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 which we have reported to the management of the City of Maple Heights, Ohio in a separate letter dated April 17, 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 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 which we have reported to the management of the City of Maple Heights in a separate letter dated April 17, 2002.

This report is intended for the information and use of the audit committee, management, members of 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.

April 17, 2002

James G. Zupka
Certified Public Accountant

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

Honorable Mayor, Finance Director,
and Members of City Council
City of Maple Heights, Ohio

Compliance

We have audited the compliance of the City of Maple Heights, Ohio, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. The City of Maple Heights, Ohio's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the City of Maple Heights, Ohio's management. Our responsibility is to express an opinion on the City of Maple Heights, Ohio'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 with the types of compliance requirements referred to above could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Maple Heights, Ohio'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 of Maple Heights, Ohio's compliance with those requirements.

In our opinion, the City of Maple Heights, Ohio, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001. However, the results of our auditing procedures disclosed immaterial instances of noncompliance with those requirements that we have reported to the management of the City in a separate letter dated April 17, 2002.

Internal Control Over Compliance

The management of the City of Maple Heights, Ohio, 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 of Maple Heights, Ohio’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 the internal control over compliance in accordance with OMB Circular A-133.

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

Schedule of Expenditures of Federal Awards

We have audited the general purpose financial statements of the City of Maple Heights, Ohio, as of and for the year ended December 31, 2001, and have issued our report thereon dated April 17, 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 Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements of the City of Maple Heights, Ohio. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended solely for the information and use of members 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.

April 17, 2002

James G. Zupka
Certified Public Accountant

CITY OF MAPLE HEIGHTS, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2001

Federal Grantor/ Pass Through Grantor/Expenditures/ Program Title	Federal CFDA Number	Pass-Through Identifying Number	Federal Expenditures
<u>United States Department of Transportation</u>			
<i>Passed through the Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	N/A	\$1,622,311
Total United States Department of Transportation			<u>1,622,311</u>
<u>United States Department of Housing and Urban Development</u>			
CDBG Entitlement Grant	14.218	N/A	285,863
Total United States Department of Housing and Urban Development			<u>285,863</u>
<u>United States Department of Justice</u>			
COPS Fast Grant	16.726	N/A	27,060
Total United States Department of Justice			<u>27,060</u>
<u>United States Department of Health and Human Services</u>			
Special Programs for the Aging - Title III - Part C - Nutrition Services	93.045	N/A	42,670
Total United States Department of Health and Human Services			<u>42,670</u>
Total Expenditures of Federal Awards			<u><u>\$1,977,904</u></u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

CITY OF MAPLE HEIGHTS, OHIO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2001

NOTE 1: **SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards is a summary of the activity of the City's federal award program. The schedule has been prepared on the cash basis of accounting.

CITY OF MAPLE HEIGHTS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 OMB CIRCULAR A-133 & .505
 DECEMBER 31, 2001

1. **SUMMARY OF AUDITOR'S RESULTS**

2001(i)	Type of Financial Statement Opinion	Unqualified
2001(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
2001(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
2001(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
2001(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
2001(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
2001(v)	Type of Major Programs' Compliance Opinions	Unqualified
2001(vi)	Are there any reportable findings under .510?	No
2001(vii)	Major Programs (list):	U.S. Department of Transportation Highway Planning and Construction
2001(viii)	Dollar Threshold: A/B Programs	Type A: \$300,000 Type B: All Others
2001(ix)	Low Risk Auditee?	Yes

CITY OF MAPLE HEIGHTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 & .505
DECEMBER 31, 2001

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

None.

3. **FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None.

CITY OF MAPLE HEIGHTS, OHIO
STATUS OF PRIOR CITATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

There were no prior audit findings or questioned costs for federal awards reported in 2000.

CITY OF MAPLE HEIGHTS, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the year ended December 31, 2001

PREPARED BY
THE DEPARTMENT
OF FINANCE

Keith D. Schuster, CPA
Director

Gary S. Vargo
Assistant Director

INTRODUCTORY SECTION

CITY OF MAPLE HEIGHTS, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2001

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May 15, 2002

HONORABLE MAYOR SANTO T. INCORVAIA
AND MEMBERS OF CITY COUNCIL
CITY OF MAPLE HEIGHTS, OHIO

We are pleased to submit the Comprehensive Annual Financial Report of the City of Maple Heights, Ohio for the year ended December 31, 2001. This report contains complete disclosure of the City's financial position and results of operations for the year. The CAFR consists of three sections: the Introductory Section which contains the table of contents, this letter of transmittal, a list of principal City officials, and organizational charts of the City; the Financial Section with the opinion letter of the City's independent auditor, the General Purpose Financial Statements and the accompanying Notes to the Financial Statements, the combining financial statements by fund type, and other schedules which provide detailed information for the 2001 fiscal year; and the Statistical Section which details selected financial, economic, and demographic information about the City for the past ten years.

MANAGEMENT REPRESENTATION

The City, and more specifically the Finance Department, assumes the responsibility for the accuracy, completeness, fairness of presentation, and all disclosures contained within this report and believes that the data included is accurate in all material respects. Further, it is our intention to present it in a manner that would fairly set forth the financial position of the City and results of operations as measured by its various activities.

REPORTING ENTITY

For financial reporting purposes, in conformity with the standards of the Governmental Accounting Standards Board, this report includes all funds and account groups that are controlled by or are dependent on the City's governing board. Other governmental type entities within the City have substantial autonomy and separate governmental characteristics include the Maple Heights Board of Education, Cuyahoga County Regional Library, Public Employees Retirement Systems, and all utilities servicing the City. These organizations are administered by boards separate from or independent of the City Council. These entities are not funded by the City nor is the City obligated to finance any deficits they might incur and the City does not guarantee their indebtedness. They have not met the established criteria for inclusion in the reporting entity, and accordingly are excluded from this report.

CITY BACKGROUND

The City of Maple Heights is located in Cuyahoga County in Northeastern Ohio, immediately southeast of the City of Cleveland. The City was incorporated as a village in 1915 and become a city in 1932. It is in the former Cleveland Standard Metropolitan Statistical Area (SMSA) which in 1990 was the 19th largest SMSA of 323 in the United States.

The City is in the Cleveland-Lorain-Elyria-Primary Metropolitan Statistical Area (PMSA), comprised since 1994 of Ashtabula, Cuyahoga, Geauga, Lorain and Medina counties. The City is also in the Cleveland-Akron-Lorain Consolidated Metropolitan Statistical Area (CMSA), the 13th most populous of 20 in the United States.

According to Fortune Magazine, in 2001 nine of the 500 largest corporations in the United States, based on sales, are headquartered within the PMSA.

The City's 2000 population of 26,156 placed it as the 12th largest city in the urbanized County.

The City's area is 5.5 square miles, broken down by land use of that area as follows:

Residential	68%
Commercial/Industrial	23
Governmental (including parks) and Other Tax Exempt (a)	7
Undeveloped	2

(a) Exempt from property taxation.

The City is served by diversified transportation facilities. Immediate access is to three state and U.S. highways and to Interstate Highways I-480 and I-271. The City is adjacent to areas served by Norfolk-Southern and Amtrak and is served by nearby Cleveland Hopkins International, Burke Lakefront, and Cuyahoga County airports.

The City is provided with banking and financial services by major local commercial banks and savings and loan associations, including local offices of such institutions having principal offices elsewhere.

One daily newspaper and two weekly newspapers serve the City. The City is within the broadcast area of 10 television stations and approximately 30 AM and FM radio stations. Cable TV service is provided by Adelphia and Wide-Open West.

Public elementary and secondary education is provided by the four elementary schools, one middle school, and one high school operated by the Maple Heights City School District. A large regional branch of the Cuyahoga County Public Library is located in the City.

Within commuting distance are several public and private two-year and four-year colleges and universities, including Cleveland State University, Kent State University, Case Western Reserve University, Baldwin-Wallace College, John Carroll University and Cuyahoga Community College.

CITY SERVICES

Among City-owned facilities, all with an aggregate estimated value (for insurance purposes) of \$13,343,000, are a city hall, police station, jail detention center and two fire stations.

The Library/Civic Center, financed with voted City bonds, houses the facilities of the City's regional library and the civic center activities operated by the Recreation Department and Office on Aging. Among those activities is the Senior Citizen Program, which includes a nutrition program, recreational and medical services staffed by volunteer professionals, and social and transportation services. The Library, part of the Cuyahoga County Library District, houses 281,000 volumes and serves as the regional library for the Library District's business-related materials.

The Maple Heights Police Department is committed to being a caring and sensitive organization. It is staffed by men and women dedicated to serving the community in a selfless manner. Security of persons and property is foremost on the minds of these devoted officers.

The Maple Heights Fire Department, in addition to providing exemplary services to the residents of the community will, in partnership with the Village of Oakwood, provide fire and EMS services to the neighboring Village of Walton Hills.

The City provides an extensive recreational program, including a 130-acre public park system that consists of two parks, each with a swimming pool, lighted tennis courts and baseball fields. These parks are situated so that no City resident lives more than a mile from a park. In addition, the City provides residents with seven neighborhood parks and playgrounds.

Located within the City are three major shopping centers, the largest being Southgate USA, a non-enclosed retail shopping center covering a four block area and reported to be one of the largest outdoor shopping centers in the country. It houses approximately 104 tenants, including a professional medical arts building, three branch banking facilities, one major furniture store, and numerous entertainment and restaurant facilities, as well as various other service and retail operations.

Thirty-three acute-care hospitals with a total bed capacity in excess of 15,000 serve the PMSA. City residents are served primarily by nearby Marymount Hospital (279 beds), Meridia South Pointe (169 beds), Bedford Medical Center (University Hospital Health System 110 beds).

CITY GOVERNMENT

The City operates under and is governed by its Charter, first adopted by the voters in 1931 and which has been and may be amended by the voters from time to time. The City is also subject to some general laws applicable to all cities. Under the Ohio Constitution, the City may exercise all powers of local self-government and police powers to the extent not in conflict with applicable general laws. The Charter provides for a Mayor-Council form of government.

Legislative authority is vested in an eight-member Council. The President of Council is elected at-large, and seven members are elected from districts, all for two-year terms. The Council fixes compensation of City officials and employees and enacts ordinances and resolutions relating to the City services, tax levies, appropriating and borrowing money, licensing and regulating businesses and trades, and other municipal purposes. The Charter establishes certain administrative departments; the Council may establish divisions of those departments and additional departments.

The City's chief executive and administrative officer is the Mayor who is elected by the voters specifically to that office for a four-year term. The Mayor is also the Safety Director and presides over the Mayor's Court.

The Mayor appoints, subject to the approval of Council, the directors of the City's departments, including the Director of Finance. The Mayor also appoints members to a number of boards and commissions and appoints and removes, in accordance with applicable civil service requirements, most appointed officers and employees. The Mayor may veto any legislation passed by the Council. A veto may be overridden by a two-thirds vote of all members of the Council.

ECONOMIC CONDITIONS AND OUTLOOK

The City has a long history of managing its finances in a prudent manner. It has done so despite the significant challenges involved in managing a mature, primarily residential community with a changing local economy and transitional workforce.

During 2001, the local economy reflected the significant changes that occurred on the national level. For example, companies in the steel industry faced bankruptcy and restructuring. Metal Processing Corp. filed for bankruptcy protection in October 2001. Bluff City Steel purchased the assets of Metal Processing Corp. in December 2001.

The Norfolk-Southern Railroad opened an intermodal facility in June 2001. According to the Greater Cleveland Growth Association, the facility has been described as a "regional economic development tool".

The City expects to be a participant in the Cuyahoga County Brownfield Redevelopment Program. This program will address the redevelopment of the former Cook United building, which has been vacant since 1984. This program is earmarked for sites in the County that cannot be redeveloped without substantial environmental remediation. It is anticipated that this site may be available for redevelopment during 2002.

During 2001, the City moved forward with the replacement of all of its traffic signals. The project involves installing new high-tech signals and equipment to replace all 206 traffic signals. The system, which uses microcomputers, loop detectors and modems to make on-the-spot timing adjustments, is designed to alleviate traffic congestion and reduce air pollution. This \$3 million dollar project is 100% federally funded. The project should be completed by June 2002.

The City was awarded a grant and loan from the State of Ohio Issue II program for the year 2001. This project will include the complete reconstruction and widening of Northfield Road, from I-480 to Rockside Road. This work will be a joint effort for the cities of Maple Heights, Bedford, and Bedford Heights, as well as the Cleveland Division of Water. The \$3 million dollar project cost will be funded with a grant of \$1.6 million and a 20 year no interest loan of \$1.4 million. Construction is expected to be begin in September 2002.

In 1989, the City entered into an agreement with the neighboring Village of Valley View to operate a joint enterprise zone, named the "Southport Business Center." Since its inception, the Southport Business Center has created more than 700 jobs. Under the joint enterprise zone agreement, 10% of all tax revenues generated by the existence of the enterprise zone will be turned over to the City during the term of the tax abatement, but in no case for fewer than 10 years. This agreement expired in 1999. For 2001 and 2000 the amounts paid to the City were \$47,184 and \$61,261, respectively.

Community Development

The City has initiated a variety of programs to assist property owners in improving their properties. All of these programs and improvements have been implemented to the extent possible by leveraging local City funds with available State and Federal funds. For example, the City has created a tool lending program, a senior assistance program which includes free driveway snow plowing, and a federally funded home exterior maintenance program, which offers grants to homeowners to correct housing violations through linkages with the Cuyahoga County Department of Development (CDBG). Numerous Community Development projects were in progress in 2001. These projects include:

- **Broadway Streetscape** – During 2001, the City completed Phase I and Phase II of the beautification of Broadway Avenue. The City received \$300,000 in Community Development Block Grant (CDBG) funds to assist with the project. The City also contributed \$ 400,000 for this project. In addition, the City has been awarded an additional \$150,000 from CDBG monies in 2002 for Phase III, which will consist of renovations to Library Lane and additional curb work along Broadway Avenue.
- **Home Exterior Maintenance Program** - This program administered by the City, provides financial assistance to low to moderate homeowners to repair their house. Assistance is provided to those in violation of the housing code or those in need of maintenance. In 2001, the City received a \$50,000 grant from Community Development Block Grant funds that assisted 25 homeowners.
- **Sidewalk Improvement Program** - The City has operated a Sidewalk Improvement Program since 1991. The program boasts a 50/50 (or the City will pay 75% of cost for Homestead Exemption homeowners) sharing of repair/replacement cost between residents and the City, to replace damaged and unsafe sidewalks throughout the City. In 2001, the City of Maple Heights provided financial assistance totaling \$69,640.
- **Cuyahoga County Link-Deposit Program** – In 2001, the Cuyahoga County Treasurers Office offered this program to Maple Heights residents. The program offers participants a 3% interest rate reduction on any property improvement loan. During 2001, 94 applications were received for a total of \$711,605 with an average loan amount of \$7,570.
- **Cuyahoga County Home Loan Rehabilitation Program** – In 2001, The Cuyahoga County Office of Development offered these to Maple Heights residents. The program offers reduced interest rates to those who qualify. During 2001, 14 loans valued at \$336,000 were granted for an average loan amount of \$24,000.

Proprietary Functions

The City began operating the Maple Heights Transit System in 1935. In 1975 the City contracted with the Greater Cleveland Regional Transit Authority (GCRTA) (which provides public transportation services throughout the County), establishing a uniform fare structure and mutual transfer privileges as part of an effort to coordinate transit service within the County. The Authority reimburses the City for costs of transportation services provided and furnishes some equipment as required. In 1999, the City renegotiated a new five-year operating agreement with GCRTA that expires on December 31, 2004. The City's transit system currently provides service, to residents of and employees in the City, between the City and nearby communities and downtown Cleveland. It has 43 employees, operates 21 buses, and maintains a bus storage and maintenance garage.

During 2001, the City continued operating a "Community Circulator" route utilizing buses much smaller than the standard 50 passenger coaches. The intent of the "circulator" is to provide neighborhood bus service to major shopping areas and as a connector with major cross-town and downtown destinations.

Department Highlights

The Maple Heights Mayor's Court was established in 1979 and processes an average of 11,000 cases per year for violations relating to housing codes, traffic, and misdemeanor offenses in Maple Heights. By law, mayor's courts can only hear guilty pleas. All other pleas are transferred to Garfield Heights Municipal Court.

During 2001, Mayor's Court collected \$400,000 in fines and court costs. Operating costs for mayor's court were \$340,000 and included court costs due to the State of Ohio and Garfield Heights Municipal Court.

Debt Administration

The City's outstanding note liability at December 31, 2001 is \$970,000. General Obligation Notes were issued for Street Improvements and Turney Road reconstruction. The long-term debt balance payable at the end of 2001 was \$12,009,819.

FINANCIAL INFORMATION

Discussion of Controls

The accounting system of the City of Maple Heights is organized and operated on the basis of funds and account groups. Each fund is an independent accounting entity with a self-balancing set of accounts which report the financial position and results of that fund.

The City of Maple Heights adopted the modified accrual/accrual basis of accounting in 1985 in accordance with the provisions of the Governmental Accounting Standards Board. This method accounts for the Governmental and Fiduciary Fund Types on the modified accrual basis and the Proprietary Funds on the accrual basis. Under the modified accrual basis, governmental fund revenues and receivables are recognized when measurable and available. Expenditures are recognized when the obligation is incurred, except for principal and interest on long-term obligations which are recorded when they become due. Proprietary Funds are accounted for on the accrual basis, where revenues are recognized when earned and expenses are recognized when incurred. Each year the City adopts a preliminary budget, based on estimated resources prior to July 15. During the fourth quarter a temporary budget, based on the preliminary budget, is adopted for the first three months of the following year. A final budget for the fiscal year is passed prior to March 31. Budget amendments require the resolution of City Council.

Internal controls have been developed to provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefit it provides and the evaluation of costs and benefits requires judgments by management.

General Government Functions

The following summary schedule compares revenues and other sources for general governmental functions which include the General, Special Revenue, Debt Service, and Capital Projects Funds and includes a discussion of material differences from 2000 to 2001.

	<u>2001</u>	<u>2000</u>	<u>Increase (Decrease) From 2000</u>	<u>Percent of Total</u>
<u>Revenues</u>				
Property Taxes	\$ 5,127,262	\$ 5,496,972	\$ (369,710)	14.55%
Municipal Income Taxes	6,825,211	6,476,684	348,527	19.37
Intergovernmental	7,867,114	4,761,761	3,105,353	22.32
Charges for Services	1,176,976	1,110,077	66,899	3.34
Fees, Licenses, Permits	908,732	1,039,265	(130,533)	2.58
Fines and Forfeitures	529,972	557,865	(27,893)	1.50
Special Assessments	67,229	145,187	(77,958)	.19
Interest Income	345,194	502,028	(156,834)	.98
Workers Compensation				
Settlements and Refunds	85,500	21,253	64,247	.24
Miscellaneous Income	329,712	285,824	43,888	.94
<u>Other Sources</u>				
Proceeds from Sale of Debt	2,995,000	2,995,000		8.50
Proceeds from Sale of				
Fixed Assets	4,784	1,587	3,197	.01
Operating Transfers-In	<u>8,977,531</u>	<u>7,993,720</u>	<u>983,811</u>	<u>25.48</u>
 Total	 <u>\$35,240,217</u>	 <u>\$31,387,223</u>	 <u>\$ 3,852,994</u>	 <u>100.00%</u>

Revenue Changes

The decrease in Property Taxes of \$369,710 was due to an increase in delinquent taxes receivable for 2001.

The increase in Intergovernmental Revenues of \$3,105,353 was the result of increased receipts of prisoner recovery, receipts associated with the Industrial Avenue project, and receipts associated with the Traffic Signalization program.

The increase in Municipal Income Taxes of \$348,527 was due to an increase in revenues collected from payroll taxes.

The following summary schedule compares expenditures and other uses for general governmental functions which include the General, Special Revenue, Debt Service, and Capital Projects Funds and includes a discussion of material differences from 2000 to 2001.

	<u>2001</u>	<u>2000</u>	<u>Increase (Decrease) From 2000</u>	<u>Percent of Total</u>
<u>Expenditures</u>				
Security of Persons and Property	\$ 9,194,355	\$ 8,559,103	\$ 635,252	24.81%
Public Health and Welfare	79,913	74,495	5,418	.22
Leisure Time Activities	1,579,849	1,451,390	128,459	4.26
Community Development	681,800	704,851	(23,051)	1.84
Basic Utility Services	1,421,388	1,379,139	42,249	3.84
Transportation	3,651,115	1,319,740	2,331,375	9.85
General Government	3,226,548	2,902,869	323,679	8.70
Capital Outlay	4,005,890	3,469,173	536,717	10.81
Debt Service:				
Principal Retirement	4,051,507	1,098,631	2,952,876	10.93
Interest and Fiscal Charges	575,391	562,041	13,350	1.55
<u>Other Uses</u>				
Operating Transfers-Out	<u>8,594,636</u>	<u>7,548,820</u>	<u>1,045,816</u>	<u>23.19</u>
Total	<u>\$37,062,392</u>	<u>\$29,070,252</u>	<u>\$ 7,992,140</u>	<u>100.00%</u>

Expenditure Changes

The increase in Security of Persons and Property of \$633,624 was due to increases in personnel costs and other related costs.

The increase in Transportation of \$2,331,375 was due to an increase for the Industrial Avenue project.

The increase in Principal Retirement of \$2,952,876 was due to the repayment of notes in the amount of \$2,995,000.

DEBT SERVICE

The Debt Service Funds accumulate resources for the payments of principal and interest on long-term general obligations of the City and special assessments obligations with governmental commitment. The sources of revenue for the bond retirement funds include property taxes, restricted income tax, and special assessments. In December 2000, Moody's Investors Service reaffirmed the City's rating on general obligation bond issues as an A2 rating. Under state statutes, the City's debt limitation is 10.5 percent of the total assessed property valuation. As Of December 31, 2001, the City's net general obligation debt of \$7,843,526 was well below the legal limit of \$34,884,895, and net general obligation debt per capita equaled \$299.87.

Balance, December 31, 2001	
General obligation bonds:	
5.125% to 10.375% unvoted general obligation bonds due through 2004	\$ 532,978
3.75% to 4.95% unvoted general obligation bonds due through 2017	4,052,480
8% unvoted general obligation bonds due through 2013	975,000
4.70% to 5.25% unvoted general obligation bonds due through 2020	<u>2,910,000</u>
	8,470,458
Special assessment bonds:	
5.125% to 10.375% special assessment obligation bonds due through 2004	104,022
Accrued employee benefits	2,353,384
Capital lease obligations	54,543
Loans payable	3,380,796
Notes payable	<u>970,000</u>
	<u>\$15,333,203</u>

CASH MANAGEMENT

Cash management is a vital component of the City's overall financial strategy. An aggressive cash management program is maintained by the Finance Director. Major considerations are cash flows necessary to pay City liabilities and available interest rates. As City funds become available, they are invested immediately in securities authorized by state statutes. Interest earnings are allocated to funds based on the requirements of the Ohio Constitution and state statutes. Interest earnings for 2001 totaled \$345,194 in the governmental funds. All investments are covered by pooled collateral with a face value equal to at least the market value of deposits.

RISK MANAGEMENT

In 2001, the City continued to participate in the Northern Ohio Risk Management Association (NORMA) municipal insurance pool. Originally formed in 1987, this pool is currently comprised of eleven member cities that pool resources for the purpose of gaining maximum general liability, property and casualty coverages at the least possible cost. Losses are paid in a three step process. Each member city has an individual self insurance limit (currently \$2,500). The overall pool has a retention limit (currently \$147,500) and various insurance coverages protect members of the pool to a maximum of up to \$11 million. In addition, the pool has implemented risk control techniques to minimize potential losses to member cities. The City also continued its coverage in the Ohio Rural Water Authority Workers' Compensation pool. Its participation in this pool further increases the premium credit which it receives from the State of Ohio.

OTHER INFORMATION

Independent Audit

The City of Maple Heights has engaged the independent accounting firm of James G. Zupka, C.P.A., Inc. to perform an annual audit. The City has received an unqualified opinion from James G. Zupka, C.P.A., Inc. and their report is included in the Financial Section of this report.

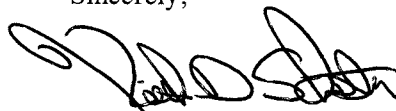
AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Maple Heights, Ohio for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2000. The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting and is awarded to governmental entities who publish an easily readable and efficiently organized CAFR. The report must conform to program standards established by the GFOA. These standards included generally accepted accounting principles and all applicable legal standards. The Certificate is valid for a one year period. The City of Maple Heights has received a Certificate of Achievement for the last 16 consecutive years (fiscal years ended 1985-2000). We believe the current report continues to conform to the Certificate of Achievement requirements, and we are submitting it to the GFOA to determine its eligibility for a succeeding certificate.

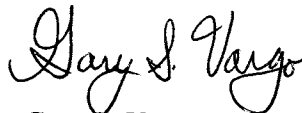
ACKNOWLEDGMENTS

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated service of the entire staff of the Finance Department. We would like to express our appreciation to all staff members who have assisted and contributed to its preparation. We would also like to thank Mayor Santo T. Incorvaia, his cabinet and the members of City Council, for without their continued support, the Department of Finance could not have maintained the financial management practices required to ensure the financial integrity of the City. In addition, we thank the independent public accounting firm of James G. Zupka, C.P.A., Inc. for their efforts and professional conduct throughout the audit engagement.

Sincerely,



Keith D. Schuster, CPA
Director of Finance



Gary S. Vargo
Assistant Director of Finance

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Maple Heights,
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.



Imelda Aruete
President

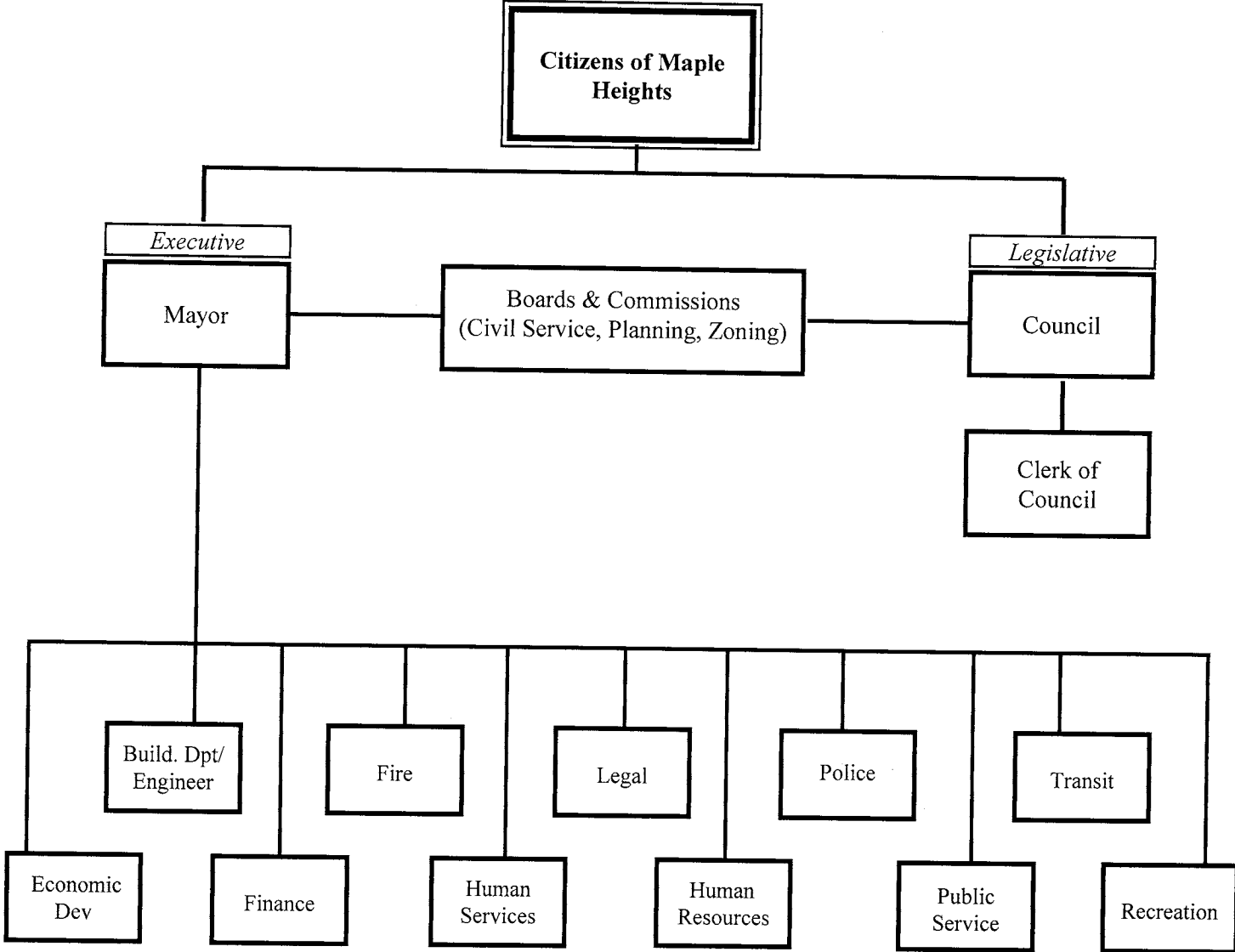
Jeffrey L. Essler
Executive Director

CITY OF MAPLE HEIGHTS, OHIO

PRINCIPAL CITY OFFICIALS
DECEMBER 31, 2001

<u>Title</u>	<u>Name</u>
<u>Elected Officials</u>	
Mayor	Santo T. Incorvaia
Council President	Jeffrey A. Lansky
Council Member - District One	Paul O. Priebe III
Council Member - District Two	Theodore Lockmiller, Jr.
Council Member - District Three	Frank C. Artino, Jr.
Council Member - District Four	Michael A. White
Council Member - District Five	Richard A. Taylor
Council Member - District Six	Michelle R. Lowrey
Council Member - District Seven	B. Lee Miami
<u>Appointed Officials</u>	
Building Commissioner	Walter Balester
Chief of Fire	James Castelucci
Mayor's Court Manager	Leroy Colley
Manager of Development	Martine M. Divito
Director of Law	Kenneth L. Fisher
Director of Human Resources	Willa Hemmons
Director of Service	James Mahoney
Chief of Police	Richard Maracz
Director of Finance	Keith D. Schuster
Clerk of Council	Linda J. Sigado
City Engineer	Niten Timble
Assistant Director of Finance	Gary S. Vargo
Director of Transit	Kevin Vest
Director of Human Services	Linda Vopat
Director of Administrative Services	Robert A. Zienkowski

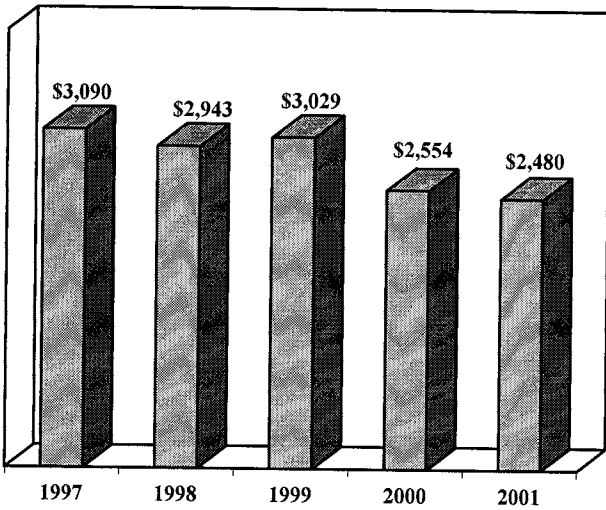
CITY OF MAPLE HEIGHTS, OHIO ORGANIZATION CHART - DECEMBER 2001



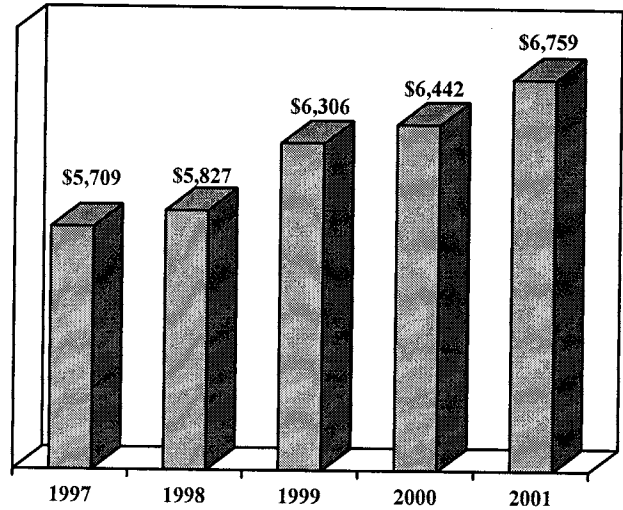
FINANCIAL HIGHLIGHTS

(in thousands of dollars)

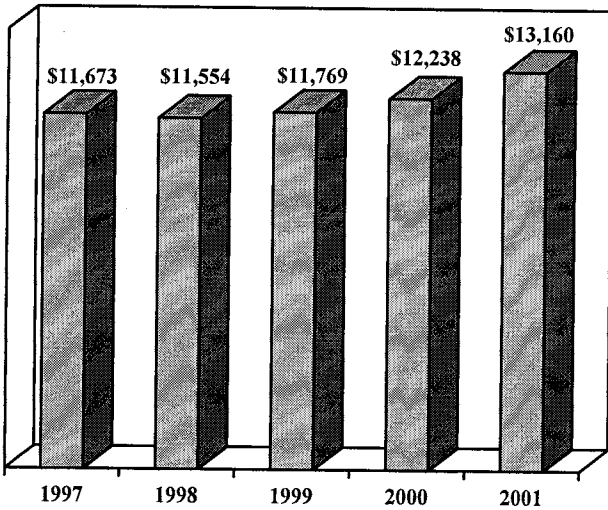
GENERAL FUND - FUND BALANCE **



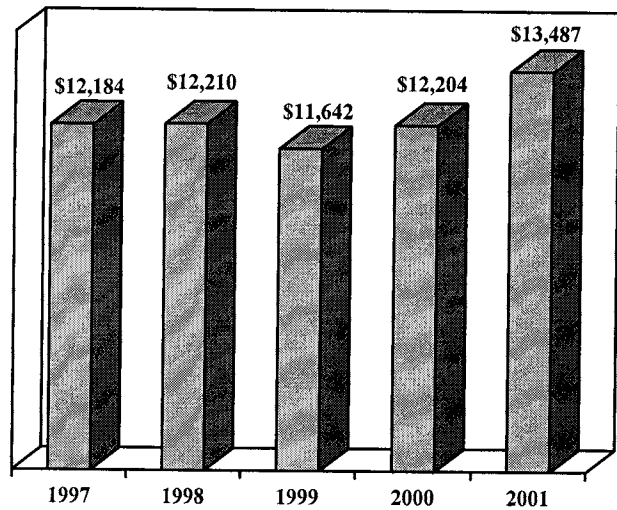
INCOME TAXES *



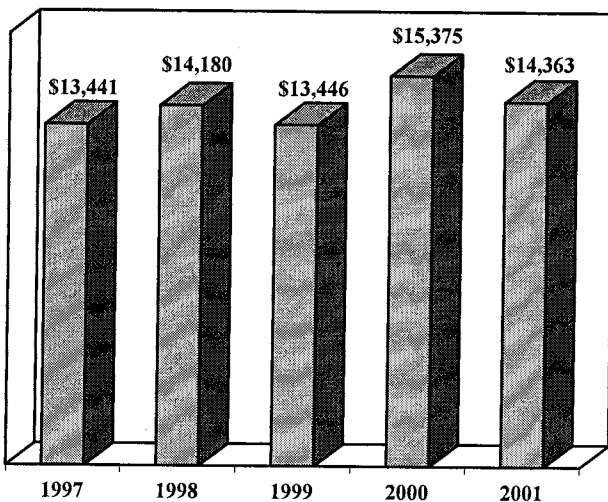
GENERAL FUND - REVENUES *



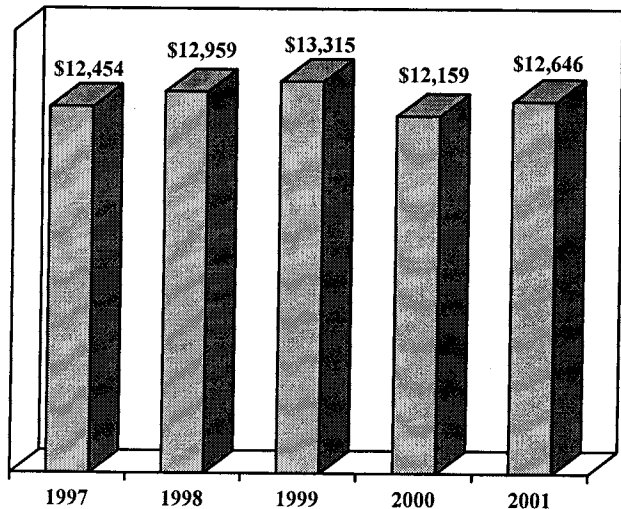
GENERAL FUND - EXPENDITURES *



GENERAL LONG TERM DEBT **



GENERAL FIXED ASSETS **



* Budget Basis

** GAAP Basis

CITY OF MAPLE HEIGHTS, OHIO

SCHEDULE OF STATISTICS-GENERAL FUND

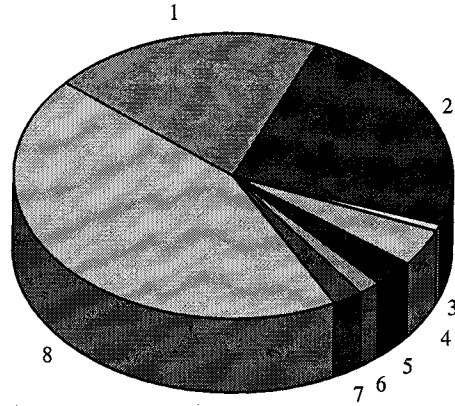
FOR THE YEAR ENDED DECEMBER 31, 2001

**Operating Ratios-General Fund-Budget Basis
For 2001**

REVENUE DOLLAR BY SOURCE

Where the money came from

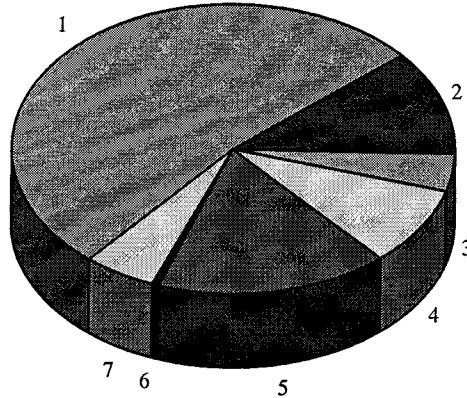
1. Property Taxes	\$ 0.20
2. Intergovernmental	0.24
3. Charges for Services	0.01
4. Fees, Licenses and Permits	0.04
5. Fines and Forfeitures	0.03
6. Interest Income	0.02
7. Miscellaneous Income	0.02
8. Operating Transfers In (Income Tax)	0.44
	<u>\$ 1.00</u>



EXPENDITURE DOLLAR BY FUNCTION

Where the money was spent

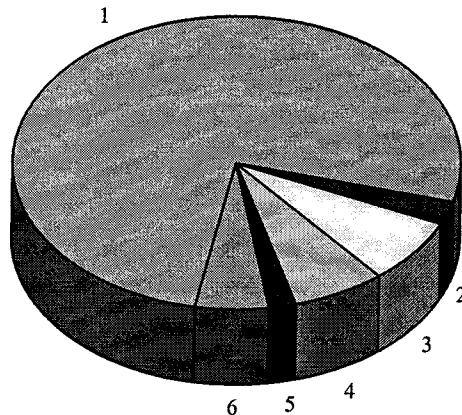
1. Security of Persons & Property	\$ 0.52
2. Leisure Time Activities	0.12
3. Community Development	0.04
4. Basic Utility Services	0.09
5. General Government	0.17
6. Public Health	0.01
7. Operating Transfers Out	0.05
	<u>\$ 1.00</u>



EXPENDITURE DOLLAR BY OBJECT

What the money was spent on

1. Salaries, Wages and Related Benefits	\$ 0.76
2. Utilities	0.03
3. Contractual Services	0.07
4. Materials and Supplies	0.07
5. Miscellaneous	0.02
6. Operating Transfers Out	0.05
	<u>\$ 1.00</u>



FINANCIAL SECTION

JAMES G. ZUPKA, C.P.A., INC.

*Certified Public Accountants
5240 East 98th Street
Garfield Heights, Ohio 44125*

Member American Institute of Certified Public Accountants

(216) 475-6136

Ohio Society of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor
and Members of City Council
City of Maple Heights, Ohio

The Honorable Jim Petro
Auditor of State
State of Ohio

We have audited the accompanying general purpose financial statements of the City of Maple Heights, Ohio, as of and for the year ended December 31, 2001, as listed in the accompanying Table of Contents. These general purpose financial statements are the responsibility of the City of Maple Heights, Ohio'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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose 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 Maple Heights, Ohio, as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

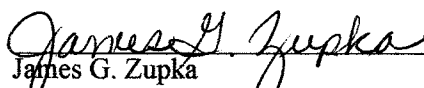
As described in Note 18, during the year ended December 31, 2001, the City adopted Governmental Auditing Standards Board Statement 33 and 36.

In accordance with Government Auditing Standards, we have also issued a report dated April 17, 2002 on our consideration of the City of Maple Heights, Ohio'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.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the City of Maple Heights, Ohio, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the accompanying Table of Contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City of Maple Heights, Ohio. Such additional information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects when considered in relation to the general purpose financial statements taken as a whole.

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

April 17, 2002


James G. Zupka
Certified Public Accountant

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CITY OF MAPLE HEIGHTS, OHIO

GENERAL PURPOSE FINANCIAL STATEMENTS

The general purpose financial statements of the City include the basic combined financial statements, presented by fund type and account group, and notes to the financial statements that are essential to the fair presentation of financial position and results of operations and cash flows of its proprietary fund type.

CITY OF MAPLE HEIGHTS, OHIO

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 2001

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<u>ASSETS AND OTHER DEBITS</u>				
<u>Assets</u>				
Cash and Cash Equivalents	\$ 1,835,999	\$ 1,613,381	\$ 494,905	\$ 949,310
Receivables:				
Taxes	3,293,553	4,815,673	1,039,327	
Accounts	1,309	143,539		
Accrued Interest	21,832	8,563	3,679	2,289
Intergovernmental	1,145,576	444,204	65,672	722,456
Interfund	600,000	578,900		
Special Assessments			297,961	
Materials and Supplies Inventory	104,196			
Prepaid Items	61,454			
Due from Other Governments		260,673		
Fixed Assets, (Net Where Applicable of Accumulated Depreciation)				
<u>Other Debits</u>				
Amount Available in Debt Service Fund				
Amount to be Provided for Retirement of General Long-Term Obligations				
Amount to be Provided for Retirement of Special Assessments				
Total Assets and Other Debits	<u>\$ 7,063,919</u>	<u>\$ 7,864,933</u>	<u>\$ 1,901,544</u>	<u>\$ 1,674,055</u>

See Accompanying Notes to the General Purpose Financial Statements

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Enterprise Funds	Agency			
\$ 872,691	\$ 217,440			\$ 5,983,726
				9,148,553
519,776				664,624
6,485				42,848
				2,377,908
				1,178,900
				297,961
				104,196
				61,454
				260,673
40,192		\$ 12,646,043		12,686,235
			\$ 626,932	626,932
			13,632,249	13,632,249
			104,022	104,022
<u>\$ 1,439,144</u>	<u>\$ 217,440</u>	<u>\$ 12,646,043</u>	<u>\$ 14,363,203</u>	<u>\$ 47,170,281</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
(CONTINUED)
DECEMBER 31, 2001

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<u>LIABILITIES, FUND EQUITY, AND OTHER CREDITS</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 123,241	\$ 182,568		\$ 537,653
Interfund Payable		868,900		310,000
Accrued Wages and Benefits	183,620	32,935		
Accrued Compensated Absences	504,789	76,099		
Due to Other Governments	42,709	7,473		
Deferred Revenues	3,529,441	3,839,032	\$ 1,274,612	
Deposits				
Accrued Pension	200,184	361,022		
Notes Payable				970,000
Loans Payable				
General Obligation Bonds Payable				
Capital Lease Obligations				
Special Assessment Bonds Payable				
Total Liabilities	<u>4,583,984</u>	<u>5,368,029</u>	<u>1,274,612</u>	<u>1,817,653</u>
<u>Fund Equity and Other Credits</u>				
Investment in General Fixed Assets				
Contributed Capital				
Retained Earnings				
Fund Balances				
Reserved for Debt Service			626,932	
Reserved for Encumbrances	87,733	32,236		2,700
Reserved for Inventory	104,196			
Reserved for Prepaid Items	61,454			
Unreserved:				
Undesignated (Deficit)	<u>2,226,552</u>	<u>2,464,668</u>		<u>(146,298)</u>
Total Fund Equity and Other Credits	<u>2,479,935</u>	<u>2,496,904</u>	<u>626,932</u>	<u>(143,598)</u>
Total Liabilities, Fund Equity, and Other Credits	<u>\$ 7,063,919</u>	<u>\$ 7,864,933</u>	<u>\$ 1,901,544</u>	<u>\$ 1,674,055</u>

See Accompanying Notes to the General Purpose Financial Statements

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Enterprise Funds	Agency			
\$ 89,138				\$ 932,600
				1,178,900
47,355				263,910
297,072			\$ 1,820,136	2,698,096
10,203				60,385
117,991				8,761,076
	\$ 217,440			217,440
94,907			533,248	1,189,361
				970,000
			3,380,796	3,380,796
			8,470,458	8,470,458
			54,543	54,543
			104,022	104,022
<u>656,666</u>	<u>217,440</u>	<u>\$ 0</u>	<u>14,363,203</u>	<u>28,281,587</u>
		12,646,043		12,646,043
82,672				82,672
699,806				699,806
				626,932
				122,669
				104,196
				61,454
				4,544,922
<u>782,478</u>	<u>0</u>	<u>12,646,043</u>	<u>0</u>	<u>18,888,694</u>
\$ <u>1,439,144</u>	\$ <u>217,440</u>	\$ <u>12,646,043</u>	\$ <u>14,363,203</u>	\$ <u>47,170,281</u>

CITY OF MAPLE HEIGHTS, OHIO

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>General</u>	<u>Special Revenue</u>
<u>Revenues</u>		
Property Taxes	\$ 2,734,292	\$ 1,558,514
Municipal Income Tax		6,825,211
Intergovernmental	2,994,060	936,513
Charges for Services	85,592	1,091,384
Fees, Licenses, Permits	554,763	353,969
Fines and Forfeitures	529,972	
Special Assessments		
Interest Income	201,375	65,079
Workers Compensation Settlement and Refunds	85,500	
Miscellaneous Income	<u>185,858</u>	<u>124,624</u>
 Total Revenues	 <u>7,371,412</u>	 <u>10,955,294</u>
<u>Expenditures</u>		
Current Operations and Maintenance:		
Security of Persons and Property	6,991,728	2,202,109
Public Health and Welfare	79,913	
Leisure Time Activities	1,573,159	6,690
Community Development	564,399	
Basic Utility Services	1,149,637	271,751
Transportation		1,152,899
General Government	2,402,391	729,635
Capital Outlay	59,546	600,379
Debt Service:		
Principal Retirement		168,276
Interest and Fiscal Charges		<u>118,484</u>
 Total Expenditures	 <u>12,820,773</u>	 <u>5,250,223</u>
 Excess of Revenues Over (Under) Expenditures	 <u>(5,449,361)</u>	 <u>5,705,071</u>

See Accompanying Notes to the General Purpose Financial Statements

<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
\$ 834,456		\$ 5,127,262
108,447	\$ 3,828,094	6,825,211
		7,867,114
		1,176,976
		908,732
67,229		529,972
54,520	24,220	67,229
		345,194
		85,500
	19,230	329,712
<u>1,064,652</u>	<u>3,871,544</u>	<u>23,262,902</u>
	518	9,194,355
		79,913
		1,579,849
	117,401	681,800
		1,421,388
	2,498,216	3,651,115
32,122	62,400	3,226,548
	3,345,965	4,005,890
3,883,231		4,051,507
<u>456,907</u>		<u>575,391</u>
<u>4,372,260</u>	<u>6,024,500</u>	<u>28,467,756</u>
<u>(3,307,608)</u>	<u>(2,152,956)</u>	<u>(5,204,854)</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES
(CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>General</u>	<u>Special Revenue</u>
<u>Other Financing Sources (Uses)</u>		
Proceeds from Sale of Debt		995,000
Proceeds from Sale of Fixed Assets	4,784	
Operating Transfers-In	5,968,349	1,862,357
Operating Transfers-Out	<u>(710,750)</u>	<u>(7,572,926)</u>
Total Other Financing Sources (Uses)	<u>5,262,383</u>	<u>(4,715,569)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(186,978)	989,502
Increase in Inventory	51,881	
Increase in Prepaid Items	7,969	
Fund Balance (Deficit) at Beginning of Year, as Restated	<u>2,607,063</u>	<u>1,507,402</u>
Fund Balance (Deficit) at End of Year	\$ <u>2,479,935</u>	\$ <u>2,496,904</u>

See Accompanying Notes to the General Purpose Financial Statements

<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
	2,000,000	2,995,000
		4,784
71,510	1,075,315	8,977,531
<u> </u>	<u>(310,960)</u>	<u>(8,594,636)</u>
<u>71,510</u>	<u>2,764,355</u>	<u>3,382,679</u>
 (3,236,098)	 611,399	 (1,822,175)
		51,881
		7,969
<u>3,863,030</u>	<u>(754,997)</u>	<u>7,222,498</u>
\$ <u>626,932</u>	\$ <u>(143,598)</u>	\$ <u>5,460,173</u>

CITY OF MAPLE HEIGHTS, OHIO

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - ALL GOVERNMENTAL FUND TYPES-
 LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 2,734,655	\$ 2,627,612	\$ (107,043)
Intergovernmental	2,785,784	3,083,229	297,445
Charges for Services	87,875	84,283	(3,592)
Fees, Licenses, Permits	546,150	554,763	8,613
Fines and Forfeitures	566,151	529,972	(36,179)
Interest Income	175,000	233,600	58,600
Workers Compensation Settlement and Refunds	90,000	85,500	(4,500)
Miscellaneous Income	196,250	188,014	(8,236)
Total Revenues	<u>7,181,865</u>	<u>7,386,973</u>	<u>205,108</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property	7,015,025	6,966,565	48,460
Public Health and Welfare	79,913	79,913	
Leisure Time Activities	1,589,890	1,565,294	24,596
Community Development	558,490	550,442	8,048
Basic Utility Services	1,172,185	1,154,598	17,587
General Government	2,441,340	2,377,777	63,563
Capital Outlay	81,950	81,800	150
Total Expenditures	<u>12,938,793</u>	<u>12,776,389</u>	<u>162,404</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,756,928)</u>	<u>(5,389,416)</u>	<u>367,512</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds from Sale of Fixed Assets	3,000	4,784	1,784
Operating Transfers-In	5,775,000	5,768,349	(6,651)
Operating Transfers-Out	(717,000)	(710,750)	6,250
Total Other Financing Sources (Uses)	<u>5,061,000</u>	<u>5,062,383</u>	<u>1,383</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(695,928)</u>	<u>(327,033)</u>	<u>368,895</u>
Decertification of Prior Year Encumbrances		43,787	43,787
Fund Balance at Beginning of Year	<u>2,013,613</u>	<u>2,013,613</u>	<u> </u>
Fund Balance at End of Year	<u>\$ 1,317,685</u>	<u>\$ 1,730,367</u>	<u>\$ 412,682</u>

Continued

See Accompanying Notes to the General Purpose Financial Statements

CITY OF MAPLE HEIGHTS, OHIO

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - ALL GOVERNMENTAL FUND TYPES- LEGAL APPROPRIATION LEVEL (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 2001

	Special Revenue Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 1,537,100	\$ 1,492,432	\$ (44,668)
Municipal Income Taxes	6,688,000	6,758,820	70,820
Intergovernmental	861,906	870,159	8,253
Charges for Services	940,000	1,042,485	102,485
Fees, Licenses, Permits	328,000	342,040	14,040
Interest Income	63,231	62,695	(536)
Miscellaneous Income	147,500	181,101	33,601
Total Revenues	<u>10,565,737</u>	<u>10,749,732</u>	<u>183,995</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property	2,322,020	2,221,640	100,380
Leisure Time Activities	14,000	6,690	7,310
Basic Utility Services	280,000	243,307	36,693
Transportation	1,197,625	1,114,169	83,456
General Government	748,600	728,208	20,392
Capital Outlay	606,100	551,658	54,442
Debt Service:			
Principal Retirement	168,500	168,276	224
Interest and Fiscal Charges	118,500	118,484	16
Total Expenditures	<u>5,455,345</u>	<u>5,152,432</u>	<u>302,913</u>
Excess of Revenues Over (Under) Expenditures	<u>5,110,392</u>	<u>5,597,300</u>	<u>486,908</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers-In	1,644,604	1,567,016	(77,588)
Operating Transfers-Out	(7,912,550)	(7,387,587)	524,963
Total Other Financing Sources (Uses)	<u>(6,267,946)</u>	<u>(5,820,571)</u>	<u>447,375</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(1,157,554)</u>	<u>(223,271)</u>	<u>934,283</u>
Decertification of Prior Years Encumbrances		45,780	45,780
Fund Balance at Beginning of Year	<u>1,751,582</u>	<u>1,751,582</u>	<u> </u>
Fund Balance at End of Year	<u>\$ 594,028</u>	<u>\$ 1,574,091</u>	<u>\$ 980,063</u>

Continued

See Accompanying Notes to the General Purpose Financial Statements

CITY OF MAPLE HEIGHTS, OHIO

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - ALL GOVERNMENTAL FUND TYPES-
 LEGAL APPROPRIATION LEVEL (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Debt Service Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property Taxes	\$ 792,870	\$ 795,198	\$ 2,328
Intergovernmental	131,344	108,447	(22,897)
Special Assessments	51,000	67,229	16,229
Interest Income	42,315	63,909	21,594
Total Revenues	1,017,529	1,034,783	17,254
<u>Expenditures</u>			
Current Operations and Maintenance:			
General Government	61,000	32,122	28,878
Debt Service:			
Principal Retirement	3,896,000	3,883,231	12,769
Interest and Fiscal Charges	465,000	456,907	8,093
Total Expenditures	4,422,000	4,372,260	49,740
Excess of Revenues Over (Under) Expenditures	(3,404,471)	(3,337,477)	66,994
<u>Other Financing Sources (Uses)</u>			
Operating Transfers-In	70,550	71,510	960
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,333,921)	(3,265,967)	67,954
Fund Balance at Beginning of Year	3,760,871	3,760,871	-
Fund Balance at End of Year	\$ 426,950	\$ 494,904	\$ 67,954

Continued

See Accompanying Notes to the General Purpose Financial Statements

CITY OF MAPLE HEIGHTS, OHIO

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - ALL GOVERNMENTAL FUND TYPES- LEGAL APPROPRIATION LEVEL (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 2001

	Capital Project Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$ 5,648,902	\$ 3,414,448	\$ (2,234,454)
Interest Income	18,668	29,676	11,008
Miscellaneous Income	30,000	19,230	(10,770)
Total Revenues	5,697,570	3,463,354	(2,234,216)
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property	31,000	30,750	250
Community Development	175,000	117,592	57,408
Transportation	476,400	455,671	20,729
General Government	100,000	58,500	41,500
Capital Outlay	7,083,545	5,120,965	1,962,580
Total Expenditures	7,865,945	5,783,478	2,082,467
Excess of Revenues Over (Under) Expenditures	(2,168,375)	(2,320,124)	(151,749)
<u>Other Financing Sources (Uses)</u>			
Proceeds from Sale of Debt	970,000	970,000	
Operating Transfers-In	920,000	1,075,315	155,315
Operating Transfers-Out	(25,960)	(960)	25,000
Total Other Financing Sources (Uses)	1,864,040	2,044,355	180,315
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(304,335)	(275,769)	28,566
Decertification of Prior Year Encumbrances		11,637	11,637
Fund Balance at Beginning of Year	1,207,941	1,207,941	_____
Fund Balance at End of Year	\$ 903,606	\$ 943,809	\$ 40,203

See Accompanying Notes to the General Purpose Financial Statements

CITY OF MAPLE HEIGHTS, OHIO

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - ALL ENTERPRISE FUND TYPES FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Enterprise Funds</u>
<u>Operating Revenues</u>	
Charges for Services	\$ <u>4,266,704</u>
<u>Operating Expenses</u>	
Personnel	2,652,223
Contractual Services	1,018,880
Materials and Supplies	114,902
Repairs and Maintenance	46,101
Other	86,225
Depreciation	<u>8,630</u>
Total Operating Expenses	<u>3,926,961</u>
Operating Income	339,743
<u>Non-Operating Revenues (Expenses)</u>	
Interest Income	<u>45,291</u>
Income Before Operating Transfers	385,034
Operating Transfers-In	50,000
Operating Transfers-Out	<u>(432,894)</u>
Net Income	2,140
Retained Earnings at Beginning of Year	<u>697,666</u>
Retained Earnings at End of Year	699,806
Contributed Capital at End of Year	<u>82,672</u>
Fund Equity at End of Year	\$ <u><u>782,478</u></u>

See Accompanying Notes to the General Purpose Financial Statements

CITY OF MAPLE HEIGHTS, OHIO

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - ALL ENTERPRISE FUND TYPES
 LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for Services	\$ 4,288,000	\$ 4,187,676	\$ (100,324)
Interest Income	26,200	52,755	26,555
Miscellaneous Income	8,000	10,590	2,590
Total Revenues	<u>4,322,200</u>	<u>4,251,021</u>	<u>(71,179)</u>
<u>Expenses</u>			
Current Operations and Maintenance:			
Personnel	2,888,100	2,587,955	300,145
Other	<u>1,412,525</u>	<u>1,295,792</u>	<u>116,733</u>
Total Expenses	<u>4,300,625</u>	<u>3,883,747</u>	<u>416,878</u>
Excess of Revenues Over (Under) Expenses	<u>21,575</u>	<u>367,274</u>	<u>345,699</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	100,000	50,000	(50,000)
Operating Transfer - Out	<u>(525,000)</u>	<u>(432,894)</u>	<u>92,106</u>
Total Other Financing Sources (Uses)	<u>(425,000)</u>	<u>(382,894)</u>	<u>42,106</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(403,425)	(15,620)	387,805
Decertification of Prior Year Encumbrances		6,252	6,252
Fund Balance at Beginning of Year	<u>860,964</u>	<u>860,964</u>	
Fund Balance at End of Year	\$ <u>457,539</u>	\$ <u>851,596</u>	\$ <u>394,057</u>

See Accompanying Notes to the General Purpose Financial Statements

CITY OF MAPLE HEIGHTS, OHIO

COMBINED STATEMENT OF CASH FLOWS - ALL ENTERPRISE FUND TYPES

FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Enterprise Funds</u>
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
<u>Cash Flows From Operating Activities</u>	
Cash Received from Customers	\$ 4,187,676
Other Operating Revenue	10,590
Cash Payments to Employees for Services	(2,587,954)
Cash Payments to Suppliers for Goods or Services	(1,292,494)
Net Cash Provided by Operating Activities	<u>317,818</u>
<u>Cash Flows From Non-Capital Financing Activities</u>	
Cash Transfers to Other Funds	(432,894)
Cash Transfers from Other Funds	<u>50,000</u>
Net Cash Used in Non-Capital Financing Activities	<u>(382,894)</u>
<u>Cash Flows From Investing Activities</u>	
Interest Earned on Investments	<u>52,756</u>
Net Decrease in Cash and Cash Equivalents	(12,320)
Cash and Cash Equivalents at Beginning at Year	<u>885,011</u>
Cash and Cash Equivalents at End of Year	\$ <u><u>872,691</u></u>

Continued

See Accompanying Notes to the General Purpose Financial Statements

CITY OF MAPLE HEIGHTS, OHIO

COMBINED STATEMENT OF CASH FLOWS - ALL ENTERPRISE FUND TYPES (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Enterprise Funds</u>
<u>Reconciliation of Operating Income to Net</u>	
<u>Cash From Operating Activities</u>	
Operating Income	\$ 339,743
Adjustments to Reconcile Operating Income to Net Cash From Operating Activities:	
Depreciation	8,630
Changes in Assets and Liabilities:	
Decrease in Receivable	8,165
Decrease in Accounts Payable	(107,476)
Decrease in Accrued Wages and Benefits	(12,387)
Increase in Accrued Compensated Absences	75,329
Increase in Accrued Pension	26,806
Increase in Deferred Revenue	4,487
Decrease in Due to Other Governments	<u>(25,479)</u>
Total Adjustments	<u>(21,925)</u>
Net Cash Provided by Operating Activities	\$ <u>317,818</u>

See Accompanying Notes to the General Purpose Financial Statements

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. THE REPORTING ENTITY

The City of Maple Heights, Ohio (City) was organized under the present system of government effective January 1, 1932, and was incorporated as a home rule municipal corporation under the laws of the State of Ohio. The City operates under a Mayor-Council form of government and provides the following services: public safety (police and fire), highway and streets, public transit, parks and recreation, public improvements, community development (planning and zoning), sanitation, public health and general administrative services.

In evaluating how to define the governmental reporting entity, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth by GAAP. In June 1991, the Governmental Accounting Standards Board (GASB) issued Statement No. 14, "The Financial Reporting Entity", which is effective for fiscal years beginning after December 15, 1992 and defines the financial reporting entity of a governmental unit. These principles provide that the reporting entity is comprised of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the general purpose financial statements to be misleading or incomplete. The City does not have any component units.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

B. BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the City are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures (expenses). Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the combined financial statements. The following fund types and account groups are used by the City:

GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the City's expendable financial resources and the related current liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of financial position and changes in financial position. The following are the City's governmental fund types:

GENERAL FUND

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

SPECIAL REVENUE FUNDS

The special revenue funds are used to account for receipts derived from specific taxes, grants or other restricted revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted or designated to expenditures for specified purposes.

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, interest and related costs.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

B. BASIS OF PRESENTATION - FUND ACCOUNTING (CONTINUED)

CAPITAL PROJECT FUNDS

Capital project funds are used to account for financial resources used for the acquisition or construction of major capital facilities.

PROPRIETARY FUNDS

The proprietary funds are used to account for the City's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position. The following are the City's proprietary fund types:

ENTERPRISE FUNDS

The enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the City has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

FIDUCIARY FUNDS

AGENCY FUNDS

Agency funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. The City has no trust funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

B. BASIS OF PRESENTATION - FUND ACCOUNTING (CONTINUED)

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

The general fixed assets account group is used to account for fixed assets other than those accounted for in the proprietary funds. These assets do not represent financial resources available for expenditure.

GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP

The general long-term obligations account group is used to account for all unmatured long-term obligations of the City that are not a specific liability of the proprietary funds.

TOTAL COLUMNS IN COMBINED FINANCIAL STATEMENTS

The total columns in the combined financial statements are captioned Memorandum Only to indicate that they are presented only to facilitate analysis. No consolidating or other eliminations were made in arriving at the totals; thus, they do not present consolidated information.

C. BASIS OF ACCOUNTING

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses reported in the financial statements. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

The modified accrual basis of accounting is followed by the governmental funds and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. The term "available" means collectible within the current period, which for the City is 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due.

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. Revenue from income taxes is recognized in the period in which the income is earned and is available. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. 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 specific purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. Revenues considered susceptible to accrual at year end include income taxes withheld by employers, interest on investments, special assessment, and state levied locally shared taxes (including motor vehicle license fees, and local

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

C. BASIS OF ACCOUNTING (CONTINUED)

government assistance). Other revenues, including licenses, permits, certain charges for services, income taxes other than those withheld by employers and miscellaneous revenues, are recorded as revenues when received in cash because generally these revenues are not measurable until actually received.

Special assessment installments which are measurable, but not available at December 31, are recorded as deferred revenue. Property taxes measurable as of December 31, 2001, but which are not intended to finance 2001 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred revenue as further described in Note 18.

The accrual basis of accounting is utilized for reporting purposes for proprietary funds. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

D. CHANGE IN ACCOUNTING PRINCIPLE

For December 31, 2001, The City has adopted GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* and GASB Statement No. 36, *Recipient Reporting for Certain Shared Nonexchange Revenues*. GASB Statement No. 36 modified the provisions of GASB Statement No.33 for certain specific nonexchange revenues.

GASB Statement No. 33 and GASB Statement No. 36 were required for the current year. These statements clarified the timing requirements for recognizing assets, liabilities, revenues, and expenditures/expenses associated with nonexchange transactions. For additional information refer to Note 18.

E. BUDGETARY DATA

Prior to July 15, the Mayor submits a preliminary budget, based on estimated resources, to Council for the forthcoming year. Council reviews the Mayor's recommendations and adopts the preliminary budget.

During the fourth quarter of each year, the Mayor prepares and Council adopts a temporary budget (based on the preliminary budget) for the first three months of the forthcoming year.

During the first quarter of each year, the Mayor submits a final budget to Council for the current fiscal year. Council reviews the Mayor's recommendations and adopts the final budget prior to March 31.

Additional revenue sources were derived throughout 2001 allowing budgeted revenue estimates representing original appropriations to be modified by Council.

Supplemental appropriations may be adopted by Council action. Amounts shown in the financial statements represent the appropriated budgeted amounts and all supplemental appropriations. During 2001, several supplemental appropriations were necessary but were not considered material in nature. Budgeted expenditure amounts represent the current year's original appropriations adjusted by budget transfers and appropriate amendments.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

E. BUDGETARY DATA (CONTINUED)

The City's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP basis). The major difference between the budget basis and the GAAP basis is that financial transactions are recorded on a cash and encumbrance basis as opposed to when susceptible to accrual (GAAP).

Actual results included in the Combined Statement of Revenues and Expenditures - Budget and Actual (Non-GAAP Budgetary Basis) - All Governmental Fund Types are presented in accordance with the City's budgetary process (budget basis) to provide a meaningful comparison of actual results with the budget for those funds for which annual budgets are prepared. Annual budgets are prepared for all funds. Council appropriations are made to personnel costs, (including benefits) other costs, capital outlay, debt service, and transfer accounts for each department. The legal level of budgetary control is at the character level (i.e. personnel costs) whereby the City maintains this control by not permitting expenditures to exceed appropriations for departments of the City without the approval of City Council. Adjustments to the budget can only be made within a department and then within each category. Further legislation is needed in order to move budget authority from "personnel costs" to "other costs" or vice versa, or between departments. Unencumbered appropriations for all governmental and proprietary fund types lapse at year end.

Encumbrance accounting is employed for all governmental fund types. Purchase orders and requisitions, contracts, and other commitments for expenditures are recorded as encumbrances to reserve the applicable portion of the appropriation. Encumbrances outstanding at year end are reported as a reservation of fund balances since they do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

F. POOLED CASH AND INVESTMENTS

Cash resources of the individual funds are combined to form a pool of cash and investments. Investments in the Pooled Cash Account consist of certificates of deposit, repurchase agreements, and time deposits and are reported at fair value.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents are defined as highly liquid investments with a maturity of three months or less when purchased.

G. FIXED ASSETS

Fixed assets include land, buildings, improvements and equipment owned by the City. When purchased, such assets are recorded as expenditures in the Governmental Funds and accounted for in the General Fixed Assets Account Group. Infrastructure fixed assets such as streets, sidewalks, curbs, gutters, sewers, and drainage systems are not capitalized. Fixed assets recorded in the Proprietary Funds are capitalized when purchased.

All fixed assets are valued at their historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date donated.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

G. FIXED ASSETS (CONTINUED)

Interest is capitalized on proprietary fund assets acquired with tax - exempt debt. The City's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 2001, net interest costs incurred on construction projects were not material.

Depreciation is not provided in the General Fixed Assets Account Group. Depreciation for the Enterprise Fund is determined by allocating the cost of the fixed assets over the estimated useful lives of the assets on the straight-line basis.

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

Buildings	30 years
Machinery and Equipment	3-5 years

H. INVENTORY OF SUPPLIES

Inventory is valued at cost on a first-in, first-out basis. The costs of governmental fund type inventories are recorded as expenditures in the fund when purchased. The reserve for inventory indicates that a portion of the fund balances is not available for future expenditures. For proprietary funds, inventory is expended when consumed.

I. PREPAID ITEMS

Prepaid items primarily consist of prepaid insurance and are recognized as expenditures over the term of the related insurance policies.

J. COMPENSATED ABSENCES

City employees earn vacation leave at graduated rates based on length of service. The City accrues the vacation leave benefits as earned.

City employees earn sick leave, which if not taken, accumulates until retirement. Upon retirement, an employee is paid up to 40% of accumulated sick leave, subject to certain limitations, calculated at current wage rates. The estimated earned benefit to be paid at retirement for the governmental funds has been recorded in the General Long-Term Obligations Account Group representing the City's commitment to fund such costs from future operations. A breakdown of the long and short-term portions of compensated absences as of December 31, 2001 is included in Footnote 8.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

K. LONG-TERM OBLIGATIONS

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term obligations account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

Under Ohio law, a debt retirement fund must be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the capital projects funds and the general long-term obligations account group, with principal and interest payments on matured general obligation long-term debt being reported in the debt service fund. To comply with GAAP reporting requirements, the City's debt liability has been split among the appropriate funds and account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

L. CONTRIBUTED CAPITAL

Contributed capital represents donations by developers, contributions made by the City and assets whose construction was financed by grants or special assessments. These assets are recorded at their fair market value on the date contributed and are not subject to repayment.

M. RESERVES OF FUND EQUITY

Reserves of fund equity in governmental funds indicate that a portion of the fund balance is not available for expenditure or is legally segregated for a specific future use. Fund balances are reserved for encumbrances and inventory of supplies and materials.

N. INTERFUND TRANSACTIONS

During the course of normal operations, the City has numerous transactions between funds, most of which are in the form of transfers of resources to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as operating transfers. Operating subsidies are also recorded as operating transfers. These transfers may reflect both operating subsidies and GAAP basis operating subsidies.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

N. INTERFUND TRANSACTIONS (CONTINUED)

Nonrecurring and nonroutine transfers of equity between funds, capital contributions to the enterprise funds, the subsequent return of all or part of such contributions, and the transfer of residual balances of discontinued funds or projects to the general fund, capital projects funds, or debt service funds (when financed with debt proceeds) are classified as residual equity transfers.

Transactions that constitute reimbursements for expenditures or expenses initially made from a fund that are properly allocable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditures and expenses in the fund that is reimbursed.

O. INTERGOVERNMENTAL REVENUES

In governmental funds, federal grants awarded on a non-reimbursement basis and federal entitlements are recorded as intergovernmental receivables and revenues when measurable and available. Federal reimbursable-type grants are recorded as intergovernmental receivables and revenues when the related liabilities are incurred.

P. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees; or acts of God. In 1993, the City joined together with other neighboring cities to form the Northern Ohio Risk Management Agency (NORMA), a not-for-profit corporation, for the purpose of obtaining property and liability insurance and providing for a formalized, jointly administered self-insurance fund. The City pays an annual premium to NORMA for its insurance coverage. The agreement for formation of NORMA provides that NORMA will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the limits described in the agreement.

The City continues to carry health, dental and eye insurance through QualChoice, Delta Dental and Spectera respectively. The City pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

NOTE 2 - DEPOSITS AND INVESTMENTS

The City's Charter specifies that investments of the City will adhere to state statutes. Under these statutes, the Finance Director is responsible for selecting depositories and investing funds. The City, by statute, is to limit deposits and investments of City funds to insured demand deposit accounts, certificates of deposit, United States treasury bills, or obligations of other United States governmental agencies for which the principal and interest is guaranteed by the United States government, and repurchase agreements.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer of 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.

At year end, the carrying amount of the City's deposits was \$1,972,746 and the bank balance was \$2,226,339. Of the bank balance, \$321,138 was covered by the federal depository insurance. \$1,805,201 was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the City to a successful claim by the FDIC.

The City's investments are categorized to give an indication of the level of risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the City or its agent in the City's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the City's name. Category 3 includes uninsured or unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the City's name.

Summary of Investments

<u>Description</u>	<u>Risk Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
U.S. Government Securities	\$ <u>2,009,297</u>	\$ 2,009,297	\$ 2,009,297
Investment in State Treasurer's Investment Pool (STAR OHIO)		<u>1,848,090</u>	<u>1,848,090</u>
Total Investments		\$ <u>3,857,387</u>	\$ <u>3,857,387</u>

The City of Maple Heights has invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during fiscal year 2001. STAROhio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on December 31, 2001. The amounts invested with STAROhio are not classified by risk categories because they are not evidenced by securities that exist in physical or book entry form as defined by GASB Statement No. 3.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

NOTE 3 - INCOME TAXES

The residents of the City are required to pay City income taxes on income they earn outside the City. Prior to January 1, 1990, 100% credit was allowed for all income taxes paid to other municipalities. Effective January 1, 1990, the credit against a person's City income tax liability for municipal income taxes paid at a rate of 2% on the same income to another municipal corporation was reduced from 100% to 75%. Effective January 1, 1995 the credit was increased from 75% to 80%.

Employers within the City are required to withhold income tax on employee compensation and remit this tax to an intermediary collection agency (Regional Income Tax Agency) at least quarterly. Corporations and self-employed individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually with the collection agency. The collection agency remits taxes collected to the City each month.

NOTE 4 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the City. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by state statute at 35 percent of appraised market value. All property is required to be revalued every six years. The latest revaluation was completed in 2000 and was reflected with collections in 2001. Real property taxes are payable annually or semiannually. The first payment is due January 20, with the remainder payable by June 20.

Taxes collected on tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is being assessed for ad valorem taxation purposes at 25 percent of its true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30; with the remainder payable by September 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property currently is assessed at 100 percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
(CONTINUED)

DECEMBER 31, 2001

NOTE 4 - PROPERTY TAXES (CONTINUED)

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the City of Maple Heights. The County Auditor periodically remits to the City its portion of the taxes collected.

The full tax rate for all City operations for the year ended December 31, 2001, was \$15.00 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	\$ 350,726,520
Tangible Personal	34,492,662
Public Utility	<u>17,619,890</u>
Total	\$ <u>402,839,072</u>

NOTE 5 - FIXED ASSETS

A summary of changes in the General Fixed Assets Account Group follows:

	Balance December 31, 2000	<u>Additions</u>	<u>Retirements</u>	Balance December 31, 2001
Land	\$ 157,702			\$ 157,702
Buildings	4,898,548			4,898,548
Machinery and Equipment	<u>7,102,630</u>	\$ 534,721	\$ (47,558)	<u>7,589,793</u>
	\$ <u>12,158,880</u>	\$ <u>534,721</u>	\$ <u>(47,558)</u>	\$ <u>12,646,043</u>

A summary of the Enterprise Funds fixed assets and accumulated depreciation at December 31, 2001 follows:

	Balance December 31, 2000	<u>Additions</u>	<u>Retirements</u>	Balance December 31, 2001
Building	\$ 225,338			\$ 225,338
Machinery and Equipment	217,880			217,880
	443,218	\$ <u>0</u>	\$ <u>0</u>	443,218
Less Accumulated Depreciation	<u>(394,396)</u>			<u>(403,026)</u>
	\$ <u>48,822</u>			\$ <u>40,192</u>

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

NOTE 6 - DEFINED BENEFIT PENSION PLANS

A. PUBLIC EMPLOYEES RETIREMENT SYSTEM

The City of Maple Heights contributes to the Public Employees Retirement System of Ohio ("System"), a cost-sharing multiple-employer defined benefit pension plan. The System provides 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. The System issues a stand alone financial report. That report may be obtained by writing to the Public Employees Retirement system, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. The 2001 employer contribution rate was 13.55% of covered payroll for local governments. Contributions are authorized by state statute. The contribution rates are determined actuarially. The City's contributions to the System for the years ended December 31, 2001, 2000, 1999 were \$575,298, \$418,933, \$573,299, respectively, equal to the required contributions for each year.

B. OHIO POLICE AND FIRE PENSION FUND

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

Plan members are required to contribute 10 percent of their annual covered salary, while employers are required to contribute 19.5 percent and 24 percent, respectively for police officers and firefighters. The City of Maple Heights contributions to OP&F for the years ending December 31, 2001, 2000, and 1999, were \$1,004,374, \$960,212, and \$893,591, respectively, equal required contributions for each year.

In addition to the current contribution, the City also pays installments on the accrued liability incurred when the State of Ohio established the statewide pension system for Police and Firemen in 1967. As of December 31, 2001, the liability of the City was \$405,599, 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. The current portion is not included as a current liability in either the Police Pension Fund or the Fire Pension Fund because it is not material in amount.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

NOTE 7 - POSTEMPLOYMENT BENEFITS

A. PUBLIC EMPLOYEES RETIREMENT SYSTEM

The Public Employees Retirement System (PERS) of Ohio provides postretirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credits. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the Retirement System is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on the authority granted by State statute. The employer contribution rate for the year 2001 for local governments is 13.55 percent of covered payroll: 4.3 percent was used to fund health care in 2001. The City of Maple Heights' actual contributions for 2001 which were used to fund postemployment benefits were \$258,467 in 2001.

The post-retirement health care coverage is advance-funded on an actuarially determined basis. The following assumptions and calculations were based on PERS's latest actuarial review performed as of December 31, 2000: an entry age normal actuarial cost method of valuation is used in determining the present value of benefit liabilities; the difference between assumed and actual experience is part of the unfunded actuarial accrued liability; the investment assumption rate for 2000 was 7.75 percent; all investments are carried at market value; for actuarial valuation purposes, a smoothed market approach is used meaning that assets are adjusted annually to reflect 25 percent of unrealized market appreciation or depreciation on investment assets; individual pay increases are assumed to increase 4.75 percent compounded annually, with no change in the number of active employees; annual pay increases over and above the 4.75 percent base increase were assumed to range from 0.54 percent to 5.1 percent; and health care costs are assumed to increase 4.75 percent annually. The actuarially accrued post-retirement health care liability for PERS as of December 31, 2000 was \$14,364,600,000. The net assets were \$11,735,700,000, leaving an unfunded actuarial accrued liability of \$2,628,700,000. The number of active contributing participants is 401,339.

B. OHIO POLICE AND FIRE PENSION FUND

The Ohio Police and Fire Pension Fund 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 eighteen whether or not the child is attending school or under the age of twenty-two if attending school full-time or on a two thirds basis. 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 that health care cost paid from the funds of OP&F shall be included in the employer's contribution plan. The total Police employer contribution rate is 19.50 percent of covered payroll and the total firefighter employer contribution rate is 24 percent of covered payroll.

The Ohio Revised Code provides the statutory authority allowing OP&F's Board of Trustees to provide health care coverage to all eligible individuals.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

B. OHIO POLICE AND FIRE PENSION FUND (CONTINUED)

Health care funding and accounting is on a pay-as-you go basis. A percentage of covered payroll, as defined by the Board, is used to pay retiree health care expenses. The Board defined allocation was 7.25 percent and 7.5 percent of covered payroll in 2000 and 2001, respectively. The allocation is 7.75 percent in 2002. 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 number of participants eligible to receive health care benefits as of December 31, 2000 the last date of the last actuarial valuation available, are 12,853 for Police and 10,037 for Firefighters. The City's actual contributions for 2001 that were used to fund postemployment benefits were \$190,831 for police and \$150,656 for firemen. OP&F's total health care expense for the year ending December 31, 2000, the date of the last actuarial valuation available, was \$106,160,054, which was the net of member contributions of \$5,657,431.

NOTE 8 - OTHER EMPLOYEE BENEFITS

COMPENSATED ABSENCES

Vacation leave is earned at rates which vary depending upon length of service and standard work week. Accumulated vacation leave must be taken by each year end or be forfeited unless approved by the Mayor or Council by motion. City employees are paid for earned, unused vacation leave at the time of termination of employment.

Each department earns sick leave at rates which vary depending upon length of service and standard work week. Each employee with the City is paid a portion of the employee's earned unused sick leave, with a maximum number of hours per department specifications, upon retirement from the City with 5 years of service.

At December 31, 2001 the current amounts of unpaid compensated absences in the governmental fund types and the balance of the liability in the General Long-Term Obligations Account Group were \$580,888 and \$1,820,136 respectively. The liability for compensated absences in the proprietary fund at December 31, 2001 was \$297,072.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

NOTE 9 - DEBT OBLIGATIONS

Note Debt

Note debt activity for the year ended December 31, 2001, consisted of the following:

	<u>Balance</u> <u>12/31/00</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance</u> <u>12/31/01</u>
<u>General Obligation Notes</u>				
5.57% Capital Purpose Notes, Series 2000B	\$ 2,995,000		\$(2,995,000)	
3.00% G.O. Various Imp. Notes, Series 2001	<u> </u>	\$ 970,000	<u> </u>	\$ 970,000
Total General Obligation Notes	\$ <u>2,995,000</u>	\$ <u>970,000</u>	\$ <u>(2,995,000)</u>	\$ <u>970,000</u>

By Ohio Law, notes can be issued in anticipation of bond proceeds, special assessment bond proceeds and levies, or for up to 50% of anticipated revenue collections. There are also limitations on the number of times notes can be renewed.

Bonded Debt and Other Long-Term Obligations

Bonded debt and other long-term obligations outstanding at December 31, 2001 consisted of the following:

	<u>Balance</u> <u>12/31/00</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance</u> <u>12/31/01</u>
<u>General Obligation Bonds</u>				
5.125% to 10.375% Unvoted General Obligations Bonds due Through 2004	\$ 704,303		\$ (171,325)	\$ 532,978
3.75% to 4.95% Unvoted General Obligation Bonds due Through 2017	4,547,480		(495,000)	4,052,480
8.00% Unvoted General Obligation Bonds due through 2013	1,030,000		(55,000)	975,000
4.70% to 5.25% Unvoted General Obligation Bonds due Through 2020	<u>2,995,000</u>		<u>(85,000)</u>	<u>2,910,000</u>
Total General Obligation Bonds	\$ <u>9,276,783</u>		\$ <u>(806,325)</u>	\$ <u>8,470,458</u>
<u>Special Assessment Bonds</u>				
5.125% to 10.375% Special Assessment Obligation Bonds due Through 2004	<u>138,697</u>		<u>(34,675)</u>	<u>104,022</u>
Total Bonded Debt	\$ <u>9,415,480</u>	\$ <u>0</u>	\$ <u>(841,000)</u>	\$ <u>8,574,480</u>

CITY OF MAPLE HEIGHTS, OHIO

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
(CONTINUED)**

DECEMBER 31, 2001

NOTE 9 - DEBT OBLIGATIONS (CONTINUED)

	<u>Balance 12/31/00</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance 12/31/01</u>
<u>Other Long-Term Obligations</u>				
Accrued Employee Benefits:				
Accrued Sick Leave	\$ 1,779,745	\$ 40,391		\$ 1,820,136
Accrued Pension	533,299		\$ (51)	533,248
Capital Lease Obligations	88,517		(33,974)	54,543
Loans Payable:				
Ohio Public Works Commission	704,072		(43,627)	660,445
Ohio Water Development Authority	<u>2,854,282</u>	<u>1,695</u>	<u>(135,626)</u>	<u>2,720,351</u>
Total Loans Payable	<u>3,558,354</u>	<u>1,695</u>	<u>(179,253)</u>	<u>3,380,796</u>
Total Other Long-Term Obligations	<u>\$ 5,959,915</u>	<u>\$ 42,086</u>	<u>\$ (213,278)</u>	<u>\$ 5,788,723</u>
Total of All Long-Term Obligations	<u>\$ 15,375,395</u>	<u>\$ 42,086</u>	<u>\$ (1,054,278)</u>	<u>\$ 14,363,203</u>

The City's future debt service requirements at December 31, 2001 are:

	<u>General Obligation Bonds</u>		<u>Special Assessment Bonds</u>		<u>Ohio Public Works Loan</u>	<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	
2002	\$ 727,325	\$ 344,794	\$ 34,675	\$ 10,792	\$ 43,627	\$ 1,161,213
2003	764,325	306,409	34,675	7,195	43,627	1,156,231
2004	791,325	265,762	34,672	3,597	43,627	1,138,983
2005	650,000	223,432			43,627	917,059
2006	528,150	355,737			43,627	927,514
2007-2011	2,544,330	1,869,432			218,138	4,631,900
2012-2016	1,505,000	471,562			200,963	2,177,525
2017-2020	<u>960,003</u>	<u>120,501</u>			<u>23,208</u>	<u>1,103,712</u>
Totals	<u>\$ 8,470,458</u>	<u>\$ 3,957,629</u>	<u>\$ 104,022</u>	<u>\$ 21,584</u>	<u>\$ 660,444</u>	<u>\$ 13,214,137</u>

As of December 31, 2001, the City's legal debt margin (the ability to issue additional principal amounts of general obligation bonded debt) was \$34,884,895.

All bonds outstanding are backed by the full faith and credit of the City. It is the City's policy to pay debt service of the Special Assessment bonds from the revenues of those funds.

No reserves or sinking funds exist to cover defaults by property owners related to special assessments bonds; however, property values in excess of amounts owed by the City guarantee payment by property owners.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

NOTE 9 - DEBT OBLIGATIONS (CONTINUED)

The capital lease obligations are agreements entered into by the City for certain leased equipment. Such agreements are treated as lease purchases (capital leases) and are classified as long-term obligations in the financial statements. Upon satisfaction of the lease obligations, title to the equipment will pass to the City. Future minimum lease payments under capital leases as of December 31, 2001 are \$37,948 in 2002 and \$18,974 in 2003. Of these amounts, \$2,379 represents interest resulting in a capital lease obligation outstanding of \$54,543 at December 31, 2001.

The loan payable, from the Ohio Public Works Commission, represents a 20 year interest free loan, with principal only payments, which began July 1, 1996.

The City obtained loans from the Ohio Water Development Authority to be repaid in semi-annual installments. A summary of the future debt service requirements as of December 31, 2001 follows:

	<u>Ohio Water Development Authority</u>				
	<u>Principal</u>	<u>Interest</u>		<u>Principal</u>	<u>Interest</u>
2002	\$ 139,613	\$ 112,778	2006	\$ 164,857	\$ 87,534
2003	\$ 145,536	\$ 106,854	2007-2011	\$ 935,336	\$ 326,618
2004	\$ 151,710	\$ 100,680	2012-2016	\$ 1,025,152	\$ 110,608
2005	\$ 158,147	\$ 94,244	Totals	\$ <u>2,720,351</u>	\$ <u>939,316</u>

In 1998, the City defeased a general obligation bond issue by placing proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the City's General Long-Term Debt Account Group. As of December 31, 2001 the amount of defeased debt outstanding amounted to \$2,865,000.

On December 1, 2000, the City issued \$2,995,000 of General Obligation (Limited Tax) Capital Purposes Bonds, Series 2000. The proceeds were used to refund Capital Purpose Notes Series 2000 and pay costs of issuance.

NOTE 10 - RISK MANAGEMENT

The Northern Ohio Risk Management Association (NORMA) is jointly owned and operated by the Cities of Maple Heights, Bedford Heights, Chagrin Falls, Eastlake, Highland Heights, Mayfield Heights, Richmond Heights, Solon, and South Euclid and the Village of Hudson for the purpose of enabling its members to obtain the maximum exposure protection at the least possible cost. The pool has a complete package of coverage, including property, general liability, automobile liability, employee dishonesty, boiler and machinery, and other coverages, supplemented by an umbrella liability policy. The members formed a not-for-profit corporation known as NORMA, Inc. to administer the pool. NORMA is governed by a board of trustees that consists of one representative from each of the participating members. Each entity must commit to the Association for terms of three years.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
(CONTINUED)

DECEMBER 31, 2001

NOTE 10 - RISK MANAGEMENT (CONTINUED)

Each member provides operating resources to NORMA based on actuarially determined rates and shares in NORMA's equity based on the City's percentage of contributions. In the event of losses, the first \$2,500 of any valid claim will be paid by the member. The next payment, up to an additional \$147,500 will be paid from the self-insurance pool. Any additional payment is made from the stop loss coverage carried by the pool. As of December 31, 2001 NORMA had an aggregate stop loss of \$750,000 per policy year. Any losses over these amounts would be the obligation of the excess insurance carriers. If the aggregate claims paid by the pool exceed the available resources, the pool may require the members to make additional supplementary payments up to a maximum of the regular annual payment. (This has not been necessary throughout the fourteen-year history of the pool.)

There were no reductions in insurance coverage from the previous year, nor have settlements exceeded insurance coverage in any of the prior three fiscal years.

NOTE 11 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

Segment information for the Enterprise Funds is summarized as follows:

<u>For the Year Ended</u> <u>December 31, 2001:</u>	<u>Solid Waste</u> <u>Collection</u>	<u>Transit</u>	<u>Recreation</u> <u>Banner</u>	<u>Total</u>
Total Operating Revenues	\$ 1,039,892	\$ 3,225,112	\$ 1,700	\$ 4,266,704
Operating Income (Loss)				
Before Depreciation	(29,722)	376,640	1,455	348,373
Depreciation		8,630		8,630
Income (Loss) Before Operating				
Transfers	(28,076)	411,087	2,023	385,034
Operating Transfers-In	50,000			50,000
Operating Transfers-Out		(432,894)		(432,894)
Net Income (Loss)	21,924	(21,807)	2,023	2,140
 <u>As of December 31, 2001:</u>				
Cash (Used in) Provided by				
Operating Activities	(52,523)	368,886	1,455	317,818
Total Assets	319,727	1,107,850	11,567	1,439,144
Net Working Capital	112,781	617,938	11,567	742,286
Total Fund Equity	112,781	658,130	11,567	782,478

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
(CONTINUED)

DECEMBER 31, 2001

NOTE 12 - 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), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements.

The Combined Statements of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual - All Governmental Fund Types and the Statement of Revenues, Expenses, and Changes in Fund Balance - Budget and Actual - All Enterprise Fund Types are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are identified as follows:

- (a) Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures/Expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, encumbrances are recorded as the equivalent of an expenditure (budget basis) as opposed to a reservation of fund balance for governmental funds, and note disclosure for enterprise funds (GAAP basis).
- (d) Short-term note proceeds and note principal retirement for governmental funds are operating transactions (budget) as opposed to balance sheet transaction (GAAP).

The adjustments necessary to convert the results of operations for the year on the GAAP basis to the budget basis for the governmental funds and enterprise funds are as follows:

	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis	\$ (186,978)	\$ 989,502	\$ (3,236,098)	\$ 611,399
<u>Increase (Decrease) Due to:</u>				
Revenue accruals	(184,439)	(1,495,904)	(29,869)	1,438,191
Expenditure accruals	75,072	232,900		543,604
Net impact of Encumbrances	<u>(30,687)</u>	<u>50,231</u>	<u> </u>	<u>7,419</u>
Budget Basis	\$ <u>(327,033)</u>	\$ <u>(223,271)</u>	\$ <u>(3,265,967)</u>	\$ <u>(275,769)</u>

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

NOTE 12 - BUDGETARY BASIS OF ACCOUNTING (CONTINUED)

Excess Revenues Over (Under) Expenses, Advances and Transfers/Net Income (Loss)

	<u>Proprietary Fund Enterprise</u>
Net Income	\$ 2,140
<u>Increase (Decrease) Due To:</u>	
Revenue accruals	20,115
Expense accruals	(43,207)
Depreciation expense	8,630
Encumbrances	<u>(3,298)</u>
Budget Basis	\$ <u>(15,620)</u>

NOTE 13 - TRANSIT FUND

The City owns, operates and maintains a public transportation system for its residents, under an agreement with the Regional Transit Authority (RTA). The terms of the agreement with RTA specify that the City will be reimbursed for all costs, including an administration fee, incurred in connection with the system.

NOTE 14 - ACCOUNTING AND FINANCIAL REPORTING FOR PROPRIETARY FUNDS

Under the guidelines of GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting", the City has elected not to apply Financial Accounting Standards Board Statements and Interpretations issued after November 30, 1989, to its proprietary activities. The adoption of this approach to accounting for proprietary activities by the City required no change from prior years.

NOTE 15 - CONTINGENT LIABILITIES

The City is a defendant in a number of lawsuits pertaining to matters which are incidental to performing routine governmental and other functions. City officials, after consultation with the City's Law Director, are of the opinion that settlement of potential uninsured claims against the City would not have a material adverse effect on the financial position of the City.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
(CONTINUED)

DECEMBER 31, 2001

NOTE 16 - INTERFUND RECEIVABLES AND PAYABLES

At December 31, 2001 the interfund receivables and payables were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 600,000	
Special Revenue Funds:		
Municipal Income Tax Fund	310,000	\$ 868,900
Police Pension	149,793	
Fire Pension	119,107	
	<u>578,900</u>	<u>868,900</u>
Capital Project Funds:		
Traffic Signalization		310,000
	<u>\$ 1,178,900</u>	<u>\$1,178,900</u>

NOTE 17 - FUND EQUITY DEFICITS

At December 31, 2001 the following funds had a deficit fund balance:

	<u>Deficit Fund Balance</u>
Capital Projects:	
Street Improvement	\$ 196,984
Turney Road Reconstruction	670,000
Total Capital Projects	<u>\$ 866,984</u>

The deficits were caused by the application of generally accepted accounting principles to these funds. Bond anticipation note proceeds used to finance the projects are not recognized as "Other Financing Sources", but rather as a fund liability. The deficits in these funds will be eliminated when the projects are near completion and the notes are bonded and/or resources are provided for the retirement of the notes.

CITY OF MAPLE HEIGHTS, OHIO

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2001

NOTE 18 - CHANGE IN ACCOUNTING PRINCIPLE

GASB Statement 33 and GASB Statement 36 were required for the current year. These statements clarified the timing requirements for recognizing assets, liabilities, revenues, and expenditures/expenses associated with nonexchange transactions. As a result of implementation of these statements, a restatement of prior year fund balances is necessary as described below.

Due to the implementation of GASB Statement 33, prior year fund balances were restated for the following funds:

General Fund

Fund Balance as of December 31, 2000	\$3,319,851
Property Tax Revenue	(766,273)
General Governmental Expenditures	<u>53,485</u>
Restated Balance, December 31, 2000	<u>\$2,607,063</u>

Special Revenue Fund

Street Lighting

Fund Balance as of December 31, 2000	\$ 239,062
Property Tax Revenue	<u>(100,998)</u>
Restated Balance, December 31, 2000	\$ 138,064

Police Services Levy

Fund Balance as of December 31, 2000	\$217,363
Property Tax Revenue	<u>(133,343)</u>
Restated Balance, December 31, 2000	84,020

Fire Services Levy

Fund Balance as of December 31, 2000	\$ 195,370
Property Tax Revenue	<u>(133,343)</u>
Restated Balance, December 31, 2000	\$ 62,027

Total Special Revenue Fund	<u>\$ 284,111</u>
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Debt Service Fund

Fund Balance as of December 31, 2000	\$4,095,332
Property Tax Revenue	<u>(232,302)</u>
Restated Balance, December 31, 2000	<u>\$3,863,030</u>

FINANCIAL STATEMENTS
AND SCHEDULES
OF INDIVIDUAL FUNDS AND
ACCOUNTS GROUPS

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND

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

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 2,734,655	\$ 2,627,612	\$ (107,043)
Intergovernmental	2,785,784	3,083,229	297,445
Charges for Services	87,875	84,283	(3,592)
Fees, Licenses, Permits	546,150	554,763	8,613
Fines and Forfeitures	566,151	529,972	(36,179)
Interest Income	175,000	233,600	58,600
Workers Compensation Settlement and Refunds	90,000	85,500	(4,500)
Miscellaneous Income	<u>196,250</u>	<u>188,014</u>	<u>(8,236)</u>
 Total Revenues	 <u>7,181,865</u>	 <u>7,386,973</u>	 <u>205,108</u>
 <u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Police Department			
Personnel	2,616,650	2,604,605	12,045
Other	<u>338,200</u>	<u>333,438</u>	<u>4,762</u>
Total Police Department	<u>2,954,850</u>	<u>2,938,043</u>	<u>16,807</u>
 School Guards			
Personnel	<u>67,480</u>	<u>66,569</u>	<u>911</u>
 Jail Administrator			
Personnel	680,325	678,074	2,251
Other	<u>156,250</u>	<u>138,023</u>	<u>18,227</u>
Total Jail Administrator	<u>836,575</u>	<u>816,097</u>	<u>20,478</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Fire Department			
Personnel	\$ 2,163,250	\$ 2,159,407	\$ 3,843
Other	<u>236,050</u>	<u>236,035</u>	<u>15</u>
Total Fire Department	<u>2,399,300</u>	<u>2,395,442</u>	<u>3,858</u>
Auxiliary Police			
Personnel	<u>117,600</u>	<u>114,521</u>	<u>3,079</u>
Police Administration			
Personnel	<u>639,220</u>	<u>635,893</u>	<u>3,327</u>
Total Security of Persons and Property	<u>7,015,025</u>	<u>6,966,565</u>	<u>48,460</u>
Public Health and Welfare			
Public Health			
Other	<u>79,913</u>	<u>79,913</u>	<u> </u>
Leisure Time Activities			
Parks and Playgrounds			
Personnel	70,900	69,537	1,363
Other	<u>78,800</u>	<u>78,178</u>	<u>622</u>
Total Parks and Playgrounds	<u>149,700</u>	<u>147,715</u>	<u>1,985</u>
Recreation Centers			
Personnel	441,900	437,084	4,816
Other	<u>244,150</u>	<u>243,012</u>	<u>1,138</u>
Total Recreation Centers	<u>686,050</u>	<u>680,096</u>	<u>5,954</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Human Services			
Personnel	\$ 474,200	\$ 468,682	\$ 5,518
Other	<u>72,950</u>	<u>63,941</u>	<u>9,009</u>
Total Human Services	<u>547,150</u>	<u>532,623</u>	<u>14,527</u>
Administration			
Personnel	190,490	189,171	1,319
Other	<u>16,500</u>	<u>15,689</u>	<u>811</u>
Total Administration	<u>206,990</u>	<u>204,860</u>	<u>2,130</u>
Total Leisure Time Activities	<u>1,589,890</u>	<u>1,565,294</u>	<u>24,596</u>
Community Development			
Community Planning			
Personnel	14,930	13,403	1,527
Other	<u>540</u>	<u>395</u>	<u>145</u>
Total Community Planning	<u>15,470</u>	<u>13,798</u>	<u>1,672</u>
Board of Zoning Appeals			
Personnel	11,000	9,775	1,225
Other	<u>70</u>	<u>2</u>	<u>68</u>
Total Board of Zoning Appeals	<u>11,070</u>	<u>9,777</u>	<u>1,293</u>
Building Commissioner			
Personnel	500,500	499,588	912
Other	<u>31,450</u>	<u>27,279</u>	<u>4,171</u>
Total Building Commissioner	<u>531,950</u>	<u>526,867</u>	<u>5,083</u>
Total Community Development	<u>558,490</u>	<u>550,442</u>	<u>8,048</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Basic Utility Services			
Sewer Maintenance and Repair			
Personnel	\$ 564,900	\$ 559,637	\$ 5,263
Other	<u>57,000</u>	<u>54,822</u>	<u>2,178</u>
Total Sewer Maintenance and Repair	<u>621,900</u>	<u>614,459</u>	<u>7,441</u>
Mechanics			
Personnel	240,025	238,333	1,692
Other	<u>143,800</u>	<u>140,635</u>	<u>3,165</u>
Total Mechanics	<u>383,825</u>	<u>378,968</u>	<u>4,857</u>
Administration			
Personnel	156,360	153,641	2,719
Other	<u>10,100</u>	<u>7,530</u>	<u>2,570</u>
Total Administration	<u>166,460</u>	<u>161,171</u>	<u>5,289</u>
Total Basic Utility Services	<u>1,172,185</u>	<u>1,154,598</u>	<u>17,587</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL- (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government			
Mayor's Office			
Personnel	\$ 167,210	\$ 164,029	\$ 3,181
Other	<u>8,970</u>	<u>8,715</u>	<u>255</u>
Total Mayor's Office	<u>176,180</u>	<u>172,744</u>	<u>3,436</u>
Finance Department			
Personnel	255,720	255,445	275
Other	<u>52,880</u>	<u>52,345</u>	<u>535</u>
Total Finance Department	<u>308,600</u>	<u>307,790</u>	<u>810</u>
Legal Department			
Personnel	144,350	141,472	2,878
Other	<u>106,650</u>	<u>99,067</u>	<u>7,583</u>
Total Legal Department	<u>251,000</u>	<u>240,539</u>	<u>10,461</u>
Election Costs			
Other	<u>3,000</u>	<u>2,903</u>	<u>97</u>
Engineering			
Personnel	14,635	13,476	1,159
Other	<u>4,500</u>	<u>3,867</u>	<u>633</u>
Total Engineering	<u>19,135</u>	<u>17,343</u>	<u>1,792</u>
Land and Buildings			
Personnel	134,200	132,977	1,223
Other	<u>439,800</u>	<u>438,906</u>	<u>894</u>
Total Land and Buildings	<u>574,000</u>	<u>571,883</u>	<u>2,117</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL-
 (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Administrative			
Personnel	\$ 157,500	\$ 156,400	\$ 1,100
Other	<u>115,475</u>	<u>109,242</u>	<u>6,233</u>
Total Administrative	<u>272,975</u>	<u>265,642</u>	<u>7,333</u>
Civil Service Commission			
Personnel	6,800	6,342	458
Other	<u>13,490</u>	<u>12,398</u>	<u>1,092</u>
Total Civil Service Commission	<u>20,290</u>	<u>18,740</u>	<u>1,550</u>
Human Resources			
Personnel	92,880	87,466	5,414
Other	<u>7,400</u>	<u>7,372</u>	<u>28</u>
Total Human Resources	<u>100,280</u>	<u>94,838</u>	<u>5,442</u>
Economic Development			
Personnel	80,480	79,450	1,030
Other	<u>21,550</u>	<u>6,557</u>	<u>14,993</u>
Total Economic Development	<u>102,030</u>	<u>86,007</u>	<u>16,023</u>
Council			
Personnel	135,700	134,175	1,525
Other	<u>27,250</u>	<u>25,450</u>	<u>1,800</u>
Total Council	<u>162,950</u>	<u>159,625</u>	<u>3,325</u>
Clerk of Council			
Personnel	99,560	97,840	1,720
Other	<u>2,250</u>	<u>1,745</u>	<u>505</u>
Total Clerk of Council	<u>101,810</u>	<u>99,585</u>	<u>2,225</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL-
 (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Mayor's Court			
Personnel	\$ 193,490	\$ 190,887	\$ 2,603
Other	<u>155,600</u>	<u>149,251</u>	<u>6,349</u>
Total Mayor's Court	<u>349,090</u>	<u>340,138</u>	<u>8,952</u>
 Total General Government	 <u>2,441,340</u>	 <u>2,377,777</u>	 <u>63,563</u>
Capital Outlay	<u>81,950</u>	<u>81,800</u>	<u>150</u>
Total Expenditures	<u>12,938,793</u>	<u>12,776,389</u>	<u>162,404</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,756,928)</u>	<u>(5,389,416)</u>	<u>367,512</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds from Sale of Fixed Assets	3,000	4,784	1,784
Operating Transfers - In	5,775,000	5,768,349	(6,651)
Operating Transfers - Out	<u>(717,000)</u>	<u>(710,750)</u>	<u>6,250</u>
Total Other Financing Sources (Uses)	<u>5,061,000</u>	<u>5,062,383</u>	<u>1,383</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(695,928)</u>	<u>(327,033)</u>	<u>368,895</u>
Decertification of Prior Year Encumbrances		43,787	43,787
Fund Balance at Beginning of Year	<u>2,013,613</u>	<u>2,013,613</u>	<u> </u>
Fund Balance at End of Year	<u>\$ 1,317,685</u>	<u>\$ 1,730,367</u>	<u>\$ 412,682</u>

CITY OF MAPLE HEIGHTS, OHIO

SPECIAL REVENUE FUND

Street Maintenance and Repair Fund

Required by the Ohio Revised Code to account for that portion of the motor vehicle registration fees and state gasoline tax designated for construction, maintenance and repairs of streets and highways.

State Highway Fund

To account for that portion of the motor vehicle registration fees and state gasoline tax designated for construction, maintenance and repairs of highways.

Municipal Income Tax Fund

To account for the receipt and transfer of income taxes levied by City Ordinance.

Police Pension Fund

To accumulate property taxes levied toward partial payment of the current liability for police disability and pension.

Fire Pension Fund

To accumulate property taxes levied toward partial payment of the current liability for fire disability and pension.

Cable Television Fund

To account for monies received from the Cable T.V. Franchise Contracts.

Water Use Charge Fund

To account for monies collected by the Cleveland Water Department under the ordinance levying water use charges to be used for financing the City's portion of major sewer repair projects.

Street Lighting Fund

To accumulate property taxes levied toward payment of the current liability for street lighting throughout the City.

Ambulance Billing Service Fund

To account for monies received from insurance and state agencies per usual customary rates established by such agencies for City's squad services.

Continued

CITY OF MAPLE HEIGHTS, OHIO

SPECIAL REVENUE FUND (CONTINUED)

Municipal Motor Vehicle License Tax Fund

To account for monies received from the municipal motor vehicle license tax.

Drug Law Enforcement Fund

To account for monies received from confiscation during police action involving drugs. Expenditures are strictly enforced per Ohio Revised Code.

Computer Fee Fund

To account for monies received from court fines to fund the computerization of the Mayor's Court.

COPS Fast Grant Fund

To account for the proceeds and disbursements for a federal grant used for community police programs.

Police Services Levy Fund

To accumulate property taxes levied toward payment of the current liability for police services throughout the City.

Fire Services Levy Fund

To accumulate property taxes levied toward payment of the current liability for fire services throughout the City.

Inmate Commissary Fund

To account for monies from inmates to purchase items through the jail commissary.

DARE Fund

To account for monies received for the Drug Awareness Resistance Education Fund.

Office on Aging

To account for monies received through home delivered meals and transportation services.

Enterprise Park Fund

To account for monies received from the Village of Valley View in conjunction with an Enterprise Zone Income Tax sharing agreement.

CITY OF MAPLE HEIGHTS, OHIO

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS

DECEMBER 31, 2001

	<u>Street Maintenance & Repair</u>	<u>State Highway</u>	<u>Municipal Income Tax</u>	<u>Police Pension</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 82,631	\$ 72,251	\$ 511,112	\$ 1,526
Receivables:				
Taxes			2,928,537	131,748
Accounts				
Interest	614	537		
Intergovernmental	212,357	16,417		6,368
Interfund			310,000	149,793
Due from Other Governments	_____	_____	_____	_____
Total Assets	\$ <u>295,602</u>	\$ <u>89,205</u>	\$ <u>3,749,649</u>	\$ <u>289,435</u>
<u>Liabilities</u>				
Accounts Payable	\$ 3,763	\$ 190	\$ 14,806	
Interfund Payable			868,900	
Accrued Wages and Benefits	13,246	1,194		
Accrued Compensated Absences	29,180			
Due to Other Governments	2,925	196		
Deferred Revenues	150,404	11,394	1,924,046	\$ 122,082
Accrued Pension	<u>22,715</u>	<u>213</u>	_____	<u>167,353</u>
Total Liabilities	<u>222,233</u>	<u>13,187</u>	<u>2,807,752</u>	<u>289,435</u>
<u>Fund Equity</u>				
Fund Balances:				
Reserved for Encumbrances	25,768	2,774		
Unreserved:				
Undesignated	<u>47,601</u>	<u>73,244</u>	<u>941,897</u>	_____
Total Fund Equity	<u>73,369</u>	<u>76,018</u>	<u>941,897</u>	<u>0</u>
Total Liabilities and Fund Equity	\$ <u>295,602</u>	\$ <u>89,205</u>	\$ <u>3,749,649</u>	\$ <u>289,435</u>

<u>Fire Pension</u>	<u>Cable Television</u>	<u>Water Use Charge</u>	<u>Street Lighting</u>	<u>Ambulance Billing Service</u>	<u>Municipal Motor Vehicle License Tax</u>
\$ 18,345	\$ 183,574	\$ 168,677	\$ 112,966	\$ 181,651	\$ 10,659
131,748			439,210		
	49,384			94,155	
	1,364	1,254	840	2,607	79
6,368			21,226		9,995
119,107					
		<u>260,673</u>			
<u>\$ 275,568</u>	<u>\$ 234,322</u>	<u>\$ 430,604</u>	<u>\$ 574,242</u>	<u>\$ 278,413</u>	<u>\$ 20,733</u>
		\$ 128,416	\$ 29,769	\$ 3,996	
				1,505	
				3,092	
				324	
\$ 122,082			406,938		
153,486				2,785	
<u>275,568</u>	<u>\$ 0</u>	<u>128,416</u>	<u>436,707</u>	<u>11,702</u>	<u>\$ 0</u>
				3,694	
	<u>234,322</u>	<u>302,188</u>	<u>137,535</u>	<u>263,017</u>	<u>20,733</u>
<u>0</u>	<u>234,322</u>	<u>302,188</u>	<u>137,535</u>	<u>266,711</u>	<u>20,733</u>
<u>\$ 275,568</u>	<u>\$ 234,322</u>	<u>\$ 430,604</u>	<u>\$ 574,242</u>	<u>\$ 278,413</u>	<u>\$ 20,733</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2001

	<u>Drug Law Enforcement</u>	<u>Computer Fee</u>	<u>COPS Fast Grant</u>	<u>Police Services Levy</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 10,913	\$ 34,329		\$ 47,806
Receivables:				
Taxes				592,215
Accounts				
Interest	81			355
Intergovernmental			\$ 52,499	31,245
Interfund				
Due from Other Governments				
Total Assets	\$ <u>10,994</u>	\$ <u>34,329</u>	\$ <u>52,499</u>	\$ <u>671,621</u>
<u>Liabilities</u>				
Accounts Payable				
Interfund Payable				
Accrued Wages and Benefits				\$ 9,430
Accrued Compensated Absences				25,433
Due to Other Governments				2,160
Deferred Revenues				551,043
Accrued Pension				6,871
Total Liabilities	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>594,937</u>
<u>Fund Equity</u>				
Fund Balances:				
Reserved for Encumbrances				
Unreserved:				
Undesignated	<u>10,994</u>	<u>34,329</u>	<u>52,499</u>	<u>76,684</u>
Total Fund Equity	<u>10,994</u>	<u>34,329</u>	<u>52,499</u>	<u>76,684</u>
Total Liabilities and Fund Equity	\$ <u>10,994</u>	\$ <u>34,329</u>	\$ <u>52,499</u>	\$ <u>671,621</u>

<u>Fire Services Levy</u>	<u>Inmate Commissary</u>	<u>DARE</u>	<u>Office On Aging</u>	<u>Enterprise Park</u>	<u>Total</u>
\$ 47,238	\$ 2,968	\$ 2,992	\$ 92,707	\$ 31,036	\$ 1,613,381
592,215					4,815,673
351		58	192	231	8,563
31,245				56,484	444,204
					578,900
					<u>260,673</u>
\$ <u>671,049</u>	\$ <u>2,968</u>	\$ <u>3,050</u>	\$ <u>92,899</u>	\$ <u>87,751</u>	\$ <u>7,864,933</u>
	\$ 1,628				\$ 182,568
\$ 7,560					868,900
18,394					32,935
1,868					76,099
551,043					7,473
7,599					3,839,032
					<u>361,022</u>
\$ <u>586,464</u>	\$ <u>1,628</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>5,368,029</u>
					32,236
<u>84,585</u>	<u>1,340</u>	<u>3,050</u>	<u>92,899</u>	<u>87,751</u>	<u>2,464,668</u>
<u>84,585</u>	<u>1,340</u>	<u>3,050</u>	<u>92,899</u>	<u>87,751</u>	<u>2,496,904</u>
\$ <u>671,049</u>	\$ <u>2,968</u>	\$ <u>3,050</u>	\$ <u>92,899</u>	\$ <u>87,751</u>	\$ <u>7,864,933</u>

CITY OF MAPLE HEIGHTS, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2001

	Street Maintenance & Repair	State Highway	Municipal Income Tax	Police Pension
<u>Revenues</u>				
Property Taxes				\$ 108,139
Municipal Income Taxes			\$ 6,825,211	
Intergovernmental	\$ 571,549	\$ 45,667		14,145
Charges for Services				
Fees, Licenses, Permits				
Interest Income	5,336	3,289		
Miscellaneous Income	45,288			
Total Revenues	<u>622,173</u>	<u>48,956</u>	<u>6,825,211</u>	<u>122,284</u>
<u>Expenditures</u>				
Current Operations and Maintenance:				
Security of Persons and Property				529,839
Leisure Time Activities				
Basic Utility Services				
Transportation	1,100,273	52,626		
General Government			291,603	
Capital Outlay	175,132			
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total Expenditures	<u>1,275,405</u>	<u>52,626</u>	<u>291,603</u>	<u>529,839</u>
Excess of Revenues Over (Under) Expenditures	<u>(653,232)</u>	<u>(3,670)</u>	<u>6,533,608</u>	<u>(407,555)</u>
<u>Other Financing Sources (Uses)</u>				
Proceeds from Sale of Debt				
Operating Transfers - In	545,000	50,000	310,000	407,555
Operating Transfers - Out			(6,946,376)	
Total Other Financing Sources (Uses)	<u>545,000</u>	<u>50,000</u>	<u>(6,636,376)</u>	<u>407,555</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(108,232)	46,330	(102,768)	
Fund Balances at Beginning of Year as Restated	<u>181,601</u>	<u>29,688</u>	<u>1,044,665</u>	
Fund Balances at End of Year	\$ <u>73,369</u>	\$ <u>76,018</u>	\$ <u>941,897</u>	\$ <u>0</u>

<u>Fire Pension</u>	<u>Cable Television</u>	<u>Water Use Charge</u>	<u>Street Lighting</u>	<u>Ambulance Billing Service</u>	<u>Municipal Motor Vehicle License Tax</u>
\$ 108,139			\$ 360,498		
14,145		\$ 615,763	47,151	\$ 449,438	\$ 155,878
	\$ 198,091 7,667	5,504	7,585	11,675	752
<u>122,284</u>	<u>205,758</u>	<u>621,267</u>	<u>415,234</u>	<u>461,113</u>	<u>156,630</u>
581,819				128,540	
		271,751			
			415,763		
		145,620		159,247	
		168,276			
<u>581,819</u>	<u>0</u>	<u>118,484</u> <u>704,131</u>	<u>415,763</u>	<u>287,787</u>	<u>0</u>
<u>(459,535)</u>	<u>205,758</u>	<u>(82,864)</u>	<u>(529)</u>	<u>173,326</u>	<u>156,630</u>
459,535		995,000			
	(130,000)	64,545		(142,500)	(155,000)
<u>459,535</u>	<u>(130,000)</u>	<u>(28,050)</u>	<u>0</u>	<u>(142,500)</u>	<u>(155,000)</u>
	75,758	948,631	(529)	30,826	1,630
	<u>158,564</u>	<u>(646,443)</u>	<u>138,064</u>	<u>235,885</u>	<u>19,103</u>
\$ <u>0</u>	\$ <u>234,322</u>	\$ <u>302,188</u>	\$ <u>137,535</u>	\$ <u>266,711</u>	\$ <u>20,733</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Drug Law Enforcement</u>	<u>Computer Fee</u>	<u>COPS Fast Grant</u>	<u>Police Services Levy</u>
<u>Revenues</u>				
Property Taxes				\$ 490,869
Municipal Income Taxes				
Intergovernmental			\$ 14,999	62,595
Charges for Services		\$ 26,183		
Fees, Licenses, Permits				
Interest Income	\$ 442			5,007
Miscellaneous Income	2,959			
Total Revenues	<u>3,401</u>	<u>26,183</u>	<u>14,999</u>	<u>558,471</u>
<u>Expenditures</u>				
Current Operations and Maintenance:				
Security of Persons and Property	99		19,380	480,806
Leisure Time Activities				
Basic Utility Services				
Transportation				
General Government		22,269		
Capital Outlay				
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total Expenditures	<u>99</u>	<u>22,269</u>	<u>19,380</u>	<u>480,806</u>
Excess of Revenues Over (Under) Expenditures	<u>3,302</u>	<u>3,914</u>	<u>(4,381)</u>	<u>77,665</u>
<u>Other Financing Sources (Uses)</u>				
Proceeds from Sale of Debt				
Operating Transfers - In			25,722	
Operating Transfers - Out				<u>(85,000)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>25,722</u>	<u>(85,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	3,302	3,914	21,341	(7,335)
Fund Balances at Beginning of Year as Restated	<u>7,692</u>	<u>30,415</u>	<u>31,158</u>	<u>84,019</u>
Fund Balances at End of Year	\$ <u>10,994</u>	\$ <u>34,329</u>	\$ <u>52,499</u>	\$ <u>76,684</u>

<u>Fire Services Levy</u>	<u>Inmate Commissary</u>	<u>DARE</u>	<u>Office on Aging</u>	<u>Enterprise Park</u>	<u>Total</u>
\$ 490,869					\$ 1,558,514
62,595				\$ 103,667	6,825,211
					936,513
					1,091,384
					353,969
4,100	\$ 8,177	\$ 195	\$ 1,608	3,742	65,079
		4,966	71,411		124,624
<u>557,564</u>	<u>8,177</u>	<u>5,161</u>	<u>73,019</u>	<u>107,409</u>	<u>10,955,294</u>
449,005	6,837	5,784			2,202,109
			6,690		6,690
					271,751
					1,152,899
					729,635
			42,013	78,367	600,379
					168,276
					118,484
<u>449,005</u>	<u>6,837</u>	<u>5,784</u>	<u>48,703</u>	<u>78,367</u>	<u>5,250,223</u>
<u>108,559</u>	<u>1,340</u>	<u>(623)</u>	<u>24,316</u>	<u>29,042</u>	<u>5,705,071</u>
					995,000
<u>(86,000)</u>					1,862,357
					<u>(7,572,926)</u>
<u>(86,000)</u>					<u>(4,715,569)</u>
22,559	1,340	(623)	24,316	29,042	989,502
<u>62,026</u>		<u>3,673</u>	<u>68,583</u>	<u>58,709</u>	<u>1,507,402</u>
\$ <u>84,585</u>	\$ <u>1,340</u>	\$ <u>3,050</u>	\$ <u>92,899</u>	\$ <u>87,751</u>	\$ <u>2,496,904</u>

CITY OF MAPLE HEIGHTS, OHIO

STREET MAINTENANCE AND REPAIR SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$ 575,000	\$ 574,409	\$ (591)
Interest Income	2,000	6,918	4,918
Miscellaneous Income	<u>80,000</u>	<u>92,589</u>	<u>12,589</u>
Total Revenues	<u>657,000</u>	<u>673,916</u>	<u>16,916</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Transportation			
Maintenance and Repair			
Personnel	738,125	734,759	3,366
Other	<u>174,000</u>	<u>172,638</u>	<u>1,362</u>
Total Maintenance and Repair	<u>912,125</u>	<u>907,397</u>	<u>4,728</u>
Snow Removal			
Personnel	26,000	21,389	4,611
Other	<u>160,000</u>	<u>124,346</u>	<u>35,654</u>
Total Snow Removal	<u>186,000</u>	<u>145,735</u>	<u>40,265</u>
Total Transportation	1,098,125	1,053,132	44,993
Capital Outlay	<u>176,900</u>	<u>175,132</u>	<u>1,768</u>
Total Expenditures	<u>1,275,025</u>	<u>1,228,264</u>	<u>46,761</u>
Excess of Revenues Over (Under) Expenditures	(618,025)	(554,348)	63,677
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>570,000</u>	<u>545,000</u>	<u>(25,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(48,025)	(9,348)	38,677
Decertification of Prior Year Encumbrances		6,619	6,619
Fund Balance at Beginning of Year	<u>57,300</u>	<u>57,300</u>	<u>_____</u>
Fund Balance at End of Year	\$ <u>9,275</u>	\$ <u>54,571</u>	\$ <u>45,296</u>

CITY OF MAPLE HEIGHTS, OHIO

STATE HIGHWAY SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	\$ 44,000	\$ 45,899	\$ 1,899
Interest Income	<u>1,000</u>	<u>3,296</u>	<u>2,296</u>
Total Revenues	<u>45,000</u>	<u>49,195</u>	<u>4,195</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Transportation			
Maintenance and Repair			
Personnel	12,000	4,183	7,817
Other	<u>10,500</u>	<u>9,914</u>	<u>586</u>
Total Maintenance and Repair	<u>22,500</u>	<u>14,097</u>	<u>8,403</u>
Snow Removal			
Personnel	60,000	33,315	26,685
Other	<u>17,000</u>	<u>13,625</u>	<u>3,375</u>
Total Snow Removal	<u>77,000</u>	<u>46,940</u>	<u>30,060</u>
Total Expenditures	<u>99,500</u>	<u>61,037</u>	<u>38,463</u>
Excess of Revenues Over (Under) Expenditures	(54,500)	(11,842)	46,279
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>50,000</u>	<u>50,000</u>	<u> </u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,500)	38,158	42,658
Decertification of Prior Year Encumbrances		349	349
Fund Balance at Beginning of Year	<u>30,827</u>	<u>30,827</u>	<u> </u>
Fund Balance at End of Year	\$ <u>26,327</u>	\$ <u>69,334</u>	\$ <u>43,007</u>

CITY OF MAPLE HEIGHTS, OHIO

MUNICIPAL INCOME TAX SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Municipal Income Taxes	\$ <u>6,688,000</u>	\$ <u>6,758,820</u>	\$ <u>70,820</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
General Government			
Other	<u>300,000</u>	<u>290,491</u>	<u>9,509</u>
Excess of Revenues Over (Under) Expenditures	<u>6,388,000</u>	<u>6,468,329</u>	<u>80,329</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	25,000		(25,000)
Operating Transfers - Out	<u>(7,216,000)</u>	<u>(6,761,037)</u>	<u>454,963</u>
Total Other Financing Sources (Uses)	<u>(7,191,000)</u>	<u>(6,761,037)</u>	<u>429,963</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(803,000)	(292,708)	510,292
Fund Balance at Beginning of Year	<u>803,820</u>	<u>803,820</u>	<u> </u>
Fund Balance at End of Year	\$ <u><u>820</u></u>	\$ <u><u>511,112</u></u>	\$ <u><u>510,292</u></u>

CITY OF MAPLE HEIGHTS, OHIO

POLICE PENSION SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 107,813	\$ 103,722	\$ (4,091)
Intergovernmental	<u>12,737</u>	<u>14,145</u>	<u>1,408</u>
Total Revenues	<u>120,550</u>	<u>117,867</u>	<u>(2,683)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Personnel	<u>545,000</u>	<u>523,356</u>	<u>21,644</u>
Excess of Revenues Over (Under) Expenditures	(424,450)	(405,489)	18,961
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>425,302</u>	<u>399,500</u>	<u>(25,802)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	852	(5,989)	(6,841)
Fund Balance at Beginning of Year	<u>7,515</u>	<u>7,515</u>	<u> </u>
Fund Balance at End of Year	<u>\$ 8,367</u>	<u>\$ 1,526</u>	<u>\$ (6,841)</u>

CITY OF MAPLE HEIGHTS, OHIO

FIRE PENSION SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 107,813	\$ 103,722	\$ (4,091)
Intergovernmental	<u>12,737</u>	<u>14,145</u>	<u>1,408</u>
Total Revenues	<u>120,550</u>	<u>117,867</u>	<u>(2,683)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Personnel	<u>600,000</u>	<u>583,922</u>	<u>16,078</u>
Excess of Revenues Over (Under) Expenditures	(479,450)	(466,055)	13,395
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>480,302</u>	<u>482,250</u>	<u>1,948</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	852	16,195	15,343
Fund Balance at Beginning of Year	<u>2,150</u>	<u>2,150</u>	
Fund Balance at End of Year	<u>\$ 3,002</u>	<u>\$ 18,345</u>	<u>\$ 15,343</u>

CITY OF MAPLE HEIGHTS, OHIO

CABLE TELEVISION SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Fees, Licenses, Permits	\$ 175,000	\$ 186,468	\$ 11,468
Interest Income	<u>8,000</u>	<u>8,177</u>	<u>177</u>
Total Revenues	<u>183,000</u>	<u>194,645</u>	<u>11,645</u>
Excess of Revenues Over (Under) Expenditures	183,000	194,645	11,645
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(200,000)</u>	<u>(130,000)</u>	<u>70,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(17,000)	64,645	81,645
Fund Balance at Beginning of Year	<u>118,929</u>	<u>118,929</u>	<u> </u>
Fund Balance at End of Year	\$ <u>101,929</u>	\$ <u>183,574</u>	\$ <u>81,645</u>

CITY OF MAPLE HEIGHTS, OHIO

WATER USE CHARGE SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for Services	\$ 550,000	\$ 585,037	\$ 35,037
Interest Income	<u>20,000</u>	<u>7,014</u>	<u>(12,986)</u>
Total Revenues	<u>570,000</u>	<u>592,051</u>	<u>22,051</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Basic Utility Services			
Other	<u>280,000</u>	<u>243,307</u>	<u>36,693</u>
Capital Outlay	<u>145,000</u>	<u>103,609</u>	<u>41,391</u>
Debt Service:			
Principal Retirement	168,500	168,276	224
Interest and Fiscal Charges	<u>118,500</u>	<u>118,484</u>	<u>16</u>
Total Debt Service	<u>287,000</u>	<u>286,760</u>	<u>240</u>
Total Expenditures	<u>712,000</u>	<u>633,676</u>	<u>78,324</u>
Excess of Revenues Over (Under) Expenditures	(142,000)	(41,625)	100,375
Other Financing Sources (Uses)			
Operating Transfers - In	64,000	64,545	545
Operating Transfers - Out	<u>(28,050)</u>	<u>(28,050)</u>	<u> </u>
Total Other Financing Sources (Uses)	35,950	36,495	545
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(106,050)	(5,130)	100,920
Decertification of Prior Year Encumbrances		5,610	5,610
Fund Balance at Beginning of Year	<u>168,197</u>	<u>168,197</u>	<u> </u>
Fund Balance at End of Year	\$ <u><u>62,147</u></u>	\$ <u><u>168,677</u></u>	\$ <u><u>106,530</u></u>

CITY OF MAPLE HEIGHTS, OHIO

STREET LIGHTING SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 359,380	\$ 345,738	\$ (13,642)
Intergovernmental	42,452	47,151	4,699
Interest Income	<u>6,007</u>	<u>8,744</u>	<u>2,737</u>
Total Revenues	<u>407,839</u>	<u>401,633</u>	<u>(6,206)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
General Government			
Other	<u>420,000</u>	<u>415,448</u>	<u>4,552</u>
Excess of Revenues Over (Under) Expenditures	(12,161)	(13,815)	(1,654)
Decertification of Prior Year Encumbrances		1,200	1,200
Fund Balance at Beginning of Year	<u>125,582</u>	<u>125,582</u>	<u> </u>
Fund Balance at End of Year	\$ <u>113,421</u>	\$ <u>112,967</u>	\$ <u>(454)</u>

CITY OF MAPLE HEIGHTS, OHIO

AMBULANCE BILLING SERVICE SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL FOR THE YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for Services	\$ 370,000	\$ 431,265	\$ 61,265
Intergovernmental		2,037	2,037
Interest Income	7,500	11,692	4,192
Miscellaneous Income		1,000	1,000
	<u>377,500</u>	<u>445,994</u>	<u>68,494</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Personnel	83,320	81,055	2,265
Other	61,000	53,743	7,257
	<u>144,320</u>	<u>134,798</u>	<u>9,522</u>
Capital Outlay	<u>157,200</u>	<u>153,341</u>	<u>3,859</u>
	<u>301,520</u>	<u>288,139</u>	<u>13,381</u>
Excess of Revenues Over (Under) Expenditures	75,980	157,855	81,875
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(142,500)</u>	<u>(142,500)</u>	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(66,520)	15,355	81,875
Decertification of Prior Year Encumbrances		2,269	2,269
Fund Balance at Beginning of Year	<u>156,409</u>	<u>156,409</u>	
Fund Balance at End of Year	\$ <u>89,889</u>	\$ <u>174,033</u>	\$ <u>84,144</u>

CITY OF MAPLE HEIGHTS, OHIO

MUNICIPAL MOTOR VEHICLE LICENSE TAX SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Fees, Licenses, Permits	\$ 153,000	\$ 155,572	\$ 2,572
Interest Income	<u>500</u>	<u>819</u>	<u>319</u>
Total Revenues	<u>153,500</u>	<u>156,391</u>	<u>2,891</u>
Excess of Revenues Over (Under) Expenditures	153,500	156,391	2,891
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(155,000)</u>	<u>(155,000)</u>	<u> </u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,500)	1,391	2,891
Fund Balance at Beginning of Year	<u>9,268</u>	<u>9,268</u>	<u> </u>
Fund Balance at End of Year	\$ <u><u>7,768</u></u>	\$ <u><u>10,659</u></u>	\$ <u><u>2,891</u></u>

CITY OF MAPLE HEIGHTS, OHIO

DRUG LAW ENFORCEMENT SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Interest Income	\$ 500	\$ 480	\$ (20)
Miscellaneous Income	<u>3,000</u>	<u>2,959</u>	<u>(41)</u>
Total Revenues	<u>3,500</u>	<u>3,439</u>	<u>(61)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons & Property			
Other	<u>8,000</u>	<u>99</u>	<u>7,901</u>
Excess of Revenues Over (Under) Expenditures	(4,500)	3,340	7,840
Fund Balance at Beginning of Year	<u>7,573</u>	<u>7,573</u>	<u>_____</u>
Fund Balance at End of Year	<u>\$ 3,073</u>	<u>\$ 10,913</u>	<u>\$ 7,840</u>

CITY OF MAPLE HEIGHTS, OHIO

COMPUTER FEE SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS)-LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for Services	\$ <u>20,000</u>	\$ <u>26,183</u>	\$ <u>6,183</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
General Government			
Other	<u>28,600</u>	<u>22,269</u>	<u>6,331</u>
Excess of Revenues Over (Under) Expenditures	(8,600)	3,914	12,514
Fund Balance at Beginning of Year	<u>30,415</u>	<u>30,415</u>	<u> </u>
Fund Balance at End of Year	\$ <u><u>21,815</u></u>	\$ <u><u>34,329</u></u>	\$ <u><u>12,514</u></u>

CITY OF MAPLE HEIGHTS, OHIO

COPS FAST GRANT SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Personnel	\$ 28,900	\$ 27,060	\$ 1,840
Excess of Revenues Over (Under) Expenditures	<u>(28,900)</u>	<u>(27,060)</u>	<u>1,840</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>30,000</u>	<u>25,721</u>	<u>(4,279)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,100	(1,339)	(2,439)
Fund Balance at Beginning of Year	<u>1,339</u>	<u>1,339</u>	<u> </u>
Fund Balance at End of Year	\$ <u>2,439</u>	\$ <u>-0-</u>	\$ <u>(2,439)</u>

CITY OF MAPLE HEIGHTS, OHIO

POLICE SERVICES LEVY SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 481,047	\$ 469,625	\$ (11,422)
Intergovernmental	62,490	62,595	105
Interest Income	<u>7,362</u>	<u>5,923</u>	<u>(1,439)</u>
Total Revenues	<u>550,899</u>	<u>538,143</u>	<u>(12,756)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Personnel	<u>492,700</u>	<u>485,980</u>	<u>6,720</u>
Excess of Revenues Over (Under) Expenditures	58,199	52,163	(6,036)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(85,000)</u>	<u>(85,000)</u>	<u> </u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(26,801)	(32,837)	(6,036)
Fund Balance at Beginning of Year	<u>80,643</u>	<u>80,643</u>	<u> </u>
Fund Balance at End of Year	<u>\$ 53,842</u>	<u>\$ 47,806</u>	<u>\$ (6,036)</u>

CITY OF MAPLE HEIGHTS, OHIO

FIRE SERVICES LEVY SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 481,047	\$ 469,625	\$ (11,422)
Intergovernmental	62,490	62,595	105
Interest Income	<u>6,362</u>	<u>4,567</u>	<u>(1,795)</u>
Total Revenues	<u>549,899</u>	<u>536,787</u>	<u>(13,112)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Personnel	<u>491,200</u>	<u>455,432</u>	<u>35,768</u>
Excess of Revenues Over (Under) Expenditures	58,699	81,355	22,656
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(86,000)</u>	<u>(86,000)</u>	<u> </u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(27,301)	(4,645)	22,656
Fund Balance at Beginning of Year	<u>51,883</u>	<u>51,883</u>	<u> </u>
Fund Balance at End of Year	\$ <u><u>24,582</u></u>	\$ <u><u>47,238</u></u>	\$ <u><u>22,656</u></u>

CITY OF MAPLE HEIGHTS, OHIO

INMATE COMMISSARY SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Miscellaneous Income	\$ <u>6,000</u>	\$ <u>8,177</u>	\$ <u>2,177</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Other	<u>6,000</u>	<u>5,209</u>	<u>791</u>
Excess of Revenues Over (Under) Expenditures	-0-	2,968	2,968
Fund Balance at Beginning of Year	<u>-0-</u>	<u>-0-</u>	
Fund Balance at End of Year	\$ <u><u>-0-</u></u>	\$ <u><u>2,968</u></u>	\$ <u><u>2,968</u></u>

CITY OF MAPLE HEIGHTS, OHIO

D.A.R.E. SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Interest Income	\$ 500	\$ 138	\$ (362)
Miscellaneous Income	<u>2,000</u>	<u>4,965</u>	<u>2,965</u>
Total Revenues	<u>2,500</u>	<u>5,103</u>	<u>2,603</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Other	<u>5,900</u>	<u>5,784</u>	<u>116</u>
Excess of Revenues Over (Under) Expenditures	(3,400)	(681)	2,719
Fund Balance at Beginning of Year	<u>3,673</u>	<u>3,673</u>	<u> </u>
Fund Balance at End of Year	<u>\$ 273</u>	<u>\$ 2,992</u>	<u>\$ 2,719</u>

CITY OF MAPLE HEIGHTS, OHIO

OFFICE ON AGING SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Interest Income	\$ 500	\$ 1,416	\$ 916
Miscellaneous Income	<u>56,500</u>	<u>71,411</u>	<u>14,911</u>
Total Revenues	<u>57,000</u>	<u>72,827</u>	<u>15,827</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Leisure Time Activities			
Other	<u>14,000</u>	<u>6,690</u>	<u>7,310</u>
Capital Outlay	<u>47,000</u>	<u>42,013</u>	<u>4,987</u>
Total Expenditures	<u>61,000</u>	<u>48,703</u>	<u>12,297</u>
Excess of Revenues Over (Under) Expenditures	(4,000)	24,124	28,124
Fund Balance at Beginning of Year	<u>68,583</u>	<u>68,583</u>	<u> </u>
Fund Balance at End of Year	<u>\$ 64,583</u>	<u>\$ 92,707</u>	<u>\$ 28,124</u>

CITY OF MAPLE HEIGHTS, OHIO

ENTERPRISE PARK SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	\$ 50,000	\$ 47,183	\$ (2,817)
Interest Income	<u>3,000</u>	<u>3,511</u>	<u>511</u>
Total Revenues	<u>53,000</u>	<u>50,694</u>	<u>(2,306)</u>
<u>Expenditures</u>			
Capital Outlay	<u>80,000</u>	<u>77,563</u>	<u>2,437</u>
Excess of Revenues Over (Under) Expenditures	(27,000)	(26,869)	131
Decertification of Prior Year Encumbrances		29,733	29,733
Fund Balance at Beginning of Year	<u>27,476</u>	<u>27,476</u>	
Fund Balance at End of Year	\$ <u>476</u>	\$ <u>30,340</u>	\$ <u>29,864</u>

CITY OF MAPLE HEIGHTS, OHIO

TOTAL SPECIAL REVENUE FUNDS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property Taxes	\$ 1,537,100	\$ 1,492,432	\$ (44,668)
Municipal Income Taxes	6,688,000	6,758,820	70,820
Intergovernmental	861,906	870,159	8,253
Charges for Services	940,000	1,042,485	102,485
Fees, Licenses, Permits	328,000	342,040	14,040
Interest Income	63,231	62,695	(536)
Miscellaneous Income	<u>147,500</u>	<u>181,101</u>	<u>33,601</u>
Total Revenues	<u>10,565,737</u>	<u>10,749,732</u>	<u>183,995</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Personnel	2,241,120	2,156,805	84,315
Other	<u>80,900</u>	<u>64,835</u>	<u>16,065</u>
Total Security of Persons and Property	<u>2,322,020</u>	<u>2,221,640</u>	<u>100,380</u>
Leisure Time Activities			
Other	<u>14,000</u>	<u>6,690</u>	<u>7,310</u>
Basic Utility Services			
Other	<u>280,000</u>	<u>243,307</u>	<u>36,693</u>
Transportation			
Maintenance and Repair			
Personnel	750,125	738,942	11,183
Other	<u>184,500</u>	<u>182,552</u>	<u>1,948</u>
Total Maintenance and Repair	<u>934,625</u>	<u>921,494</u>	<u>13,131</u>
Snow Removal			
Personnel	86,000	54,704	31,296
Other	<u>177,000</u>	<u>137,971</u>	<u>39,029</u>
Total Snow Removal	<u>263,000</u>	<u>192,675</u>	<u>70,325</u>
Total Transportation	<u>1,197,625</u>	<u>1,114,169</u>	<u>83,456</u>

CITY OF MAPLE HEIGHTS, OHIO

TOTAL SPECIAL REVENUE FUNDS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government			
Other	748,600	728,208	20,392
Capital Outlay	606,100	551,658	54,442
Debt Service:			
Principal Retirement	168,500	168,276	224
Interest and Fiscal Charges	118,500	118,484	16
Total Expenditures	<u>5,455,345</u>	<u>5,152,432</u>	<u>302,913</u>
Excess of Revenues Over (Under) Expenditures	<u>5,110,392</u>	<u>5,597,300</u>	<u>686,908</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	1,644,604	1,567,016	(77,588)
Operating Transfers - Out	<u>(7,912,550)</u>	<u>(7,387,587)</u>	<u>524,963</u>
Total Other Financing Sources (Uses)	<u>(6,267,946)</u>	<u>(5,820,571)</u>	<u>447,375</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,157,554)	(223,271)	934,283
Decertification of Prior Years Encumbrances		45,780	45,780
Fund Balance at Beginning of Year	<u>1,751,582</u>	<u>1,751,582</u>	<u> </u>
Fund Balance at End of Year	\$ <u>594,028</u>	\$ <u>1,574,091</u>	\$ <u>980,063</u>

CITY OF MAPLE HEIGHTS, OHIO

CAPITAL PROJECT FUNDS

City Hall Improvement Fund

To account for improvements to the City Hall building and parking lot.

Street Improvement Fund

To account for the financing and construction of street improvements.

Other Capital Project Funds

The nature of the operations of the other funds presented are self-explanatory based on the program name.

CITY OF MAPLE HEIGHTS, OHIO

COMBINING BALANCE SHEET - ALL CAPITAL PROJECT FUNDS

DECEMBER 31, 2001

	<u>City Hall Improvement</u>	<u>Street Improvement</u>	<u>Lee Road Improvement</u>	<u>Fire Truck Rehabilitation</u>	<u>Community Development Block Grants</u>
<u>Assets</u>					
Cash and Cash Equivalents	\$ 155,511	\$ 156,894	\$ 400,250	\$ 137,753	\$ 42,904
Receivables:					
Interest		1,166		1,024	
Intergovernmental	_____	_____	_____	_____	49,880
 Total Assets	 \$ <u>155,511</u>	 \$ <u>158,060</u>	 \$ <u>400,250</u>	 \$ <u>138,777</u>	 \$ <u>92,784</u>
<u>Liabilities</u>					
Accounts Payable	\$ 3,900	\$ 55,044		\$ 73,803	\$ 23,202
Interfund Payable					
Notes Payable	_____	300,000	_____	_____	_____
 Total Liabilities	 <u>3,900</u>	 <u>355,044</u>	 \$ <u>0</u>	 <u>73,803</u>	 <u>23,202</u>
<u>Fund Equity</u>					
Fund Balances:					
Reserved for Encumbrances					350
Unreserved:					
Undesignated (Deficit)	<u>151,611</u>	<u>(196,984)</u>	<u>400,250</u>	<u>64,974</u>	<u>69,232</u>
 Total Fund Equity (Deficit)	 <u>151,611</u>	 <u>(196,984)</u>	 <u>400,250</u>	 <u>64,974</u>	 <u>69,582</u>
 Total Liabilities and Fund Equity	 \$ <u>155,511</u>	 \$ <u>158,060</u>	 \$ <u>400,250</u>	 \$ <u>138,777</u>	 \$ <u>92,784</u>

Safety Facilities Building Improvements	Sidewalk Improvement	Turney Road Reconstruction	Traffic Signalization	Industrial Ave. East 141 st . Imp.	Total
	\$ 13,357		\$ 5,192	\$ 37,449	\$ 949,310
	99				2,289
			<u>521,541</u>	<u>151,035</u>	<u>722,456</u>
\$ <u>0</u>	\$ <u>13,456</u>	\$ <u>0</u>	\$ <u>526,733</u>	\$ <u>188,484</u>	\$ <u>1,674,055</u>
	\$ 160		\$ 213,633	\$ 167,911	\$ 537,653
			310,000		310,000
		<u>\$ 670,000</u>			<u>970,000</u>
\$ <u>0</u>	\$ <u>160</u>	<u>670,000</u>	<u>523,633</u>	<u>167,911</u>	<u>1,817,653</u>
			2,350		2,700
	<u>13,296</u>	<u>(670,000)</u>	<u>750</u>	<u>20,573</u>	<u>(146,298)</u>
<u>0</u>	<u>13,296</u>	<u>(670,000)</u>	<u>3,100</u>	<u>20,573</u>	<u>(143,598)</u>
\$ <u>0</u>	\$ <u>13,456</u>	\$ <u>0</u>	\$ <u>526,733</u>	\$ <u>188,484</u>	\$ <u>1,674,055</u>

CITY OF MAPLE HEIGHTS, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL CAPITAL PROJECT FUNDS FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>City Hall Improvement</u>	<u>Street Improvement</u>	<u>Lee Road Improvement</u>	<u>Fire Truck Rehabilitation</u>	<u>Community Development Block Grants</u>
<u>Revenues</u>					
Intergovernmental					\$ 213,987
Interest Income		\$ 13,870		\$ 8,025	
Miscellaneous Income	_____	_____	_____	_____	_____
Total Revenues	\$ <u>0</u>	<u>13,870</u>	\$ <u>0</u>	<u>8,025</u>	<u>213,987</u>
<u>Expenditures</u>					
Current Operations and Maintenance:					
Security of Persons and Property					
Community Development					96,525
Transportation		180,801			
General Government	62,400				
Capital Outlay	_____	<u>590,987</u>	_____	<u>202,096</u>	<u>291,088</u>
Total Expenditures	<u>62,400</u>	<u>771,788</u>	<u>0</u>	<u>202,096</u>	<u>387,613</u>
Excess of Revenues					
Over (Under) Expenditures	(62,400)	(757,918)	0	(194,071)	(173,626)
<u>Other Financing Sources (Uses)</u>					
Proceeds from Sale of Debt		500,000			
Operating Transfers - In		355,000	150,000	100,000	210,565
Operating Transfers - Out	_____	_____	_____	_____	_____
Total Other Financing Sources (Uses)	<u>0</u>	<u>855,000</u>	<u>150,000</u>	<u>100,000</u>	<u>210,565</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(62,400)	97,082	150,000	(94,071)	36,939
Fund Balances (Deficit) at Beginning of Year	<u>214,011</u>	<u>(294,066)</u>	<u>250,250</u>	<u>159,045</u>	<u>32,643</u>
Fund Balances (Deficit) at End of Year	\$ <u>151,611</u>	\$ <u>(196,984)</u>	\$ <u>400,250</u>	\$ <u>64,974</u>	\$ <u>69,582</u>

<u>Safety Facilities Building Improvements</u>	<u>Sidewalk Improvement</u>	<u>Turney Road Reconstruction</u>	<u>Traffic Signalization</u>	<u>Industrial Ave. E. 141st. Imp.</u>	<u>Total</u>
			\$ 1,649,127	1,964,980	3,828,094
\$ 1,157	\$ 1,168				24,220
	19,230				19,230
<u>1,157</u>	<u>20,398</u>	\$ <u> </u>	<u>1,649,127</u>	\$ <u>1,964,980</u>	<u>3,871,544</u>
518					518
	20,876				117,401
			183,582	2,133,833	2,498,216
					62,400
<u>75,484</u>	<u>48,925</u>	<u>669,040</u>	<u>1,468,345</u>		<u>3,345,965</u>
<u>76,002</u>	<u>69,801</u>	<u>669,040</u>	<u>1,651,927</u>	<u>2,133,833</u>	<u>6,024,500</u>
<u>(74,845)</u>	<u>(49,403)</u>	<u>(669,040)</u>	<u>(2,800)</u>	<u>(168,853)</u>	<u>(2,152,956)</u>
1,500,000					2,000,000
	35,000		224,750		1,075,315
		(960)	(310,000)		(310,960)
<u>1,500,000</u>	<u>35,000</u>	<u>(960)</u>	<u>(85,250)</u>		<u>2,764,355</u>
1,425,155	(14,403)	(670,000)	(88,050)	(168,853)	611,399
<u>(1,425,155)</u>	<u>27,699</u>	<u>0</u>	<u>91,150</u>	<u>189,426</u>	<u>(754,997)</u>
\$ <u>0</u>	\$ <u>13,296</u>	\$ <u>(670,000)</u>	\$ <u>3,100</u>	\$ <u>20,573</u>	\$ <u>(143,598)</u>

CITY OF MAPLE HEIGHTS, OHIO

CITY HALL IMPROVEMENT CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Expenditures</u>			
Current Operations and Maintenance:			
General Government			
Other	\$ <u>100,000</u>	\$ <u>58,500</u>	\$ <u>41,500</u>
Excess of Revenues Over (Under) Expenditures	(100,000)	(58,500)	41,500
Fund Balance at Beginning of Year	<u>214,011</u>	<u>214,011</u>	<u> </u>
Fund Balance at End of Year	\$ <u><u>114,011</u></u>	\$ <u><u>155,511</u></u>	\$ <u><u>41,500</u></u>

CITY OF MAPLE HEIGHTS, OHIO

STREET IMPROVEMENT CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Interest Income	\$ <u>5,000</u>	\$ <u>15,914</u>	\$ <u>10,914</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Transportation			
Other	<u>190,000</u>	<u>175,997</u>	<u>14,003</u>
Capital Outlay	<u>630,000</u>	<u>541,736</u>	<u>82,264</u>
Total Expenditures	<u>820,000</u>	<u>717,733</u>	<u>102,267</u>
Excess of Revenues Over (Under) Expenditures	(815,000)	(701,819)	113,181
<u>Other Financing Sources (Uses)</u>			
Proceeds From Sale of Debt	300,000	300,000	
Operating Transfers - In	<u>355,000</u>	<u>355,000</u>	
Total Other Financing Sources (Uses)	655,000	655,000	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(160,000)	(46,819)	113,181
Decertification of Prior Years Encumbrances		1,110	1,110
Fund Balance at Beginning of Year	<u>202,603</u>	<u>202,603</u>	
Fund Balance at End of Year	\$ <u><u>42,603</u></u>	\$ <u><u>156,894</u></u>	\$ <u><u>114,291</u></u>

CITY OF MAPLE HEIGHTS, OHIO

LEE ROAD IMPROVEMENT CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Excess of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>150,000</u>	<u>150,000</u>	_____
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	150,000	150,000	
Fund Balance at Beginning of Year	<u>250,250</u>	<u>250,250</u>	_____
Fund Balance at End of Year	\$ <u>400,250</u>	\$ <u>400,250</u>	\$ _____0

CITY OF MAPLE HEIGHTS, OHIO

FIRE TRUCK REHABILITATION CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Interest Income	\$ <u>1,000</u>	\$ <u>9,470</u>	\$ <u>8,470</u>
<u>Expenditures</u>			
Capital Outlay	150,000	128,294	21,706
Excess of Revenues Over (Under) Expenditures	(149,000)	(118,824)	30,176
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>100,000</u>	<u>100,000</u>	_____
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(49,000)	(18,824)	30,176
Fund Balance at Beginning of Year	<u>156,577</u>	<u>156,577</u>	_____
Fund Balance at End of Year	\$ <u><u>107,577</u></u>	\$ <u><u>137,753</u></u>	\$ <u><u>30,176</u></u>

CITY OF MAPLE HEIGHTS, OHIO

COMMUNITY DEVELOPMENT BLOCK GRANT CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$ <u>266,000</u>	\$ <u>197,779</u>	\$ <u>(68,221)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Community Development			
Other	<u>140,000</u>	<u>96,876</u>	<u>43,124</u>
Capital Outlay	<u>355,000</u>	<u>341,567</u>	<u>13,433</u>
Total Expenditures	<u>495,000</u>	<u>438,443</u>	<u>56,557</u>
Excess of Revenues Over (Under) Expenditures	(229,000)	(240,664)	(11,664)
Other Financing Sources (Uses)			
Operating Transfers - In	210,000	210,565	565
Operating Transfers - Out	<u>(25,000)</u>	<u> </u>	<u>25,000</u>
Total Other Financing Sources (Uses)	185,000	210,565	25,565
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(44,000)	(30,099)	13,901
Decertification of Prior Year Encumbrances		9,580	9,580
Fund Balance at Beginning of Year	<u>63,073</u>	<u>63,073</u>	<u> </u>
Fund Balance at End of Year	\$ <u><u>19,073</u></u>	\$ <u><u>42,554</u></u>	\$ <u><u>23,481</u></u>

CITY OF MAPLE HEIGHTS, OHIO

SAFETY FACILITY BUILDING IMPROVEMENT CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Interest Income	\$ <u>12,168</u>	\$ <u>2,793</u>	\$ <u>(9,375)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Other	<u>31,000</u>	<u>30,750</u>	<u>250</u>
Capital Outlay	<u>83,000</u>	<u>74,823</u>	<u>8,177</u>
Total Expenditures	<u>114,000</u>	<u>105,573</u>	<u>8,427</u>
Excess of Revenues Over (Under) Expenditures	(101,832)	(102,780)	(948)
Decertification of Prior Year Encumbrances		947	947
Fund Balance at Beginning of Year	<u>101,833</u>	<u>101,833</u>	<u> </u>
Fund Balance at End of Year	\$ <u>1</u>	\$ <u>-0-</u>	\$ <u>(1)</u>

CITY OF MAPLE HEIGHTS, OHIO

TURNEY ROAD RECONSTRUCTION CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Expenditures</u>			
Capital Outlay	\$ <u>669,040</u>	\$ <u>669,040</u>	\$ _____
Excess of Revenues Over (Under) Expenditures	(669,040)	(669,040)	
<u>Other Financing Sources (Uses)</u>			
Proceeds from Sale of Debt	670,000	670,000	
Operating Transfers - Out	<u>(960)</u>	<u>(960)</u>	_____
Total Other Financing Sources (Uses)	669,040	669,040	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	-	
Fund Balance at Beginning of Year	_____	_____	_____
Fund Balance at End of Year	\$ <u>_____0</u>	\$ <u>_____0</u>	\$ <u>_____</u>

CITY OF MAPLE HEIGHTS, OHIO

SIDEWALK IMPROVEMENT CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Interest Income	\$ 500	\$ 1,499	\$ 999
Miscellaneous Income	<u>30,000</u>	<u>19,230</u>	<u>(10,770)</u>
Total Revenues	<u>30,500</u>	<u>20,729</u>	<u>(9,771)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Community Development			
Other	<u>35,000</u>	<u>20,716</u>	<u>14,284</u>
Capital Outlay	<u>100,000</u>	<u>48,925</u>	<u>51,075</u>
Total Expenditures	<u>135,000</u>	<u>69,641</u>	<u>65,359</u>
Excess of Revenues Over (Under) Expenditures	(104,500)	(48,912)	55,588
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>105,000</u>	<u>35,000</u>	<u>(70,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	500	(13,912)	(14,412)
Fund Balance at Beginning of Year	<u>27,269</u>	<u>27,269</u>	<u> </u>
Fund Balance at End of Year	\$ <u>27,769</u>	\$ <u>13,357</u>	\$ <u>14,412</u>

CITY OF MAPLE HEIGHTS, OHIO

TRAFFIC SIGNALIZATION CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)-LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$ <u>2,221,000</u>	\$ <u>1,402,724</u>	\$ <u>(818,276)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Transportation			
Other	<u>175,000</u>	<u>168,499</u>	<u>6,501</u>
Capital Outlay	<u>2,046,000</u>	<u>1,458,962</u>	<u>587,038</u>
Total Expenditures	<u>2,221,000</u>	<u>1,627,461</u>	<u>593,539</u>
Excess of Revenues Over (Under) Expenditures		(224,737)	(224,737)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u> </u>	<u>224,750</u>	<u>224,750</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses		13	13
Fund Balance at Beginning of Year	<u>28</u>	<u>28</u>	<u> </u>
Fund Balance at End of Year	\$ <u><u>28</u></u>	\$ <u><u>41</u></u>	\$ <u><u>13</u></u>

CITY OF MAPLE HEIGHTS, OHIO

INDUSTRIAL AVENUE/E 141ST.IMPROVEMENT CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	\$ <u>3,161,902</u>	\$ <u>1,813,945</u>	\$ <u>(1,347,957)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Transportation			
Other	<u>111,400</u>	<u>111,175</u>	<u>225</u>
Capital Outlay	<u>3,050,505</u>	<u>1,857,618</u>	<u>1,192,887</u>
Total Expenditures	<u>3,161,905</u>	<u>1,968,793</u>	<u>1,193,112</u>
Excess of Revenues Over (Under) Expenditures	(3)	(154,848)	(154,845)
Fund Balance at Beginning of Year	<u>192,297</u>	<u>192,297</u>	<u> </u>
Fund Balance at End of Year	\$ <u>192,294</u>	\$ <u>37,449</u>	\$ <u>(154,845)</u>

CITY OF MAPLE HEIGHTS, OHIO

TOTAL CAPITAL PROJECTS FUNDS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	\$ 5,648,902	\$ 3,414,448	\$ (2,234,454)
Interest Income	18,668	29,676	11,008
Miscellaneous Income	<u>30,000</u>	<u>19,230</u>	<u>(10,770)</u>
Total Revenues	<u>5,697,570</u>	<u>3,463,354</u>	<u>(2,234,216)</u>
<u>Expenditures</u>			
Current Operations and Maintenance:			
Security of Persons and Property			
Other	<u>31,000</u>	<u>30,750</u>	<u>250</u>
Community Development			
Other	<u>175,000</u>	<u>117,592</u>	<u>57,408</u>
Transportation			
Other	<u>476,400</u>	<u>455,671</u>	<u>20,729</u>
General Government			
Other	<u>100,000</u>	<u>58,500</u>	<u>41,500</u>
Capital Outlay	<u>7,083,545</u>	<u>5,120,965</u>	<u>1,962,580</u>
Total Expenditures	<u>7,865,945</u>	<u>5,783,478</u>	<u>2,082,467</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,168,375)</u>	<u>(2,320,124)</u>	<u>(151,749)</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds from Sale of Debt	970,000	970,000	
Operating Transfers - In	920,000	1,075,315	155,315
Operating Transfers - Out	<u>(25,960)</u>	<u>(960)</u>	<u>25,000</u>
Total Other Financing Sources (Uses)	<u>1,864,040</u>	<u>2,044,355</u>	<u>180,315</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(304,335)</u>	<u>(275,769)</u>	<u>28,566</u>
Decertification of Prior Year Encumbrances		11,637	11,637
Fund Balance at Beginning of Year	<u>1,207,941</u>	<u>1,207,941</u>	
Fund Balance at End of Year	\$ <u>903,606</u>	\$ <u>943,809</u>	\$ <u>40,203</u>

CITY OF MAPLE HEIGHTS, OHIO

ENTERPRISE FUNDS

Solid Waste Collection

To account for the operations of the refuse pick-up and hauling system provided by the City.

Transit Fund

To account for the operations of the Maple Heights Transit System.

Recreation Banner

To account for revenues from sales of advertising banners at the recreation park.

CITY OF MAPLE HEIGHTS, OHIO

COMBINING BALANCE SHEET - ALL ENTERPRISE FUNDS

DECEMBER 31, 2001

	Solid Waste Collection	Transit	Recreation Banner	Total
<u>Assets</u>				
Cash and Cash Equivalents	\$ 61,166	\$ 800,043	\$ 11,482	\$ 872,691
Receivables:				
Accounts	258,107	261,669		519,776
Accrued Interest	454	5,946	85	6,485
Fixed Assets, (Net Where Applicable of Accumulated Depreciation)	<u> </u>	<u>40,192</u>	<u> </u>	<u>40,192</u>
Total Assets	\$ <u>319,727</u>	\$ <u>1,107,850</u>	\$ <u>11,567</u>	\$ <u>1,439,144</u>
<u>Liabilities</u>				
Accounts Payable	\$ 81,600	\$ 7,538		\$ 89,138
Accrued Wages and Benefits	763	46,592		47,355
Accrued Compensated Absences	4,960	292,112		297,072
Due to Other Governments	167	10,036		10,203
Deferred Revenue	117,991			117,991
Accrued Pension	<u>1,465</u>	<u>93,442</u>	<u> </u>	<u>94,907</u>
Total Liabilities	<u>206,946</u>	<u>449,720</u>	\$ <u>0</u>	<u>656,666</u>
<u>Fund Equity</u>				
Contributed Capital	55,579	27,093		82,672
Retained Earnings	<u>57,202</u>	<u>631,037</u>	<u>11,567</u>	<u>699,806</u>
Total Fund Equity	<u>112,781</u>	<u>658,130</u>	<u>11,567</u>	<u>782,478</u>
Total Liabilities and Fund Equity	\$ <u>319,727</u>	\$ <u>1,107,850</u>	\$ <u>11,567</u>	\$ <u>1,439,144</u>

CITY OF MAPLE HEIGHTS, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - ALL ENTERPRISE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Solid Waste Collection</u>	<u>Transit</u>	<u>Recreation Banner</u>	<u>Total</u>
<u>Operating Revenues</u>				
Charges for Services	\$ <u>1,039,892</u>	\$ <u>3,225,112</u>	\$ <u>1,700</u>	\$ <u>4,266,704</u>
 <u>Operating Expenses</u>				
Personnel	42,558	2,609,665		2,652,223
Contractual Services	1,014,570	4,310		1,018,880
Materials and Supplies	12,486	102,416		114,902
Repairs and Maintenance		45,856	245	46,101
Other		86,225		86,225
Depreciation		<u>8,630</u>		<u>8,630</u>
 Total Operating Expenses	<u>1,069,614</u>	<u>2,857,102</u>	<u>245</u>	<u>3,926,961</u>
 Operating Income (Loss)	(29,722)	368,010	1,455	339,743
 <u>Non-Operating Revenues (Expenses)</u>				
Interest Income	<u>1,646</u>	<u>43,077</u>	<u>568</u>	<u>45,291</u>
 Income (Loss) Before Operating Transfers	(28,076)	411,087	2,023	385,034
Operating Transfers - In	50,000			50,000
Operating Transfers - Out		<u>(432,894)</u>		<u>(432,894)</u>
 Net Income (Loss)	21,924	(21,807)	2,023	2,140
 Retained Earnings at Beginning of Year	<u>35,278</u>	<u>652,844</u>	<u>9,544</u>	<u>697,666</u>
 Retained Earnings at End of Year	57,202	631,037	11,567	699,806
 Contributed Capital at End of Year	<u>55,579</u>	<u>27,093</u>		<u>82,672</u>
 Fund Equity at End of Year	\$ <u><u>112,781</u></u>	\$ <u><u>658,130</u></u>	\$ <u><u>11,567</u></u>	\$ <u><u>782,478</u></u>

CITY OF MAPLE HEIGHTS, OHIO

SOLID WASTE COLLECTION ENTERPRISE FUND

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for Services	\$ 1,011,000	\$ 1,010,655	\$ (345)
Interest Income	1,000	2,161	1,161
Miscellaneous Income	<u>8,000</u>	<u>10,545</u>	<u>2,545</u>
Total Revenues	<u>1,020,000</u>	<u>1,023,361</u>	<u>3,361</u>
<u>Expenses</u>			
Current Operations and Maintenance:			
Personnel	42,600	41,883	717
Other	<u>1,111,500</u>	<u>1,031,061</u>	<u>80,439</u>
Total Expenses	<u>1,154,100</u>	<u>1,072,944</u>	<u>81,156</u>
Excess of Revenues Over (Under) Expenses	(134,100)	(49,583)	84,517
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	<u>100,000</u>	<u>50,000</u>	<u>(50,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(34,100)	417	34,517
Fund Balance at Beginning of Year	<u>59,400</u>	<u>59,400</u>	<u> </u>
Fund Balance at End of Year	\$ <u>25,300</u>	\$ <u>59,817</u>	\$ <u>34,517</u>

CITY OF MAPLE HEIGHTS, OHIO

TRANSIT ENTERPRISE FUND

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for Services	\$ 3,276,000	\$ 3,175,321	\$ (100,679)
Interest Income	25,000	49,963	24,963
Miscellaneous Income	<u> </u>	<u>45</u>	<u>45</u>
Total Revenues	<u>3,301,000</u>	<u>3,225,329</u>	<u>(75,671)</u>
<u>Expenses</u>			
Current Operations and Maintenance:			
Personnel	2,845,500	2,546,072	299,428
Other	<u>299,025</u>	<u>264,486</u>	<u>34,539</u>
Total Expenses	<u>3,144,525</u>	<u>2,810,558</u>	<u>333,967</u>
Excess of Revenues Over (Under) Expenses	156,475	414,771	258,296
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - Out	<u>(525,000)</u>	<u>(432,894)</u>	<u>92,106</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(368,525)	(18,123)	350,402
Decertification of Prior Year Encumbrances		6,252	6,252
Fund Balance at Beginning of Year	<u>792,168</u>	<u>792,168</u>	<u> </u>
Fund Balance at End of Year	\$ <u>423,643</u>	\$ <u>780,297</u>	\$ <u>356,654</u>

CITY OF MAPLE HEIGHTS, OHIO

RECREATION BANNER ENTERPRISE FUND

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for Services	\$ 1,000	\$ 1,700	\$ 700
Interest Income	<u>200</u>	<u>631</u>	<u>431</u>
Total Revenues	<u>1,200</u>	<u>2,331</u>	<u>1,131</u>
<u>Expenses</u>			
Current Operations and Maintenance:			
Other	<u>2,000</u>	<u>245</u>	<u>1,755</u>
Excess of Revenues Over (Under) Expenses	(800)	2,086	2,886
Fund Balance at Beginning of Year	<u>9,396</u>	<u>9,396</u>	
Fund Balance at End of Year	\$ <u><u>8,596</u></u>	\$ <u><u>11,482</u></u>	\$ <u><u>2,886</u></u>

CITY OF MAPLE HEIGHTS, OHIO

TOTAL ENTERPRISE FUNDS

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - LEGAL APPROPRIATION LEVEL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for Services	\$ 4,288,000	\$ 4,187,676	\$ (100,324)
Interest Income	26,200	52,755	26,555
Miscellaneous Income	<u>8,000</u>	<u>10,590</u>	<u>2,590</u>
Total Revenues	<u>4,322,200</u>	<u>4,251,021</u>	<u>(71,179)</u>
<u>Expenses</u>			
Current Operations and Maintenance:			
Personnel	2,888,100	2,587,955	300,145
Other	<u>1,412,525</u>	<u>1,295,792</u>	<u>116,733</u>
Total Expenses	<u>4,300,625</u>	<u>3,883,747</u>	<u>416,878</u>
Excess of Revenues Over (Under) Expenses	<u>21,575</u>	<u>367,274</u>	<u>345,699</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers - In	100,000	50,000	(50,000)
Operating Transfer - Out	<u>(525,000)</u>	<u>(432,894)</u>	<u>92,106</u>
Total Other Financing Sources (Uses)	<u>(425,000)</u>	<u>(382,894)</u>	<u>42,106</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses	(403,425)	(15,620)	387,805
Decertification of Prior Year Encumbrances		6,252	6,252
Fund Balance at Beginning of Year	<u>860,964</u>	<u>860,964</u>	<u> </u>
Fund Balance at End of Year	\$ <u>457,539</u>	\$ <u>851,596</u>	\$ <u>394,057</u>

CITY OF MAPLE HEIGHTS, OHIO

COMBINING STATEMENT OF CASH FLOWS - ALL ENTERPRISE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Solid Waste Collection</u>	<u>Transit</u>	<u>Recreation Banner</u>	<u>Total</u>
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows From Operating Activities</u>				
Cash Received from Customers	\$ 1,010,655	\$ 3,175,321	\$ 1,700	\$ 4,187,676
Other Operating Revenue	10,545	45		10,590
Cash Payments to Employees for Services	(41,882)	(2,546,072)		(2,587,954)
Cash Payments to Suppliers for Goods or Services	<u>(1,031,841)</u>	<u>(260,408)</u>	<u>(245)</u>	<u>(1,292,494)</u>
Net Cash Provided by (Used in) Operating Activities	<u>(52,523)</u>	<u>368,886</u>	<u>1,455</u>	<u>317,818</u>
<u>Cash Flows From Non-Capital Financing Activities</u>				
Cash Transfers to Other Funds		(432,894)		(432,894)
Cash Transfers from Other Funds	<u>50,000</u>			<u>50,000</u>
Net Cash Provided by (Used in) Non-Capital Financing Activities	<u>50,000</u>	<u>(432,894)</u>	<u>0</u>	<u>(382,894)</u>
<u>Cash Flows From Investing Activities</u>				
Interest Earned on Investments	<u>2,161</u>	<u>49,964</u>	<u>631</u>	<u>52,756</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(362)	(14,044)	2,086	12,320
Cash and Cash Equivalents at Beginning of Year	<u>61,528</u>	<u>814,087</u>	<u>9,396</u>	<u>885,011</u>
Cash and Cash Equivalents at End of Year	\$ <u>61,166</u>	\$ <u>800,043</u>	\$ <u>11,482</u>	\$ <u>872,691</u>

Continued

CITY OF MAPLE HEIGHTS, OHIO

COMBINING STATEMENT OF CASH FLOWS - ALL ENTERPRISE FUNDS
(CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Solid Waste Collection</u>	<u>Transit</u>	<u>Recreation Banner</u>	<u>Total</u>
<u>Reconciliation of Operating Income (Loss) to Net</u>				
<u>Cash From Operating Activities</u>				
Operating Income (Loss)	\$ (29,722)	\$ 368,010	\$ 1,455	\$ 339,743
Adjustments to Reconcile Operating Income (Loss) to Net Cash From Operating Activities:				
Depreciation		8,630		8,630
Changes in Assets and Liabilities:				
(Increase) Decrease in Receivables	(23,179)	31,344		8,165
Increase (Decrease) in Accounts Payable	(4,785)	(102,691)		(107,476)
Increase (Decrease) in Accrued Wages and Benefits	148	(12,535)		(12,387)
Increase (Decrease) in Accrued Compensated Absences	497	74,832		75,329
Increase (Decrease) in Accrued Pension	455	26,351		26,806
Increase in Deferred Revenue	4,487			4,487
Increase (Decrease) in Due to Other Governments	(424)	(25,055)		(25,479)
Total Adjustments	<u>(22,801)</u>	<u>876</u>	<u>0</u>	<u>(21,925)</u>
Net Cash Provided by (Used in) Operating Activities	\$ <u>(52,523)</u>	\$ <u>368,886</u>	\$ <u>1,455</u>	\$ <u>317,818</u>

CITY OF MAPLE HEIGHTS, OHIO

AGENCY FUNDS

Performance Permits

To account for contractors deposits received by the City and held until a specific performance has been completed in accordance with the building permit.

Street Openings

To account for deposits received by the City for the opening of a new street or subdivision.

Tree Deposits

To account for deposits received by the City for the planting of trees in connection with the construction of a new home or subplot.

Architect and Engineering Deposits

To account for deposits received by the City to cover architect and engineer fees for reviewing building and subdivision plans.

Final Inspection Deposits

To account for deposits received by the City to cover engineer fees for the final inspection for newly constructed homes.

3%OBBS Fees

To account for monies collected on behalf of the State of Ohio for building permit fees.

CITY OF MAPLE HEIGHTS, OHIO

AGENCY FUNDS (CONTINUED)

Payroll Agency

To account for payroll taxes and other related payroll deductions collected for other governmental units or funds.

Mayor's Court Bond Account

To account for assets received and disbursed by Mayor's Court pursuant to the laws of the State.

CITY OF MAPLE HEIGHTS, OHIO

COMBINING BALANCE SHEET - AGENCY FUNDS

DECEMBER 31, 2001

	<u>Performance Permits</u>	<u>Street Openings</u>	<u>Tree Deposits</u>	<u>Architect & Engineering Deposits</u>	<u>Final Inspection Deposits</u>
<u>Assets</u>					
Cash and Cash Equivalents	\$ <u>-0-</u>	\$ <u>11,925</u>	\$ <u>13,500</u>	\$ <u>37,556</u>	\$ <u>-0-</u>
Total Assets	\$ <u>-0-</u>	\$ <u>11,925</u>	\$ <u>13,500</u>	\$ <u>37,556</u>	\$ <u>-0-</u>
<u>Liabilities</u>					
Deposits	\$ <u>-0-</u>	\$ <u>11,925</u>	\$ <u>13,500</u>	\$ <u>37,556</u>	\$ <u>-0-</u>
Total Liabilities	\$ <u>-0-</u>	\$ <u>11,925</u>	\$ <u>13,500</u>	\$ <u>37,556</u>	\$ <u>-0-</u>

<u>3%</u> <u>OBBS Fees</u>	<u>Payroll</u> <u>Agency</u>	<u>Mayor's</u> <u>Court</u> <u>Bond Account</u>	<u>Total</u>
\$ <u>866</u>	\$ <u>144,843</u>	\$ <u>8,750</u>	\$ <u>217,440</u>
\$ <u>866</u>	\$ <u>144,843</u>	\$ <u>8,750</u>	<u>217,440</u>
\$ <u>866</u>	\$ <u>144,843</u>	\$ <u>8,750</u>	\$ <u>217,440</u>
\$ <u>866</u>	\$ <u>144,843</u>	\$ <u>8,750</u>	\$ <u>217,440</u>

CITY OF MAPLE HEIGHTS, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Performance Permits</u>	<u>Street Openings</u>	<u>Tree Deposits</u>	<u>Architect & Engineering Deposits</u>	<u>Final Inspection Deposits</u>
Cash and Offsetting Agent Liability Balances, December 31, 2000	\$ 18,582	\$ 9,925	\$ 11,500	\$ 45,479	\$ 1,515
Additions		2,000	2,000	15,497	
Deductions	<u>(18,582)</u>	<u> </u>	<u> </u>	<u>(23,420)</u>	<u>(1,515)</u>
Cash and Offsetting Agent Liability Balances, December 31, 2001	\$ <u> -0-</u>	\$ <u> 11,925</u>	\$ <u> 13,500</u>	\$ <u> 37,556</u>	\$ <u> -0-</u>

<u>3%</u> <u>OBBS Fees</u>	<u>Payroll</u> <u>Agency</u>	<u>Mayor's</u> <u>Court</u> <u>Bond Account</u>	<u>Total</u>
\$ 1,002	\$ 242,420	\$ 10,141	\$ 340,564
856	12,207,552	148,442	12,376,347
<u>(992)</u>	<u>(12,305,129)</u>	<u>(149,833)</u>	<u>(12,499,471)</u>
\$ <u>866</u>	\$ <u>144,843</u>	\$ <u>8,750</u>	\$ <u>217,440</u>

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FIXED ASSETS ACCOUNT GROUP

Account group used to present the fixed assets of the City used in its general operations.

CITY OF MAPLE HEIGHTS, OHIO

SCHEDULE OF GENERAL FIXED ASSETS BY PROGRAM AND DEPARTMENT

AS OF DECEMBER 31, 2001

<u>Program and Department</u>	<u>Land</u>	<u>Buildings</u>	<u>Machinery & Equipment</u>	<u>Total</u>
Security of Persons and Property				
Police	\$ 29,500	\$ 1,564,104	\$ 1,198,428	\$ 2,792,032
Fire	<u>6,639</u>	<u>1,621,718</u>	<u>2,700,741</u>	<u>4,329,098</u>
Total Security of Persons and Property	<u>36,139</u>	<u>3,185,822</u>	<u>3,899,169</u>	<u>7,121,130</u>
Leisure Time Activities				
Parks and Public Land	57,487	56,114	476,354	589,955
Recreation Centers	1,200	613,543	167,374	782,117
Maintenance Building	<u> </u>	<u>121,840</u>	<u>6,342</u>	<u>128,182</u>
Total Leisure Time Activities	<u>58,687</u>	<u>791,497</u>	<u>650,070</u>	<u>1,500,254</u>
Community Development				
Senior Citizen Center	100	385,368	132,183	517,651
Building Commission	<u> </u>	<u> </u>	<u>81,042</u>	<u>81,042</u>
Total Community Development	<u>100</u>	<u>385,368</u>	<u>213,225</u>	<u>598,693</u>
Basic Utility Services				
Service Director			21,930	21,930
Mechanics	<u> </u>	<u> </u>	<u>45,651</u>	<u>45,651</u>
Total Basic Utility Services	<u>0</u>	<u>0</u>	<u>67,581</u>	<u>67,581</u>
Transportation				
Public Works	<u>0</u>	<u>82,329</u>	<u>2,605,775</u>	<u>2,688,104</u>
General Government				
City Hall		290,113	123,555	413,668
Land and Building	<u>62,776</u>	<u>163,419</u>	<u>30,418</u>	<u>256,613</u>
Total General Government	<u>62,776</u>	<u>453,532</u>	<u>153,973</u>	<u>670,281</u>
Total General Fixed Assets	\$ <u>157,702</u>	\$ <u>4,898,548</u>	\$ <u>7,589,793</u>	\$ <u>12,646,043</u>

CITY OF MAPLE HEIGHTS, OHIO

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY PROGRAM AND DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 2001

<u>PROGRAM AND DEPARTMENT</u>	<u>General Fixed Assets 12/31/00</u>	<u>Additions</u>	<u>Disposals</u>	<u>General Fixed Assets 12/31/01</u>
Security of Persons and Property				
Police	\$ 2,690,710	\$ 114,640	\$ (13,318)	\$ 2,792,032
Fire	<u>4,158,104</u>	<u>170,994</u>	<u> </u>	<u>4,329,098</u>
Total Security of Persons and Property	<u>6,848,814</u>	<u>285,634</u>	<u>(13,318)</u>	<u>7,121,130</u>
Leisure Time Activities				
Parks and Public Land	589,955			589,955
Recreation Centers	782,117			782,117
Maintenance Building	<u>128,182</u>	<u> </u>	<u> </u>	<u>128,182</u>
Total Leisure Time Activities	<u>1,500,254</u>	<u> 0</u>	<u> 0</u>	<u>1,500,254</u>
Community Development				
Senior Citizen Center	476,988	42,013	(1,350)	517,651
Building Commission	<u>51,262</u>	<u>34,960</u>	<u>(5,180)</u>	<u>81,042</u>
Total Community Development	<u>528,250</u>	<u>76,973</u>	<u>(6,530)</u>	<u>598,693</u>
Basic Utility Services				
Service Director	21,930			21,930
Mechanics	<u>45,651</u>	<u> </u>	<u> </u>	<u>45,651</u>
Total Basic Utility Services	<u>67,581</u>	<u> 0</u>	<u> 0</u>	<u>67,581</u>
Transportation				
Public Works	<u>2,540,990</u>	<u>172,114</u>	<u>(25,000)</u>	<u>2,688,104</u>
General Government				
City Hall	413,668			413,668
Land and Building	<u>259,323</u>	<u> </u>	<u>(2,710)</u>	<u>256,613</u>
Total General Government	<u>672,991</u>	<u> 0</u>	<u>(2,710)</u>	<u>670,281</u>
Total General Fixed Assets	\$ <u>12,158,880</u>	\$ <u>534,721</u>	\$ <u>(47,558)</u>	\$ <u>12,646,043</u>

CITY OF MAPLE HEIGHTS, OHIO

SCHEDULE OF GENERAL FIXED ASSETS BY SOURCES

AS OF DECEMBER 31, 2001

GENERAL FIXED ASSETS

Land	\$ 157,702
Buildings	4,898,548
Machinery and Equipment	<u>7,589,793</u>
Total General Fixed Assets	\$ <u>12,646,043</u>

INVESTMENTS IN GENERAL FIXED ASSETS

General Fund	\$ 392,430
Special Revenue Funds	7,922,378
Capital Projects Funds	768,763
General Obligation Bonds	<u>3,562,472</u>
Total Investment in General Fixed Assets	\$ <u>12,646,043</u>

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STATISTICAL SECTION

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND REVENUES BY SOURCE

LAST TEN FISCAL YEARS

TABLE 1

	<u>1992 (1)</u>	<u>1993 (1)</u>	<u>1994 (1)</u>	<u>1995 (2)</u>	<u>1996 (2)</u>	<u>1997 (2)</u>	<u>1998 (2)</u>	<u>1999 (2)</u>	<u>2000 (2)</u>	<u>2001 (2)</u>
Revenues:										
Property Taxes	\$2,265,444	\$2,232,012	\$2,367,680	\$2,577,341	\$2,716,501	\$2,544,267	\$2,643,854	\$2,655,082	\$2,778,848	\$2,734,292
Other Local Taxes	161,634	17,669	18,132	20,474	22,140	15,558	3,116	410		
Intergovernmental	1,828,136	1,963,298	2,457,004	1,656,026	2,004,702	2,376,005	2,672,013	2,268,774	2,711,855	2,994,060
Charges for Services	115,814	151,903	137,543	119,392		92,821	106,734	97,973	110,698	85,592
Fees, Licenses and Permits	173,818	213,882	219,299	443,239	533,008	610,479	526,821	554,078	607,992	554,763
Fines and Forfeitures	411,970	378,392	364,005	351,377	406,177	407,747	478,738	475,068	557,865	529,972
Special Assessments						6,101	2,165	1,855	2,110	
Interest Income	73,835	87,285	77,730	97,982	131,105	218,505	192,863	180,369	262,347	201,375
Workers Compensation Settlement and Refunds										
Miscellaneous Income	<u>210,458</u>	<u>313,532</u>	<u>260,405</u>	<u>149,008</u>	<u>220,620</u>	<u>226,496</u>	<u>201,280</u>	<u>184,858</u>	<u>168,434</u>	<u>185,858</u>
Total Revenues	<u>\$5,241,109</u>	<u>\$5,357,973</u>	<u>\$5,901,798</u>	<u>\$5,414,839</u>	<u>\$6,034,253</u>	<u>\$6,497,979</u>	<u>\$7,140,223</u>	<u>\$6,448,561</u>	<u>\$7,221,402</u>	<u>\$7,371,412</u>

(1) Table based on the Budget Basis Accounting.

(2) Presented on a GAAP basis.

Source: City of Maple Heights, Finance Department.

CITY OF MAPLE HEIGHTS, OHIO

GENERAL FUND EXPENDITURES BY FUNCTION

LAST TEN FISCAL YEARS

TABLE 2

	<u>1992 (1)</u>	<u>1993 (1)</u>	<u>1994 (1)</u>	<u>1995 (1)</u>	<u>1996 (2)</u>	<u>1997 (2)</u>	<u>1998 (2)</u>	<u>1999 (2)</u>	<u>2000 (2)</u>	<u>2001 (2)</u>
Expenditures:										
Security of Persons and Property	\$4,527,191	\$4,870,629	\$5,181,465	\$5,408,631	\$5,690,687	\$6,024,695	\$6,493,366	\$5,621,150	\$6,095,593	\$6,991,728
Public Health and Welfare	62,468	60,138	60,138	66,097	66,097	69,090	69,890	74,495	74,495	79,913
Leisure Time Activities	988,572	1,176,294	1,203,636	1,338,281	1,256,388	1,455,285	1,552,711	1,444,961	1,451,390	1,573,159
Community Development	243,532	336,704	421,664	319,020	378,941	443,621	341,668	430,717	548,596	564,399
Basic Utility Services	915,027	921,436	1,044,082	1,056,315	1,054,848	1,043,528	997,813	1,064,941	1,131,350	1,149,637
Transportation	4,461	5,408	1,250	730	551					
General Government	1,696,646	1,776,431	1,673,263	2,022,159	2,175,938	2,146,652	2,007,645	2,249,905	2,225,451	2,402,391
Capital Outlay	<u>150,155</u>	<u>186,679</u>	<u>140,855</u>	<u>119,159</u>	<u>48,944</u>	<u>29,925</u>	<u>64,492</u>	<u>25,570</u>	<u>84,879</u>	<u>59,546</u>
Total Expenditures	<u>\$8,588,052</u>	<u>\$9,333,719</u>	<u>\$9,726,353</u>	<u>\$10,330,392</u>	<u>\$10,672,394</u>	<u>\$11,212,796</u>	<u>\$11,527,585</u>	<u>\$10,911,739</u>	<u>\$11,611,754</u>	<u>\$12,820,773</u>

(1) Table based on the Budget Basis Accounting.

(2) Presented on GAAP basis.

Source: City of Maple Heights, Finance Department.

CITY OF MAPLE HEIGHTS, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS - REAL AND PUBLIC UTILITY

LAST TEN FISCAL YEARS

TABLE 3

<u>Tax Year/ Collection Year</u>	<u>Current Levy</u>	<u>Current Collections</u>	<u>Current Levy Collected</u>	<u>Total Collection Including Deficiencies</u>	<u>Total Collections As Percent Of Current Levy</u>	<u>Accumulated Delinquent Taxes</u>
1991/1992	\$3,405,363	\$3,309,201	97.2%	\$3,345,990	98.3%	\$ 243,274
1992/1993	3,398,662	3,289,737	96.8	3,379,998	99.5	266,210
1993/1994	3,408,920	3,339,441	98.0	3,425,642	100.5	235,456
1994/1995	3,601,860	3,520,581	97.7	3,585,014	99.5	209,894
1995/1996	3,583,233	3,483,333	97.2	3,552,281	99.1	224,937
1996/1997	3,601,204	3,491,419	96.3	3,622,816	100.6	181,891
1997/1998	4,357,694	4,200,283	96.4	4,336,645	99.5	400,285
1998/1999	4,966,965	4,710,213	94.8	4,911,751	98.8	311,224
1999/2000	4,955,421	4,706,357	94.9	4,944,543	99.8	337,589
2000/2001	5,222,304	4,784,833	91.6	5,007,266	95.9	507,167

Note - Table excludes "tangible personal tax".

Source: Cuyahoga County Auditor's Office.

CITY OF MAPLE HEIGHTS, OHIO

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY - REAL AND PUBLIC UTILITY

LAST TEN FISCAL YEARS TABLE 4

Tax Year/ Collection Year	Real Property		Personal Property Assessed Value	Public Utilities Assessed Value	Total Assessed Value
	Assessed Value	Estimated Actual Value*			
1992/1993	\$255,371,860	\$729,633,886	\$48,338,855	\$23,802,360	\$327,513,075
1993/1994	256,360,760	732,459,315	35,519,669	23,207,580	315,088,009
1994/1995	275,198,970	786,282,772	34,282,957	24,244,590	333,726,517
1995/1996	275,245,930	786,416,943	36,672,974	21,708,390	333,627,294
1996/1997	276,886,230	791,103,514	38,267,796	20,972,810	336,126,836
1997/1998	307,270,120	877,914,628	31,793,599	20,040,070	359,103,789
1998/1999	308,911,830	882,605,229	35,777,462	19,612,920	364,302,212
1999/2000	313,364,500	895,327,143	31,911,123	17,619,230	362,894,853
2000/2001	350,726,520	1,002,075,771	34,492,662	17,619,890	402,839,072
2001/2002	351,340,790	1,003,830,828	41,282,871	14,313,680	406,937,341

* Real property based on assessed value at 35% of estimated market value.

Source: Cuyahoga County Auditor's Office.

CITY OF MAPLE HEIGHTS, OHIO

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATION)

LAST TEN FISCAL YEARS TABLE 5

Tax Year/ Collection Year	City of Maple Heights				Maple Heights School District	Cuyahoga County	Total
	General Fund	Special Revenue Funds	Debt Service Funds	Total			
1992/1993	\$7.30	\$1.60	\$3.30	\$12.20	\$48.60	\$17.80	\$78.60
1993/1994	7.30	1.60	3.30	12.20	57.20	17.80	87.20
1994/1995	7.50	1.60	3.00	12.10	56.70	18.20	87.00
1995/1996	7.50	1.60	3.00	12.10	56.70	18.00	86.80
1996/1997	7.50	1.60	3.00	12.10	56.80	18.00	86.90
1997/1998	7.30	1.60	3.10	12.00	56.30	18.00	86.30
1998/1999	7.60	4.60	2.80	15.00	56.10	16.70	87.80
1999/2000	7.30	4.60	3.10	15.00	56.60	16.70	88.30
2000/2001	7.60	4.60	2.30	14.50	55.90	17.60	88.00
2001/2002	7.50	4.60	2.40	14.50	55.80	17.60	87.90

Source: Cuyahoga County Auditor's Office.

CITY OF MAPLE HEIGHTS, OHIO

SPECIAL ASSESSMENT COLLECTIONS

LAST TEN FISCAL YEARS

TABLE 6

<u>Fiscal Year</u>	<u>Current Billing</u>	<u>Current Collections</u>	<u>Current Billing Collection</u>	<u>Total Collection Including Deficiencies</u>	<u>Total Collections As Percent Of Current Billing</u>	<u>Cumulative Delinquency</u>
1991/1992	\$ 205,595	\$ 196,920	95.8%	\$ 200,799	97.7%	\$ 93,043
1992/1993	215,151	206,143	95.8	211,291	98.2	102,660
1993/1994	202,477	193,890	95.8	207,281	102.4	95,518
1994/1995	158,282	153,105	96.7	162,249	102.5	73,692
1995/1996	157,421	151,576	96.3	156,375	99.3	81,034
1996/1997	144,237	138,525	96.0	143,489	103.5	74,973
1997/1998	142,773	136,900	95.8	142,086	99.5	82,717
1998/1999	160,605	132,936	82.7	137,662	85.7	104,501
1999/2000	155,670	132,834	85.3	163,842	105.0	85,371
2000/2001	86,518	60,818	70.3	92,906	107.4	45,683

Source: Cuyahoga County Auditor's Office.

CITY OF MAPLE HEIGHTS, OHIO

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA

LAST TEN FISCAL YEARS TABLE 7

<u>Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross General Bonded Debt</u>	<u>Less Balance In Debt Service Fund</u>	<u>Net General Bonded Debt</u>	<u>Ratio Of Net Bonded Debt To Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
1992	27,089	\$327,513,075	\$8,290,607	\$ 2,018,649	\$6,271,958	1.92%	\$231.53
1993	27,089	315,088,009	9,064,088	1,171,602	7,892,486	2.50	291.35
1994	27,089	333,726,517	9,105,260	1,056,305	8,048,955	2.41	297.13
1995	27,089	332,784,474	8,402,432	847,323	7,555,109	2.27	278.90
1996	27,089	336,126,836	7,683,603	690,908	6,992,695	2.08	258.14
1997	27,089	359,103,789	7,012,278	991,885	6,020,393	1.68	222.24
1998	27,089	364,302,212	7,750,433	1,147,872	6,602,561	1.81	243.74
1999	27,089	362,894,853	7,092,108	1,229,554	5,862,554	1.62	216.42
2000	26,156	402,839,072	9,276,783	4,095,332	5,181,451	1.29	198.10
2001	26,156	406,937,341	8,470,458	626,932	7,843,526	1.92	299.87

Source: Cuyahoga County Auditor's Office.

CITY OF MAPLE HEIGHTS, OHIO

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS

LAST TEN FISCAL YEARS

TABLE 8

Year	New Construction (A)		Cuyahoga County Bank Deposits (In Thousands) (B)	Assessed Value (A)	
	Number Of Permits	Value		Commercial	Residential
1992	529	\$3,960,596	\$19,379,280	\$132,297,255	\$195,215,820
1993	696	6,909,019	21,009,421	120,539,313	195,382,000
1994	823	3,461,892	20,885,453	119,888,209	195,708,230
1995	837	8,296,208	22,694,304	124,372,447	209,351,070
1996	1,741	15,190,380	27,068,211	123,170,934	209,613,540
1997	1,855	16,600,345	53,941,971	126,310,946	209,815,890
1998	1,625	6,473,052	58,904,596	125,498,199	233,605,590
1999	1,737	10,323,920	57,816,942	130,916,732	233,385,480
2000	1,800	12,562,099	61,942,764	129,085,553	233,809,300
2001	2,238	7,474,488	63,893,769	137,420,922	265,418,150

(A) Source: City Records.

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

CITY OF MAPLE HEIGHTS, OHIO

COMPUTATION OF LEGAL DEBT MARGIN

DECEMBER 31, 2001

TABLE 9

Total of all City Debt Outstanding	\$ 8,574,480
Less Special Assessment Debt Exempt from Calculation	<u>104,022</u>
Total (Voted and Unvoted) Subject to 10.5% Limitation	8,470,458
Less Debt Service Fund Balance	<u>626,932</u>
Net Indebtedness Subject to 10.5% Limitation	\$ <u>7,843,526</u>
Assessed Valuation of City	\$ <u>406,937,341</u>
10.5% of Valuation (Maximum Voted and Unvoted General Obligation Debt Allowed)	\$ 42,728,421
Less Debt Outstanding Subject to 10.5% Limitation	<u>(7,843,526)</u>
Legal Debt Margin within 10.5% Limitation	\$ <u>34,884,895</u>
5.5% of Valuation (Maximum of Unvoted General Obligation Debt Allowed)	\$ 22,381,554
Less Debt Outstanding Subject to 5.5% Limitation	<u>(7,843,526)</u>
Legal Debt Margin within 5.5% Limitation	\$ <u>14,538,028</u>

Source: City Records.

CITY OF MAPLE HEIGHTS, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
GENERAL OBLIGATION BONDED DEBT

DECEMBER 31, 2001

TABLE 10

	Net Debt Outstanding	(1)	Percentage Applicable To To City Of Maple Heights	Amount Applicable To To City Of Maple Heights
Direct:				
City of Maple Heights	\$ 7,843,526		100.00%	\$ 7,843,526
Overlapping:				
Maple Heights City School District	4,475,000		100.00%	4,475,000
Cuyahoga County	216,544,636		1.41%	3,053,279
Greater Cleveland Regional Transit	123,915,000		1.41%	1,747,202
Sub Total	<u>344,934,636</u>			<u>9,275,481</u>
Total	<u>\$ 352,778,162</u>			<u>\$ 17,119,007</u>

Source: Cuyahoga County Auditor's Office.

(1) Net debt outstanding equals the amount of general obligation bonds outstanding minus the debt service fund balance available to pay non-special assessment general obligation debt.

CITY OF MAPLE HEIGHTS, OHIO

RATIO OF ANNUAL DEBT SERVICE FOR GENERAL BONDED DEBT TO
TOTAL GENERAL FUND EXPENDITURES

LAST TEN FISCAL YEARS TABLE 11

<u>Year</u>	<u>Debt Service For General Bonded Debt (1)</u>	<u>General Fund Expenditures (2)</u>	<u>Ratio Of Tax Supported Debt Service To General Fund Expenditure</u>
1992	\$446,519	\$8,588,052	5.20%
1993	466,519	9,333,719	5.00
1994	493,828	9,726,353	5.08
1995	572,828	10,330,392	5.55
1996	588,829	10,672,394	5.52
1997	532,325	11,212,796	4.75
1998	548,325	11,527,585	4.76
1999	658,325	10,911,739	6.03
2000	810,325	11,611,754	6.98
2001	806,326	12,820,773	6.29

(1) Excluding debt service for short-term notes.

(2) Presented on GAAP basis.

Source: City Records.

CITY OF MAPLE HEIGHTS, OHIO

PRINCIPAL TAXPAYERS

DECEMBER 31, 2001

TABLE 12

<u>Taxpayer</u>	<u>Real Property Assessed Valuation</u>	<u>Percentage Of Total Real Property Assessed Valuation</u>
Southgate U.S.A.	\$ 11,667,620	3.32
First National Supermarkets	6,281,040	1.79
Crickm Maple Heights Trustee	4,383,930	1.25
Oxyford Investments Partners, L.P.	3,609,970	1.03
Q.R.S. 11-27 Inc.	2,279,910	0.65
Commercial Lease Realty	2,168,010	0.62
Turney Dunham Association	1,759,490	0.50
Rockside Distribution	1,725,490	0.49
Maple Care Center Limited Partnership	1,529,500	0.43
Maple Retail LTD Partnership	1,493,280	0.42
PFZ, Inc.	<u>1,388,350</u>	<u>0.40</u>
Total	\$ <u>38,286,590</u>	<u>10.90%</u>
Total City Real Property Valuation	\$ <u>351,340,790</u>	

Source: Cuyahoga County Auditor's Office.

CITY OF MAPLE HEIGHTS, OHIO

DEMOGRAPHIC STATISTICS

DECEMBER 31, 2001 TABLE 13

	1990	2000
Population	27,089	26,156
Per capita income	\$ 12,792	\$ 18,676
Number of dwelling units	10,791	10,935
Persons per household	2.55	2.47
% Owner-occupied dwelling units	84.98%	83.80%
Median family income	\$ 29,568	\$ 40,414
Median value owner-occupied housing units	\$ 57,900	\$ 85,000
Household income distribution:		
Under \$25,000	4,254	2,822
\$25,000 - \$34,999	2,064	1,547
\$35,000 - \$49,999	2,419	2,259
\$50,000 +	1,827	3,865
Household Units In: Structure		
1 - Unit, Detached	9,254	9,336
1 - Unit, Attached	181	221
2 to 4 Units	219	288
5 to 9 Units	326	325
10 or More Units	750	752
Other	61	13
Persons 25 years and older by education:		
% High school graduates	72.20%	82.20%
% With four years college	8.10%	12.9%

Source: U.S. Census 1990, 2000

CITY OF MAPLE HEIGHTS, OHIO

TEN LARGEST EMPLOYERS

DECEMBER 31, 2001

TABLE 14

<u>TAXPAYER</u>	<u>Withholding Taxes Reported</u>
Tops Markets, Inc.	\$ 318,311
Maple Heights Board of Education	311,361
Cuyahoga County Auditor	203,515
United Staffing of America	184,862
Blue Coral-Slick 50 LTD	143,384
Beverage Management Co.	100,433
K-Mart	78,021
Home Depot	72,250
Eastside Multi-Care Inc.	53,808
Ameritech	42,247

Source: Regional Income Tax Agency.

CITY OF MAPLE HEIGHTS, OHIO

OTHER STATISTICS

DECEMBER 31, 2001

TABLE 15

Chartered	January 1, 1932
Form of Government	Mayor-Council
Area in Square Miles	5.5
Miles of Streets	105
Number of Street Lights	2,536
Fire Protection:	
Number of Stations	2
Number of Firemen Officers	43
Fire Hydrants	1,097
Police Protection:	
Number of Stations	1
Number of Police Officers	48
Number of Auxiliary Police	30
Number of Dispatchers	15
Traffic Lights	206
Sewer:	
Miles of Storm Sewers	105
Miles of Sanitary Sewers	105
Building:	
Permits Issued in 2001	2,238
Dollar Valuation of Construction - 2001	\$7,474,488
Parks and Recreation:	
Number of Parks	9
Number of Pools	2
Number of Tennis Courts	6
Number of Ball Diamonds	14
Number of Volleyball Courts	3
Number of Basketball Courts	5



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OFFICE OF THE AUDITOR

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CITY OF MAPLE HEIGHTS

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 6, 2002**